



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT JULY 2024

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 15 August 2024

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

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ABBREVIATIONS/GLOSSARY

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

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 July 2024

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 must have the 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, doing 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 July 2024, the ten-working day reporting limit expires on 15 August 2024.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary
EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M01- Jul

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,733	177,996	–	20,475	20,475	14,833	5,642	38%	177,996
Service charges	189,825	226,197	–	18,771	18,771	58,374	(39,603)	-68%	226,197
Investment revenue	12,317	10,858	–	812	812	10,858	(10,046)	-93%	10,858
Transfers and subsidies - Operational	195,697	226,609	–	58,244	58,244	144,589	(86,345)	-60%	226,609
Other own revenue	34,116	37,020	–	3,550	3,550	28,732	(25,182)	-88%	–
Total Revenue (excluding capital transfers and contributions)	578,689	678,680	–	101,852	101,852	257,386	(155,534)	-60%	678,680
Employee costs	188,139	204,080	–	14,961	14,961	17,779	(2,818)	-16%	204,080
Remuneration of Councillors	8,492	8,573	–	672	672	714	(43)	-6%	8,573
Depreciation and amortisation	50,779	51,434	–	3,674	3,674	4,286	(612)	-14%	51,434
Interest	184	9,501	–	–	–	–	–	–	9,501
Inventory consumed and bulk purchases	128,168	137,669	–	5,978	5,978	15,145	(9,167)	-61%	137,669
Transfers and subsidies	4,304	5,368	–	572	572	446	126	28%	5,368
Other expenditure	235,829	272,812	–	12,439	12,439	66,346	(53,907)	-81%	272,812
Total Expenditure	615,894	689,438	–	38,295	38,295	104,717	(66,422)	-63%	689,438
Surplus/(Deficit)	(37,205)	(10,758)	–	63,556	63,556	152,668	(89,112)	-58%	(10,758)
Transfers and subsidies - capital (monetary allocations)	112,368	126,491	–	8,785	8,785	51,188	(42,403)	-83%	126,491
Transfers and subsidies - capital (in-kind)	378	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	75,541	115,733	–	72,342	72,342	203,856	(131,515)	-65%	115,733
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	75,541	115,733	–	72,342	72,342	203,856	(131,515)	-65%	115,733
Capital expenditure & funds sources									
Capital expenditure	111,635	140,494	–	8,709	8,709	44,739	(36,030)	–	140,494
Capital transfers recognised	102,236	126,521	–	7,860	7,860	44,411	(36,550)	-82%	126,521
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	9,352	13,973	–	848	848	328	520	159%	13,973
Total sources of capital funds	111,588	140,494	–	8,709	8,709	44,739	(36,030)	-81%	140,494
Financial position									
Total current assets	390,544	383,562	–	–	453,817	–	–	–	383,562
Total non current assets	1,501,799	1,534,141	–	–	1,511,417	–	–	–	1,534,141
Total current liabilities	350,805	311,680	–	–	348,395	–	–	–	311,680
Total non current liabilities	124,259	132,686	–	–	124,289	–	–	–	132,686
Community wealth/Equity	1,417,278	1,473,337	–	–	1,492,244	–	–	–	1,473,337
Cash flows									
Net cash from (used) operating	176,364	133,952	–	68,214	68,214	150,142	81,929	55%	133,952
Net cash from (used) investing	125,265	(148,425)	–	(18,645)	(18,645)	(45,568)	(26,923)	59%	(148,425)
Net cash from (used) financing	(1,121)	215	–	27	27	323	296	92%	215
Cash/cash equivalents at the month/year end	367,744	125,152	–	–	189,120	244,306	55,186	23%	125,267
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	41,511	15,383	8,730	7,956	6,883	6,468	6,726	177,820	271,477
Creditors Age Analysis									
Total Creditors	3,871	–	–	–	–	–	–	–	3,871

The above table C1 outlines the overview of the monthly performances the detailed information is outlined in table C2 to table C7 and their supporting tables: -

Table C2 – Financial Performance (Standard Classification)

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M01 - Jul

Description	Ref	Budget Year								
		2023/24	2024/25							
R thousands	1	Audited	Original	Adjusted	Monthly actual	Year-TD actual	Year-TD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		227,600	290,813	-	60,761	60,761	124,754	(63,993)	-51%	290,813
Executive and council		2,070	4,576	-	4,576	4,576	4,576	-		4,576
Finance and administration		225,465	286,237	-	56,185	56,185	120,178	(63,993)	-53%	286,237
Internal audit		66	-	-	-	-	-	-		-
Community and public safety		78,781	84,998	-	1,688	1,688	50,219	(48,334)	-97%	84,998
Community and social services		3,253	3,445	-	212	212	3,445	(3,234)	-94%	3,445
Sport and recreation		10,459	249	-	165	165	249	(84)	-34%	249
Public safety		2,549	77	-	495	495	77	418	545%	77
Housing		61,405	79,215	-	643	643	46,093	(45,449)	-99%	79,215
Health		1,114	2,013	-	172	172	158	15	9%	2,013
Economic and environmental services		29,187	26,750	-	7,950	7,950	9,219	(1,269)	-14%	26,750
Planning and development		6,985	7,300	-	541	541	4,508	(3,967)	-88%	7,300
Road transport		20,991	17,602	-	7,316	7,316	2,862	4,455	156%	17,602
Environmental protection		1,210	1,849	-	92	92	1,849	(1,756)	-95%	1,849
Trading services		353,937	398,286	-	39,526	39,526	120,256	(80,730)	-67%	398,286
Energy sources		96,356	114,288	-	8,497	8,497	10,250	(1,753)	-17%	114,288
Water management		122,730	89,661	-	11,522	11,522	23,558	(12,036)	-51%	89,661
Waste water management		97,921	140,320	-	9,665	9,665	68,035	(58,370)	-86%	140,320
Waste management		36,931	54,017	-	9,842	9,842	18,413	(8,571)	-47%	54,017
Other	4	1,930	4,323	-	712	712	4,323	(3,611)	-84%	4,323
Total Revenue - Functional	2	691,435	805,171	-	110,637	110,637	308,574	(197,937)	-64%	805,171
Expenditure - Functional										
Governance and administration		152,885	168,182	-	14,316	14,316	18,293	(3,977)	-22%	168,182
Executive and council		44,165	51,983	-	5,124	5,124	5,086	38	1%	51,983
Finance and administration		100,609	107,145	-	8,982	8,982	12,916	(3,934)	-30%	107,145
Internal audit		8,111	9,054	-	211	211	292	(81)	-28%	9,054
Community and public safety		103,281	133,864	-	3,958	3,958	51,215	(47,257)	-92%	133,864
Community and social services		11,177	17,233	-	813	813	2,011	(1,199)	-60%	17,233
Sport and recreation		15,232	18,197	-	1,034	1,034	1,256	(222)	-18%	18,197
Public safety		12,183	12,727	-	978	978	1,350	(373)	-28%	12,727
Housing		62,649	82,967	-	959	959	46,401	(45,441)	-98%	82,967
Health		2,040	2,739	-	174	174	197	(23)	-12%	2,739
Economic and environmental services		92,267	95,398	-	6,821	6,821	11,158	(4,337)	-39%	95,398
Planning and development		28,504	29,834	-	2,035	2,035	3,526	(1,492)	-42%	29,834
Road transport		61,237	62,838	-	4,622	4,622	7,450	(2,828)	-38%	62,838
Environmental protection		2,526	2,726	-	164	164	182	(17)	-10%	2,726
Trading services		264,077	288,644	-	13,018	13,018	23,681	(10,663)	-45%	288,644
Energy sources		110,968	118,450	-	2,407	2,407	9,591	(7,185)	-75%	118,450
Water management		92,216	91,881	-	6,279	6,279	8,725	(2,445)	-28%	91,881
Waste water management		27,727	31,136	-	2,139	2,139	2,449	(310)	-13%	31,136
Waste management		33,166	47,177	-	2,193	2,193	2,916	(723)	-25%	47,177
Other		3,384	3,350	-	183	183	370	(187)	-51%	3,350
Total Expenditure - Functional	3	615,894	689,438	-	38,295	38,295	104,717	(66,422)	-63%	689,438
Surplus/ (Deficit) for the year		75,541	115,733	-	72,342	72,342	203,856	(131,515)	-65%	115,733

Table C3 – Financial Performance (Revenue and Expenditure by vote)

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M01 - Jul

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	Year-TD actual	Year-TD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2,052	4,576	-	4,576	4,576	4,576	-		4,576
Vote 2 - MUNICIPAL MANAGER		84	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES		3,586	3,733	-	239	239	3,733	(3,495)	-93.6%	3,733
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,624	56,491	-	10,067	10,067	19,033	(8,966)	-47.1%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,909	6,247	-	1,431	1,431	6,247	(4,817)	-77.1%	6,247
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		186,996	244,224	-	18,148	18,148	121,286	(103,139)	-85.0%	244,224
Vote 7 - ELECTRICITY SERVICES		96,356	114,288	-	8,497	8,497	10,250	(1,753)	-17.1%	114,288
Vote 8 - WATER WORKS		122,730	89,661	-	11,522	11,522	23,558	(12,036)	-51.1%	89,661
Vote 9 - FINANCIAL SERVICES		225,098	285,949	-	56,158	56,158	119,890	(63,732)	-53.2%	285,949
Vote 10 -		0	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	691,435	805,171	-	110,637	110,637	308,574	(197,937)	-64.1%	805,171
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		13,468	14,510	-	1,033	1,033	1,510	(477)	-31.6%	14,510
Vote 2 - MUNICIPAL MANAGER		40,203	48,891	-	4,395	4,395	4,808	(413)	-8.6%	48,891
Vote 3 - CORPORATE SERVICES		31,398	39,499	-	4,325	4,325	7,127	(2,802)	-39.3%	39,499
Vote 4 - COMMUNITY AND PROTECTION SERVICES		64,302	81,536	-	4,314	4,314	5,626	(1,312)	-23.3%	81,536
Vote 5 - COMMUNITY AND PROTECTION SERVICES		27,803	28,913	-	2,127	2,127	2,835	(707)	-25.0%	28,913
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		180,367	204,837	-	9,725	9,725	58,791	(49,067)	-83.5%	204,837
Vote 7 - ELECTRICITY SERVICES		110,968	118,450	-	2,407	2,407	9,591	(7,185)	-74.9%	118,450
Vote 8 - WATER WORKS		92,216	91,881	-	6,279	6,279	8,725	(2,445)	-28.0%	91,881
Vote 9 - FINANCIAL SERVICES		55,161	60,922	-	3,690	3,690	5,704	(2,013)	-35.3%	60,922
Vote 10 -		7	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	615,894	689,438	-	38,295	38,295	104,717	(66,422)	-63.4%	689,438
Surplus/ (Deficit) for the year	2	75,541	115,733	-	72,342	72,342	203,856	(131,515)	-64.5%	115,733

Table C2 and C3 measure the monthly actuals and year to date 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 financial results portrayed in the two tables above are the same as those in table C4 (i.e.it is only the description or basis of reporting that is based on financial or budget performance by vote or department, National Treasury’s standard classification and item classification). The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications.

Table C4: Financial Performance by Revenue Source and Expenditure Type
EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M01 Jul

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		90,429	112,636	–	8,305	8,305	9,810	(1,505)	-15%	112,636
Service charges - Water		58,299	65,125	–	5,442	5,442	18,703	(13,261)	-71%	65,125
Service charges - Waste Water Management		18,925	19,782	–	2,106	2,106	16,678	(14,572)	-87%	19,782
Service charges - Waste management		22,172	28,654	–	2,918	2,918	13,183	(10,264)	-78%	28,654
Sale of Goods and Rendering of Services		3,685	3,743	–	323	323	3,483	(3,160)	-91%	3,743
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		9,663	9,222	–	898	898	8,011	(7,112)	-89%	9,222
Interest from Current and Non-Current Assets		12,317	10,858	–	812	812	10,858	(10,046)	-93%	10,858
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,084	1,150	–	104	104	1,150	(1,046)	-91%	1,150
Licence and permits		1,930	4,323	–	712	712	4,323	(3,611)	-84%	4,323
Operational Revenue		2,385	1,448	–	98	98	1,442	(1,344)	-93%	1,448
Non-Exchange Revenue										
Property rates		146,733	177,996	–	20,475	20,475	14,833	5,642	38%	177,996
Surcharges and Taxes		8,215	7,287	–	700	700	607	93	15%	7,287
Fines, penalties and forfeits		401	418	–	44	44	287	(243)	-85%	418
Licence and permits		1,312	1,991	–	122	122	1,991	(1,869)	-94%	1,991
Transfers and subsidies - Operational		195,697	226,609	–	58,244	58,244	144,589	(86,345)	-60%	226,609
Interest		4,662	7,437	–	546	546	7,437	(6,891)	-93%	7,437
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		745	–	–	–	–	–	–	–	–
Other Gains		34	–	–	2	2	–	2	0	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		578,689	678,680	–	101,852	101,852	257,386	(155,534)	-60%	678,680
Expenditure By Type										
Employee related costs		188,139	204,080	–	14,961	14,961	17,779	(2,818)	-16%	204,080
Remuneration of councillors		8,492	8,573	–	672	672	714	(43)	-6%	8,573
Bulk purchases - electricity		82,155	88,969	–	35	35	7,414	(7,379)	-100%	88,969
Inventory consumed		46,012	48,701	–	5,944	5,944	7,731	(1,788)	-23%	48,701
Debt impairment		–	7,972	–	–	–	836	(836)	-100%	7,972
Depreciation and amortisation		50,779	51,434	–	3,674	3,674	4,286	(612)	-14%	51,434
Interest		184	9,501	–	–	–	–	–	–	9,501
Contracted services		145,817	174,514	–	5,755	5,755	53,636	(47,880)	-89%	174,514
Transfers and subsidies		4,304	5,368	–	572	572	446	126	28%	5,368
Irrecoverable debts written off		38,286	24,591	–	–	–	1,562	(1,562)	-100%	24,591
Operational costs		48,427	65,735	–	6,671	6,671	10,313	(3,642)	-35%	65,735
Losses on Disposal of Assets		3,280	–	–	–	–	–	–	–	–
Other Losses		17	–	–	13	13	–	13	0	–
Total Expenditure		615,894	689,438	–	38,295	38,295	104,717	(66,422)	-63%	689,438
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		112,368	126,491	–	8,785	8,785	51,188	(42,403)	-83%	126,491
Transfers and subsidies - capital (in-kind)		378	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		75,541	115,733	–	72,342	72,342	203,856			115,733
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		75,541	115,733	–	72,342	72,342	203,856			115,733
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		75,541	115,733	–	72,342	72,342	203,856			115,733
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		75,541	115,733	–	72,342	72,342	203,856			115,733

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 as at the end of July is R101,852 million and the year-to-date budget of R257,386 million and this reflects a negative variance of R155,534 million which is -60%.

The YTD budget figures disclosed in table C4 has been miscalculated and this is the contributing factor to negative percentage variances on Exchange Revenue, Non-Exchange Revenue, Revenue source and Expenditure Type which impacts on the overall YTD performance of the month.

The matter has been reported to the service provider for assistance in correcting the formulas in the table.

Further it should be noted that the variance relating to the 4 main service based on the corrected YTD budget figures are as a result of the following:

In the 2023/2024 financial year the municipality conducted a cost of supply study on all the main services being electricity, water, wastewater management, waste management and environmental charges. The outcome of the study was approved together with the 2024/2025 budget of which the implementation occurred on the 1st July 2024. The variances in the actual revenue versus the budgeted revenue are as a direct result of the implementation of the NERSA approved and Council approved tariff structures which was derived from the cost of supply study. It must be noted that the change in the tariff structure has been a huge task for implementation and therefore the July 2024 rate payer statements were only issued out on the 15 August 2024. The implementation of the electricity tariffs will take up to the end of November to implement as each customer is required to sign an agreement with the municipality indicating their required amperage. The Revenue Management Unit has embarked on a data cleansing exercise to ensure accurate and complete billing. A task team has been established and scheduled to start on the 1st September with the anticipation that the exercise will be completed by the 30th November to ensure all accounts are billed accurately and in line with the tariff structure. A major contributing factor to the billing errors of the implementation of the cost of supply study is because of Ndlambe still having occupiers accounts the data cleansing exercise will ensure that we move away from billing occupiers and only have one account per property which is in the owner's name. These efforts will determine the actual accurate billing which will further reflect if the revenue is aligned to the budget and what further adjustments would be required during the budget adjustment period.

The municipality is also rolling out the prepaid water meter project focusing on Eskom electricity supply areas which will assist in minimizing unaccounted water losses and improve collection rate in those areas. Currently 10 meters have been installed and the focus will be for the installation of these meters to debtor types taverns, spaza shops, crèches and churches.

Property rates reflect a 38% variance which is because of the implementation of the newly implemented General valuation roll and new tariff structure. The annual billing of rates to some rates payers and the government departments also influenced the variance. Some billing errors have been identified and are being addressed. It is expected that towards the end of the first quarter the actual to align more to the budgeted amount.

The year-to-date collection rate for the month of July is 97% compared to June which has reflected the collection rate of 78%.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending July is 63,556 million. The net operating deficit 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 as at the end of July is 38,295 million, and the year-to-date budget is R104,717 million. This reflects an underspending of -66,422 million which is -63%.
- Employee costs: The year to date as at the end of July is R14,961 which reflects a variance of 16% which includes salaries that are funded by grants. Effecting this variance are Bonuses which are paid in December only and annual increases has not yet been affected as wage negotiations are still underway.
- Bulk purchases: Electricity reflects a variance of 100% the actual expenditure amounts to R10.8 million. There is an error on the data strings affecting the expenditure total and the service provider is assisting in addressing the matter.
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors i.e. debtors payment trend and ageing of debts. The recognition to the provision is processed after year end.
- Interest on borrowings payment the variance resulted by the interest in April, May and June that will be raised as accrual by the end of the month. The loans are paid bi-annually, and the interest is compounding monthly.
- Transfers and subsidies consist of programs to promote local economic development.
- 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.
- Operational costs are all other expenses, which reflects the variance of 35% at the end of July.

See other expenditure below:

Other Expenditure

FINANCIAL YEAR	SEGMENT DESCRIPTION	TOTAL BUDGET	JUL	TOTAL ACTUAL
2025	RENTAL OF OFFICE MACHINES	623,000.00	-	-
2025	Operating Lease: Furniture and Equipment	7,500.00	-	-
2025	Rental Office Machines	1,500.00	-	-
2025	Leases Furniture and Equipment	5,000.00	765.22	765.22
2025	Operating Leases: Investment Properties	200,000.00	28,940.00	28,940.00
2025	Operating leases investment property	30,000.00	-	-
2025	FHCP Machinery and equipment	50,000.00	-	-
2025	Rental Office Machine	15,000.00	-	-
2025	Hire Transport Assets	37,135.00	8,717.39	8,717.39
2025	Advertising Auctions	6,000.00	-	-

2025	Advertising: Auctions	10,000.00	-	-
2025	Advertising Bursaries nonemployee 6210	3,320.00	-	-
2025	Advertising	30,000.00	-	-
2025	Advertising Corporate Municipal Activities	1,500.00	-	-
2025	Advertising Corporate and Municipal Activities	30,000.00	11,281.60	11,281.60
2025	Subscriptions 6770	4,800.00	-	-
2025	Advertising	10,000.00	1,095.20	1,095.20
2025	Prevention Week Promotion Materials	20,000.00	-	-
2025	16 Days of Activism Promotion Materials	20,000.00	-	-
2025	World Aids Day Promotion Material	20,000.00	-	-
2025	World Tb Day Promotion Material	20,000.00	-	-
2025	Advertising Municipal and corporate services 6210	10,000.00	-	-
2025	Advertising Corporate and municipal activities 6210	21,100.00	-	-
2025	Radio programs	129,800.00	-	-
2025	Advertising: Corporate and Municipal Activities	6,000.00	-	-
2025	Advertising; Publicity and Marketing: Corporate and Municipal	5,000.00	-	-
2025	Advertising Corporate and Municipal Activities	5,000.00	-	-
2025	Advertising Municipal Newsletter	3,000.00	-	-
2025	Newsletter development	114,000.00	-	-
2025	Printing and Publication	10,000.00	-	-
2025	Publicity Health and Safety Signs 6730	11,077.00	-	-
2025	Municipal branding Signs 6808	75,000.00	-	-
2025	Branding	103,000.00	-	-
2025	Advertising staff recruitment	10,000.00	-	-
2025	Advertising staff recruitment	6,000.00	-	-
2025	Advertising Staff Recruitment	40,000.00	-	-
2025	Advertising Staff recruitment 6210	94,945.00	3,285.60	3,285.60
2025	Advertising staff recruitment	5,000.00	-	-

2025	Advertising: Staff Recruitment	10,000.00	-	-
2025	Advertising staff recruitment 6210	11,000.00	-	-
2025	Advertising tenders 6210	50,000.00	-	-
2025	Advertising 6210	80,000.00	-	-
2025	Advertising: Tenders	10,000.00	-	-
2025	Advertising	10,000.00	-	-
2025	Advertising tenders	15,000.00	-	-
2025	Advertising Tenders	15,000.00	-	-
2025	Advertising Tenders	26,250.00	-	-
2025	Advertising tenders	4,000.00	-	-
2025	Advertising Tenders	2,200.00	-	-
2025	Advertising: Tenders	15,000.00	-	-
2025	Advertising: Tenders	40,000.00	-	-
2025	Advertising Tenders	20,000.00	-	-
2025	Bank accounts Bank charges	1,200,000.00	169,208.86	169,208.86
2025	Investments bank charges	4,560.00	537.40	537.40
2025	Laundry Services	4,500.00	1,200.00	1,200.00
2025	Commission: Prepaid Electricity	750,000.00	1,484.78	1,484.78
2025	Commission on Prepaid Electricity	35,000.00	-	-
2025	Commission: Third Party Vendors	2,147,144.00	63,560.28	63,560.28
2025	Communication Cellular Contract Subscription and Calls	-	20,629.29	20,629.29
2025	Cellular Contract	18,000.00	1,187.43	1,187.43
2025	Modem 3G Data 6340	17,000.00	335.36	335.36
2025	Cellular Contract	25,000.00	1,094.78	1,094.78
2025	Communication Cellular Contract Councilors	207,720.00	-	-
2025	Cellular Contract Subscriptions	4,400.00	-	-
2025	3G MODEM	10,000.00	-	-
2025	Cellular Contracts Subs Calls	12,000.00	343.25	343.25

2025	Cellular Contracts Subs Calls	10,800.00	1,158.45	1,158.45
2025	Cellular Contract Subs Calls	30,000.00	3,946.50	3,946.50
2025	Cellular Contract Subs Calls	-	2,155.65	2,155.65
2025	Cellular Contract Subs Calls	10,000.00	213.75	213.75
2025	Cellular Contract Subs Calls	3,600.00	275.49	275.49
2025	Cellular Contract Subs Calls	7,344.00	225.22	225.22
2025	Cellular contract subscriptions and calls	17,500.00	2,155.65	2,155.65
2025	Cellular Contracts	20,000.00	1,790.43	1,790.43
2025	Cellular contract subscription and calls	3,240.00	-	-
2025	Cellular Contract Subscription Calls Modem	4,000.00	-	-
2025	Cellular contract	10,680.00	-	-
2025	Communication Cellular Contract Subscription and Calls	5,000.00	-	-
2025	Cellular Contract Subs Calls	13,500.00	-	-
2025	Communication: Cellular Expenditure	3,600.00	-	-
2025	Data for Generators	38,500.00	1,141.85	1,141.85
2025	Cellular Contract Subs Calls	15,000.00	-	-
2025	Telephone Simcard Contract	7,000.00	1,113.72	1,113.72
2025	cellular and subscriptions calls	4,800.00	326.58	326.58
2025	Communication: Postage/Stamps/Frinking Machines	1,200,000.00	139,781.58	139,781.58
2025	Postage stamps franking machines	400.00	-	-
2025	Postage stamps and franking machine	1,200.00	-	-
2025	Postages 6550	10,550.00	-	-
2025	Postages	1,925.00	-	-
2025	Telephone	15,900.00	-	-
2025	Telephone and telefax	2,000,000.00	11,161.29	11,161.29
2025	Courier and delivery services	1,200.00	-	-
2025	Courier and delivery services	5,000.00	-	-
2025	Courier and delivery services	1,200.00	-	-

2025	Courier and delivery services	3,000.00	-	-
2025	Railage and Transport Courier	1,000.00	-	-
2025	Courier and delivery services	2,180.00	-	-
2025	Courier and Delivery Services	2,500.00	-	-
2025	Courier	1,500.00	-	-
2025	Courier and delivery service	3,000.00	-	-
2025	Deeds Search	30,000.00	-	-
2025	Deeds	1,650.00	-	-
2025	Transfer returns Deeds Office	33,600.00	5,825.44	5,825.44
2025	Drivers Licenses and Permits	16,500.00	434.00	434.00
2025	Public Entertainment	50,000.00	-	-
2025	Senior Manager Public Entertainment	20,000.00	1,996.80	1,996.80
2025	Entertainment	45,000.00	6,201.90	6,201.90
2025	Public Entertainment	25,000.00	1,976.10	1,976.10
2025	Entertainment senior management	50,000.00	1,735.60	1,735.60
2025	Public Entertainment	15,000.00	1,248.00	1,248.00
2025	Eskom: Electricity supply	7,000.00	-	-
2025	External Audit Fees	5,575,520.00	-	-
2025	Imis Monthly MTCE and Support 6340 001	2,300,000.00	313,456.65	313,456.65
2025	Information services	4,200.00	-	-
2025	MWEB Monthly Rental	367,500.00	18,529.57	18,529.57
2025	Munsoft eService's	12,242.00	-	-
2025	Munsoft DRP incl PayDay	20,000.00	-	-
2025	Domain Email and Website Annual Hosting Fees 6340 024	10,000.00	-	-
2025	Computer software license	105,500.00	-	-
2025	Imis Annual License Fee	2,300,000.00	1,288,304.04	1,288,304.04
2025	Ovvio System	7,325.00	-	-
2025	Computer Software Licenses	4,200.00	-	-

2025	Computer Software	20,000.00	-	-
2025	External Computer: Software Licenses	300,000.00	-	-
2025	Computer Software	2,500.00	-	-
2025	Software Licenses	15,000.00	-	-
2025	Computer Software Licenses	18,000.00	-	-
2025	Fines and Penalties: Road Traffic and Other Fines	22,000.00	-	-
2025	Hire Charges	100,000.00	-	-
2025	Operational Cost: Hire Charges	150,000.00	-	-
2025	Operational Cost: Hire Charges	500,000.00	373,599.99	373,599.99
2025	Hire Charges West	350,000.00	55,890.00	55,890.00
2025	Hire Charges West	500,000.00	234,399.80	234,399.80
2025	Hire Charges West	1,250,000.00	337,885.01	337,885.01
2025	Hire Charges	350,000.00	9,478.00	9,478.00
2025	Hire charges equipment machinery etc	31,500.00	16,000.00	16,000.00
2025	Hire charges rental of equipment	160,000.00	48,000.00	48,000.00
2025	Hire charges	1,390,000.00	109,800.00	109,800.00
2025	Hire Charges Transportation for Impounded Animals	380,000.00	55,576.50	55,576.50
2025	Hire charges	15,000.00	-	-
2025	Hire Charges	310,000.00	-	-
2025	Hire Charges	27,000.00	-	-
2025	Hire Charge	40,000.00	-	-
2025	Hire Charges	107,050.00	80,120.00	80,120.00
2025	Hire Charges	100,000.00	37,707.50	37,707.50
2025	Hire Charges	10,000.00	-	-
2025	Hire Charge	25,120.00	-	-
2025	Hire Charges	31,640.00	1,950.00	1,950.00
2025	Hire Charges	1,250,000.00	-	-
2025	Operational Cost: Hire Charges	5,000.00	-	-

2025	Hire Charges	172,600.00	1,980.00	1,980.00
2025	Insurance excess payment	20,000.00	-	-
2025	Excess Payments	20,000.00	-	-
2025	Insurance excess payments	10,000.00	-	-
2025	Insurance Excess Payments 6440	38,500.00	-	-
2025	Insurance claims	10,000.00	-	-
2025	INSURANCE PREMIUMS	10,000.00	-	-
2025	Insurance Premium	1,100,000.00	-	-
2025	Insurance Premiums	138,000.00	-	-
2025	Insurance premiums	576,000.00	-	-
2025	Insurance Premiums	300,380.00	2,450.57	2,450.57
2025	Insurance premiums	270,000.00	-	-
2025	Insurance Premiums 6440	40,000.00	-	-
2025	Control of plants and animals	30,000.00	-	-
2025	Competency Training	150,000.00	-	-
2025	Learnership and internships	65,400.00	9,180.00	9,180.00
2025	Boat Agency Fees	180,000.00	-	-
2025	Motor vehicle license and registration	3,150.00	-	-
2025	Motor vehicle license and registrations	25,000.00	1,032.00	1,032.00
2025	Motor vehicle license and registration	3,000.00	-	-
2025	Motor Vehicle Licenses and Registrations	33,000.00	-	-
2025	Motor vehicle license and registration	5,000.00	-	-
2025	Motor Vehicle Licenses and Registrations 6490	156,000.00	3,234.00	3,234.00
2025	Motor Vehicle Licenses and Registrations	109,100.00	11,664.00	11,664.00
2025	Motor Vehicle License and Registration	2,000.00	840.00	840.00
2025	License and registration Vehicle 6490	2,770.00	2,040.00	2,040.00
2025	Boat Decals Expenditure	18,000.00	-	-
2025	Motor vehicle license Registration	1,000.00	-	-

2025	License and registration Vehicles 6490	2,637.00	-	-
2025	Motor Vehicle License and Registration	1,050.00	768.00	768.00
2025	Motir Vehicle License and Registration	5,000.00	-	-
2025	Motor vehicle license	1,000.00	-	-
2025	Motor Vehicle and License and Registration	37,135.00	4,290.00	4,290.00
2025	Motor vehicle license registration	140,000.00	7,562.00	7,562.00
2025	Vehicle licenses 6490	82,500.00	5,976.00	5,976.00
2025	Motor vehicle License Registration	1,500.00	-	-
2025	Motor Vehicle License and Registrations	10,891.00	840.00	840.00
2025	Motor vehicle license and registration	1,070.00	-	-
2025	Motor Vehicle License Registration	10,000.00	-	-
2025	Licenses: Motor Vehicle License and Registrations	-	546.00	546.00
2025	Municipal Tribunal	55,000.00	-	-
2025	Electricity 6400	5,160,000.00	-	-
2025	Electricity	5,500.00	-	-
2025	Electricity	58,355.00	-	-
2025	Electricity	1,000.00	-	-
2025	Electricity	38,400.00	-	-
2025	Municipal services Electricity	10,550.00	1,900.00	1,900.00
2025	Electricity 6400	5,160,000.00	-	-
2025	Municipal services	35,000.00	-	-
2025	Municipal Service	2,580,000.00	-	-
2025	Electricity	18,000.00	-	-
2025	Electricity: Prepaid	10,000.00	-	-
2025	Acquisition: Wheelie Bins	1,000,000.00	-	-
2025	Municipal Service	4,600,000.00	-	-
2025	Competency assessment Professional service	31,650.00	-	-
2025	Printing publication and books	10,000.00	-	-

2025	Subscriptions Printing Publications Books	21,220.00	-	-
2025	Printing Publications and Books	2,500.00	-	-
2025	Subscriptions Printing publications and books 6770	63,280.00	-	-
2025	Printing publications and books	9,840.00	-	-
2025	Subscriptions Printing publication and books	4,070.00	-	-
2025	Publicity municipal	5,000.00	-	-
2025	Printing Publication Books	5,000.00	-	-
2025	Subscriptions	52,750.00	-	-
2025	Printing and Publication	5,000.00	-	-
2025	Newspaper Subscription	1,200.00	-	-
2025	Professional Regulatory Bodies	47,000.00	-	-
2025	Registration and subscription to professional bodies	35,000.00	-	-
2025	Professional Bodies Membership and Subscription	4,000.00	-	-
2025	Professional bodies Membership and Subscription 6770	2,110,040.00	2,177,452.00	2,177,452.00
2025	Subscription	3,000.00	-	-
2025	Professional	10,000.00	-	-
2025	Professional Bodies Membership and Subscriptions	15,750.00	-	-
2025	Professional Bodies Membership and Subscriptions	15,915.00	-	-
2025	Green Drop Compliance	150,000.00	-	-
2025	Blue Flag Application Fee	92,400.00	-	-
2025	Trainings	64,400.00	-	-
2025	Education and Awareness Campaigns	42,000.00	-	-
2025	Training	50,000.00	-	-
2025	Seminars Conferences Workshops Events and Training	4,000.00	-	-
2025	Education and Awareness	8,000.00	-	-
2025	Seminars conferences workshops and other events	240,000.00	-	-
2025	Workshops	5,000.00	-	-
2025	National Conferences and Events	80,000.00	-	-

2025	Seminars workshops and subject matter training	35,000.00	-	-
2025	Seminars conferences workshops and events	527,500.00	63,442.82	63,442.82
2025	Seminars and Conferences	50,000.00	-	-
2025	National Seminars or Workshops	20,000.00	7,950.00	7,950.00
2025	Seminars Conference Workshop and Events training	20,000.00	-	-
2025	Seminars workshops conferences and events	21,000.00	-	-
2025	Training	45,000.00	-	-
2025	Seminars Workshops Events	11,650.00	-	-
2025	Seminars conferences workshops and other events	15,000.00	-	-
2025	Competency Training	176,000.00	140,660.00	140,660.00
2025	Capacity Building of Councilors/Ward Committees	300,000.00	-	-
2025	Registration Fees	20,000.00	-	-
2025	SMME Support: Training	180,000.00	-	-
2025	Testing Specimen	70,000.00	-	-
2025	Testing Specimens 6830	100,000.00	-	-
2025	Signage	15,000.00	-	-
2025	Signs	18,000.00	-	-
2025	Signage	6,300.00	-	-
2025	Signs	10,000.00	-	-
2025	Signage	15,000.00	-	-
2025	Sign Boards 6730	20,000.00	-	-
2025	Operational Cost: Signage	15,431.00	-	-
2025	Signage	15,750.00	-	-
2025	Signs	18,000.00	-	-
2025	Signage	30,000.00	-	-
2025	Signboards	18,000.00	-	-
2025	Signs	11,000.00	-	-
2025	Skills Development Levy	137.00	-	-

2025	Skills development levy Mayor executive Cllrs	-	1,814.58	1,814.58
2025	SALARIES: SKILLS DEV LEVY	29,182.00	2,098.46	2,098.46
2025	SALARIES: SKILLS DEV LEVY	56,832.00	3,404.94	3,404.94
2025	SALARIES: SKILLS DEV LEVY	17,305.00	1,143.40	1,143.40
2025	SALARIES: SKILLS DEV LEVY	15,416.00	1,396.41	1,396.41
2025	SALARIES: SKILLS DEV LEVY	30,144.00	2,516.70	2,516.70
2025	SALARIES: SKILLS DEV LEVY	36,363.00	2,168.59	2,168.59
2025	SALARIES: SKILLS DEV LEVY	4,576.00	381.36	381.36
2025	SALARIES: SKILLS DEV LEVY	-	96.66	96.66
2025	SALARIES: SKILLS DEV LEVY	3,068.00	248.88	248.88
2025	SALARIES: SKILLS DEV LEVY	107,395.00	7,654.19	7,654.19
2025	SALARIES: SKILLS DEV LEVY	9,805.00	652.78	652.78
2025	SALARIES: SKILLS DEV LEVY	61,089.00	4,632.13	4,632.13
2025	SALARIES: SKILLS DEV LEVY	-	481.65	481.65
2025	SALARIES: SKILLS DEV LEVY	6,374.00	502.16	502.16
2025	SALARIES: SKILLS DEV LEVY	8,176.00	169.30	169.30
2025	SALARIES: SKILLS DEV LEVY	10,931.00	695.96	695.96
2025	SALARIES: SKILLS DEV LEVY	4,644.00	157.75	157.75
2025	SALARIES: SKILLS DEV LEVY	87,607.00	6,168.10	6,168.10
2025	SALARIES: SKILLS DEV LEVY	44,267.00	3,714.17	3,714.17
2025	SALARIES: SKILLS DEV LEVY	19,735.00	1,223.90	1,223.90
2025	SALARIES: SKILLS DEV LEVY	11,465.00	557.60	557.60
2025	SALARIES: SKILLS DEV LEVY	28,477.00	1,913.44	1,913.44
2025	SALARIES: SKILLS DEV LEVY	30,769.00	1,795.72	1,795.72
2025	SALARIES: SKILLS DEV LEVY	14,718.00	614.81	614.81
2025	SALARIES: SKILLS DEV LEVY	19,397.00	1,481.06	1,481.06
2025	SALARIES: SKILLS DEV LEVY	8,398.00	502.54	502.54
2025	SALARIES: SKILLS DEV LEVY	6,819.00	606.92	606.92

2025	SALARIES: SKILLS DEV LEVY	9,671.00	651.72	651.72
2025	SALARIES: SKILLS DEV LEVY	81,759.00	6,028.52	6,028.52
2025	SALARIES: SKILLS DEV LEVY	5,959.00	155.52	155.52
2025	SALARIES: SKILLS DEV LEVY	100,540.00	8,853.18	8,853.18
2025	SALARIES: SKILLS DEV LEVY	20,056.00	1,625.69	1,625.69
2025	SALARIES: SKILLS DEV LEVY	14,519.00	1,209.95	1,209.95
2025	SALARIES: SKILLS DEV LEVY	17,810.00	1,535.30	1,535.30
2025	SALARIES: SKILLS DEV LEVY	35,025.00	1,553.29	1,553.29
2025	SALARIES: SKILLS DEV LEVY	25,884.00	2,068.58	2,068.58
2025	SALARIES: SKILLS DEV LEVY	30,343.00	1,957.01	1,957.01
2025	SALARIES: SKILLS DEV LEVY	17,768.00	1,480.67	1,480.67
2025	SALARIES: SKILLS DEV LEVY	30,540.00	2,689.22	2,689.22
2025	SALARIES: SKILLS DEV LEVY	27,798.00	2,133.69	2,133.69
2025	SALARIES: SKILLS DEV LEVY	5,404.00	468.92	468.92
2025	SALARIES: SKILLS DEV LEVY	39,098.00	2,755.65	2,755.65
2025	SALARIES: SKILLS DEV LEVY	12,938.00	766.41	766.41
2025	SALARIES: SKILLS DEV LEVY	6.00	714.67	714.67
2025	SALARIES: SKILLS DEV LEVY	42,545.00	2,869.47	2,869.47
2025	SALARIES: SKILLS DEV LEVY	1,020.00	-	-
2025	SALARIES: SKILLS DEV LEVY	16,977.00	1,129.42	1,129.42
2025	SALARIES: SKILLS DEV LEVY	6,394.00	551.03	551.03
2025	SALARIES: SKILLS DEV LEVY	67,315.00	3,475.95	3,475.95
2025	SALARIES: SKILLS DEV LEVY	83,665.00	6,939.15	6,939.15
2025	SALARIES: SKILLS DEV LEVY	8,019.00	573.38	573.38
2025	SALARIES: SKILLS DEV LEVY	21,014.00	1,821.56	1,821.56
2025	SALARIES: SKILLS DEV LEVY	21,885.00	1,293.23	1,293.23
2025	SALARIES: SKILLS DEV LEVY	261,303.00	19,042.72	19,042.72
2025	SALARIES: SKILLS DEV LEVY	27,827.00	2,292.51	2,292.51

2025	Storage of Assets and Goods	222.00	-	-
2025	Disposal of records Storage 6366	3,000.00	-	-
2025	Operational Cost: System Access and Information Fees	172,800.00	41,304.34	41,304.34
2025	Employment Reference Checks	55,390.00	3,897.48	3,897.48
2025	Operational Cost: System Access and Information Fees	455,844.00	-	-
2025	Special Programs	311,000.00	7,800.00	7,800.00
2025	Transport for Library week provincial	12,296.00	-	-
2025	Travel agency and Visa's	11,100.00	-	-
2025	Travel agency and Visa's	20,000.00	-	-
2025	Travel Agency and Visa	10,000.00	-	-
2025	Travel agency and visa fees	5,000.00	-	-
2025	Travel agency and Visa's	3,000.00	-	-
2025	Accommodation	30,000.00	-	-
2025	Accommodation	10,000.00	-	-
2025	Accommodation 6780	30,000.00	-	7,000.00
2025	Accommodation	21,220.00	-	-
2025	Subsistence and travelling accommodation	50,000.00	-	-
2025	Subsistence and travelling accommodation	5,000.00	-	-
2025	Accommodation	18,000.00	-	-
2025	Travel and subsistence Accommodation	52,750.00	-	-
2025	Accommodation	15,750.00	-	-
2025	Subsistence and travelling Accommodation 6780	15,000.00	-	-
2025	Travel and subsistence Accommodation 6780	20,000.00	-	-
2025	Subsistence and Travel Accommodation	60,000.00	3,556.52	3,556.52
2025	Accommodation	5,000.00	-	-
2025	Accommodation	-	500.00	500.00
2025	Accommodation	29,500.00	-	-
2025	Travel and subsistence Accommodation 6780	25,000.00	-	-

2025	Valuation Appeal Board Accommodation	120,000.00	-	-
2025	Accommodation	25,000.00	-	-
2025	Accommodation	31,006.00	-	-
2025	Subsistence and travelling Accommodation	15,750.00	-	-
2025	Accommodation	25,000.00	3,696.00	3,696.00
2025	accommodation	50,000.00	-	-
2025	S & T Accommodation	50,000.00	-	-
2025	Accommodation	40,000.00	3,808.00	3,808.00
2025	Accommodation	25,400.00	-	-
2025	Accommodation	12,000.00	-	-
2025	Accommodation	45,000.00	-	-
2025	Accommodation	20,000.00	-	-
2025	Accommodation	67,000.00	-	-
2025	Accommodation	10,000.00	-	-
2025	Subsistence and travelling accommodation	230,000.00	21,948.61	21,948.61
2025	Travelling and subsistence Accommodation 6780	10,000.00	-	-
2025	Subsistence and travelling accommodation	18,000.00	-	-
2025	Accommodation	12,500.00	-	-
2025	Accommodation	30,000.00	-	-
2025	Accommodation 6780	50,000.00	3,234.40	16,984.39
2025	Travel and subsistence Accommodation	16,062.00	1,467.20	14,467.20
2025	Subsistence and travelling accommodation	100,000.00	8,140.00	8,140.00
2025	Accommodation	6,080.00	-	-
2025	Accommodation	53,000.00	49,189.13	49,189.13
2025	Subsistence and travelling Accommodation	55,000.00	7,617.39	7,617.39
2025	Subsistence and travelling accommodation	38,000.00	-	-
2025	Travel and subsistence Accommodation 6780	31,650.00	1,680.43	10,352.43
2025	Accommodation 6780	157,700.00	2,700.00	2,700.00

2025	Subsistence and travelling daily allowance	6,500.00	-	-
2025	Daily Allowances 6780	15,000.00	720.00	720.00
2025	Daily allowance	4,800.00	-	-
2025	Daily Allowance	10,000.00	-	-
2025	Daily Allowance	4,000.00	960.00	960.00
2025	Daily Allowance	11,968.00	-	-
2025	Subsistence and travelling Daily Allowance	12,000.00	300.00	300.00
2025	Subsistence and travelling daily allowance	1,500.00	-	-
2025	Travel and subsistence Daily allowances 6780	23,760.00	-	-
2025	Travel and subsistence Daily allowance 6780	1,500.00	-	-
2025	Travel and subsistence Daily allowance 6780	500.00	-	-
2025	Daily Allowance	1,000.00	-	-
2025	Travel and subsistence Daily allowance 6780	6,000.00	1,080.00	1,080.00
2025	Daily Allowance	1,200.00	-	-
2025	Subsistence and travelling Daily allowance 6780	3,000.00	60.00	60.00
2025	Daily Allowances	15,000.00	120.00	120.00
2025	Daily Allowance	900.00	-	-
2025	Daily Allowance	-	60.00	60.00
2025	Subsistence and travelling daily allowance	5,000.00	-	-
2025	Travel and subsistence Daily allowance 6780	2,520.00	-	-
2025	Daily Allowance	2,500.00	-	-
2025	Subsistence and traveling daily allowance	1,575.00	-	-
2025	Daily Allowance	2,500.00	180.00	180.00
2025	Daily Allowance	1,500.00	-	-
2025	Daily Allowance	6,000.00	-	-
2025	Daily Allowance	2,700.00	180.00	180.00
2025	Daily allowance	1,500.00	-	-
2025	Daily Allowance	1,500.00	-	-

2025	Daily Allowance	7,200.00	-	-
2025	Daily Allowance	3,000.00	660.00	660.00
2025	Daily Allowance	5,000.00	120.00	120.00
2025	Subsistence and travelling daily allowance	45,600.00	120.00	120.00
2025	Travel and Subsistence: Daily Allowance	3,000.00	-	-
2025	Subsistence and travelling daily allowance	2,400.00	-	-
2025	Daily Allowances	2,220.00	-	-
2025	Daily Allowance	2,100.00	-	-
2025	Daily Allowance	5,000.00	-	-
2025	Daily Allowances	3,000.00	720.00	720.00
2025	Travel and subsistence Daily allowance 6780	4,376.00	-	-
2025	Travelling and subsistence Daily allowance 6780	500.00	-	-
2025	Subsistence and travelling daily allowance	10,000.00	420.00	420.00
2025	Daily Allowance	2,513.00	-	-
2025	Subsistence and travelling daily allowance	15,000.00	480.00	480.00
2025	Food Beverages Served	36,400.00	3,260.00	3,260.00
2025	Travelling and Subsistence: Food and Beverage	3,500.00	-	-
2025	Subsistence and travelling food and beverage served	20,000.00	900.00	900.00
2025	Subsistence and travelling food and beverages	6,000.00	-	-
2025	Subsistence and travelling food and beverages	15,000.00	-	-
2025	Food and Beverages	8,520.00	-	-
2025	Food and Beverage	6,500.00	-	-
2025	Food and Beverages	10,000.00	-	-
2025	Food Beverages	7,000.00	3,120.00	3,120.00
2025	Travel and subsistence Food and beverage 6780	5,200.00	4,820.00	4,820.00
2025	Travelling and subsistence Food and beverage 6780	2,205.00	-	-
2025	Subsistence and travelling Food and beverages	20,000.00	1,260.00	1,260.00
2025	Food and Beverages Served	4,835.00	-	-

2025	Travel and subsistence Food and beverage 6780	7,500.00	160.00	160.00
2025	Subsistence and travelling Food and beverage 6780	2,500.00	180.00	180.00
2025	Food and Beverage Served	20,000.00	-	-
2025	Food Beverages	6,000.00	-	-
2025	Food and Beverages Served	4,700.00	-	-
2025	Subsistence and travelling food and beverages	10,000.00	-	-
2025	Food and Beverage Served	2,500.00	1,020.00	1,020.00
2025	Food and Beverages 6780	5,000.00	-	-
2025	Food and Beverages	4,000.00	-	-
2025	Food Beverages	9,000.00	180.00	180.00
2025	Subsistence and travelling food and beverages	12,000.00	1,340.00	1,340.00
2025	Food and Beverage Served	4,500.00	-	-
2025	Food BeverageServed	4,500.00	-	-
2025	Food and Beverages Served0	6,050.00	1,980.00	1,980.00
2025	Food and Beverage Served	20,000.00	-	-
2025	Food and Beverages Served	3,500.00	-	-
2025	Food and Beverages 6780	6,500.00	4,640.00	4,640.00
2025	Food and Beverage Served	10,610.00	-	-
2025	Food and Beverages	2,000.00	-	-
2025	Food and Beverage Served	10,000.00	-	-
2025	Subsistence and travelling food and beverages	3,000.00	-	-
2025	Travel and subsistence Food and beverages 6780	22,694.00	-	-
2025	Subsistence and travelling Food and beverages	72,000.00	22,440.00	22,440.00
2025	Food Beverage Served	4,800.00	-	-
2025	Travel and subsistence Food and beverages Served 6780	950.00	-	-
2025	Travel and subsistence food and beverage served 6780	1,500.00	-	-
2025	Food and Beverages Served	2,500.00	-	-
2025	Incidental Costs	1,500.00	-	-

2025	Incidental Cost	1,200.00	-	-
2025	Subsistence and travelling incidental costs	5,000.00	-	-
2025	Subsistence and travelling Incidental cost	10,000.00	-	-
2025	Incidental Cost 6780	2,500.00	-	-
2025	Incidental Costs	530.00	-	-
2025	Subsistence and travelling Incidental costs	800.00	-	-
2025	Incidental Cost	600.00	-	-
2025	Travel and subsistence Incidental costs 6780	9,025.00	-	-
2025	Incidental Costs	1,000.00	-	-
2025	Incidental Cost	5,500.00	-	-
2025	Incidental costs	1,575.00	-	-
2025	Subsistence and travelling incidental costs	1,200.00	-	-
2025	Incidental Cost	2,060.00	-	-
2025	Incidental costs	1,200.00	-	-
2025	Incidental Cost	900.00	-	-
2025	Incidental Costs	500.00	-	-
2025	Travel and subsistence Incidental costs 6780	4,431.00	-	-
2025	Travelling and subsistence Incidental costs 6780	630.00	-	-
2025	Subsistence and travelling Incidental cost	3,000.00	-	-
2025	Incidental Cost	2,412.00	-	-
2025	Travelling and Subsistence: Incidental Costs	1,000.00	-	-
2025	Travel and subsistence Incidental costs 6780	2,500.00	-	-
2025	Substance and travelling Incidental costs 6780	1,500.00	-	-
2025	Incidental Cost	5,000.00	-	-
2025	Incidentals	3,000.00	-	-
2025	Travel and subsistence Incidental costs 6780	625.00	-	-
2025	Incidental Cost	1,500.00	-	-
2025	Incidental Cost	1,000.00	-	-

2025	Incidental Cost	1,500.00	-	-
2025	Subsistence and travelling incidental costs	7,000.00	-	-
2025	Subsistence and travelling other transport provider shuttle	15,000.00	-	-
2025	Other Transport Provider Shuttle	2,000.00	-	-
2025	Travel and subsistence Shuttle 6780	3,500.00	-	-
2025	Travel and subsistence Shuttle 6780	2,520.00	-	-
2025	Other Transport Provider	2,450.00	-	-
2025	Subsistence and travelling other transport provider	2,000.00	-	-
2025	Other transport shuttle	2,500.00	-	-
2025	Subsistence and travelling other transport provider shuttle	3,000.00	-	-
2025	Other Transport Providers Shuttle	5,000.00	-	-
2025	Transport with Operator: Other Transport Provider	5,000.00	403.00	403.00
2025	Transport with Operator: Shuttle	10,000.00	-	-
2025	Other Transport Provider	10,610.00	-	-
2025	Travelling and subsistence Air transport 6780	9,000.00	-	-
2025	Subsistence and travelling Air transport	50,000.00	-	-
2025	Air Transport 6780	43,400.00	-	-
2025	Travel and subsistence Air transport	16,700.00	-	-
2025	Travel and subsistence Air transport 6780	7,345.00	-	-
2025	Travel and subsistence Air transport 6780	30,000.00	-	-
2025	Air Transport	50,000.00	7,317.39	7,317.39
2025	Air Transport	11,000.00	-	-
2025	Subsistence and travelling air transport	10,000.00	-	-
2025	Subsistence and travelling air transport	45,000.00	-	-
2025	Air Transport	20,300.00	-	-
2025	Air transport	8,800.00	-	-
2025	Air Transport	20,000.00	-	-
2025	Air Transport	37,000.00	-	14,700.00

2025	Travel and subsistence Air transport 6780	40,000.00	-	-
2025	Subsistence and travelling Air transport	80,000.00	-	-
2025	Subsistence and travelling Air transport	40,000.00	-	-
2025	Travel and subsistence Air transport 6780	31,650.00	-	-
2025	Air Transport	12,500.00	-	-
2025	Air Transport	10,000.00	-	-
2025	Subsistence and travelling air transport	12,000.00	-	-
2025	Air Transport	33,000.00	-	-
2025	Air Transport	10,000.00	-	-
2025	Travelling Road Transport	15,000.00	590.00	590.00
2025	Travel and subsistence public transport 6780	3,350.00	-	-
2025	Subsistence and travelling road transport with operator	3,000.00	-	-
2025	Travel and subsistence public transport 6780	2,520.00	-	-
2025	Subsistence and travelling road transport	1,000.00	-	-
2025	Other Transport Shuttle Provider	4,600.00	-	-
2025	Subsistence and travelling road transport	50,000.00	-	-
2025	Travelling and subsistence Car rental	2,500.00	-	-
2025	Car Rental	15,070.00	-	-
2025	Subsistence and travelling Car rental	80,000.00	-	-
2025	Car Rental	4,000.00	-	-
2025	Subsistence and travelling car rental	12,000.00	-	-
2025	Car Rental	10,000.00	-	-
2025	Travel and subsistence Car rental	8,000.00	-	-
2025	Travel and subsistence Car rental 6780	7,350.00	-	-
2025	Substance and travelling Car rental 6780	7,500.00	-	-
2025	Car Rental	24,000.00	1,928.01	1,928.01
2025	Car Rental	8,440.00	-	-
2025	Subsistence and travelling car rental	5,000.00	-	-

2025	Subsistence and travelling car rental	2,400.00	-	-
2025	Car Rental	5,400.00	-	-
2025	Travel and subsistence Car rental	11,000.00	-	-
2025	Car Rental	10,000.00	-	-
2025	Car Rental	8,000.00	-	-
2025	Car Rental	7,350.00	-	-
2025	Subsistence and travelling Car rental	50,000.00	-	-
2025	Subsistence and travelling own transport	80,000.00	19,811.08	19,811.08
2025	Own Transport 6780	10,000.00	-	-
2025	Own Transport	21,220.00	-	-
2025	Transport without Operator Own	30,000.00	2,760.74	2,760.74
2025	Subsistence and travelling Own transport	40,000.00	1,525.57	1,525.57
2025	Subsistence and travelling own transport	10,000.00	-	-
2025	Travel and subsistence Own transport 6780	31,650.00	2,390.96	2,390.96
2025	Own Transport	30,000.00	-	-
2025	Travel and subsistence Own transport 6780	5,200.00	-	-
2025	Travel and subsistence Own transport 6780	1,500.00	-	-
2025	Subsistence and travelling own transport	31,500.00	4,297.92	4,297.92
2025	Own Transport	6,500.00	-	-
2025	Own Transport	41,384.00	10,381.80	10,381.80
2025	Subsistence and travelling own transport	80,000.00	13,323.55	13,323.55
2025	Transport without Operator ST	10,000.00	-	-
2025	Own Transport	708.00	-	-
2025	Own Transport	82,000.00	4,120.40	4,120.40
2025	Travelling and Subsistence: Transport without Operator	15,000.00	546.92	546.92
2025	Own transport 6780	68,500.00	2,962.08	2,962.08
2025	Own Transport	5,000.00	-	-
2025	Own transport 67800	15,000.00	1,316.48	1,316.48

2025	Travel and subsistence Own transport	22,155.00	15,754.20	15,754.20
2025	Travel and subsistence Own transport 6780	15,000.00	-	-
2025	Substance and travelling Own transport 6780	10,000.00	1,345.52	1,345.52
2025	Subsistence and Travel Own Transport	50,000.00	6,529.16	6,529.16
2025	Own Transport	38,000.00	367.84	367.84
2025	Subsistence and travelling Own transport	15,000.00	-	-
2025	Subsistence and travelling own transport	30,000.00	-	-
2025	Own Transport	45,054.00	1,410.56	1,410.56
2025	Own Transport	6,500.00	-	-
2025	Own Transport	80,000.00	11,538.56	11,538.56
2025	Own Transport	30,000.00	6,001.60	6,001.60
2025	Travel and subsistence Own transport 6780	42,000.00	5,904.80	5,904.80
2025	Transport without Operator: Own Transport	20,000.00	6,788.64	6,788.64
2025	Transport Without Operator Own Transport	50,000.00	7,303.56	7,303.56
2025	Own Transport	20,000.00	4,772.24	4,772.24
2025	Travelling and substance Own transport 6780	3,750.00	-	-
2025	Own Transport	8,000.00	-	-
2025	Subsistence and travelling own transport	10,000.00	-	-
2025	Own Transport	12,500.00	-	-
2025	Own Transport	10,000.00	4,530.24	4,530.24
2025	Incidental costs	3,000.00	-	-
2025	Travel and subsistence Nonemployees interviews 6780	37,980.00	-	-
2025	Uniform and protective clothing	993,510.00	212,777.95	212,777.95
2025	Special Programs: Protective Clothing	111,000.00	-	-
2025	Remuneration of Ward Committees	360,000.00	51,800.00	51,800.00
2025	Workmen's compensation fund	15,000.00	-	-
2025	Insurance Workmen's compensation 6450	550,000.00	-	-

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M01 Jul

Vote Description	R thousands	Ref	Budget Year 2024/25								
			2023/24 Audited	Original	Adjusted	Monthly actual	Year-TD actual	Year-TD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation		1									
Vote 1 - EXECUTIVE AND COUNCIL		2	-	-	-	-	-	-	-	-	-
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 -			-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure		4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation		2									
Vote 1 - EXECUTIVE AND COUNCIL			657	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER			491	254	-	-	-	-	-	-	254
Vote 3 - CORPORATE SERVICES			741	3,700	-	-	-	-	-	-	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES			3,668	2,700	-	-	-	-	-	-	2,700
Vote 5 - COMMUNITY AND PROTECTION SERVICES			12,256	-	-	602	602	-	602	0	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT			71,115	121,064	-	8,092	8,092	43,828	(35,736)	-82%	121,064
Vote 7 - ELECTRICITY SERVICES			558	1,169	-	-	-	-	-	-	1,169
Vote 8 - WATER WORKS			21,036	10,891	-	-	-	908	(908)	-100%	10,891
Vote 9 - FINANCIAL SERVICES			1,113	715	-	15	15	3	12	433%	715
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4	111,635	140,494	-	8,709	8,709	44,739	(36,030)	-81%	140,494
Total Capital Expenditure			111,635	140,494	-	8,709	8,709	44,739	(36,030)	-81%	140,494
Capital Expenditure - Functional Classification											
Governance and administration			2,591	3,225	-	15	15	3	12	433%	3,225
Executive and council			1,100	254	-	-	-	-	-	-	254
Finance and administration			1,443	2,971	-	15	15	3	12	433%	2,971
Internal audit			48	-	-	-	-	-	-	-	-
Community and public safety			13,190	2,500	-	602	602	-	602	0	2,500
Community and social services			646	2,500	-	-	-	-	-	-	2,500
Sport and recreation			9,470	-	-	114	114	-	114	0	-
Public safety			2,622	-	-	488	488	-	488	0	-
Housing			443	-	-	-	-	-	-	-	-
Health			9	-	-	-	-	-	-	-	-
Economic and environmental services			17,637	17,895	-	7,259	7,259	2,650	4,609	174%	17,895
Planning and development			277	475	-	10	10	-	10	0	475
Road transport			17,359	17,420	-	7,250	7,250	2,650	4,600	174%	17,420
Environmental protection			-	-	-	-	-	-	-	-	-
Trading services			78,044	116,875	-	833	833	42,086	(41,253)	-98%	116,875
Energy sources			558	1,169	-	-	-	-	-	-	1,169
Water management			21,036	10,891	-	-	-	908	(908)	-100%	10,891
Waste water management			53,092	102,114	-	833	833	41,178	(40,345)	-98%	102,114
Waste management			3,358	2,700	-	-	-	-	-	-	2,700
Other			172	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		3	111,635	140,494	-	8,709	8,709	44,739	(36,030)	-81%	140,494
Funded by:											
National Government			63,201	60,792	-	4,794	4,794	7,617	(2,822)	-37%	60,792
Provincial Government			35,155	64,382	-	2,434	2,434	36,544	(34,110)	-93%	64,382
District Municipality			2,129	-	-	488	488	-	488	0	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Department Agencies,			1,751	1,347	-	144	144	250	(106)	-42%	1,347
Transfers recognised - capital			102,236	126,521	-	7,860	7,860	44,411	(36,550)	-82%	126,521
Borrowing		6	-	-	-	-	-	-	-	-	-
Internally generated funds			9,352	13,973	-	848	848	328	520	159%	13,973
Total Capital Funding			111,588	140,494	-	8,709	8,709	44,739	(36,030)	-81%	140,494

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

For the month of July R8,707 million was spent on capital expenditure and the year-to-date expenditure of R8,707 million whilst the year-to-date budget is R44,739 million, and this gave a negative variance of R36,030 million which translates to -81%.

Table C6: Monthly Budget Statement Financial Position
EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M01 Jul

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	Year-TD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		139,527	132,403	–	189,382	132,403
Trade and other receivables from exchange transactions		58,978	54,095	–	64,968	54,095
Receivables from non-exchange transactions		22,478	45,084	–	28,018	45,084
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,261	1,537	–	2,030	1,537
VAT		165,952	149,579	–	168,712	149,579
Other current assets		1,348	865	–	707	865
Total current assets		390,544	383,562	–	453,817	383,562
Non-current assets						
Investments		46	45	–	44	45
Investment property		255,471	258,541	–	255,360	258,541
Property, plant and equipment		1,246,159	1,275,464	–	1,255,922	1,275,464
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		123	91	–	91	91
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		1,501,799	1,534,141	–	1,511,417	1,534,141
TOTAL ASSETS		1,892,342	1,917,702	–	1,965,234	1,917,702
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(43)	0	–	(43)	0
Consumer deposits		2,860	2,877	–	2,869	2,877
Trade and other payables from exchange transactions		55,486	67,212	–	31,944	67,212
Trade and other payables from non-exchange transactions		113,614	79,963	–	131,591	79,963
Provision		13,728	16,146	–	16,146	16,146
VAT		162,742	145,481	–	165,887	145,481
Other current liabilities		2,418	–	–	–	–
Total current liabilities		350,805	311,680	–	348,395	311,680
Non-current liabilities						
Financial liabilities		986	–	–	1,016	–
Provision		68,052	77,465	–	68,052	77,465
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		55,221	55,221	–	55,221	55,221
Total non-current liabilities		124,259	132,686	–	124,289	132,686
TOTAL LIABILITIES		475,065	444,365	–	472,683	444,365
NET ASSETS	2	1,417,278	1,473,337	–	1,492,550	1,473,337
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,417,278	1,473,337	–	1,492,244	1,473,337
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,417,278	1,473,337	–	1,492,244	1,473,337

The above table shows that community wealth amounts to R1,492,244 billion, total liabilities R472,683 million and the total assets R1,965,234 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 loan is paid bi-annually in September and March.

The financial ratios relating to the statement of financial position for the month ending 31 Jul 2024 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.30	1.5 - 2:1	The ratio is below the norm, this is because of the price increases on monthly commitment such as Eskom and fuel. The decrease in collection rate is also a contributing factor. The municipality will be forced to utilize internal reserves to fund the shortfall on monthly commitments.
Remuneration excl Cllrs	2%	25% - 40%	The ratio is below the norm for the 1 st month of July
Contracted Services	1%	2% - 5%	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	62%	= or > 0%	The ratio is below the norm
Operating Expenditure Budget Implementation Indicator	37%	95% - 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	40%	95% - 100%	The ratio is below the norm

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128,564	152,712	-	15,027	15,027	15,027	(0)	0%	152,712
Service charges		145,890	216,639	-	9,314	9,314	9,314	(0)	0%	216,639
Other revenue		106,886	48,807	-	46	46	46	(0)	0%	48,807
Government - operating		135,587	226,609	-	59,386	59,386	59,386	(0)	0%	226,609
Government - capital		105,514	126,491	-	25,142	25,142	25,142	0	0%	126,491
Interest		2,985	10,858	-	1,669	1,669	1,669	(0)	0%	10,858
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(563,337)	(642,908)	-	15,682	(15,682)	15,682	31,364	200%	(642,908)
Finance charges		(638)	(89)	-	29	(29)	(29)	0	-1%	(89)
Transfers and Grants		(16,571)	(5,168)	-	-	-	-	-		(5,168)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	133,951	-	126,295	94,871	126,237	31,366	25%	133,951
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(6)	-	-	-	-	-	-		-
Payments										
Capital assets		123,891	(91,919)	(189,405)	(18,643)	(18,643)	(18,643)	0	0%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	(189,405)	(18,643)	(18,643)	(18,643)	0	0%	(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	215	-	27	27	27	(0)	-1%	215
Payments										
Repayment of borrowing		-	-	1,477	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	215	1,477	27	27	27	0	1%	215
NET INCREASE/ (DECREASE) IN CASH HELD		168,765	42,247	(187,928)	107,678	76,254	107,621			42,247
Cash/cash equivalents at beginning:		76,531	28,747	67,235	81,704	113,128	67,235			113,128
Cash/cash equivalents at month/year end:		245,296	70,994	(120,693)	189,382	189,382	174,856			155,375

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanations
EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M01 - Jul

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 procedures will require some changes. Internal investigations into discrepancies are concluded and will be communicated to Finance management team in the next meeting. The manual cash flow is in the meantime being prepared to reflect the accurate bank movements.
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M01 - Jul

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	Year-TD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.0%	8.8%	7.3%	0.0%	1.4%
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/ Funds & Reserves		11.0%	4.9%	13.8%	16.2%	13.8%
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	108.6%	126.4%	112.3%	120.0%	112.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		27.2%	9.7%	35.5%	44.9%	35.5%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		9.9%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		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))		0.0%	0.0%	0.0%	0.0%	0.0%
<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	0.0%	0.0%	0.0%	19.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		36.7%	35.8%	29.7%	32.3%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.0%	7.0%	5.4%	5.2%	5.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.9%	9.0%	7.4%	0.0%	1.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	0.0%	0.0%	75%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - aged debtors – M01 - Jul

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6,506	4,016	1,935	2,015	1,789	1,572	2,199	46,133	66,166	53,709	31	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,751	2,950	1,019	894	638	671	481	13,637	28,041	16,320	0	–	
Receivables from Non-exchange Transactions - Property Rates	1400	19,427	4,063	2,324	1,762	1,349	1,198	1,096	27,678	58,898	33,083	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	2,335	1,176	849	796	748	743	750	18,145	25,543	21,183	1	–	
Receivables from Exchange Transactions - Waste Management	1600	3,901	1,552	1,110	1,014	950	918	888	26,786	37,117	30,555	0	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	1,614	1,614	1,614	–	–	
Interest on Arrear Debtor Accounts	1810	1,459	1,403	1,326	1,270	1,212	1,169	1,117	33,980	42,937	38,748	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	131	222	166	205	197	196	195	9,848	11,161	10,642	–	–	
Total By Income Source	2000	41,511	15,383	8,730	7,956	6,883	6,468	6,726	177,820	271,477	205,853	32	–	
2022/23 - totals only		–	–	–	–	–	–	–	–	–	–	–	–	
Debtors Age Analysis By Customer Group														
Organs of State	2200	6,106	458	188	148	41	44	43	2,567	9,595	2,842	0	–	
Commercial	2300	6,390	2,316	1,158	1,149	934	934	940	27,280	41,104	31,239	1	–	
Households	2400	29,014	12,608	7,384	6,659	5,907	5,490	5,743	147,973	220,778	171,772	30	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	41,511	15,383	8,730	7,956	6,883	6,468	6,726	177,820	271,477	205,853	32	–	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at the end of July amount to R271,477 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M01 – Jul

Description R thousands	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		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		
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	3,871	-	-	-	-	-	-	-	3,871	572
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,871	-	-	-	-	-	-	-	3,871	572

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of July reflect at R3,871 million whereas Jun reflected at R13,007 million. The group of creditors outstanding is trade creditors.

Top 20 Creditors

CREDITOR NAME	AMOUNT
ESKOM HOLDINGS LIM	(10,783,686.50)
LRC CIVILS CC	(2,526,581.53)
Munsoft	(2,446,021.22)
SALGA LEVIES	(2,185,157.00)
NJH GROUP	(1,898,512.35)
Wheeldon Rushmere and Cole Inc	(1,710,554.52)
IBALA Consulting	(1,634,833.78)
Ezulwini Civils and Construction (PTY) Ltd	(1,544,064.21)
LTE CIVILS AND PLANT	(1,529,022.01)
CZAR CONSTRUCTION CC	(1,347,708.08)
Amlo Trading (PTY) LTD	(1,346,983.60)
CDR TECHNICAL (MONTHLY FIXED)	(1,331,089.15)
NORTHFIELD ENGINEE	(1,304,862.82)
NUWATER SYSTEMS	(1,170,480.59)
AMATOLA WATER BOAR	(996,610.73)
KOWIE TOYOTA	(958,515.20)
OKO 1020 TRADING	(726,300.01)
KayJay's	(598,656.86)
KNIGHT NDINISA AND MATOMELA	(575,287.50)
SETTLER CITY TOYOTA	(550,012.27)

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M01 – Jul

Investments by maturity Name of institution & investment ID	Re f	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commissi on Paid (Rands)	Commissio n Recipient	Expiry date of investmen t	Opening balance	Interest to be realised	Partial / Prematur e Withdraw al (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Monthly	Call Acc	Yes						17,284	247	(221)	1,116	18,426
ABSA		Month to month	Call Acc	No						54,544	435	(22,359)	81,054	–
INVESTEC		Month to month	Call Acc	No						12,492	75	(5,440)	4,297	113,674
STD BANK		Month to month	Call Acc	No						50,681	778	(990)	–	–
Municipality sub-total										135,000	1,534	(29,010)	86,468	193,992
TOTAL INVESTMENTS AND INTEREST	2									135,000	1,534	(29,010)	86,468	193,992

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 – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		132,784	142,182	-	58,494	58,494	95,138	(36,644)	-38.5%	142,182
Local Government Financial Management Grant	3	2,650	2,500	-	-	-	-	-	515.4%	2,500
Municipal Infrastructure Grant		1,598	3,046	-	1,562	1,562	254	1,308	515.4%	3,046
Equitable Share		128,536	136,636	-	56,932	56,932	94,884	(37,952)	-40.0%	136,636
Provincial Government:		71,706	82,573	-	-	-	49,451	(49,451)	-100.0%	82,573
EC Human Settlement		68,956	79,215	-	-	-	46,093	(46,093)	-100.0%	79,215
Libraries and Archives Grant DESRAC		2,750	3,358	-	-	-	3,358	(3,358)	-100.0%	3,358
District Municipality:		(1,800)	-	-	-	-	-	-		-
Specify (Add grant description)		(1,800)	-	-	-	-	-	-		-
Other grant providers:		4,809	-	-	-	-	-	-		-
Housing Development Agency		4,809	-	-	-	-	-	-		-
Total Operating Transfers and Grants		207,499	224,754	-	58,494	58,494	144,589	(86,095)	-59.5%	224,754
Capital Transfers and Grants										
National Government:		58,968	60,792	-	25,136	25,136	14,394	10,742	74.6%	60,792
Municipal Infrastructure Grant		28,221	28,192	-	10,128	10,128	11,677	(1,549)	-13.3%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	976	976	-	976	0	-
Water Services Infrastructure Grant		26,962	32,600	-	14,032	14,032	2,717	11,315	416.5%	32,600
Provincial Government:		127,873	64,382	-	-	-	36,544	(36,544)	-100.0%	64,382
Municipal Disaster Relief Grant		10,762	-	-	-	-	-	-		-
Water Infrastructure Grant OTP		3,900	6,987	-	-	-	582	(582)	-100.0%	6,987
EC Human Settlement		113,211	57,394	-	-	-	35,962	(35,962)	-100.0%	57,394
District Municipality:		2,882	-	-	-	-	-	-		-
Public Safety		1,800	-	-	-	-	-	-		-
Public Safety		1,082	-	-	-	-	-	-		-
Other grant providers:		1,486	1,317	-	-	-	250	(250)	-100.0%	1,317
Expanded Public Works Program		1,486	1,317	-	-	-	250	(250)	-100.0%	1,317
Total Capital Transfers and Grants		191,209	126,491	-	25,136	25,136	51,188	(26,052)	-50.9%	126,491
TOTAL RECEIPTS OF TRANSFERS & GRANTS		398,708	351,245	-	83,630	83,630	195,777	(112,147)	-57.3%	351,245

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 – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,425	5,546	-	323	323	254	69	27.4%	5,546
Expanded Public Works Programme Integrated Grant		-	-	-	-	0	-	0	0	-
Local Government Financial Management Grant	3	2,453	2,500	-	169	169	-	169	0	2,500
Municipal Infrastructure Grant		1,972	3,046	-	154	154	254	(99)	-39.2%	3,046
Provincial Government:		47,661	82,573	-	-	17,797	49,451	(31,654)	-64.0%	82,573
EC Human Settlement		44,875	79,215	-	-	16,849	46,093	(29,244)	-63.4%	79,215
Libraries and Archives Grant DESRAC		2,785	3,358	-	-	948	3,358	(2,410)	-71.8%	3,358
District Municipality:		(319)	-	-	-	-	-	-	-	-
Environmental Health Subsidy		(319)	-	-	-	-	-	-	-	-
Other grant providers:		14,072	-	-	397	397	-	397	0	-
Housing Development Agency		14,072	-	-	397	397	-	397	0	-
Total Operating Transfers and Grants		65,839	88,118	-	720	18,517	49,704	(31,187)	-62.7%	88,118
Capital Transfers and Grants										
National Government:		72,986	60,792	-	5,439	5,439	14,394	(8,955)	-62.2%	60,792
Municipal Infrastructure Grant		28,584	28,192	-	5,439	5,439	11,677	(6,238)	-53.4%	28,192
Integrated National Electrification Programme		-	-	-	-	0	-	0	0	-
Grant Regional Bulk Infrastructure Grant		4,972	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		39,430	32,600	-	-	-	2,717	(2,717)	-100.0%	32,600
Provincial Government:		35,662	64,382	-	2,709	4,881	36,544	(31,663)	-86.6%	64,382
Municipal Disaster Relief Grant		736	-	-	2,574	2,574	-	2,574	0	-
Water Infrastructure Grant OTP		3,091	6,987	-	-	809	582	227	38.9%	6,987
EC Human Settlement		31,775	57,394	-	135	135	35,962	(35,827)	-99.6%	57,394
Specify (Add grant description)		60	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	0	-
District Municipality:		2,469	-	-	488	488	-	488	0	-
Public Safety		2,469	-	-	488	488	-	488	0	-
Other grant providers:		1,511	1,317	-	144	144	250	(106)	-42.4%	1,317
Expanded Public Works Program		1,511	1,317	-	144	144	250	(106)	-42.4%	1,317
Total Capital Transfers and Grants		112,628	126,491	-	8,780	10,952	51,188	(40,236)	-78.6%	126,491
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		178,467	214,609	-	9,500	29,469	100,893	(71,423)	-70.8%	214,609

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

EC105 Ndlambe - Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers – M01 - Jul

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2022/23	Monthly Actual	Year TD actual	YTD variance	
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
Provincial Government:		0	0	0	-	
Libraries and Archives - DESRAC		0	0	0	-	
District Municipality:	3	-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Other grant providers:		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Total operating expenditure of Approved Roll-overs		0	0	0	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		0	0	0	-	
Water Services Infrastructure Grant		0	0	0	-	
District Municipality:		0	0	0	-	
Public Safety		0	0	0	-	
Other grant providers:		0	-	0	-	
Total capital expenditure of Approved Roll-overs		0	0	0	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		0	0	0	-	

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs
EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M01 – Jul

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,760	5,663	–	444	444	472	(28)	-6%	5,663
Pension and UIF Contributions		367	395	–	31	31	33	(2)	-6%	395
Medical Aid Contributions		138	151	–	12	12	13	(1)	-8%	151
Motor Vehicle Allowance		1,360	1,446	–	113	113	120	(7)	-6%	1,446
Cellphone Allowance		867	918	–	72	72	77	(5)	-6%	918
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		8,492	8,573	–	672	672	714	(43)	-6%	8,573
% increase	4		0.9%							0.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,413	6,960	–	484	484	580	(96)	-16%	6,960
Pension and UIF Contributions		1,069	1,157	–	91	91	96	(6)	-6%	1,157
Medical Aid Contributions		287	312	–	25	25	26	(1)	-4%	312
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1,061	1,091	–	–	–	–	–	–	1,091
Motor Vehicle Allowance		972	972	–	81	81	81	–	–	972
Cellphone Allowance		120	130	–	10	10	11	(1)	-6%	130
Housing Allowances		132	140	–	11	11	12	(1)	-6%	140
Other benefits and allowances		140	64	–	5	5	5	(0)	-6%	64
Payments in lieu of leave		639	515	–	–	–	43	(43)	-100%	515
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		71	85	–	53	53	7	46	647%	85
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		10,903	11,426	–	760	760	861	(101)	-12%	11,426
% increase	4		4.8%							4.8%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	–	8,956	8,956	10,813	(1,857)	-17%	123,454
Pension and UIF Contributions		19,795	22,944	–	1,664	1,664	2,024	(359)	-18%	22,944
Medical Aid Contributions		14,930	17,673	–	1,290	1,290	1,510	(220)	-15%	17,673
Overtime		13,053	7,843	–	1,027	1,027	654	373	57%	7,843
Performance Bonus		8,687	10,453	–	20	20	915	(895)	-98%	10,453
Motor Vehicle Allowance		5,226	5,106	–	457	457	555	(98)	-18%	5,106
Cellphone Allowance		310	325	–	26	26	33	(7)	-21%	325
Housing Allowances		491	507	–	40	40	48	(8)	-17%	507
Other benefits and allowances		4,191	3,191	–	316	316	266	50	19%	3,191
Payments in lieu of leave		875	245	–	39	39	20	19	93%	245
Long service awards		604	18	–	59	59	2	57	3812%	18
Post-retirement benefit obligations		2,499	–	–	237	237	–	237	0	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		679	897	–	69	69	79	(10)	-12%	897
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		177,235	192,654	–	14,200	14,200	16,918	(2,717)	-16%	192,654
% increase	4		8.7%							8.7%
Total Parent Municipality		196,631	212,653	–	15,632	15,632	18,493	(2,861)	-15%	212,653

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total year to date salaries, allowances and benefits paid as at end of July 2024 amounts to R15,632 million and the year- to-date budget is R18,493 million and the expenditure for remuneration of councilors amounts to R672 million while the year-to-date budget is R714 million. The actual year-to-date expenditure for senior managers is R760 million and the year-to-date budget thereof is R861 million. The year-to-date actual for other municipal staff is R14,200 million and the year-to-date budget is R16,918 million. It must be noted that the year-to-date actual amount for continued members is R237 million and is excluded in 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 – M01 Jul

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												152,712	161,875	171,587
Service charges - electricity revenue		9,314												108,158	114,755	122,213
Service charges - water revenue		3,281												62,248	66,990	72,128
Service charges - sanitation revenue		1,167												18,883	20,927	22,365
Service charges - refuse		1,762												27,350	28,090	28,976
Rental of facilities and equipment		46												1,260	1,337	1,424
Interest earned - external investments		1,669												10,858	11,520	12,269
Interest earned - outstanding debtors		-												-	-	-
Dividends received		-												-	-	-
Fines, penalties and forfeits		18												399	423	451
Licences and permits		1,166												6,613	7,016	7,472
Agency services		-												-	-	-
Transfer receipts - operating		59,386												226,609	152,925	157,838
Other revenue		4,586												40,535	26,428	26,593
Cash Receipts by Source		97,419	-	-	-	-	-	-	-	-	-	-	-	655,625	592,286	623,316
Other Cash Flows by Source																
Transfer receipts - capital		25,142												125,174	55,633	63,736
Contributions & Contributed assets		-												1,317	-	-
Proceeds on disposal of PPE		-												-	-	-
Short term loans		-												-	-	-
Borrowing long term/refinancing		-												-	-	-
Increase in consumer deposits		27												215	73	239
Receipt of non-current receivables		-												-	-	-

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Change in non-current investments	-													-	-	-
Total Cash Receipts by Source	122,588	-	-	-	-	-	-	-	-	-	-	-	-	782,331	647,992	687,291
Cash Payments by Type																
Employee related costs	15,682													208,137	219,764	231,807
Remuneration of councillors	677													8,933	9,499	10,103
Interest paid	29													89	-	-
Bulk purchases - Electricity	10,786													102,314	108,461	115,611
Acquisition - Water & other inventory	5,804													52,397	55,352	58,817
Contracted services	8,919													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													70,458	71,302	75,413
Cash Payments by Type	54,141	-	-	-	-	-	-	-	-	-	-	-	-	648,166	575,786	607,662
Other Cash Flows/Payments by Type																
Capital assets	18,643													148,425	63,473	70,158
Repayment of borrowing	-													-	-	-
Other Cash Flows/Payments	(51)													-	-	-
Total Cash Payments by Type	72,734	-	-	-	-	-	-	-	-	-	-	-	-	796,591	639,259	677,820
NET INCREASE/(DECREASE) IN CASH HELD	49,854	-	-	-	-	-	-	-	-	-	-	-	-	(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:	139,527													139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,382	-	-	-	-	-	-	-	-	-	-	-	-	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 Ndlambe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M01 - Jul

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,492	44,739	-	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	-	-	-	59,616	-	-	-
September	7,216	18,068	-	-	-	77,684	-	-	-
October	5,315	11,295	-	-	-	88,979	-	-	-
November	16,636	9,403	-	-	-	98,381	-	-	-
December	15,591	7,321	-	-	-	105,703	-	-	-
January	4,903	6,914	-	-	-	112,617	-	-	-
February	6,535	5,575	-	-	-	118,193	-	-	-
March	10,557	5,575	-	-	-	123,768	-	-	-
April	8,576	5,575	-	-	-	129,343	-	-	-
May	20,584	5,575	-	-	-	134,919	-	-	-
June	12,592	5,575	-	-	-	140,494	-	-	-
Total Capital expenditure	111,635	140,494	-	8,709					

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

In terms of this table the capital expenditure for the month of July amounts to R8,709 million. The year-to-date actual expenditure incurred is R8,709 million whilst the year-to-date budget is R44,739 million that gives 80.5% of variance.

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

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		19,498	113,005	-	699	699	42,086	41,387	98.3%	113,005
Infrastructure										
Roads Infrastructure		252	-	-	-	-	-	-	-	-
Roads		252	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		443	-	-	-	-	-	-	-	-
Power Plants		443	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,941	10,891	-	-	-	908	908	100.0%	10,891
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		2,688	10,891	-	-	-	908	(908)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		4,340	-	-	-	-	-	-	-	-
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	-	-	-	-	-	-	-
Sanitation Infrastructure		10,820	102,114	-	699	699	41,178	40,480	98.3%	102,114
Pump Station		-	-	-	438	438	-	438	0	-
Reticulation		160	57,394	-	-	-	35,962	(35,962)	(0)	57,394
Waste Water Treatment Works		2,267	39,377	-	-	-	2,717	(2,717)	(0)	39,377
Outfall Sewers		8,392	5,342	-	261	261	2,500	(2,239)	(0)	5,342
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 - July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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		-	2,500	-	-	-	-	-	-	2,500
Operational Buildings		-	2,500	-	-	-	-	-	-	2,500
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	2,500	-	-	-	-	-	-	2,500
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		30	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		30	-	-	-	-	-	-	-	-
<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>		30	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	19,528	115,505	-	699	699	42,086	41,387	98.3%	115,505

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
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											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
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											
Community Facilities											
Halls											

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 - July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		102	-	-	-	-	-	-	-	-
Monuments		102	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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 renewal of existing assets	1	102	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M01 – Jul

Description	Ref	Budget 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		19,807	34,035	-	1,249	1,249	4,893	3,644	74.5%	34,035
Infrastructure										
Roads Infrastructure		436	7,350	-	589	589	2,779	2,190	78.8%	7,350
Roads		436	7,350	-	589	589	2,779	(2,190)	(0)	7,350
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	-	-	-	-	-	-	550
Drainage Collection		1,047	550	-	-	-	-	-	-	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		11,263	18,815	-	200	200	1,568	1,368	87.3%	18,815
Dams and Weirs		83	100	-	46	46	8	37	0	100
Boreholes		75	250	-	-	-	21	(21)	(0)	250
Reservoirs		-	85	-	-	-	7	(7)	(0)	85
Pump Stations		634	1,580	-	133	133	132	2	0	1,580
Water Treatment Works		10,471	16,800	-	21	21	1,400	(1,379)	(0)	16,800
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	-	57	57	17	(41)	-243.2%	920
Pump Station		1,030	920	-	57	57	17	41	0	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	-	403	403	529	126	23.9%	6,400
Landfill Sites		5,936	6,400	-	403	403	529	(126)	(0)	6,400
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	-	49	49	4	(44)	-1067.7%	200
Community Facilities		-	50	-	-	-	4	4	100.0%	50
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 - July

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD 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		-	-	-	-	-	-	-	-	-
PurIs		-	50	-	-	-	4	(4)	(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	-	49	49	-	(49)	0	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	-	49	49	-	49	0	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	-	-	-	14	14	100.0%	55
Revenue Generating		51	55	-	-	-	14	14	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	-	-	-	14	(14)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,410	4,593	-	105	105	581	476	82.0%	4,593
Operational Buildings		4,410	4,593	-	105	105	581	476	82.0%	4,593
Municipal Offices		4,410	4,593	-	105	105	581	(476)	(0)	4,593
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centers		-	-	-	-	-	-	-	-	-
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	-	-	-	0	0	100.0%	57
Computer Equipment		30	57	-	-	-	0	(0)	(0)	57
Furniture and Office Equipment		112	346	-	4	4	41	37	90.1%	346
Furniture and Office Equipment		112	346	-	4	4	41	(37)	(0)	346

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		3,599	4,937	-	273	273	93	(180)	-192.6%	4,937
Machinery and Equipment		3,599	4,937	-	273	273	93	180	0	4,937
Transport Assets		4,291	4,296	-	67	67	247	181	73.0%	4,296
Transport Assets		4,291	4,296	-	67	67	247	(181)	(0)	4,296
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 Repairs and Maintenance Expenditure	1	32,462	48,519	-	1,746	1,746	5,874	4,127	70.3%	48,519

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – M01 - Jul

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class		39,219	39,544	-	2,669	2,669	3,295	626	19.0%	39,544
Infrastructure										
Roads Infrastructure		14,663	15,180	-	1,039	1,039	1,265	226	17.8%	15,180
Roads		14,064	14,515	-	989	989	1,210	(221)	(0)	14,515
Road Structures		593	660	-	50	50	55	(5)	(0)	660
Road Furniture		5	5	-	0	0	0	0	0	5
Capital Spares		1	-	-	0	0	-	0	0	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	-	319	319	314	(5)	-1.6%	3,767
Power Plants		37	37	-	3	3	3	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	-	30	30	29	0	0	353
MV Substations		629	629	-	53	53	52	1	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	1	1	1	0	0	12
LV Networks		98	98	-	8	8	8	0	0	98
Capital Spares		2,638	2,638	-	223	223	220	4	0	2,638
Water Supply Infrastructure		14,607	14,630	-	820	820	1,219	399	32.7%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	3	3	3	0	0	37
Reservoirs		28	28	-	2	2	2	0	0	28
Pump Stations		954	954	-	81	81	80	1	0	954
Water Treatment Works		11,363	11,386	-	545	545	949	(404)	(0)	11,386
Bulk Mains		180	180	-	15	15	15	0	0	180
Distribution		1,749	1,749	-	148	148	146	2	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	-	4	4	4	0	0	48
Capital Spares		250	248	-	22	22	21	1	0	248
Sanitation Infrastructure		6,181	5,967	-	490	490	497	7	1.4%	5,967
Pump Station		389	389	-	33	33	32	1	0	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		5,233	5,272	-	410	410	439	(29)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	-	47	47	25	22	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		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 - July

Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Community Assets	418	418	-	35	35	35	(1)	-1.6%	418	418
Community Facilities	0	0	-	0	0	0	0	0.2%	0	0
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	0	0	-	0	0	0	(0)	(0)	0	0
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	418	418	-	35	35	35	(1)	-1.6%	418	418
Indoor Facilities	64	64	-	5	5	5	0	0	64	64
Outdoor Facilities	270	270	-	23	23	23	0	0	270	270
Capital Spares	83	83	-	7	7	7	0	0	83	83
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art Conservation	-	-	-	-	-	-	-	-	-	-
Areas Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	1,180	1,180	-	100	100	98	(2)	-1.6%	1,180	1,180
Revenue Generating	1,180	1,180	-	100	100	98	(2)	-1.6%	1,180	1,180
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	1,180	1,180	-	100	100	98	2	0	1,180	1,180
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	4,373	4,379	-	364	364	365	1	0.4%	4,379	4,379
Operational Buildings	4,373	4,379	-	364	364	365	1	0.4%	4,379	4,379
Municipal Offices	4,359	4,359	-	362	362	363	(1)	(0)	4,359	4,359
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	6	6	-	0	0	0	0	0	6	6
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	9	14	-	1	1	1	(0)	(0)	14	14
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	18	19	-	2	2	2	(0)	-0.1%	19	19
Servitudes	-	-	-	-	-	-	-	-	-	-
Licenses and Rights	18	19	-	2	2	2	(0)	-0.1%	19	19
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	18	19	-	2	2	2	0	0	19	19
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	725	719	-	66	66	60	(6)	-10.7%	719	719
Computer Equipment	725	719	-	66	66	60	6	0	719	719

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 - July

Furniture and Office Equipment		557	573	-	54	54	48	(6)	-13.1%	573
Furniture and Office Equipment		557	573	-	54	54	48	6	0	573

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		521	516	-	45	45	43	(2)	-3.8%	516
Machinery and Equipment		521	516	-	45	45	43	2	0	516
Transport Assets		3,769	4,088	-	339	339	341	1	0.4%	4,088
Transport Assets		3,769	4,088	-	339	339	341	(1)	(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	50,779	51,434	-	3,674	3,674	4,286	612	14.3%	51,434

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 – June

Description	Ref	2023/24	Budget 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
			17,420	-	264	264	2,650	2,386	90.0%	17,420
Infrastructure		-								
Roads Infrastructure		-	17,420	-	264	264	2,650	2,386	90.0%	17,420
Roads		-	17,420	-	264	264	2,650	(2,386)	(0)	17,420
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		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 - July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		(34,018)	-	-	709	709	-	(709)	#DIV/0!	-
Monuments		(34,018)	-	-	709	709	-	709	#DIV/0!	-
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		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
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	Year-TD actual	Year-TD 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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(34,018)	17,420	-	973	973	2,650	1,677	63.3%	17,420

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

