



# **NDLAMBE LOCAL MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT REPORT DECEMBER 2025**

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Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585  
Due date: 14 January 2026

*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

<b>MFMA</b>	Municipal Finance Management Act
<b>IYM</b>	In-Year Monitoring
<b>YTD</b>	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 DECEMBER 2025**

### **1. Purpose**

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

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

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

### **2. Vision of Ndlambe Local Municipality**

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

### 3. Background

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

Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending 31 December 2025, the ten-working day report expires on the 14 January 2026.

**IN YEAR BUDGET STATEMENT TABLES**

**Table C1 – Budget Statement Summary**

**EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M06 – December 2025**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	170,174	183,503	-	14,647	93,352	91,751	1,600	2%	183,503
Service charges	235,511	252,866	-	23,402	130,548	126,433	4,114	3%	252,866
Investment revenue	10,515	14,215	-	287	2,874	7,107	(4,233)	-60%	14,215
Transfers and subsidies - Operational	148,220	225,558	-	51,067	119,741	135,872	(16,131)	-12%	225,558
Other own revenue	42,971	43,951	-	4,007	22,299	22,003	295	1%	43,951
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>607,392</b>	<b>720,093</b>	<b>-</b>	<b>93,410</b>	<b>368,813</b>	<b>383,167</b>	<b>(14,354)</b>	<b>-4%</b>	<b>720,093</b>
Employee costs	214,913	213,426	-	27,015	112,599	106,181	6,419	6%	213,426
Remuneration of Councillors	8,682	8,469	-	705	4,231	4,234	(3)	0%	8,469
Depreciation and amortisation	52,763	51,635	-	3,812	23,529	42,379	(18,851)	-44%	51,635
Interest	8,498	8,679	-	-	-	-	-	-	8,679
Inventory consumed and bulk purchases	144,067	146,806	-	13,881	69,719	66,161	3,559	5%	146,806
Transfers and subsidies	5,196	5,738	-	864	3,149	2,618	532	20%	5,738
Other expenditure	240,580	359,990	-	18,026	106,123	142,219	(36,097)	-25%	359,990
<b>Total Expenditure</b>	<b>674,698</b>	<b>794,742</b>	<b>-</b>	<b>64,303</b>	<b>319,351</b>	<b>363,792</b>	<b>(44,441)</b>	<b>-12%</b>	<b>794,742</b>
<b>Surplus/(Deficit)</b>	<b>(67,306)</b>	<b>(74,649)</b>	<b>-</b>	<b>29,107</b>	<b>49,462</b>	<b>19,375</b>	<b>30,087</b>	<b>155%</b>	<b>(74,649)</b>
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	-	29,203	125,722	98,434	27,288	28%	169,700
Transfers and subsidies - capital (in-kind)	1,168	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>105,567</b>	<b>95,051</b>	<b>-</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>	<b>57,375</b>	<b>49%</b>	<b>95,051</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>105,567</b>	<b>95,051</b>	<b>-</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>	<b>57,375</b>	<b>49%</b>	<b>95,051</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>168,747</b>	<b>158,488</b>	<b>-</b>	<b>25,835</b>	<b>111,393</b>	<b>97,630</b>	<b>13,763</b>	<b>14%</b>	<b>158,488</b>
Capital transfers recognised	157,100	146,845	-	25,773	110,824	87,721	23,103	26%	146,845
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10,478	11,643	-	62	569	9,908	(9,340)	-94%	11,643
<b>Total sources of capital funds</b>	<b>167,578</b>	<b>158,488</b>	<b>-</b>	<b>25,835</b>	<b>111,393</b>	<b>97,630</b>	<b>13,763</b>	<b>14%</b>	<b>158,488</b>
<b>Financial position</b>									
Total current assets	364,531	317,631	-	-	402,026	-	-	-	317,631
Total non current assets	1,639,974	1,604,811	-	-	1,726,666	-	-	-	1,604,811
Total current liabilities	360,853	292,363	-	-	309,817	-	-	-	292,363
Total non current liabilities	149,675	144,082	-	-	149,675	-	-	-	144,082
Community wealth/Equity	<b>1,491,999</b>	<b>1,485,998</b>	<b>-</b>	<b>-</b>	<b>1,669,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,485,998</b>
<b>Cash flows</b>									
Net cash from (used) operating	100,763	124,536	142,872	30,346	112,675	96,606	(16,069)	-17%	124,536
Net cash from (used) investing	178,092	(173,938)	(185,440)	(37,761)	(136,732)	(108,142)	28,590	-26%	(173,938)
Net cash from (used) financing	359	-	-	19	208	-	(208)	0	-
<b>Cash/cash equivalents at the month/year end</b>	<b>418,736</b>	<b>89,151</b>	<b>95,984</b>	<b>-</b>	<b>42,842</b>	<b>127,016</b>	<b>84,174</b>	<b>66%</b>	<b>17,290</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	41,325	19,694	15,124	13,725	9,199	12,492	6,518	173,830	291,907
<b>Creditors Age Analysis</b>									
Total Creditors	1,466	-	-	-	-	-	-	-	1,466

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

**Table C2 – Financial Performance (Standard Classification)**

**EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M06 - December**

Description	Ref	2024/25	Budget Year 2025/26								
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year	
<b>R thousands</b>		1									
<b>Revenue - Functional</b>											
<b>Governance and administration</b>			<b>280,327</b>	<b>297,948</b>	–	<b>45,516</b>	<b>168,998</b>	<b>164,055</b>	4,943	3%	<b>297,948</b>
Executive and council			4,587	4,763	–	–	4,763	2,382	2,381	100%	4,763
Finance and administration			275,295	293,185	–	45,252	163,971	161,673	2,297	1%	293,185
Internal audit			444	–	–	265	265	–	265	0	–
<b>Community and public safety</b>			<b>10,057</b>	<b>78,896</b>	–	<b>3,163</b>	<b>11,582</b>	<b>39,698</b>	(28,116)	-71%	<b>78,896</b>
Community and social services			2,758	3,469	–	387	1,770	1,734	36	2%	3,469
Sport and recreation			1,298	1,666	–	176	380	1,083	(702)	-65%	1,666
Public safety			192	299	–	16	57	149	(92)	-62%	299
Housing			1,978	71,270	–	2,330	8,221	35,635	(27,414)	-77%	71,270
Health			3,830	2,193	–	254	1,154	1,097	57	5%	2,193
<b>Economic and environmental services</b>			<b>47,504</b>	<b>60,360</b>	–	<b>13,041</b>	<b>54,959</b>	<b>43,009</b>	11,950	28%	<b>60,360</b>
Planning and development			9,242	8,165	–	956	4,598	4,082	515	13%	8,165
Road transport			37,324	50,570	–	11,612	48,867	38,114	10,753	28%	50,570
Environmental protection			938	1,625	–	473	1,494	813	682	84%	1,625
<b>Trading services</b>			<b>438,679</b>	<b>447,512</b>	–	<b>60,443</b>	<b>256,109</b>	<b>232,301</b>	<b>23,808</b>	10%	<b>447,512</b>
Energy sources			116,188	141,866	–	12,122	72,572	71,196	1,376	2%	141,866
Water management			134,576	146,124	–	26,120	101,935	75,674	26,261	35%	146,124
Waste water management			132,960	101,691	–	15,120	51,752	54,289	(2,537)	-5%	101,691
Waste management			54,955	57,830	–	7,081	29,850	31,142	(1,292)	-4%	57,830
<b>Other</b>		4	<b>3,698</b>	<b>5,076</b>	–	<b>450</b>	<b>2,886</b>	<b>2,538</b>	<b>348</b>	<b>14%</b>	<b>5,076</b>
<b>Total Revenue - Functional</b>		2	<b>780,265</b>	<b>889,793</b>	–	<b>122,613</b>	<b>494,535</b>	<b>481,601</b>	<b>12,934</b>	<b>3%</b>	<b>889,793</b>
<b>Expenditure - Functional</b>											
<b>Governance and administration</b>			<b>166,788</b>	<b>201,590</b>	–	<b>17,130</b>	<b>85,950</b>	<b>99,969</b>	(14,018)	-14%	<b>201,590</b>
Executive and council			44,176	50,978	–	4,514	24,924	27,913	(2,988)	-11%	50,978
Finance and administration			114,447	140,556	–	9,966	54,777	65,344	(10,567)	-16%	140,556
Internal audit			8,165	10,056	–	2,650	6,249	6,712	(463)	-7%	10,056
<b>Community and public safety</b>			<b>55,541</b>	<b>130,620</b>	–	<b>8,638</b>	<b>34,527</b>	<b>67,920</b>	(33,393)	-49%	<b>130,620</b>
Community and social services			15,811	18,845	–	1,507	6,251	10,297	(4,045)	-39%	18,845
Sport and recreation			19,254	21,511	–	2,384	9,531	11,677	(2,146)	-18%	21,511
Public safety			13,008	12,367	–	1,588	6,832	6,746	86	1%	12,367
Housing			5,037	75,131	–	2,907	10,851	37,477	(26,626)	-71%	75,131
Health			2,431	2,766	–	253	1,062	1,724	(662)	-38%	2,766
<b>Economic and environmental services</b>			<b>104,552</b>	<b>103,578</b>	–	<b>11,040</b>	<b>54,210</b>	<b>58,552</b>	(4,341)	-7%	<b>103,578</b>
Planning and development			37,230	35,675	–	3,214	16,245	18,953	(2,708)	-14%	35,675
Road transport			64,870	65,104	–	7,500	36,570	38,184	(1,614)	-4%	65,104
Environmental protection			2,452	2,798	–	326	1,396	1,415	(19)	-1%	2,798
<b>Trading services</b>			<b>345,245</b>	<b>356,365</b>	–	<b>27,086</b>	<b>143,185</b>	<b>136,008</b>	<b>7,177</b>	5%	<b>356,365</b>
Energy sources			122,679	133,085	–	11,995	59,446	55,386	4,060	7%	133,085
Water management			123,093	116,370	–	8,557	49,300	43,763	5,536	13%	116,370
Waste water management			48,183	46,934	–	2,997	16,096	19,662	(3,566)	-18%	46,934
Waste management			51,290	59,976	–	3,537	18,343	17,197	1,147	7%	59,976
<b>Other</b>			<b>2,572</b>	<b>2,589</b>	–	<b>409</b>	<b>1,477</b>	<b>1,343</b>	<b>135</b>	<b>10%</b>	<b>2,589</b>
<b>Total Expenditure - Functional</b>		3	<b>674,698</b>	<b>794,742</b>	–	<b>64,303</b>	<b>319,351</b>	<b>363,792</b>	<b>(44,441)</b>	<b>-12%</b>	<b>794,742</b>
<b>Surplus/ (Deficit) for the year</b>			<b>105,567</b>	<b>95,051</b>	–	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>	<b>57,375</b>	<b>49%</b>	<b>95,051</b>

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

**EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M06 - December**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	–	–	4,763	2,382	2,381	100.0%	4,763
Vote 2 - MUNICIPAL MANAGER		450	–	–	265	265	–	265	0	–
Vote 3 - CORPORATE SERVICES		3,938	3,999	–	387	1,889	2,000	(111)	-5.5%	3,999
Vote 4 - COMMUNITY AND PROTECTION SERVICES		59,249	61,732	–	7,522	31,940	33,343	(1,403)	-4.2%	61,732
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	–	939	4,437	3,500	937	26.8%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		180,152	231,653	–	30,006	112,882	132,099	(19,217)	-14.5%	231,653
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	–	12,122	72,572	71,196	1,376	1.9%	141,866
Vote 8 - WATER WORKS		134,576	146,124	–	26,120	101,935	75,674	26,261	34.7%	146,124
Vote 9 - FINANCIAL SERVICES		275,310	292,655	–	45,252	163,852	161,408	2,444	1.5%	292,655
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>780,265</b>	<b>889,793</b>	<b>–</b>	<b>122,613</b>	<b>494,535</b>	<b>481,601</b>	<b>12,934</b>	<b>2.7%</b>	<b>889,793</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	–	1,291	7,061	7,926	(865)	-10.9%	15,180
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	–	6,052	24,900	28,398	(3,498)	-12.3%	48,645
Vote 3 - CORPORATE SERVICES		49,416	43,256	–	3,697	20,004	24,231	(4,226)	-17.4%	43,256
Vote 4 - COMMUNITY AND PROTECTION SERVICES		87,499	96,371	–	7,854	36,039	36,551	(512)	-1.4%	96,371
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,324	31,457	–	3,753	16,615	16,821	(207)	-1.2%	31,457
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		152,774	218,129	–	16,051	77,774	112,101	(34,327)	-30.6%	218,129
Vote 7 - ELECTRICITY SERVICES		122,679	133,085	–	11,995	59,446	55,386	4,060	7.3%	133,085
Vote 8 - WATER WORKS		123,093	116,370	–	8,557	49,300	43,763	5,536	12.7%	116,370
Vote 9 - FINANCIAL SERVICES		60,885	92,250	–	5,052	28,211	38,614	(10,403)	-26.9%	92,250
Vote 10 -		(5,453)	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>674,698</b>	<b>794,742</b>	<b>–</b>	<b>64,303</b>	<b>319,351</b>	<b>363,792</b>	<b>(44,441)</b>	<b>-12.2%</b>	<b>794,742</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>105,567</b>	<b>95,051</b>	<b>–</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>	<b>57,375</b>	<b>48.7%</b>	<b>95,051</b>

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

The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications. Water Services reflects unauthorized expenditure of R5,536 million, while electricity Services reflects unauthorized expenditure of R4,060 million at the end of December 2025.

**Table C4: Financial Performance by Revenue Source and Expenditure Type**

**EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M06 - December**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		113,862	125,640	–	11,376	65,359	62,820	2,538	4%	125,640
Service charges - Water		68,605	71,898	–	6,695	32,050	35,949	(3,899)	-11%	71,898
Service charges - Waste Water Management		24,318	24,874	–	2,879	17,874	12,437	5,437	44%	24,874
Service charges - Waste management		28,727	30,454	–	2,452	15,264	15,227	38	0%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	–	313	2,791	2,064	727	35%	4,128
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		14,255	18,219	–	1,080	5,833	9,110	(3,276)	-36%	18,219
Interest from Current and Non Current Assets		10,515	14,215	–	287	2,874	7,107	(4,233)	-60%	14,215
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,121	1,317	–	389	970	658	312	47%	1,317
Licence and permits		4,263	5,076	–	450	2,886	2,538	348	14%	5,076
Special Rating Levies		–	–	–	–	–	–	–	–	–
Operational Revenue		3,734	2,719	–	107	752	1,387	(635)	-46%	2,719
<b>Non-Exchange Revenue</b>										
Property rates		170,174	183,503	–	14,647	93,352	91,751	1,600	2%	183,503
Surcharges and Taxes		6,614	7,327	–	583	3,622	3,664	(42)	-1%	7,327
Fines, penalties and forfeits		(80)	550	–	41	250	275	(24)	-9%	550
Licence and permits		1,166	1,968	–	486	1,650	984	666	68%	1,968
Transfers and subsidies - Operational		148,220	225,558	–	51,067	119,741	135,872	(16,131)	-12%	225,558
Interest		6,665	2,647	–	553	3,123	1,323	1,799	136%	2,647
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		431	–	–	–	406	–	406	0	–
Other Gains		824	–	–	5	15	–	15	0	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>607,392</b>	<b>720,093</b>	<b>–</b>	<b>93,410</b>	<b>368,813</b>	<b>383,167</b>	<b>(14,354)</b>	<b>-4%</b>	<b>720,093</b>
<b>Expenditure By Type</b>										
Employee related costs		214,913	213,426	–	27,015	112,599	106,181	6,419	6%	213,426
Remuneration of councillors		8,682	8,469	–	705	4,231	4,234	(3)	0%	8,469
Bulk purchases - electricity		94,526	92,354	–	8,800	44,763	37,675	7,088	19%	92,354
Inventory consumed		49,541	54,452	–	5,081	24,956	28,486	(3,530)	-12%	54,452
Debt impairment		84,353	50,948	–	–	–	(2,089)	2,089	-100%	50,948
Depreciation and amortisation		52,763	51,635	–	3,812	23,529	42,379	(18,851)	-44%	51,635
Interest		8,498	8,679	–	–	–	–	–	–	8,679
Contracted services		91,043	181,915	–	11,671	62,362	94,624	(32,262)	-34%	181,915
Transfers and subsidies		5,196	5,738	–	864	3,149	2,618	532	20%	5,738
Irrecoverable debts written off		31	41,774	–	–	8,478	2,323	6,155	265%	41,774
Operational costs		62,729	85,354	–	6,355	34,211	47,361	(13,150)	-28%	85,354
Losses on Disposal of Assets		2,397	–	–	–	1,068	–	1,068	0	–
Other Losses		25	–	–	–	2	–	2	0	–
<b>Total Expenditure</b>		<b>674,698</b>	<b>794,742</b>	<b>–</b>	<b>64,303</b>	<b>319,351</b>	<b>363,792</b>	<b>(44,441)</b>	<b>-12%</b>	<b>794,742</b>
<b>Surplus/(Deficit)</b>		<b>(67,306)</b>	<b>(74,649)</b>	<b>–</b>	<b>29,107</b>	<b>49,462</b>	<b>19,375</b>	<b>30,087</b>	<b>155%</b>	<b>(74,649)</b>
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	–	29,203	125,722	98,434	27,288	28%	169,700
Transfers and subsidies - capital (in-kind)		1,168	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>105,567</b>	<b>95,051</b>	<b>–</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>			<b>95,051</b>
Income Tax		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after income tax</b>		<b>105,567</b>	<b>95,051</b>	<b>–</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>			<b>95,051</b>
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>105,567</b>	<b>95,051</b>	<b>–</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>			<b>95,051</b>
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>105,567</b>	<b>95,051</b>	<b>–</b>	<b>58,310</b>	<b>175,184</b>	<b>117,809</b>			<b>95,051</b>

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

### **Revenue:**

The overall actual year-to-date operational revenue at the end of December is R368,813 million and the year-to-date budget of R383,167 million and this reflects a variance of -R14,354 million which is -4%.

The year-to-date collection rate for the month of December is 82% compared to November, which has reflected the collection rate of 78%.

### **Surplus/Deficit:**

Taking the above into consideration, the net operating surplus for the period ending December is R49,462 million. The net operating surplus is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded.

- Water revenue is -11% below the year-to-date revenue budget this is as a result of corrections on the overbilling on water, billed to indigents debtors.
- Wastewater management shows a variance of 44% for the month of December. The increase in the billed revenue for wastewater is as result of a completeness exercise that was done by the revenue section and the infrastructure section during the month of May 2025. An additional +- 2000 debtors that were not billed for sewer but had access to sewer services were being billed for sewer starting from May 2025. The budget therefore will be adjusted during mid-year adjustment.
- Sales of goods and rendering of services reflect a variance of 35% for December. The increase is as a result of increase in Town planning application.
- Interest from receivable exchange and non-exchange.  
The budget allocation for exchange transactions has been overestimated, while the allocation for non-exchange transactions is understated. This misalignment will be addressed during the mdi-year adjustment budget.
- Rental from fixed assets on exchange reflects a variance of 47% during the end of December this is as a result of rental billing corrections.
- Licenses and permits exchange reflect a variance of 14% in December. The increase is as the result of increase in boat license sales as during the festive season.
- Transfers and Subsidies – Operational reflects an underspending of -12 variance at the end of December, due to prioritization in spending.
- Operational revenue reflects a decrease of -46% due to reduction in insurance refund revenue.

### **Operating Expenditure**

- The year-to-date operational expenditure at the end of December is R319,351 million, and the year-to-date budget is R363,792 million. This reflects an underspending level of -44,441 million which is -12%.
- Bulk purchases reflects a variance of 19%, this is as a result of the year-to-date budget figure reflecting incorrectly R37,675 the recalculated correct year-to-date budget figure is R46,177 vs the year to date actual of R44,763 results in a 3% variance.
- Inventory consumed for the month of December reflects a negative variance of -12%. Due to strengthening control enforcement.
- 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 of the provision is processed after year end.

- Depreciation and amortization reflect a variance of 9% when considering the correct year-to-date figure being R25,818 million compared to the year-to-date actual of R23,529 million.
- Contracted Services reflects a negative underspending variance of -34%. Contracted services in the budget are inclusive of grants from Human Settlement for upgrading of informal settlement.
- Transfers and subsidies consist of programs to promote local economic development, reflecting an underspending of 20% at the end of December, due to reprioritization in spending.
- The correct year-to-date budget is R20,887 million vs the actuals of R8,478 million which translate to 59% at the end of December. The write-offs are done in intervals which are Sept, Nov, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts.
- Operational costs are all the other expenses, which reflect the variance of 28% at the end of December due to the control in place of slow spending for the first few months of the financial year.

**See operational costs below:**

**Top 10 Other Operational costs**

FY	Item Description	Total Budget	Oct	Nov	Dec	Total Actual
2026	Operational Cost: Hire Charges	8,135,152.00	2,735,843.50	1,153,756.58	1,881,007.74	11,377,377.22
2026	Operational Cost: External Audit Fees	5,823,333.00	629,938.98	1,405,374.21	2,059,624.20	4,247,475.43
2026	Operational Cost: Professional Bodies; Membership and Subscription	2,385,353.00	11,000.00	13,579.13	-	2,266,167.79
2026	Operational Cost: Municipal Services	32,100,328.00	94,372.33	1,612,062.06	57,587.37	2,258,486.90
2026	Operational Cost: External Computer Service: Software Licences	3,624,228.00	-	56,521.74	11,822.10	2,206,437.29
2026	Operational Cost: Insurance Underwriting: Premiums	3,015,880.00	343,869.44	343,869.41	351,696.09	2,071,043.14
2026	Operational Cost: External Computer Service: Information Services	2,300,000.00	307,624.27	278,959.27	278,959.35	1,811,935.70
2026	Operational Cost: Communication: Telephone; Fax; Telegraph and Telex	2,500,000.00	196,127.26	189,912.12	262,608.35	1,049,685.04
2026	Operational Cost: Uniform and Protective Clothing	3,350,032.00	131,803.58	2,658.00	-	966,252.71
2026	Operational Cost: Skills Development Fund Levy	1,757,940.00	142,305.74	140,387.15	242,535.50	961,136.36

**Table C5 Monthly Budget Statement - Capital Expenditure**

**EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M06 - December**

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	-	13	106	560	(454)	-81%	560
Vote 2 - MUNICIPAL MANAGER		272	741	-	5	54	741	(687)	-93%	741
Vote 3 - CORPORATE SERVICES		285	187	-	-	10	187	(177)	-95%	187
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,221	3,507	-	-	39	1,772	(1,733)	-98%	3,507
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	-	15	62	580	(518)	-89%	580
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		119,892	97,250	-	15,190	60,675	60,994	(319)	-1%	97,250
Vote 7 - ELECTRICITY SERVICES		-	12,834	-	-	4,247	10,046	(5,800)	-58%	12,834
Vote 8 - WATER WORKS		42,762	42,458	-	10,611	46,051	22,379	23,672	106%	42,458
Vote 9 - FINANCIAL SERVICES		668	371	-	-	149	371	(222)	-60%	371
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	168,747	158,488	-	25,835	111,393	97,630	13,763	14%	158,488
<b>Total Capital Expenditure</b>		<b>168,747</b>	<b>158,488</b>	<b>-</b>	<b>25,835</b>	<b>111,393</b>	<b>97,630</b>	<b>13,763</b>	<b>14%</b>	<b>158,488</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,734	2,434	-	19	443	2,434	(1,991)	-82%	2,434
Executive and council		281	1,261	-	19	132	1,261	(1,129)	-90%	1,261
Finance and administration		1,453	1,133	-	-	282	1,133	(851)	-75%	1,133
Internal audit		-	40	-	-	29	40	(11)	-29%	40
<b>Community and public safety</b>		1,661	3,407	-	15	77	1,672	(1,595)	-95%	3,407
Community and social services		(423)	-	-	-	-	-	-	-	-
Sport and recreation		1,334	2,307	-	-	1	572	(571)	-100%	2,307
Public safety		749	580	-	15	38	580	(542)	-94%	580
Housing		-	20	-	-	-	20	(20)	-100%	20
Health		-	500	-	-	38	500	(462)	-92%	500
<b>Economic and environmental services</b>		36,223	44,862	-	9,385	42,054	33,951	8,102	24%	44,862
Planning and development		1,212	30	-	-	52	30	22	74%	30
Road transport		35,010	44,832	-	9,385	42,001	33,921	8,080	24%	44,832
Environmental protection		1	-	-	-	-	-	-	-	-
<b>Trading services</b>		129,098	107,786	-	16,416	68,820	59,573	9,247	16%	107,786
Energy sources		-	12,834	-	-	4,247	10,046	(5,800)	-58%	12,834
Water management		42,762	42,458	-	10,611	46,051	22,379	23,672	106%	42,458
Waste water management		83,670	51,919	-	5,806	18,523	26,572	(8,050)	-30%	51,919
Waste management		2,667	575	-	-	-	575	(575)	-100%	575
<b>Other</b>		31	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>168,747</b>	<b>158,488</b>	<b>-</b>	<b>25,835</b>	<b>111,393</b>	<b>97,630</b>	<b>13,763</b>	<b>14%</b>	<b>158,488</b>
<b>Funded by:</b>										
National Government		80,424	86,770	-	16,560	79,591	52,330	27,261	52%	86,770
Provincial Government		75,337	58,586	-	9,212	29,527	34,647	(5,120)	-15%	58,586
District Municipality		55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	-	-	1,707	744	963	129%	1,489
<b>Transfers recognised - capital</b>		<b>157,100</b>	<b>146,845</b>	<b>-</b>	<b>25,773</b>	<b>110,824</b>	<b>87,721</b>	<b>23,103</b>	<b>26%</b>	<b>146,845</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		10,478	11,643	-	62	569	9,908	(9,340)	-94%	11,643
<b>Total Capital Funding</b>		<b>167,578</b>	<b>158,488</b>	<b>-</b>	<b>25,835</b>	<b>111,393</b>	<b>97,630</b>	<b>13,763</b>	<b>14%</b>	<b>158,488</b>

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

For the month of December R25,835 million was spent on capital expenditure and the year-to-date expenditure of R111,393 million whilst the year-to-date budget is R97,630 million, and this gave a negative variance of R13,763 million which translates to 14%.

**Table C6: Monthly Budget Statement Financial Position****EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M06 - December**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		66,691	80,272	–	43,178	80,272
Trade and other receivables from exchange transactions		42,112	39,338	–	79,881	39,338
Receivables from non-exchange transactions		73,981	24,509	–	86,161	24,509
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	–	1,082	2,148
VAT		178,428	169,845	–	191,642	169,845
Other current assets		409	1,519	–	84	1,519
<b>Total current assets</b>		<b>364,531</b>	<b>317,631</b>	<b>–</b>	<b>402,026</b>	<b>317,631</b>
<b>Non current assets</b>						
Investments		44	46	–	56	46
Investment property		233,069	241,717	–	230,332	241,717
Property, plant and equipment		1,406,815	1,362,996	–	1,497,419	1,362,996
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	(1,200)	0
Intangible assets		46	52	–	59	52
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,639,974</b>	<b>1,604,811</b>	<b>–</b>	<b>1,726,666</b>	<b>1,604,811</b>
<b>TOTAL ASSETS</b>		<b>2,004,505</b>	<b>1,922,442</b>	<b>–</b>	<b>2,128,692</b>	<b>1,922,442</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	–	2,976	2,828
Trade and other payables from exchange transactions		96,554	79,550	–	54,631	79,550
Trade and other payables from non-exchange transactions		73,409	17,522	–	43,922	17,522
Provision		17,623	18,036	–	17,623	18,036
VAT		170,376	174,427	–	190,665	174,427
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>360,853</b>	<b>292,363</b>	<b>–</b>	<b>309,817</b>	<b>292,363</b>
<b>Non current liabilities</b>						
Financial liabilities		(0)	–	–	(0)	–
Provision		79,426	81,999	–	79,426	81,999
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	62,083	–	70,249	62,083
<b>Total non current liabilities</b>		<b>149,675</b>	<b>144,082</b>	<b>–</b>	<b>149,675</b>	<b>144,082</b>
<b>TOTAL LIABILITIES</b>		<b>510,528</b>	<b>436,444</b>	<b>–</b>	<b>459,492</b>	<b>436,444</b>
<b>NET ASSETS</b>	2	<b>1,493,977</b>	<b>1,485,998</b>	<b>–</b>	<b>1,669,201</b>	<b>1,485,998</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,491,999	1,485,998	–	1,669,201	1,485,998
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,491,999</b>	<b>1,485,998</b>	<b>–</b>	<b>1,669,201</b>	<b>1,485,998</b>

The above table shows that community wealth amounts to R1,669,201 billion, total liabilities R459,492 million and the total assets R2,128,692 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 financial ratios relating to the statement of financial position for the month ending December 2025 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 increases on monthly commitments. The decrease in collection rate is also a contributing factor. The municipality is sometimes forced to utilize internal reserves to fund the shortfall on monthly commitments.
Remuneration excl Cllrs	37%	25% - 40%	The ratio is within the norm at the end of December
Contracted Services	20%	2% - 5%	The contracted service ratio is above the norm. The municipality is currently outsourcing the electrical services and operations and maintenance of the reverse osmosis plant. This is because of lack of expertise within the municipality, and the salary scales of a grade 3 municipality do not entice the market with expertise.
Net operating surplus margin	20%	= or > 0%	The ratio is within the norm
Operating Expenditure Budget Implementation Indicator	88%	95% - 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	96%	95% - 100%	The ratio is below the norm
Capital expenditure to total expenditure	26%	10% - 20%	
Debt coverage	-	45%	The municipality does not have an active outstanding loan
Maintenance %	2%	8%	
Cash Cost Coverage	0 months	1 – 3 months	Cash coverage ratio is below the norm. The municipality can meet its obligation when due and is also able to provide basic service. The risk of the municipality not being able to fund its fixed operational expenditure and continue rendering service is minimal.

**Table C7: Monthly Budget Statement Cash Flow**

**EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M06 – December**

Description	Ref	2023/24	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		151,539	160,808	151,539	13,381	84,519	80,404	4,115	5%	151,539
Service charges		218,148	241,574	218,148	16,125	110,694	120,787	(10,093)	-8%	218,148
Other revenue		69,303	72,236	69,303	4,738	40,893	36,118	4,775	13%	69,303
Government - operating		276,632	222,200	276,632	53,294	123,956	111,100	12,856	12%	276,632
Government - capital		180,397	111,682	180,397	10,409	92,220	55,841	36,379	65%	180,397
Interest		19,282	16,174	19,282	287	3,166	8,087	(4,921)	-61%	19,282
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(701,154)	(694,599)	(701,154)	(67,796)	(341,579)	(347,300)	(5,721)	2%	(701,154)
Finance charges		(89)	-	(89)	-	-	-	-		(89)
Transfers and Grants		(5,337)	(5,538)	(5,337)	-	-	(2,769)	(2,769)	100%	(5,337)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>208,721</b>	<b>124,537</b>	<b>208,721</b>	<b>62,269</b>	<b>113,869</b>	<b>62,269</b>	<b>(51,601)</b>	<b>-83%</b>	<b>(705,665)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	436	-	436	-100%	436
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(189,405)	(173,938)	(234,948)	(37,766)	(136,158)	(86,969)	49,189	-57%	(234,948)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(189,405)</b>	<b>(173,938)</b>	<b>(234,948)</b>	<b>(37,766)</b>	<b>(135,722)</b>	<b>(86,969)</b>	<b>48,753</b>	<b>-56%</b>	<b>(234,512)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		215	-	215	19	208	-	208	0	215
<b>Payments</b>										
Repayment of borrowing		(973)	-	(973)	-	(0)	(487)	(486)	0%	(973)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(758)</b>	<b>-</b>	<b>(758)</b>	<b>(487)</b>	<b>208</b>	<b>(487)</b>	<b>(694)</b>	<b>143%</b>	<b>(758)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>18,558</b>	<b>(49,401)</b>	<b>(26,985)</b>	<b>(25,187)</b>	<b>(21,645)</b>	<b>(25,187)</b>			<b>(940,935)</b>
Cash/cash equivalents at beginning:		139,525	138,552	139,525		64,823	139,410			64,823
Cash/cash equivalents at month/year end:		158,083	89,151	112,540		43,178	114,223			(876,112)

**PART 2: SUPPORTING TABLES**

**Supporting Table: SC 1 – Material Variance Explanation**

**EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M06 - December**

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

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M06 - December

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	7.6%	0.0%	0.0%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Long Term Borrowing/ Funds & Reserves		16.1%	10.7%	0.0%	10.1%	10.7%
Gearing			0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities Monetary	1	101.0%	108.6%	0.0%	129.8%	108.6%
Liquidity Ratio	Assets/Current Liabilities		18.5%	27.5%	0.0%	13.9%	27.5%
<b>Revenue Management</b>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing Total						
Outstanding Debtors to Revenue	Outstanding Debtors to Annual Revenue Debtors >		19.2%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors' System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	3%	1%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source Employee costs/Total Revenue - capital revenue	2	0.0%	0.0%	0.0%	32.6%	32.6%
Employee costs	R&M/Total Revenue - capital revenue		35.4%	29.6%	0.0%	30.5%	29.6%
Repairs & Maintenance	I&D/Total Revenue - capital revenue		5.8%	7.2%	0.0%	8.0%	7.2%
Interest & Depreciation			10.1%	8.4%	0.0%	0.0%	2.4%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational		0.0%	0.0%	0.0%	1.5%	1.2%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors – M06 - December

Description	NT Code	Budget Year 2025/26										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	7,824	4,554	3,888	4,488	2,206	2,203	1,395	39,869	66,428	50,162	945	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,990	3,278	2,314	1,671	1,367	1,241	772	14,900	36,534	19,952	1,517	-
Receivables from Non-exchange Transactions - Property Rates	1400	14,092	5,744	3,256	2,486	1,914	4,873	1,278	29,644	63,286	40,194	43	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,336	2,508	2,326	2,142	1,316	1,446	1,000	16,964	31,038	22,869	422	-
Receivables from Exchange Transactions - Waste Management	1600	3,315	2,030	1,627	1,490	1,017	1,418	805	25,081	36,784	29,811	431	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,252	1,252	1,252	-	-
Interest on Arrear Debtor Accounts	1810	1,649	1,539	1,472	1,407	1,342	1,260	1,240	38,685	48,595	43,935	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	42	240	42	36	51	27	7,434	7,991	7,590	147	-
<b>Total By Income Source</b>	<b>2000</b>	<b>41,325</b>	<b>19,694</b>	<b>15,124</b>	<b>13,725</b>	<b>9,199</b>	<b>12,492</b>	<b>6,518</b>	<b>173,830</b>	<b>291,907</b>	<b>215,764</b>	<b>3,505</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>34,787</b>	<b>19,900</b>	<b>14,825</b>	<b>12,085</b>	<b>10,820</b>	<b>13,122</b>	<b>7,911</b>	<b>195,094</b>	<b>308,545</b>	<b>239,032</b>	<b>1</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	988	460	511	118	105	2,774	79	1,970	7,006	5,047	124	-
Commercial	2300	7,679	2,892	2,451	2,380	1,613	1,564	1,136	33,730	53,446	40,424	767	-
Households	2400	32,659	16,342	12,161	11,226	7,481	8,154	5,303	138,130	231,455	170,294	2,615	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>41,325</b>	<b>19,694</b>	<b>15,124</b>	<b>13,725</b>	<b>9,199</b>	<b>12,492</b>	<b>6,518</b>	<b>173,830</b>	<b>291,907</b>	<b>215,764</b>	<b>3,505</b>	<b>-</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of December amount to R291,907 million.

**Supporting Table: SC 4 - Creditors Age Analysis**

**EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M06 - December**

Description	NT Code	Budget Year 2025/26								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		
<b>R thousands</b>											
<b>Creditors Age Analysis By</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,466	-	-	-	-	-	-	-	1,466	791
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,466</b>	<b>791</b>

**Creditors:**

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of December are at R1,466 whereas all the creditors were fully paid at the end of November. The group of outstanding creditors are trade creditors and Bulk Electricity.

**Top 20 Creditors**

Code	Creditor Name	Amount
16589	PROXA SOUTH AFRICA	(17,057,208.10)
02154	ESKOM HOLDINGS LIM	(10,124,837.82)
16431	SIZWE AMANSI INVESTMENTS	(4,870,245.36)
01066	COALITION TRADING	(3,797,596.72)
15693	SKY WINGS	(2,914,267.39)
06890	NORTHFIELD ENGINEE	(2,501,560.91)
07636	AUDITOR GENERAL	(2,368,567.83)
16427	BONTIFOR	(1,984,707.70)
12070	AURECON SOUTH AFRICA (ZUTARI)	(1,755,947.67)
12944	CDR TECHNICAL (MONTHLY FIXED)	(1,460,219.04)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(1,319,050.00)
14695	NUWATER SYSTEMS	(1,221,981.73)
17100	HARMONY SUPPLIERS	(1,176,237.30)
08046	Poppiez trading Cc	(1,124,219.03)
16445	ALOE CONSULTING	(1,060,221.93)
04377	LRC CIVILS CC	(1,014,955.19)
16676	NGCE	(1,003,364.05)
11817	MANDLACHUMA TRADING	(954,000.00)
16316	Amlo Trading (PTY) LTD	(915,053.90)
12162	NJH GROUP	(909,657.59)

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M06 - December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
FNB		3 months	Call Account	Yes						15,246	587	(20,833)	22,557	-
ABSA		Month to Month	Call Account	No						7,771	1,099	(141,115)	151,822	-
Invested		Month to Month	Call Account	No						6,444	230	(4,319)	2,438	-
Standard Bank		Month to Month	Call Account	No						28,779	1,056	(47,676)	29,492	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>58,240</b>	<b>2,972</b>	<b>(213,943)</b>	<b>206,309</b>	<b>53,579</b>

- 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 – M06 - December**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:	1,2	140,698	147,880	–	47,524	110,868	96,833	14,036	14.5%	147,880
Local Government Financial Management Grant	3	2,500	2,500	–	–	2,500	1,250	1,250	100.0%	2,500
Municipal Infrastructure Grant		1,562	3,261	–	151	1,778	1,631	148	9.1%	3,261
Equitable Share		136,636	142,119	–	47,373	106,590	93,952	12,638	13.5%	142,119
Provincial Government:		31,960	72,470	–	5,764	10,892	36,435	(25,542)	-70.1%	72,470
Alien Plant Eradication Grant		–	1,200	–	–	–	800	(800)	-100.0%	1,200
EC Human Settlement		28,746	71,270	–	5,764	7,648	35,635	(27,987)	-78.5%	71,270
Libraries and Archives (DSRAC)		3,214	–	–	–	3,245	–	3,245	0	–
District Municipality:		1,007	–	–	–	–	–	–	–	–
Refurbishment of Water Pumpstations		1,007	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>		<b>173,665</b>	<b>220,350</b>	<b>–</b>	<b>53,288</b>	<b>121,761</b>	<b>133,268</b>	<b>(11,507)</b>	<b>-8.6%</b>	<b>220,350</b>
<b>Capital Transfers and Grants</b>										
National Government:		90,445	103,604	–	10,409	90,929	59,266	31,664	53.4%	103,604
Municipal Infrastructure Grant		29,567	29,285	–	6,989	26,968	22,106	4,862	22.0%	29,285
Integrated National Electrification Programme Grant		–	12,057	–	–	5,426	6,029	(603)	-10.0%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	–	3,420	46,128	21,000	25,128	119.7%	42,000
Water Services Infrastructure Grant		37,600	20,262	–	–	12,408	10,131	2,277	22.5%	20,262
Provincial Government:		35,496	5,100	–	–	145	2,600	(2,456)	-94.4%	5,100
Alien Plant Eradication Grant		30,000	100	–	–	–	100	(100)	-100.0%	100
Water Infrastructure Grant OTP		5,352	–	–	–	–	–	–	–	–
Small Town Revitalization Grant		–	5,000	–	–	–	2,500	(2,500)	-100.0%	5,000
Libraries and Archives (DSRAC)		145	–	–	–	145	–	145	0	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		1,317	2,978	–	–	1,042	1,489	(447)	-30.0%	2,978
Human Settlement Re-development Programme		1,317	2,978	–	–	1,042	1,489	(447)	-30.0%	2,978
<b>Total Capital Transfers and Grants</b>		<b>127,258</b>	<b>111,682</b>	<b>–</b>	<b>10,409</b>	<b>92,116</b>	<b>63,355</b>	<b>28,761</b>	<b>45.4%</b>	<b>111,682</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>300,923</b>	<b>332,032</b>	<b>–</b>	<b>63,697</b>	<b>213,876</b>	<b>196,622</b>	<b>17,254</b>	<b>8.8%</b>	<b>332,032</b>

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 – M06 - December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		4,056	5,761	-	595	1,933	2,881	(947)	-32.9%	5,761
Local Government Financial Management Grant	3	2,500	2,500	-	296	766	1,250	(484)	-38.7%	2,500
Municipal Infrastructure Grant		1,556	3,261	-	299	1,167	1,631	(464)	-28.4%	3,261
Provincial Government:		54,116	75,828	-	2,481	10,163	38,114	(27,951)	-73.3%	75,828
Alien Plant Eradication Grant		-	1,200	-	151	(810)	800	(1,610)	-201.3%	1,200
EC Human Settlement		51,474	71,270	-	2,330	7,932	35,635	(27,703)	-77.7%	71,270
Libraries and Archives (DSRAC)		2,642	3,358	-	-	3,041	1,679	1,362	81.1%	3,358
District Municipality:		1,007	-	-	241	93	-	93	0	-
Refurbishment of Water Pumpstations		-	-	-	-	61	-	61	0	-
Environmental Health Subsidy		(0)	-	-	241	32	-	32	0	-
Refurbishment of Water Pumpstations		1,007	-	-	-	-	-	-	0	-
Other grant providers:		14,114	-	-	-	293	-	293	0	-
Housing Development Agency		14,114	-	-	-	293	-	293	0	-
<b>Total Operating Transfers and Grants</b>		<b>73,294</b>	<b>81,589</b>	<b>-</b>	<b>3,317</b>	<b>12,482</b>	<b>40,994</b>	<b>(28,512)</b>	<b>-69.6%</b>	<b>81,589</b>
<b>Capital Transfers and Grants</b>										
National Government:		90,451	103,604	-	19,017	90,803	59,266	31,538	53.2%	103,604
Municipal Infrastructure Grant		29,573	29,285	-	2,887	22,789	22,106	683	3.1%	29,285
Integrated National Electrification Programme Grant		-	12,057	-	-	4,884	6,029	(1,145)	-19.0%	12,057
Regional Bulk Infrastructure Grant		23,278	-	-	12,170	49,997	-	49,997	0	-
Water Services Infrastructure Grant		37,600	62,262	-	3,960	13,134	31,131	(17,997)	-57.8%	62,262
Provincial Government:		38,280	64,607	-	2,116	61,671	38,423	23,248	60.5%	64,607
Municipal Disaster Relief Grant		11,718	100	-	-	53,525	100	53,425	53424.5%	100
Office of the Premier		5,352	-	-	-	-	-	-	-	-
Department of Water and Sanitation		-	-	-	-	84	-	84	0	-
EC Human Settlement		21,210	34,087	-	2,116	4,850	17,043	(12,194)	-71.5%	34,087
Municipal Disaster Relief Grant		-	30,420	-	-	2,710	21,280	(18,570)	-87.3%	30,420
Specify (Add grant description)		-	-	-	-	502	-	502	0	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	1,489	-	-	1,936	744	1,192	160.0%	1,489
Human Settlement Re-development Programme		1,317	1,489	-	-	1,936	744	1,192	160.0%	1,489
<b>Total Capital Transfers and Grants</b>		<b>130,048</b>	<b>169,700</b>	<b>-</b>	<b>21,133</b>	<b>154,411</b>	<b>98,434</b>	<b>55,977</b>	<b>56.9%</b>	<b>169,700</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>203,342</b>	<b>251,289</b>	<b>-</b>	<b>24,450</b>	<b>166,893</b>	<b>139,428</b>	<b>27,465</b>	<b>19.7%</b>	<b>251,289</b>

Supporting table SC7 provides details of conditional and unconditional grants expenditure.

**Supporting Table Expenditure against approved rollovers**

**Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M06 - December**

Description	Ref	Budget Year 2025/26				YTD variance %
		Approved Rollover 2024/25	Monthly Actual	YearTD actual	YTD variance	
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		(1,340)	377	(1,340)	-	100%
Libraries and Archives (DSRAC)		(1,340)	377	(1,340)	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		(1,340)	377	(1,340)	-	100%
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		(28,779)	8,070	(28,779)	-	100%
Municipal Disaster Relief Grant		(28,308)	8,070	(28,308)	-	
Libraries and Archives (DSRAC)		(472)	-	(472)	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		(28,779)	8,070	(28,779)	-	100%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		(30,119)	8,447	(30,119)	-	100%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits – M06 - December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,941	5,719	5,719	475	2,852	2,859	(7)	0%	5,719
Pension and UIF Contributions		387	398	398	33	199	199	-		398
Medical Aid Contributions		130	127	127	12	68	64	4	7%	127
Motor Vehicle Allowance		1,360	1,360	1,360	113	680	680	-		1,360
Cellphone Allowance		864	864	864	72	432	432	-		864
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>8,682</b>	<b>8,469</b>	<b>8,469</b>	<b>705</b>	<b>4,231</b>	<b>4,234</b>	<b>(3)</b>	<b>0%</b>	<b>8,469</b>
<b>% increase</b>	4		<b>-2.5%</b>	<b>-2.5%</b>						<b>-2.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7,802	6,950	6,950	602	3,760	3,475	284	8%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	113	665	650	15	2%	1,300
Medical Aid Contributions		304	320	320	26	157	160	(3)	-2%	320
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		1,339	579	579	602	602	290	312	108%	579
Motor Vehicle Allowance		972	972	972	81	486	486	-		972
Cellphone Allowance		123	123	123	10	61	61	-		123
Housing Allowances		132	140	140	11	66	70	(4)	-6%	140
Other benefits and allowances		60	64	64	5	30	32	(2)	-6%	64
Payments in lieu of leave		540	614	614	-	72	307	(235)	-77%	614
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		199	199	199	-	129	99	30	30%	199
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>12,654</b>	<b>11,261</b>	<b>11,261</b>	<b>1,450</b>	<b>6,028</b>	<b>5,631</b>	<b>397</b>	<b>7%</b>	<b>11,261</b>
<b>% increase</b>	4		<b>-11.0%</b>	<b>-11.0%</b>						<b>-11.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		114,574	132,023	132,023	10,360	62,139	66,011	(3,872)	-6%	132,023
Pension and UIF Contributions		21,038	24,175	24,175	1,914	11,347	12,088	(740)	-6%	24,175
Medical Aid Contributions		16,084	18,634	18,634	1,369	8,156	9,317	(1,160)	-12%	18,634
Overtime		13,170	6,650	7,441	707	6,038	2,793	3,245	116%	6,650
Performance Bonus		9,876	10,789	10,789	9,803	10,129	5,394	4,735	88%	10,789
Motor Vehicle Allowance		5,886	5,495	5,495	511	3,149	2,747	402	15%	5,495
Cellphone Allowance		322	305	305	28	164	152	12	8%	305
Housing Allowances		1,038	497	497	39	237	249	(12)	-5%	497
Other benefits and allowances		4,251	2,855	2,855	375	2,182	1,428	754	53%	2,855
Payments in lieu of leave		73	-	-	54	416	-	416	0	-
Long service awards		2,775	-	-	-	-	-	-		-
Post-retirement benefit obligations		12,351	-	-	248	1,475	-	1,475	0	-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		820	743	743	150	674	372	302	81%	743
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>202,258</b>	<b>202,165</b>	<b>202,956</b>	<b>25,559</b>	<b>106,107</b>	<b>100,550</b>	<b>5,556</b>	<b>6%</b>	<b>202,165</b>
<b>% increase</b>	4		<b>0.0%</b>	<b>0.3%</b>						<b>0.0%</b>
<b>Total Parent Municipality</b>		<b>223,594</b>	<b>221,895</b>	<b>222,686</b>	<b>27,714</b>	<b>116,366</b>	<b>110,415</b>	<b>5,951</b>	<b>5%</b>	<b>221,895</b>

Table SC8 provides details for Remuneration of Councillors and Employee related costs. The total year to date salaries, allowances and benefits paid at end of December amount to R116,366 million and the year- to-date budget is R110,415 million and the expenditure for remuneration of councillors amounts to R4,231 thousand while the year-to-date budget is R4,231 million. The actual year-to-date expenditure for senior managers is R6,028 million and the year-to-date budget thereof is R5,631 million. The year-to-date cost for other municipal staff is R106,107 million and the year-to-date budget is R100,550 million. It must be noted that the year-to-date actual amount for continued members is R1,470 million and is excluded from the table above.

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

**EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M06 - December**

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<b>Cash Receipts By Source</b>																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381							160,808	168,044	172,245
Service charges - electricity revenue		13,080	11,761	12,398	13,815	10,498	9,767							122,040	132,473	142,828
Service charges - water revenue		3,430	3,217	3,342	3,716	3,090	3,294							65,391	70,230	74,076
Service charges - sanitation revenue		1,294	1,242	1,238	1,451	1,320	1,257							24,350	25,580	26,390
Service charges - refuse		1,936	1,969	1,959	2,016	1,798	1,808							29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146							1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287							14,215	14,855	15,226
Interest earned - outstanding debtors		-	-	-	-	-	-							1,959	2,049	2,113
Dividends received		-	-	-	-	-	-							-	-	-
Fines, penalties and forfeits		18	25	35	22	29	10							623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240							7,339	7,670	7,813
Agency services		-	-	-	-	-	-							-	-	-
Transfer receipts - operating		60,503	5,747	3,760	6	647	53,294							222,200	155,449	160,603
Other revenue		4,035	6,511	6,025	6,261	5,618	3,342							62,862	41,454	41,386
<b>Cash Receipts by Source</b>		<b>100,813</b>	<b>46,763</b>	<b>44,619</b>	<b>43,641</b>	<b>39,567</b>	<b>87,825</b>	-	-	-	-	-	-	<b>712,991</b>	<b>651,068</b>	<b>676,794</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409							111,682	116,577	122,958
Contributions & Contributed assets		-	-	-	-	-	-							-	-	-
Proceeds on disposal of PPE		3	15	418	-	-	-							-	-	-
Short term loans		-	-	-	-	-	-							-	-	-

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Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase or decrease in consumer deposits	24	36	57	33	39	19								-	-	
Receipt of non-current receivables	-	-	-	-	-	-								-	-	
Change in non-current investments	-	-	-	-	-	-								-	-	
<b>Total Cash Receipts by Source</b>	<b>121,705</b>	<b>59,883</b>	<b>69,918</b>	<b>57,524</b>	<b>48,809</b>	<b>98,253</b>	-	-	-	-	-	-	-	<b>824,673</b>	<b>767,645</b>	<b>799,752</b>
<b>Cash Payments by Type</b>														-		
Employee related costs	18,440	18,232	17,983	17,871	17,968	28,672								217,604	230,462	242,589
Remuneration of councillors	711	711	711	711	711	711								8,829	8,853	8,879
Interest paid	-	-	-	-	-	-								-	-	-
Bulk purchases - Electricity	11,075	14,086	14,302	11,839	9,738	10,125								106,208	111,518	117,094
Acquisition - Water & other inventory	8,966	4,490	5,040	4,443	3,499	6,540								61,813	62,475	66,845
Contracted services	8,006	5,889	8,397	12,034	7,235	9,874								207,352	122,653	126,354
Grants and subsidies paid - other municipalities	-	-	-	-	-	-								-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-								5,538	4,545	4,554
Other expenditure	16,769	6,433	7,722	8,106	9,129	11,875								92,793	94,985	98,623
<b>Cash Payments by Type</b>	<b>63,967</b>	<b>49,841</b>	<b>54,156</b>	<b>55,003</b>	<b>48,280</b>	<b>67,796</b>	-	-	-	-	-	-	-	<b>700,137</b>	<b>635,491</b>	<b>664,938</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	17,872	19,846	28,870	24,345	7,459	37,766								173,938	106,204	108,990
Repayment of borrowing	-	-	-	-	-	-								-	-	-
Other Cash Flows/Payments	1,124		967	444										-	-	-
<b>Total Cash Payments by Type</b>	<b>82,964</b>	<b>69,687</b>	<b>83,993</b>	<b>79,792</b>	<b>55,739</b>	<b>105,562</b>	-	-	-	-	-	-	-	<b>874,075</b>	<b>741,695</b>	<b>773,928</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>38,741</b>	<b>(9,804)</b>	<b>(14,075)</b>	<b>(22,268)</b>	<b>(6,930)</b>	<b>(7,309)</b>	-	-	-	-	-	-	-	<b>(49,402)</b>	<b>25,950</b>	<b>25,824</b>
Cash/cash equivalents at the month/year beginning:	64,823	103,564	93,760	79,685	57,417	50,487	43,178	43,178	43,178	43,178	43,178	43,178	43,178	138,552	89,150	115,100
Cash/cash equivalents at the month/year end:	103,564	93,760	79,685	57,417	50,487	43,178	43,178	43,178	43,178	43,178	43,178	43,178	43,178	89,150	115,100	140,924

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

EC105 Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M06 - December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	8,709	18,434	–	3,619	3,619	18,434	14,814	80.4%	2%
August	26,574	14,176	–	17,796	21,415	32,610	11,194	34.3%	14%
September	9,180	15,848	–	27,852	49,267	48,458	(809)	-1.7%	31%
October	11,341	18,073	–	21,283	70,550	66,531	(4,019)	-6.0%	45%
November	12,698	18,119	–	15,008	85,559	84,650	(908)	-1.1%	54%
December	12,168	12,979	–	25,835	111,393	97,630	(13,763)	-14.1%	70%
January	12,188	13,929	–	–	–	111,558	–	–	–
February	4,790	12,177	–	–	–	123,735	–	–	–
March	25,009	10,146	–	–	–	133,882	–	–	–
April	5,139	8,202	–	–	–	142,084	–	–	–
May	11,528	8,202	–	–	–	150,286	–	–	–
June	29,423	8,202	–	–	–	158,488	–	–	–
<b>Total Capital expenditure</b>	<b>168,747</b>	<b>158,488</b>	<b>–</b>	<b>111,393</b>					

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

In terms of this table the capital expenditure for the month of December amounts to R25,836 million. The year-to-date actual expenditure incurred is R111,393 million whilst the year-to-date budget is R97,630 million, that gives -14.1% variance.

**EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M06 - December**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		59,684	95,144	-	13,607	62,347	51,564	(10,782)	-20.9%	95,144
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		527	12,334	-	-	4,247	9,546	5,300	55.5%	12,334
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	4,348	-	-	4,247	2,174	2,073	0	4,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,986	-	-	-	7,372	(7,372)	(0)	7,986
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		527	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,458	35,810	-	10,611	46,051	17,905	(28,146)	-157.2%	35,810
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		7,026	2,609	-	-	2,357	1,304	1,052	0	2,609
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		19,372	33,202	-	10,583	43,666	16,601	27,065	0	33,202
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	-	28	28	-	28	0	-
Sanitation Infrastructure		32,699	47,000	-	2,996	12,049	24,113	12,064	50.0%	47,000
Pump Station		299	-	-	-	-	-	-	-	-
Reticulation		24,482	40,334	-	2,755	9,747	20,167	(10,420)	(0)	40,334
Waste Water Treatment Works		864	5,440	-	241	1,512	2,720	(1,208)	(0)	5,440
Outfall Sewers		7,054	1,226	-	-	790	1,226	(436)	(0)	1,226
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 Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	700	-	-	-	700	700	100.0%	700
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	700	-	-	-	700	700	100.0%	700
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	700	-	-	-	700	(700)	(0)	700
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		(448)	-	-	-	-	-	-	-	-
Operational Buildings		(448)	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		(448)	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		1,146	530	-	-	231	530	299	56.5%	530
Computer Equipment		1,146	530	-	-	231	530	(299)	(0)	530
<b>Furniture and Office Equipment</b>		191	564	-	34	128	564	436	77.3%	564
Furniture and Office Equipment		191	564	-	34	128	564	(436)	(0)	564
<b>Machinery and Equipment</b>		66	1,182	-	-	22	1,182	1,160	98.1%	1,182
Machinery and Equipment		66	1,182	-	-	22	1,182	(1,160)	(0)	1,182
<b>Transport Assets</b>		5,094	4,750	-	-	191	4,750	4,559	96.0%	4,750
Transport Assets		5,094	4,750	-	-	191	4,750	(4,559)	(0)	4,750
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	65,733	102,870	-	13,641	62,919	59,290	(3,628)	-6.1%	102,870

**EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class M06 - December**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		998	-	-	-	-	-	-	-	-
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		998	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		998	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		476	1,785	-	-	-	485	485	100.0%	1,785
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		476	1,785	-	-	-	485	485	100.0%	1,785
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		476	1,785	-	-	-	485	(485)	(0)	1,785
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1,474	1,785	-	-	-	485	485	100.0%	1,785

**EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class M06 - December**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		26,667	40,863	-	3,282	26,250	19,728	(6,523)	-33.1%	40,863
Roads Infrastructure		6,127	6,200	-	708	5,360	3,019	(2,340)	-77.5%	6,200
Roads		6,127	6,200	-	708	5,360	3,019	2,340	0	6,200
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		854	1,400	-	131	325	607	282	46.5%	1,400
Drainage Collection		854	1,400	-	131	325	607	(282)	(0)	1,400
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3,276	-	1,398	2,423	1,638	(785)	-47.9%	3,276
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	3,276	-	1,398	2,423	1,638	785	0	3,276
Water Supply Infrastructure		12,489	17,812	-	385	13,078	8,613	(4,464)	-51.8%	17,812
Dams and Weirs		100	80	-	-	58	40	18	0	80
Boreholes		172	112	-	-	-	47	(47)	(0)	112
Reservoirs		98	570	-	24	381	245	136	0	570
Pump Stations		1,561	3,190	-	72	1,087	1,360	(273)	(0)	3,190
Water Treatment Works		10,559	13,860	-	290	11,552	6,922	4,630	0	13,860
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		840	3,450	-	83	936	1,488	552	37.1%	3,450
Pump Station		840	2,700	-	83	629	1,121	(492)	(0)	2,700
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	650	-	-	306	325	(19)	(0)	650
Outfall Sewers		-	100	-	-	-	42	(42)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,356	8,725	-	577	4,129	4,362	233	5.3%	8,725
Landfill Sites		6,356	8,725	-	577	4,129	4,362	(233)	(0)	8,725
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		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		277	360	-	16	231	195	(36)	-18.5%	360
Community Facilities		45	60	-	16	45	45	0	0.6%	60
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		45	60	-	16	45	45	(0)	(0)	60
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		232	300	-	-	186	150	(36)	-24.3%	300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		232	300	-	-	186	150	36	0	300
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	70	-	26	26	35	9	25.7%	70
Revenue Generating		-	70	-	26	26	35	9	25.7%	70
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	70	-	26	26	35	(9)	(0)	70
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,801	4,898	-	461	1,555	2,598	1,042	40.1%	4,898
Operational Buildings		3,801	4,898	-	461	1,555	2,598	1,042	40.1%	4,898
Municipal Offices		3,801	4,898	-	461	1,555	2,598	(1,042)	(0)	4,898
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		-	-	-	-	-	-	-		-
<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>		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		10	103	-	-	-	79	79	100.0%	103
<i>Computer Equipment</i>		10	103	-	-	-	79	(79)	(0)	103
<b>Furniture and Office Equipment</b>		30	467	-	-	22	260	238	91.4%	467
<i>Furniture and Office Equipment</i>		30	467	-	-	22	260	(238)	(0)	467
<b>Machinery and Equipment</b>		2,067	932	-	76	184	470	286	60.9%	932
<i>Machinery and Equipment</i>		2,067	932	-	76	184	470	(286)	(0)	932
<b>Transport Assets</b>		2,414	3,870	-	124	1,273	1,983	710	35.8%	3,870
<i>Transport Assets</i>		2,414	3,870	-	124	1,273	1,983	(710)	(0)	3,870
<b>Land</b>		-	-	-	-	-	-	-		-
<i>Land</i>		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
<i>Mature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<i>Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	35,266	51,562	-	3,984	29,542	25,347	(4,195)	-16.5%	51,562

**EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class M06 - December**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		33,533	31,800	-	2,933	17,406	31,535	14,129	44.8%	31,800
Roads Infrastructure		13,482	12,659	-	1,161	6,880	12,657	5,776	45.6%	12,659
Roads		11,897	11,680	-	1,011	6,000	11,678	(5,679)	(0)	11,680
Road Structures		1,458	914	-	135	793	914	(121)	(0)	914
Road Furniture		126	63	-	15	87	63	24	0	63
Capital Spares		1	1	-	0	1	1	(1)	(0)	1
Storm water Infrastructure		80	1	-	1	16	1	(15)	-1182.4%	1
Drainage Collection		7	1	-	1	5	1	4	0	1
Storm water Conveyance		73	-	-	-	11	-	11	0	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,765	3,747	-	319	1,893	3,747	1,854	49.5%	3,747
Power Plants		37	37	-	3	18	37	(18)	(0)	37
HV Substations		4	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		351	350	-	30	177	350	(174)	(0)	350
MV Substations		628	627	-	53	312	627	(314)	(0)	627
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	1	6	12	(6)	(0)	12
LV Networks		97	97	-	8	49	97	(48)	(0)	97
Capital Spares		2,637	2,624	-	224	1,330	2,624	(1,294)	(0)	2,624
Water Supply Infrastructure		10,150	9,991	-	911	5,406	9,912	4,507	45.5%	9,991
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	3	19	37	(18)	(0)	37
Reservoirs		27	27	-	2	14	27	(14)	(0)	27
Pump Stations		993	942	-	87	515	942	(427)	(0)	942
Water Treatment Works		6,775	6,727	-	618	3,667	6,727	(3,060)	(0)	6,727
Bulk Mains		180	179	-	15	91	179	(89)	(0)	179
Distribution		1,836	1,776	-	160	949	1,697	(749)	(0)	1,776
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	-	4	24	47	(23)	(0)	47
Capital Spares		255	255	-	22	129	255	(126)	(0)	255
Sanitation Infrastructure		6,054	5,402	-	541	3,210	5,218	2,007	38.5%	5,402
Pump Station		388	388	-	33	196	204	(8)	(0)	388
Reticulation		598	-	-	53	313	-	313	0	-
Waste Water Treatment Works		88	-	-	42	247	-	247	0	-
Outfall Sewers		4,423	4,491	-	366	2,174	4,491	(2,317)	(0)	4,491
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	523	-	47	281	523	(243)	(0)	523
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		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		637	416	-	64	377	416	39	9.4%	416
Community Facilities		0	0	-	0	0	0	0	49.5%	0
Halls		-	-	-	-	-	-	-	-	-
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		0	0	-	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		637	416	-	63	377	416	39	9.4%	416
Indoor Facilities		64	64	-	5	32	64	(32)	(0)	64
Outdoor Facilities		490	269	-	51	303	269	34	0	269
Capital Spares		83	83	-	7	42	83	(41)	(0)	83
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		1,175	1,174	-	100	1,513	1,174	(339)	-28.9%	1,174
Revenue Generating		1,175	1,174	-	100	1,513	1,174	(339)	-28.9%	1,174
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,175	1,174	-	100	1,513	1,174	339	0	1,174
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,157	4,257	-	351	2,082	4,257	2,175	51.1%	4,257
Operational Buildings		4,157	4,257	-	351	2,082	4,257	2,175	51.1%	4,257
Municipal Offices		4,142	4,242	-	350	2,075	4,242	(2,167)	(0)	4,242
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	-	0	3	6	(4)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	9	-	1	4	9	(4)	(0)	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		7	2	-	0	2	2	(0)	-6.6%	2
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		7	2	-	0	2	2	(0)	-6.6%	2
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		7	2	-	0	2	2	0	0	2
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		750	984	-	73	427	984	557	56.6%	984
Computer Equipment		750	984	-	73	427	984	(557)	(0)	984
<b>Furniture and Office Equipment</b>		521	590	-	45	260	588	328	55.8%	590
Furniture and Office Equipment		521	590	-	45	260	588	(328)	(0)	590
<b>Machinery and Equipment</b>		411	453	-	31	184	451	267	59.3%	453
Machinery and Equipment		411	453	-	31	184	451	(267)	(0)	453
<b>Transport Assets</b>		2,715	2,973	-	217	1,279	2,973	1,694	57.0%	2,973
Transport Assets		2,715	2,973	-	217	1,279	2,973	(1,694)	(0)	2,973
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	43,907	42,648	-	3,812	23,529	42,379	18,851	44.5%	42,648

**EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class M06 - December**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>100,427</b>	<b>53,834</b>	<b>-</b>	<b>12,194</b>	<b>48,475</b>	<b>37,855</b>	<b>(10,620)</b>	<b>-28.1%</b>	<b>53,834</b>
Roads Infrastructure		34,150	44,567	-	9,385	42,001	33,221	(8,780)	-26.4%	44,567
Roads		34,150	44,567	-	9,385	42,001	33,221	8,780	0	44,567
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		15,305	4,348	-	-	-	2,174	2,174	100.0%	4,348
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15,305	4,348	-	-	-	2,174	(2,174)	(0)	4,348
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		50,972	4,919	-	2,809	6,473	2,460	(4,014)	-163.2%	4,919
Pump Station		28,708	4,919	-	2,809	4,893	2,460	2,433	0	4,919
Reticulation		22,264	-	-	-	1,580	-	1,580	0	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		859	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
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		859	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		859	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		254	-	-	-	-	-	-	-	-
Operational Buildings		254	-	-	-	-	-	-	-	-
Municipal Offices		254	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M06

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	101,540	53,834	-	12,194	48,475	37,855	(10,620)	-28.1%	53,834

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.