NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT MARCH 2026

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

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

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 MARCH 2026

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 March 2026, the ten-working day report expires on the 14 April 2026.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M09 - March

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	170,174	183,503	183,503	14,726	137,475	137,627	(152)	0%	183,503
Service charges	235,511	252,866	263,741	25,440	194,396	200,525	(6,128)	-3%	263,741
Investment revenue	10,515	14,215	14,215	404	3,933	10,661	(6,728)	-63%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	37,248	158,323	204,706	(46,383)	-23%	226,456
Other own revenue	42,971	43,951	43,951	3,186	31,843	33,005	(1,162)	-4%	43,951
Total Revenue (excluding capital transfers and contributions)	**607,392**	**720,093**	**731,866**	**81,005**	**525,971**	**586,524**	**(60,553)**	**-10%**	**731,866**
Employee costs	214,913	213,426	215,979	16,763	164,051	163,065	986	1%	215,979
Remuneration of Councillors	8,682	8,469	8,469	1,010	6,652	6,351	300	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	3,817	34,613	42,514	(7,901)	-19%	51,635
Interest	8,498	8,679	8,679	–	–	–	–	–	8,679
Inventory consumed and bulk purchases	144,067	146,806	141,857	5,994	100,742	118,282	(17,540)	-15%	141,857
Transfers and subsidies	5,196	5,738	5,562	744	4,645	4,178	467	11%	5,562
Other expenditure	240,932	359,990	373,072	44,132	175,060	222,582	(47,522)	-21%	373,072
Total Expenditure	**675,051**	**794,742**	**805,252**	**72,461**	**485,762**	**556,972**	**(71,210)**	**-13%**	**805,252**
Surplus/(Deficit)	**(67,659)**	**(74,649)**	**(73,386)**	**8,545**	**40,209**	**29,552**	**10,657**	**36%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	12,726	155,707	213,959	(58,252)	-27%	246,801
Transfers and subsidies - capital (in-kind)	1,168	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**	**(47,595)**	**-20%**	**173,416**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**	**(47,595)**	**-20%**	**173,416**
Capital expenditure & funds sources									
Capital expenditure	**169,424**	**158,518**	**232,934**	**13,090**	**144,387**	**205,773**	**(61,386)**	**-30%**	**232,934**
Capital transfers recognised	157,100	146,845	221,260	10,944	137,040	194,099	(57,059)	-29%	221,260
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	**11,155**	**11,673**	**11,673**	**2,147**	**7,347**	**11,673**	**(4,327)**	**-37%**	**11,673**
Total sources of capital funds	**168,256**	**158,518**	**232,934**	**13,090**	**144,387**	**205,773**	**(61,386)**	**-30%**	**232,934**
Financial position									
Total current assets	365,019	317,631	341,070		431,605				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,747,148				1,820,351
Total current liabilities	360,771	292,363	333,050		339,498				333,050
Total non current liabilities	149,675	144,082	161,320		149,675				161,320
Community wealth/Equity	**1,493,977**	**1,485,998**	**1,667,052**		**1,689,580**				**1,667,052**
Cash flows									
Net cash from (used) operating	–	124,536	235,879	56,810	172,665	212,702	40,037	19%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(17,391)	(174,039)	(231,413)	(57,373)	25%	(260,344)
Net cash from (used) financing	–	–	–	40	322	–	(322)	–	–
Cash/cash equivalents at the month/year end	**315,265**	**89,151**	**42,226**	**–**	**65,638**	**47,980**	**(17,658)**	**-37%**	**42,226**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	40,965	16,700	11,871	10,672	9,113	8,315	8,120	189,299	295,055
Creditors Age Analysis									
Total Creditors	3,284	–	–	1,391	–	–	–	–	4,675

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) – M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**280,327**	**297,948**	**297,948**	**38,291**	**238,600**	**246,082**	(7,482)	-3%	**297,948**
Executive and council		4,587	4,763	4,763	–	4,763	3,572	1,191	33%	4,763
Finance and administration		275,295	293,185	293,185	38,291	233,573	242,510	(8,937)	-4%	293,185
Internal audit		444	–	–	–	265	–	265	–	–
Community and public safety		**10,057**	**78,896**	**80,738**	**1,524**	**14,129**	**61,339**	(47,211)	-77%	**80,738**
Community and social services		2,758	3,469	5,311	228	2,344	4,444	(2,100)	-47%	5,311
Sport and recreation		1,298	1,666	1,666	127	697	1,574	(877)	-56%	1,666
Public safety		192	299	299	390	461	224	237	106%	299
Housing		1,978	71,270	71,270	475	8,814	53,452	(44,638)	-84%	71,270
Health		3,830	2,193	2,193	304	1,812	1,645	168	10%	2,193
Economic and environmental services		**47,504**	**60,360**	**63,248**	**3,469**	**64,101**	**59,918**	4,183	7%	**63,248**
Planning and development		9,242	8,165	7,321	318	6,107	5,280	827	16%	7,321
Road transport		37,324	50,570	54,302	2,965	56,027	53,419	2,608	5%	54,302
Environmental protection		938	1,625	1,625	186	1,967	1,219	748	61%	1,625
Trading services		**438,679**	**447,512**	**531,656**	**49,936**	**361,328**	**429,337**	**(68,009)**	-16%	**531,656**
Energy sources		116,188	141,866	141,866	10,701	107,275	106,794	481	0%	141,866
Water management		134,576	146,124	205,325	23,176	132,585	172,711	(40,127)	-23%	205,325
Waste water management		132,960	101,691	126,634	9,927	78,710	103,118	(24,407)	-24%	126,634
Waste management		54,955	57,830	57,830	6,132	42,757	46,714	(3,956)	-8%	57,830
Other	4	**3,698**	**5,076**	**5,076**	**511**	**3,521**	**3,807**	**(286)**	**-8%**	**5,076**
Total Revenue - Functional	2	**780,265**	**889,793**	**978,668**	**93,731**	**681,678**	**800,483**	**(118,805)**	**-15%**	**978,668**
Expenditure - Functional										
Governance and administration		**166,788**	**201,590**	**196,742**	**14,640**	**125,587**	**136,859**	(11,273)	-8%	**196,742**
Executive and council		44,176	50,978	53,063	3,773	35,249	41,805	(6,556)	-16%	53,063
Finance and administration		114,447	140,556	133,623	10,583	82,655	86,857	(4,202)	-5%	133,623
Internal audit		8,165	10,056	10,056	284	7,683	8,197	(514)	-6%	10,056
Community and public safety		**55,552**	**130,620**	**132,614**	**4,605**	**47,827**	**101,954**	(54,127)	-53%	**132,614**
Community and social services		15,811	18,845	19,587	831	8,798	15,418	(6,620)	-43%	19,587
Sport and recreation		19,254	21,511	21,372	1,560	14,710	16,825	(2,115)	-13%	21,372
Public safety		13,019	12,367	12,421	1,150	10,330	9,611	719	7%	12,421
Housing		5,037	75,131	76,487	758	12,255	57,824	(45,569)	-79%	76,487
Health		2,431	2,766	2,746	305	1,733	2,275	(542)	-24%	2,746
Economic and environmental services		**105,378**	**103,578**	**102,058**	**7,361**	**77,988**	**78,286**	(298)	0%	**102,058**
Planning and development		38,056	35,675	34,585	2,308	23,246	24,364	(1,118)	-5%	34,585
Road transport		64,870	65,104	64,714	4,813	52,598	51,806	792	2%	64,714
Environmental protection		2,452	2,798	2,758	241	2,144	2,116	28	1%	2,758
Trading services		**344,761**	**356,365**	**371,188**	**45,592**	**232,128**	**237,832**	**(5,705)**	-2%	**371,188**
Energy sources		122,192	133,085	133,085	12,370	91,673	106,211	(14,538)	-14%	133,085
Water management		123,096	116,370	122,370	15,948	78,964	69,078	9,887	14%	122,370
Waste water management		48,183	46,934	55,276	8,753	29,817	36,707	(6,891)	-19%	55,276
Waste management		51,290	59,976	60,458	8,521	31,673	25,836	5,837	23%	60,458
Other		**2,572**	**2,589**	**2,650**	**263**	**2,234**	**2,041**	**193**	**9%**	**2,650**
Total Expenditure - Functional	**3**	**675,051**	**794,742**	**805,252**	**72,461**	**485,762**	**556,972**	**(71,210)**	**-13%**	**805,252**
Surplus/ (Deficit) for the year		**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**	**(47,595)**	**-20%**	**173,416**

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) M09 - March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	4,763	–	4,763	3,572	1,191	33.3%	4,763
Vote 2 - MUNICIPAL MANAGER		450	–	–	–	265	–	265	#DIV/0!	–
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	404	2,732	4,842	(2,110)	-43.6%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		59,249	61,732	61,732	6,400	45,699	49,965	(4,266)	-8.5%	61,732
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	1,087	5,949	5,250	699	13.3%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		180,152	231,653	259,485	13,849	149,226	215,238	(66,011)	-30.7%	259,485
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	10,701	107,275	106,794	481	0.5%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	23,176	132,585	172,711	(40,127)	-23.2%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	38,115	233,075	242,112	(9,037)	-3.7%	292,655
Vote 10 -		–	–	–	–	110	–	110		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**780,265**	**889,793**	**978,668**	**93,731**	**681,678**	**800,483**	**(118,805)**	**-14.8%**	**978,668**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	15,547	1,417	10,853	12,115	(1,261)	-10.4%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	2,784	33,263	39,533	(6,270)	-15.9%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	2,427	27,780	37,180	(9,399)	-25.3%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		87,499	96,371	96,660	11,449	58,400	54,007	4,394	8.1%	96,660
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,336	31,457	31,167	3,037	25,459	24,015	1,444	6.0%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		153,600	218,129	227,101	16,373	114,968	168,368	(53,400)	-31.7%	227,101
Vote 7 - ELECTRICITY SERVICES		122,192	133,085	133,085	12,370	91,673	106,211	(14,538)	-13.7%	133,085
Vote 8 - WATER WORKS		123,096	116,370	122,370	15,948	78,964	69,078	9,887	14.3%	122,370
Vote 9 - FINANCIAL SERVICES		60,885	92,250	83,774	6,655	44,227	46,466	(2,239)	-4.8%	83,774
Vote 10 -		(5,453)	–	–	–	173	–	173		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**675,051**	**794,742**	**805,252**	**72,461**	**485,762**	**556,972**	**(71,210)**	**-12.8%**	**805,252**
Surplus/ (Deficit) for the year	2	**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**	**(47,595)**	**-19.5%**	**173,416**

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. Community Services reflects unauthorized expenditure of R4,394 and R1,444 million, and Water Services reflects a R9,887 million, at the end of March 2026.

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		113,862	125,640	125,640	10,080	96,861	94,230	2,630	3%	125,640
Service charges - Water		68,605	71,898	71,898	9,973	48,346	53,924	(5,577)	-10%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	2,926	26,567	29,530	(2,964)	-10%	35,749
Service charges - Waste management		28,727	30,454	30,454	2,461	22,622	22,840	(218)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	133	3,459	3,096	363	12%	4,128
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		14,255	18,219	18,219	993	9,097	13,664	(4,568)	-33%	18,219
Interest from Current and Non Current Assets		10,515	14,215	14,215	404	3,933	10,661	(6,728)	-63%	14,215
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,121	1,317	1,317	(103)	1,196	987	209	21%	1,317
Licence and permits		4,263	5,076	5,076	511	3,521	3,807	(286)	-8%	5,076
Special Rating Levies		–	–	–	–	–	–	–	–	–
Operational Revenue		3,734	2,719	2,719	669	1,728	2,081	(353)	-17%	2,719
Non-Exchange Revenue								–	–	
Property rates		170,174	183,503	183,503	14,726	137,475	137,627	(152)	0%	183,503
Surcharges and Taxes		6,614	7,327	7,327	582	5,370	5,496	(125)	-2%	7,327
Fines, penalties and forfeits		(80)	550	550	21	325	412	(87)	-21%	550
Licence and permits		1,166	1,968	1,968	198	2,146	1,476	670	45%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	37,248	158,323	204,706	(46,383)	-23%	226,456
Interest		6,665	2,647	2,647	200	4,417	1,985	2,432	123%	2,647
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		431	–	–	(19)	457	–	457	–	–
Other Gains		824	–	–	–	127	–	127	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**607,392**	**720,093**	**731,866**	**81,005**	**525,971**	**586,524**	**(60,553)**	**-10%**	**731,866**
Expenditure By Type										
Employee related costs		214,913	213,426	215,979	16,763	164,051	163,065	986	1%	215,979
Remuneration of councillors		8,682	8,469	8,469	1,010	6,652	6,351	300	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	8,529	69,783	80,746	(10,963)	-14%	92,354
Inventory consumed		49,541	54,452	49,502	(2,534)	30,959	37,535	(6,577)	-18%	49,502
Debt impairment		84,353	50,948	50,948	–	–	(2,089)	2,089	-100%	50,948
Depreciation and amortisation		52,763	51,635	51,635	3,817	34,613	42,514	(7,901)	-19%	51,635
Interest		8,498	8,679	8,679	–	–	–	–	–	8,679
Contracted services		90,557	181,915	189,656	17,171	93,897	148,559	(54,663)	-37%	189,656
Transfers and subsidies		5,196	5,738	5,562	744	4,645	4,178	467	11%	5,562
Irrecoverable debts written off		31	41,774	41,774	21,079	29,557	2,323	27,234	1172%	41,774
Operational costs		62,740	85,354	90,694	5,874	49,915	73,788	(23,873)	-32%	90,694
Losses on Disposal of Assets		3,225	–	–	–	1,484	–	1,484	–	–
Other Losses		25	–	–	8	207	–	207	–	–
Total Expenditure		**675,051**	**794,742**	**805,252**	**72,461**	**485,762**	**556,972**	**(71,210)**	**-13%**	**805,252**
Surplus/(Deficit)		**(67,659)**	**(74,649)**	**(73,386)**	**8,545**	**40,209**	**29,552**	**10,657**	**36%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	12,726	155,707	213,959	(58,252)	-27%	246,801
Transfers and subsidies - capital (in-kind)		1,168	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**			**173,416**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**			**173,416**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**			**173,416**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**105,214**	**95,051**	**173,416**	**21,270**	**195,916**	**243,511**			**173,416**

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 March is R525,971 million and the year-to-date budget of R588,524 million and this reflects a variance of -R60,553 million which is -10%.

The year-to-date collection rate for the month of March is 96% compared to February, which reflected the collection rate of 72%.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending March is R40,209 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.

- Sales of goods and rendering of services reflect a variance of 12% for March. 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.

- Rental from fixed assets on exchange reflects a variance of 21% during the end of March, this is as a result of rental billing corrections.

- Operational revenue reflects a decrease of -17% due to reduction in insurance refund revenue.

- Licenses and permits on non-exchange reflets 45% for the month ending in March due to increase on boat license registration.

- Fines, penalties and forfeits reflets -21% for the month ending in March reduction in revenue from impound fees.

- Transfers and Subsidies – Operational reflects an underspending of -23% variance at the end of March, due to time of revenue recognition.

- Interest reflets a variance of 123% for the month of March due to interest in property rates that was erroneously omitted during the budgeting process.

Operating Expenditure

The year-to-date operational expenditure at the end of March is R485,762 million, and the year-to-date budget is R556,972 million. This reflects an underspending level of 71,210 million, which is -13%.

- Bulk purchases reflect a variance of 14% in the month of March due to decrease in consumption during the summer period. This variance is expected to balance during the winter months.

- Inventory consumption for March reflects a negative variance of 18%. This is mainly attributable to strengthened control measures on fuel usage and the takeover of the Bushmans RO Plant, previously managed by Amatola, which has reduced expenditure on the purchase of bulk water.

- 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 impairment is processed after year end.

- Depreciation and amortization reflect a negative variance of 11% when considering the year-to-date budget figure being R38,726 million compared to the year-to-date actual of R34,613 million.

- Contracted Services reflects a negative underspending variance of 37%. The budget for contracted services includes projects funded by Human Settlements grants for the upgrading of informal settlements. Delays in the implementation of these projects are the primary contributor to the underspending

- The variance on the actual write-offs vs budget reflects 1172%, this is as a result of the year-to-date budget reflecting as write-offs to be processed in June. During the mid-year assessment by Provincial treasury, it was recommended that the municipality process write-offs more frequently. The variance will reflect a negative of 6% when considering the year-to-date budget figure being R31,330 million compared to the year-to-date actual of R29,557.

- Operational costs are all the other expenses relating to operations, which reflect the variance of -32% at the end of March due to due to prioritization in spending

  The table below outlines the top highest 10 items comprised of other expenditure.

See operational costs below:

Top 10 Other Operational costs

Financial Year	Item Description	Total Budget	Jan	Feb	Mar	Total Actual
2026	Expenditure: Operational Cost: Hire Charges	21,215,183.00	2,179,608.70	2,219,608.71	2,375,161.74	18,151,756.37
2026	Expenditure: Operational Cost: External Audit Fees	5,823,333.00	593,555.31	19,542.96	1,705.20	4,862,278.90
2026	Expenditure: Operational Cost: Municipal Services	27,110,852.00	462,117.60	721,474.46	1,416,642.62	4,858,721.58
2026	Expenditure: Operational Cost: External Computer Service: Information Services	4,594,850.00	364,954.27	307,624.27	307,624.27	2,792,138.51
2026	Expenditure: Operational Cost: Insurance Underwriting: Premiums	3,015,880.00	347,782.78	46,680.93	310,710.04	2,776,216.89
2026	Expenditure: Operational Cost: External Computer Service: Software Licenses	3,476,057.00	-	188,220.00	95,309.54	2,489,966.83
2026	Expenditure: Operational Cost: Professional Bodies; Membership and Subscription	2,389,114.00	-	-	5,798.00	2,271,965.79
2026	Expenditure: Operational Cost: Communication: Telephone; Fax; Telegraph and Telex	2,100,000.00	113,938.13	203,871.37	351,644.66	1,719,139.20
2026	Expenditure: Operational Cost: Skills Development Fund Levy	1,763,581.00	145,984.71	145,116.24	142,549.12	1,394,786.43
2026	Expenditure: Operational Cost: Bank Charges; Facility and Card Fees: Bank Accounts	1,272,000.00	137,862.31	122,487.43	118,195.37	1,035,848.52

Collection of billing and receipts for March 2026

SOURCE OF INCOME	BILLING: February'2026	COLLECTION: March'2026	BILLING vs COLLECTION AVERAGE
Property Rates	14,708,972.34	- 13,204,423.81	-90%
Prepaid Electricity	2,468,580.90	- 2,468,580.90	-100%
Billed Electricity	9,420,473.10	- 8,421,586.45	-89%
Water Usage	- 2,438,480.10	- 1,560,799.25	64%
Water Connection	2,278,810.88	- 1,424,520.62	-63%
Sewerage / Sanitation	2,849,216.61	- 1,202,517.90	-42%
Refuse Removal	2,446,391.08	- 1,570,729.34	-64%
Housing Rental/Rentals	161,033.49	-45,143.36	-28%
Lease	1,148.80	-	0%
Interest Earned Outstanding Debtors	1,714,996.64	- 444,673.01	-26%
Other Revenue	3,141,828.10	- 4,859,890.97	-155%
TOTAL	**36,752,971.84**	**- 35,202,865.61**	**-96%**

Table C5 Monthly Budget Statement - Capital Expenditure

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M09 - March

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 5 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 7 - ELECTRICITY SERVICES		–	–	–	–	–	–	–		–
Vote 8 - WATER WORKS		–	–	–	–	–	–	–		–
Vote 9 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 10 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	513	–	106	513	(408)	-79%	513
Vote 2 - MUNICIPAL MANAGER		272	771	108	2	84	108	(23)	-22%	108
Vote 3 - CORPORATE SERVICES		870	187	274	35	84	274	(190)	-69%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,173	3,507	2,052	135	205	2,072	(1,868)	-90%	2,052
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	74	19	80	54	26	49%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		120,032	97,250	117,587	6,168	83,476	101,552	(18,076)	-18%	117,587
Vote 7 - ELECTRICITY SERVICES		–	12,834	10,971	–	7,002	9,959	(2,957)	-30%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	6,714	53,126	90,920	(37,793)	-42%	101,034
Vote 9 - FINANCIAL SERVICES		668	371	321	18	223	321	(98)	-30%	321
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	169,424	158,518	232,934	13,090	144,387	205,773	**(61,386)**	**-30%**	232,934
Total Capital Expenditure		**169,424**	**158,518**	**232,934**	**13,090**	**144,387**	**205,773**	**(61,386)**	**-30%**	**232,934**
Capital Expenditure - Functional Classification										
Governance and administration		**1,686**	**2,464**	**1,447**	**155**	**720**	**1,369**	(649)	-47%	**1,447**
Executive and council		281	1,291	581	–	157	581	(424)	-73%	581
Finance and administration		1,405	1,133	826	154	530	748	(218)	-29%	826
Internal audit		–	40	40	2	33	40	(7)	-17%	40
Community and public safety		**2,246**	**3,407**	**1,419**	**52**	**174**	**1,473**	(1,299)	-88%	**1,419**
Community and social services		162	–	164	22	53	151	(98)	-65%	164
Sport and recreation		1,334	2,307	1,151	12	13	1,212	(1,198)	-99%	1,151
Public safety		749	580	50	19	56	61	(5)	-8%	50
Housing		–	20	15	–	13	16	(3)	-18%	15
Health		–	500	39	–	38	33	5	15%	39
Economic and environmental services		**36,363**	**44,862**	**51,385**	**4,013**	**52,417**	**50,547**	1,870	4%	**51,385**
Planning and development		1,352	30	59	–	52	54	(2)	-4%	59
Road transport		35,010	44,832	51,327	4,013	52,364	50,493	1,872	4%	51,327
Environmental protection		1	–	–	–	–	–	–		–
Trading services		**129,098**	**107,786**	**178,682**	**8,869**	**91,076**	**152,383**	(61,308)	-40%	**178,682**
Energy sources		–	12,834	10,971	–	7,002	9,959	(2,957)	-30%	10,971
Water management		42,762	42,458	101,034	6,714	53,126	90,920	(37,793)	-42%	101,034
Waste water management		83,670	51,919	66,677	2,155	30,947	51,450	(20,503)	-40%	66,677
Waste management		2,667	575	–	–	–	55	(55)	-100%	–
Other		31	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**169,424**	**158,518**	**232,934**	**13,090**	**144,387**	**205,773**	**(61,386)**	**-30%**	**232,934**
Funded by:										
National Government		80,424	86,770	142,413	10,173	96,225	127,261	(31,036)	-24%	142,413
Provincial Government		75,337	58,586	77,358	520	39,521	65,722	(26,201)	-40%	77,358
District Municipality		55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	250	1,295	1,117	178	16%	1,489
Transfers recognised - capital		**157,100**	**146,845**	**221,260**	**10,944**	**137,040**	**194,099**	**(57,059)**	**-29%**	**221,260**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		11,155	11,673	11,673	2,147	7,347	11,673	(4,327)	-37%	11,673
Total Capital Funding		**168,256**	**158,518**	**232,934**	**13,090**	**144,387**	**205,773**	**(61,386)**	**-30%**	**232,934**

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

For the month of March R13,090 million was spent on capital expenditure and the year-to-date expenditure of R144,387 million whilst the year-to-date budget is R205,773 million, and this gave a negative variance of R61,386 million which translates to -30%.

Table C6: Monthly Budget Statement Financial Position

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M09 - March

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		66,691	80,272	32,230	62,908	32,230
Trade and other receivables from exchange transactions		42,599	39,338	47,286	81,001	47,286
Receivables from non-exchange transactions		73,981	24,509	74,148	87,540	74,148
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	8,568	1,831	8,568
VAT		178,430	169,845	178,428	198,242	178,428
Other current assets		409	1,519	409	84	409
Total current assets		**365,019**	**317,631**	**341,070**	**431,605**	**341,070**
Non current assets						
Investments		44	46	44	51	44
Investment property		232,149	241,717	230,975	228,662	230,975
Property, plant and equipment		1,406,813	1,362,996	1,590,468	1,519,577	1,590,468
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	(1,200)	(1,200)	(1,200)
Intangible assets		46	52	64	58	64
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,639,052**	**1,604,811**	**1,820,351**	**1,747,148**	**1,820,351**
TOTAL ASSETS		**2,004,071**	**1,922,442**	**2,161,421**	**2,178,753**	**2,161,421**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	2,892	3,043	2,892
Trade and other payables from exchange transactions		96,472	79,550	86,967	57,210	86,967
Trade and other payables from non-exchange transactions		73,409	17,522	43,131	63,242	43,131
Provision		17,623	18,036	17,623	17,623	17,623
VAT		170,376	174,427	182,437	198,380	182,437
Other current liabilities		–	–	–	–	–
Total current liabilities		**360,771**	**292,363**	**333,050**	**339,498**	**333,050**
Non current liabilities						
Financial liabilities		(0)	–	0	(0)	0
Provision		79,426	81,999	88,105	79,426	88,105
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	62,083	73,215	70,249	73,215
Total non current liabilities		**149,675**	**144,082**	**161,320**	**149,675**	**161,320**
TOTAL LIABILITIES		**510,446**	**436,444**	**494,370**	**489,173**	**494,370**
NET ASSETS	2	**1,493,624**	**1,485,998**	**1,667,052**	**1,689,580**	**1,667,052**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,493,977	1,485,998	1,667,052	1,689,580	1,667,052
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,493,977**	**1,485,998**	**1,667,052**	**1,689,580**	**1,667,052**

The above table shows that community wealth amounts to R1,689,580 billion, total liabilities R489,173 million and the total assets R2,178,753 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 March 2026 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.29	1.5 - 2:1	The ratio is below the norm. It is recommended that current assets must be increased to cover their current liabilities. There is a risk that non-current assets will need to be liquidated to settle their current liabilities.
Remuneration excl Cllrs	35%	25% - 40%	The ratio is within the norm. It indicates that the municipality is efficient, and is correctly directing its expenditure to essential services.
Contracted Services	19%	2% - 5%	Ratio is in excess of the norm. This could be resulting from the fact that most of the services are outsourced to consultants. This could also pose a risk such as inability to build capacity and putting more reliance on contractors.
Net operating surplus margin	8%	= or > 0%	The ratio is greater than 0%, which is a positive sign that the municipality will be able to generate a surplus which will assist towards its capital funding requirements.
Operating Expenditure Budget Implementation Indicator	87%	95% - 100%	The ratio is below the norm. There is an underspending which might result from cash flow difficulties.
Operating Revenue Budget Implementation Indicator	90%	95% - 100%	The ratio is below the norm. It indicates that the municipality is implementing its billing and credit control systems effectively. The municipality is by all means curbing excessive spending so as to retain more income.
Capital Cost	0%	6% - 8%	"The ratio is below the norm. The municipality has managed to pay off its financing costs within the borrowing term. The municipality still has more capacity to incur more debt funding to invest in its infrastructure projects
Debt coverage	0%	45%	The municipality does not have an active outstanding loan "The ratio is below the norm. Revenue that is generated by the municipality can cover its short- and long-term financial liabilities. The municipality still has more capacity to incur more debt funding."
Maintenance %	3%	8%	The ratio is below the norm This indicates that the municipality is experiencing cashflow problems and therefore is unable to spend on its repairs to existing assets or purchase new assets. This could impact negatively on service delivery.
Cash Cost Coverage	0 month	1 – 3 months	"The ratio is below the norm. The municipality is at a high risk of not being able to meet its obligations when due, and also not being able to fund its fixed operational expenditure. This might be the result of the reduction on collection and increase in expenditure.

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		163,614	160,808	160,808	14,063	125,480	120,606	4,874	4%	160,808
Service charges		197,289	241,574	251,953	20,139	166,299	188,965	(22,666)	-12%	251,953
Other revenue		78,355	72,236	82,261	7,410	61,662	61,696	(34)	0%	82,261
Government - operating		172,573	222,200	224,745	35,539	176,721	168,559	8,162	5%	224,745
Government - capital		126,348	111,682	218,393	29,296	127,390	163,795	(36,405)	-22%	218,393
Interest		11,199	16,174	16,174	404	4,225	12,131	(7,906)	-65%	16,174
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(53,431)	(490,966)	(535,538)	(44,573)	8%	(714,051)
Finance charges		(59)	–	–	–	–	–	–		–
Transfers and Grants		–	(5,538)	(5,621)	–	(15)	(4,216)	(4,201)	100%	(5,621)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**100,577**	**124,537**	**234,662**	**53,419**	**170,795**	**175,997**	**5,201**	**3%**	**234,662**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,999	–	–	(22)	495	–	495	-100%	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(175,839)	(173,938)	(260,344)	(17,368)	(173,527)	(195,258)	(21,731)	11%	(260,344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(173,840)**	**(173,938)**	**(260,344)**	**(17,390)**	**(173,032)**	**(195,258)**	**(22,226)**	**11%**	**(260,344)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		359	–	–	40	322	–	322		–
Payments										
Repayment of borrowing		(973)	–	–	–	(0)	–	0	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(614)**	**–**	**–**	**–**	**322**	**–**	**(322)**	**0%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(73,876)**	**(49,401)**	**(25,682)**	**(19,262)**	**(1,915)**	**(19,262)**			**(25,682)**
Cash/cash equivalents at beginning:		140,309	138,552	66,691		64,823	138,552			66,691
Cash/cash equivalents at month/year end:		66,433	89,151	41,009		62,908	119,291			41,009

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M09 - March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
2	**Expenditure By Type**			
3	**Capital Expenditure**			
4	**Financial Position**			
5	**Cash Flow**			
	Cash Flow		The cash flow tgar is automated from the system reflets variances a result it is not accurate	Cash flow extracted from the system is corrected as we go to address the differences
6	**Measureable performance**			
7	**Municipal Entities**			

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M09 - March

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	7.6%	7.5%	0.0%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		16.1%	10.7%	12.2%	11.3%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	101.2%	108.6%	102.4%	127.1%	102.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.5%	27.5%	9.7%	18.5%	9.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		19.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	11%	11%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	33.9%	33.9%
Employee costs	Employee costs/Total Revenue - capital revenue		35.4%	29.6%	29.5%	31.2%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.8%	7.2%	7.7%	8.7%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.1%	8.4%	8.2%	0.0%	2.3%
IDP regulation financial viability indicators							
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 received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors – M09 - March

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8,247	2,835	2,819	2,722	2,128	1,939	2,247	42,959	65,895	51,994	(7,207)	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,350	4,247	2,085	1,780	1,338	1,218	1,022	15,855	37,895	21,213	119	–
Receivables from Non-exchange Transactions - Property Rates	1400	14,046	5,034	2,966	2,395	2,021	1,697	1,561	34,395	64,115	42,069	(2,097)	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,283	1,512	1,314	1,253	1,230	1,153	1,091	19,288	30,124	24,015	(6,409)	–
Receivables from Exchange Transactions - Waste Management	1600	3,305	1,469	1,166	1,050	1,004	920	870	26,855	36,639	30,700	(3,280)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	1,235	1,235	1,235	(43)	–
Interest on Arrear Debtor Accounts	1810	1,616	1,567	1,492	1,454	1,374	1,346	1,306	41,359	51,513	46,839	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	119	35	29	19	19	42	23	7,352	7,638	7,455	(507)	–
Total By Income Source	**2000**	**40,965**	**16,700**	**11,871**	**10,672**	**9,113**	**8,315**	**8,120**	**189,299**	**295,055**	**225,519**	**(19,423)**	**–**
2024/25 - totals only		35,233	19,350	14,518	11,447	11,314	11,358	9,748	212,999	325,968	**256,866**	61	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	684	548	266	183	197	120	92	5,522	7,612	6,114	(233)	–
Commercial	2300	6,963	2,942	2,066	1,734	1,541	1,540	1,577	35,479	53,841	41,871	(2,111)	–
Households	2400	33,319	13,211	9,538	8,756	7,375	6,655	6,450	148,298	233,602	177,535	(17,079)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**40,965**	**16,700**	**11,871**	**10,672**	**9,113**	**8,315**	**8,120**	**189,299**	**295,055**	**225,519**	**(19,423)**	**–**

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of March amount to R295,055 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M09 - March

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1	Total	
Creditors Age Analysis By Customer											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,284	–	–	1,391	–	–	–	–	**4,675**	3,631
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**3,284**	**–**	**–**	**1,391**	**–**	**–**	**–**	**–**	**4,675**	3,631

Creditors:

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of March are at R4,675 compared to the previous year March 2025 it was R3,631 thousand. The group of creditors outstanding is trade creditors.

Top 20 Creditors

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	-10,336,536
16589	PROXA SOUTH AFRICA	-7,678,702
16431	SIZWE AMANSI INVESTMENTS	-2,193,025
16900	MANTISHE CONSTRUCTION	-1,691,245
13100	RICHEFOND PEARLS	-1,449,000
17085	STUTT GROUP	-1,433,665
04377	LRC CIVILS CC	-1,419,405
14695	NUWATER SYSTEMS	-1,265,973
04515	LUKHOZI CONSULTING	-1,046,145
01479	THE BUILDING COMPANY TRADING	-1,030,575
11817	MANDLACHUMA TRADING	-1,029,785
09618	THE DEPT PAYMASTER	-847,321
16316	Amlo Trading (PTY) LTD	-706,447
12945	CDR TECHNICAL (MONTH VARIABLE	-690,410
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	-663,550
05922	Munsoft	-631,519
17237	VTT HOLDINGS	-563,388
25991	ABSA Property Development (Pty	-558,820
16899	SINCEDE CONSULTING SERVICES	-538,861
12959	PE FUEL DISTRIBUTORS	-526,518

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M09 - March

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
														–
FNB		3 Months	Call Account	Yes						15,246	894	(53,843)	53,099	**15,396**
														–
Absa		Month to Month	Call Account	No						7,771	1,526	(192,424)	233,239	**50,113**
														–
Investec		Month to Month	Call Account	No						6,444	308	(4,408)	2,536	**4,879**
														–
STD Bank		Month to Month	Call Account	No						28,779	1,231	(67,461)	44,061	**6,610**
														–
TOTAL INVESTMENTS AND INTEREST	2									**58,241**	**3,959**	**(318,136)**	**332,935**	**76,998**

- 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 – M09 - March

Description R thousands	Ref	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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,698	147,880	147,036	35,529	146,397	144,405	1,992	1.4%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	–	2,500	1,875	625	33.3%	2,500
Municipal Infrastructure Grant		1,562	3,261	2,417	–	1,778	1,602	176	11.0%	2,417
Equitable Share		136,636	142,119	142,119	35,529	142,119	140,928	1,191	0.8%	142,119
Provincial Government:		31,960	72,470	75,859	1,200	28,814	58,041	(29,228)	-50.4%	75,859
Alien Eradication Grant		–	1,200	1,200	1,200	1,200	1,200	–		1,200
Human Settlement		28,746	71,270	71,270	–	24,369	53,452	(29,083)	-54.4%	71,270
Libraries and Archives - DSRAC		3,214	–	3,389	–	3,245	3,389	(145)	-4.3%	3,389
District Municipality:		1,007	–	–	–	–	–	–		–
Refurbishment of Pumpstations		1,007	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		173,665	220,350	222,895	36,729	175,211	202,447	(27,236)	-13.5%	222,895
Capital Transfers and Grants										
National Government:		90,445	103,604	163,649	29,296	125,651	143,505	(17,854)	-12.4%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	7,638	34,606	28,565	6,041	21.1%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	–	10,852	9,043	1,809	20.0%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	7,679	53,806	90,701	(36,895)	-40.7%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	13,979	26,387	15,197	11,191	73.6%	20,262
Provincial Government:		35,496	5,100	53,256	100	245	49,452	(49,207)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	100	100	100	–		100
Water Infrastructure Grant OTP		5,352	–	–	–	–	–	–		–
Human Settlement		–	–	48,156	–	–	45,602	(45,602)	-100.0%	48,156
Small Town Revitilisation		–	5,000	5,000	–	–	3,750	(3,750)	-100.0%	5,000
Libraries and Archives - DSRAC		145	–	–	–	145	–	145		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	2,978	1,489	–	1,489	744	745	100.0%	1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	–	1,489	744	745	100.0%	1,489
Total Capital Transfers and Grants		127,258	111,682	218,393	29,396	127,384	193,701	(66,317)	-34.2%	218,393
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,923	332,032	441,289	66,125	302,596	396,148	(93,552)	-23.6%	441,289

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 – M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,056	5,761	4,917	658	3,001	3,477	(476)	-13.7%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	485	1,315	1,875	(560)	-29.9%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	173	1,686	1,602	84	5.3%	2,417
Provincial Government:		54,116	75,828	77,570	1,969	11,374	58,913	(47,539)	-80.7%	77,570
Alien Eradication Grant		–	1,200	1,200	1,298	638	1,200	(562)	-46.8%	1,200
Human Settlement		51,474	71,270	71,270	475	8,525	53,452	(44,928)	-84.1%	71,270
Libraries and Archives - DSRAC		2,642	3,358	5,100	196	2,211	4,261	(2,049)	-48.1%	5,100
District Municipality:		1,007	–	–	292	244	–	244	–	–
Specify (Add grant description)		–	–	–	–	61	–	61	–	–
Environmental Health		(0)	–	–	292	184	–	184	–	–
Refurbishment of Pumpstations		1,007	–	–	–	–	–	–	–	–
Other grant providers:		14,114	–	–	–	293	–	293	–	–
Housing Development Agency		14,114	–	–	–	293	–	293		–
Total Operating Transfers and Grants		73,294	81,589	82,487	2,919	14,913	62,390	(47,477)	-76.1%	82,487
Capital Transfers and Grants										
National Government:		90,451	103,604	163,649	11,913	110,679	143,505	(32,826)	-22.9%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	2,298	28,433	28,565	(132)	-0.5%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	–	7,031	9,043	(2,011)	-22.2%	12,057
Regional Bulk Infrastructure Grant		23,278	–	59,201	7,679	57,895	59,201	(1,306)	-2.2%	59,201
Water Services Infrastructure Grant		37,600	62,262	62,262	1,936	17,320	46,697	(29,377)	-62.9%	62,262
Provincial Government:		38,280	64,607	81,664	625	43,548	69,338	(25,790)	-37.2%	81,664
Municipal Disaster Relief Granr & Alien Eradication Grant		11,718	100	100	114	27,896	100	27,796	27796.4%	100
Office of the Premier		5,352	–	–	–	–	–	–		–
Department of Water and Sanitation		–	–	–	–	84	–	84	–	–
Human Settlement		21,210	34,087	48,156	486	12,885	37,080	(24,195)	-65.3%	48,156
Municipal Disaster Relief Grant		–	30,420	33,308	–	2,710	32,058	(29,348)	-91.5%	33,308
Alien Eradication Grant		–	–	100	25	(28)	100	(128)	-128.1%	100
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	1,489	1,489	288	1,489	1,117	372	33.3%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	288	1,489	1,117	372	33.3%	1,489
Total Capital Transfers and Grants		130,048	169,700	246,801	12,826	155,715	213,959	(58,244)	-27.2%	246,801
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		203,342	251,289	329,289	15,745	170,628	276,350	(105,721)	-38.3%	329,289

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 – M09 - March

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

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits – M09 - March

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,941	5,719	5,719	778	4,580	4,289	291	7%	5,719
Pension and UIF Contributions		387	398	398	35	301	299	2	1%	398
Medical Aid Contributions		130	127	127	12	102	95	7	7%	127
Motor Vehicle Allowance		1,360	1,360	1,360	113	1,020	1,020	–		1,360
Cellphone Allowance		864	864	864	72	648	648	–		864
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**8,682**	**8,469**	**8,469**	**1,010**	**6,652**	**6,351**	**300**	**5%**	**8,469**
% increase	4		**-2.5%**	**-2.5%**						**-2.5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,802	6,950	6,950	602	5,564	5,213	351	7%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	112	1,002	975	27	3%	1,300
Medical Aid Contributions		304	320	320	28	242	240	2	1%	320
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1,339	579	584	–	602	439	163	37%	584
Motor Vehicle Allowance		972	972	972	81	729	729	–		972
Cellphone Allowance		123	123	123	10	92	92	–		123
Housing Allowances		132	140	140	11	99	105	(6)	-6%	140
Other benefits and allowances		60	64	64	5	45	48	(3)	-6%	64
Payments in lieu of leave		540	614	614	38	229	461	(231)	-50%	614
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		199	199	199	45	237	149	88	59%	199
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**12,654**	**11,261**	**11,266**	**932**	**8,842**	**8,451**	**391**	**5%**	**11,266**
% increase	4		**-11.0%**	**-11.0%**						**-11.0%**
Other Municipal Staff										
Basic Salaries and Wages		114,574	132,023	130,068	10,356	93,191	97,063	(3,871)	-4%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	1,913	17,079	17,959	(879)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	1,459	12,508	13,834	(1,326)	-10%	18,492
Overtime		13,170	6,650	8,412	698	9,102	7,192	1,910	27%	8,412
Performance Bonus		9,876	10,789	10,752	18	10,150	8,055	2,095	26%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	539	4,760	4,166	594	14%	5,539
Cellphone Allowance		322	305	312	28	249	236	14	6%	312
Housing Allowances		1,038	497	514	39	354	389	(35)	-9%	514
Other benefits and allowances		4,251	2,855	2,855	386	3,328	2,141	1,186	55%	2,855
Payments in lieu of leave		73	–	–	14	510	–	510	#DIV/0!	–
Long service awards		2,775	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	12,351	–	2,966	260	2,256	2,966	(710)	-24%	2,966
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		820	743	795	90	1,152	609	543	89%	795
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**202,258**	**202,165**	**204,707**	**15,802**	**154,639**	**154,609**	**30**	**0%**	**204,707**
% increase	4		**0.0%**	**1.2%**						**1.2%**
Total Parent Municipality		**223,594**	**221,895**	**224,441**	**17,744**	**170,133**	**169,411**	**722**	**0%**	**224,441**

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 March amount to R170,133 million and the year- to-date budget is R169,411 million and the expenditure for remuneration of councilors amounts to R6,652 thousand while the year-to-date budget is R6,351 million. The actual year-to-date expenditure for senior managers is R8,842 million and the year-to-date budget thereof is R8,451 million. The year-to-date cost for other municipal staff is R154,639 million and the year-to-date budget is R154,609 million. It must be noted that the year-to-date actual amount for continued members is R2,251 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 – M09 - March

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			
Cash Receipts By Source																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063				160,808	168,044	172,245
Service charges - electricity revenue		13,080	11,761	12,398	13,815	10,498	9,767	11,130	11,007	12,945				122,040	132,473	142,828
Service charges - water revenue		3,430	3,217	3,342	3,716	3,090	3,294	3,501	3,490	3,761				65,391	70,230	74,076
Service charges - sanitation revenue		1,294	1,242	1,238	1,451	1,320	1,257	1,407	1,239	1,451				34,729	25,580	26,390
Service charges - refuse		1,936	1,969	1,959	2,016	1,798	1,808	1,903	1,788	1,981				29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79				1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404				14,215	14,855	15,226
Interest earned - outstanding debtors		–	–	–	–	–	–	195	161	263				1,959	2,049	2,113
Dividends received		–	–	–	–	–	–	–	–	–				–	–	–
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18				623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240	1,617	1,260	1,425				7,339	7,670	7,813
Agency services		–	–	–	–	–	–	–	–	–				–	–	–
Transfer receipts - operating		60,503	5,747	3,760	6	647	53,294	14,420	2,806	35,539				224,745	155,449	160,603
Other revenue		4,035	6,511	6,025	6,261	5,618	3,342	8,160	1,788	5,626				62,862	41,454	41,386
Cash Receipts by Source		**100,813**	**46,763**	**44,619**	**43,641**	**39,567**	**87,825**	**56,752**	**36,852**	**77,554**	**–**	**–**	**–**	**725,915**	**651,068**	**676,794**
Other Cash Flows by Source													–			
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409	–	5,874	29,296				218,393	116,577	122,958
Contributions & Contributed assets		–	–		–	–	–	–	–	–				–	–	–
Proceeds on disposal of PPE		3	15	418	–	–	–	81	–	(22)				–	–	–
Short term loans		–	–	–	–	–	–	–	–	–				–	–	–

Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–				–	–	–
Increase or decrease in consumer deposits		24	36	57	33	39	19	27	47	40				–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–				10,025	–	–
Change in non-current investments		–		–	–	–	–	–	–	–				–	–	–
Total Cash Receipts by Source		**121,705**	**59,883**	**69,918**	**57,524**	**48,809**	**98,253**	**56,860**	**42,773**	**106,868**	**–**	**–**	**–**	**944,308**	**767,645**	**799,752**
Cash Payments by Type													–			
Employee related costs		18,440	18,232	17,983	17,871	17,968	28,672	18,802	18,481	17,835				219,344	230,462	242,589
Remuneration of councillors		711	711	711	711	711	711	711	711	1,019				8,829	8,853	8,879
Interest paid		–	–	–	–	–	–	–	–	–				–	–	–
Bulk purchases - Electricity		11,075	14,086	14,302	11,839	9,738	10,125	9,769	10,565	10,337				106,208	111,518	117,094
Acquisition - Water & other inventory		8,966	4,490	5,040	4,443	3,499	6,540	5,914	5,468	4,637				61,813	62,475	66,845
Contracted services		8,006	5,889	8,397	12,034	7,235	9,874	5,066	4,869	6,438				216,333	122,653	126,354
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–				–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	15	–	–				5,621	4,545	4,554
Other expenditure		16,769	6,433	7,722	8,106	9,129	11,875	8,308	7,292	9,753				101,525	94,985	98,623
Cash Payments by Type		**63,967**	**49,841**	**54,156**	**55,003**	**48,280**	**67,796**	**48,584**	**47,386**	**50,019**	**–**	**–**	**–**	**719,673**	**635,491**	**664,938**
													–			
Other Cash Flows/Payments by Type																
Capital assets		17,872	19,846	28,870	24,345	7,459	37,766	5,416	14,585	17,368				260,344	106,204	108,990
Repayment of borrowing		–	–	–	–	–	–	–	–	–				–	–	–
Other Cash Flows/Payments		1,124		967	444	–	–	–	–	3,413				–	–	–
Total Cash Payments by Type		**82,964**	**69,687**	**83,993**	**79,792**	**55,739**	**105,562**	**54,000**	**61,971**	**70,800**	**–**	**–**	**–**	**980,017**	**741,695**	**773,928**
NET INCREASE/(DECREASE) IN CASH HELD		**38,741**	**(9,804)**	**(14,075)**	**(22,268)**	**(6,930)**	**(7,309)**	**2,860**	**(19,198)**	**36,069**	**–**	**–**	**–**	**(35,709)**	**25,950**	**25,824**
Cash/cash equivalents at the month/year beginning:		64,823	103,564	93,760	79,685	57,417	50,487	43,178	46,038	26,839	62,908	62,908	62,908	66,691	80,272	96,736
Cash/cash equivalents at the month/year end:		103,564	93,760	79,685	57,417	50,487	43,178	46,038	26,839	62,908	62,908	62,908	62,908	30,982	106,222	122,560

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 – M09 - March

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	8,709	18,434	18,434	3,619	3,619	18,434	14,814	80.4%	2%
August	26,574	14,176	14,274	17,796	21,415	32,708	11,292	34.5%	14%
September	9,180	15,848	19,200	27,852	49,267	51,908	2,641	5.1%	31%
October	11,312	18,103	18,955	21,288	70,555	70,862	307	0.4%	45%
November	12,698	18,119	18,971	15,096	85,651	89,833	4,182	4.7%	54%
December	12,142	12,979	13,831	25,773	111,424	103,664	(7,760)	-7.5%	70%
January	12,167	13,929	16,908	6,384	117,808	120,572	2,765	2.3%	74%
February	4,772	12,177	74,203	13,489	131,297	194,775	63,479	32.6%	83%
March	25,001	10,146	10,998	13,090	144,387	205,773	61,386	29.8%	91%
April	5,139	8,202	9,054	–		214,827	–		
May	11,528	8,202	9,054	–		223,880	–		
June	30,203	8,202	9,054	–		232,934	–		
Total Capital expenditure	**169,424**	**158,518**	**232,934**	**144,387**					

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

In terms of this table the capital expenditure for the month of March amounts to R13,090 million. The year-to-date actual expenditure incurred is R144,387 million whilst the year-to-date budget is R205,773 million, that gives 29.8% variance.

EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**59,684**	**95,144**	**149,451**	**8,226**	**78,006**	**127,968**	49,962	**39.0%**	**149,451**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		527	12,334	10,971	–	7,002	9,959	2,957	**29.7%**	10,971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	402	–	402		–
MV Substations		–	4,348	4,348	–	4,197	3,261	936	0	4,348
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	7,986	6,623	–	2,404	6,698	(4,294)	(0)	6,623
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		527	–	–	–	–	–	–		–
Water Supply Infrastructure		26,458	35,810	90,810	6,677	53,035	81,782	28,747	**35.2%**	90,810
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		7,026	2,609	2,609	–	2,357	1,957	400	0	2,609
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		19,372	33,202	88,001	6,677	50,343	79,700	(29,357)	(0)	88,001
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		60	–	200	–	334	125	209	0	200
Sanitation Infrastructure		32,699	47,000	47,671	1,549	17,969	36,227	18,258	**50.4%**	47,671
Pump Station		299	–	–	–	–	–	–		–
Reticulation		24,482	40,334	44,178	1,420	14,723	34,095	(19,372)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	129	1,555	441	1,114	0	1,801
Outfall Sewers		7,054	1,226	1,691	–	1,691	1,691	(0)	(0)	1,691
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		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	700	57	–	–	68	68	100.0%	57
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	700	57	–	–	68	68	100.0%	57
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	700	57	–	–	68	(68)	(0)	57
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	26	–	26	(8)	(34)	409.7%	26
Operational Buildings		–	–	26	–	26	(8)	(34)	409.7%	26
Municipal Offices		–	–	26	–	26	(8)	34	(0)	26
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,146**	**530**	**480**	**40**	**324**	**460**	**135**	29.4%	**480**
Computer Equipment		1,146	530	480	40	324	460	(135)	(0)	480
Furniture and Office Equipment		**191**	**564**	**374**	**14**	**184**	**403**	**218**	54.2%	**374**
Furniture and Office Equipment		191	564	374	14	184	403	(218)	(0)	374
Machinery and Equipment		**66**	**1,182**	**149**	**31**	**56**	**187**	**131**	70.1%	**149**
Machinery and Equipment		66	1,182	149	31	56	187	(131)	(0)	149
Transport Assets		**5,094**	**4,750**	**6,833**	**37**	**283**	**6,838**	**6,555**	95.9%	**6,833**
Transport Assets		5,094	4,750	6,833	37	283	6,838	(6,555)	(0)	6,833
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**66,181**	**102,870**	**157,369**	**8,347**	**78,880**	**135,916**	**57,036**	**42.0%**	**157,369**

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**998**	**–**	**1,900**	**–**	**–**	**1,900**	1,900	**100.0%**	**1,900**
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	–	1,900	–	–	1,900	1,900	**100.0%**	1,900
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	1,900	–	–	1,900	(1,900)	(0)	1,900
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		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**476**	**1,785**	**1,039**	**–**	**–**	**1,108**	**1,108**	**100.0%**	**1,039**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	1,039	–	–	1,108	1,108	**100.0%**	1,039
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		476	1,785	1,039	–	–	1,108	(1,108)	(0)	1,039
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		–	–	–	–	–	–	–		–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and		–	–	–	–	–	–	–		–
animals Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**1,474**	**1,785**	**2,939**	**–**	**–**	**3,008**	**3,008**	100.0%	**2,939**

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**26,667**	**40,863**	**46,427**	**11,121**	**40,719**	**37,241**	(3,478)	**-9.3%**	**46,427**
Roads Infrastructure		6,127	6,200	6,530	149	7,131	5,003	(2,128)	**-42.5%**	6,530
Roads		6,127	6,200	6,530	149	7,131	5,003	2,128	0	6,530
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		854	1,400	1,200	83	631	1,062	431	**40.6%**	1,200
Drainage Collection		854	1,400	1,200	83	631	1,062	(431)	(0)	1,200
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3,276	3,276	159	1,709	2,457	748	**30.4%**	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	3,276	159	1,709	2,457	(748)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	9,534	24,115	20,338	(3,778)	**-18.6%**	24,366
Dams and Weirs		100	80	80	–	58	60	(2)	(0)	80
Boreholes		172	112	112	–	–	97	(97)	(0)	112
Reservoirs		98	570	580	30	486	520	(34)	(0)	580
Pump Stations		1,561	3,190	3,190	86	1,438	2,710	(1,272)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	9,419	22,133	16,951	5,182	0	20,405
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		840	3,450	3,180	42	696	2,688	1,992	**74.1%**	3,180
Pump Station		840	2,700	2,430	35	689	2,114	(1,425)	(0)	2,430
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	650	650	–	–	488	(488)	(0)	650
Outfall Sewers		–	100	100	7	7	86	(80)	(0)	100
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		6,356	8,725	7,875	1,154	6,437	5,694	(743)	**-13.1%**	7,875
Landfill Sites		6,356	8,725	7,875	1,154	6,437	5,694	743	0	7,875
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**277**	**360**	**360**	**17**	**304**	**285**	**(19)**	**-6.7%**	**360**
Community Facilities		45	60	60	–	45	60	15	**25.4%**	60
Halls		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		45	60	60	–	45	60	(15)	(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	300	17	259	225	(34)	**-15.3%**	300
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		232	300	300	17	259	225	34	0	300
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**–**	**70**	**70**	**–**	**26**	**52**	26	50.5%	**70**
Revenue Generating		–	70	70	–	26	52	26	**50.5%**	70
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	70	70	–	26	52	(26)	(0)	70
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**3,801**	**4,898**	**4,815**	**278**	**2,420**	**3,914**	**1,494**	**38.2%**	**4,815**
Operational Buildings		3,801	4,898	4,815	278	2,420	3,914	1,494	**38.2%**	4,815
Municipal Offices		3,801	4,898	4,815	278	2,420	3,914	(1,494)	(0)	4,815
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**10**	**103**	**101**	**–**	**4**	**91**	**87**	95.4%	**101**
Computer Equipment		10	103	101	–	4	91	(87)	(0)	101
Furniture and Office Equipment		**30**	**467**	**235**	**–**	**50**	**242**	**192**	79.5%	**235**
Furniture and Office Equipment		30	467	235	–	50	242	(192)	(0)	235

EC105: Ndlambe Local Municipality: Monthly Budget Statement M09

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**2,067**	**932**	**774**	**52**	**267**	**672**	**405**	60.3%	**774**
Machinery and Equipment		2,067	932	774	52	267	672	(405)	(0)	774
Transport Assets		**2,414**	**3,870**	**3,913**	**135**	**1,763**	**3,034**	**1,272**	41.9%	**3,913**
Transport Assets		2,414	3,870	3,913	135	1,763	3,034	(1,272)	(0)	3,913
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**35,266**	**51,562**	**56,694**	**11,602**	**45,552**	**45,531**	**(21)**	**0.0%**	**56,694**

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**33,533**	**31,800**	**31,800**	**2,935**	**25,933**	**31,667**	5,734	**18.1%**	**31,800**
Roads Infrastructure		13,482	12,659	12,659	1,161	10,251	12,658	2,407	**19.0%**	12,659
Roads		11,897	11,680	11,680	1,011	8,934	11,679	(2,745)	(0)	11,680
Road Structures		1,458	914	914	135	1,186	914	272	0	914
Road Furniture		126	63	63	15	130	63	66	0	63
Capital Spares		1	1	1	0	1	1	(0)	(0)	1
Storm water Infrastructure		80	1	1	1	19	1	(18)	**-1391.6%**	1
Drainage Collection		7	1	1	1	8	1	7	0	1
Storm water Conveyance		73	–	–	–	11	–	11		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,765	3,747	3,747	321	2,831	3,747	916	**24.4%**	3,747
Power Plants		37	37	37	3	28	37	(9)	(0)	37
HV Substations		4	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		351	350	350	31	268	350	(82)	(0)	350
MV Substations		628	627	627	53	465	627	(162)	(0)	627
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		12	12	12	1	9	12	(3)	(0)	12
LV Networks		97	97	97	8	73	97	(24)	(0)	97
Capital Spares		2,637	2,624	2,624	225	1,988	2,624	(636)	(0)	2,624
Water Supply Infrastructure		10,150	9,991	9,991	911	8,051	9,952	1,901	**19.1%**	9,991
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		37	37	37	3	28	37	(9)	(0)	37
Reservoirs		27	27	27	2	21	27	(7)	(0)	27
Pump Stations		993	942	942	87	767	942	(176)	(0)	942
Water Treatment Works		6,775	6,727	6,727	618	5,460	6,727	(1,267)	(0)	6,727
Bulk Mains		180	179	179	15	135	179	(45)	(0)	179
Distribution		1,836	1,776	1,776	160	1,413	1,737	(324)	(0)	1,776
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		47	47	47	4	36	47	(12)	(0)	47
Capital Spares		255	255	255	22	193	255	(62)	(0)	255
Sanitation Infrastructure		6,054	5,402	5,402	541	4,781	5,310	529	**10.0%**	5,402
Pump Station		388	388	388	33	291	296	(4)	(0)	388
Reticulation		598	–	–	53	467	–	467	#DIV/0!	–
Waste Water Treatment Works		88	–	–	42	368	–	368	#DIV/0!	–
Outfall Sewers		4,423	4,491	4,491	366	3,237	4,491	(1,254)	(0)	4,491
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		557	523	523	47	418	523	(105)	(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		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**637**	**416**	**416**	**64**	**561**	**416**	**(145)**	**-34.9%**	**416**
Community Facilities		0	0	0	0	0	0	0	**24.8%**	0
Halls		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	(0)	(0)	0
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		637	416	416	63	561	416	(145)	**-34.9%**	416
Indoor Facilities		64	64	64	5	48	64	(16)	(0)	64
Outdoor Facilities		490	269	269	51	451	269	182	0	269
Capital Spares		83	83	83	7	62	83	(21)	(0)	83
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**1,175**	**1,174**	**1,174**	**100**	**1,802**	**1,174**	(629)	-53.6%	**1,174**
Revenue Generating		1,175	1,174	1,174	100	1,802	1,174	(629)	**-53.6%**	1,174
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		1,175	1,174	1,174	100	1,802	1,174	629	0	1,174
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**4,157**	**4,257**	**4,257**	**351**	**3,101**	**4,257**	**1,156**	**27.2%**	**4,257**
Operational Buildings		4,157	4,257	4,257	351	3,101	4,257	1,156	**27.2%**	4,257
Municipal Offices		4,142	4,242	4,242	350	3,090	4,242	(1,152)	(0)	4,242
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		6	6	6	0	4	6	(2)	(0)	6
Depots		–	–	–	–	–	–	–		–
Capital Spares		9	9	9	1	7	9	(2)	(0)	9
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**7**	**2**	**2**	**0**	**3**	**2**	**(1)**	-47.9%	**2**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		7	2	2	0	3	2	(1)	**-47.9%**	2
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		7	2	2	0	3	2	1	0	2
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**750**	**984**	**984**	**74**	**641**	**984**	**343**	34.9%	**984**
Computer Equipment		750	984	984	74	641	984	(343)	(0)	984
Furniture and Office Equipment		**521**	**590**	**590**	**45**	**390**	**589**	**199**	33.8%	**590**
Furniture and Office Equipment		521	590	590	45	390	589	(199)	(0)	590

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**411**	**453**	**453**	**31**	**274**	**452**	**178**	39.4%	**453**
Machinery and Equipment		411	453	453	31	274	452	(178)	(0)	453
Transport Assets		**2,715**	**2,973**	**2,973**	**217**	**1,907**	**2,973**	**1,065**	35.8%	**2,973**
Transport Assets		2,715	2,973	2,973	217	1,907	2,973	(1,065)	(0)	2,973
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**43,907**	**42,648**	**42,648**	**3,817**	**34,613**	**42,514**	**7,901**	**18.6%**	**42,648**

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class M09 - March

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**100,427**	**53,834**	**72,257**	**4,619**	**65,342**	**66,579**	1,237	**1.9%**	**72,257**
Roads Infrastructure		34,150	44,567	50,660	4,013	52,364	49,853	(2,511)	**-5.0%**	50,660
Roads		34,150	44,567	50,660	4,013	52,364	49,853	2,511	0	50,660
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	2,590	–	–	1,503	1,503	**100.0%**	2,590
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		15,305	4,348	2,590	–	–	1,503	(1,503)	(0)	2,590
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		50,972	4,919	19,007	606	12,978	15,222	2,245	**14.7%**	19,007
Pump Station		28,708	4,919	10,492	606	5,499	9,262	(3,763)	(0)	10,492
Reticulation		22,264	–	8,514	–	7,478	5,960	1,518	0	8,514
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**859**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		859	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		859	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**484**	**30**	**369**	**123**	**165**	**271**	**106**	**39.0%**	**369**
Operational Buildings		484	30	369	123	165	271	106	**39.0%**	369
Municipal Offices		484	30	369	123	165	271	(106)	(0)	369
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and		–	–	–	–	–	–	–		–
animals Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**101,769**	**53,864**	**72,626**	**4,743**	**65,507**	**66,849**	**1,342**	**2.0%**	**72,626**

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.