



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT APRIL 2026

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 15 May 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 30 APRIL 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 30 April 2026, the ten-working day report expires on the 14 May 2026.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M10 - April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	170,174	183,503	183,503	13,421	150,896	152,919	(2,023)	-1%	183,503
Service charges	235,511	252,866	263,741	20,617	215,013	221,597	(6,583)	-3%	263,741
Investment revenue	10,515	14,215	14,215	573	4,506	11,846	(7,340)	-62%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	983	159,306	212,264	(52,958)	-25%	226,456
Other own revenue	42,971	43,951	43,951	3,272	35,115	36,672	(1,557)	-4%	43,951
Total Revenue (excluding capital transfers and contributions)	607,392	720,093	731,866	38,865	564,836	635,298	(70,462)	-11%	731,866
Employee costs	214,913	213,426	215,979	17,805	181,856	180,935	921	1%	215,979
Remuneration of Councillors	8,682	8,469	8,469	751	7,403	7,057	346	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	3,696	38,309	42,558	(4,250)	-10%	51,635
Interest	8,498	8,679	8,679	-	-	-	-	-	8,679
Inventory consumed and bulk purchases	144,067	146,806	141,857	12,233	112,975	130,257	(17,283)	-13%	141,857
Transfers and subsidies	5,196	5,738	5,562	120	4,766	4,826	(60)	-1%	5,562
Other expenditure	240,932	359,990	373,072	9,988	185,048	242,753	(57,706)	-24%	373,072
Total Expenditure	675,051	794,742	805,252	44,594	530,356	608,388	(78,032)	-13%	805,252
Surplus/(Deficit)	(67,659)	(74,649)	(73,386)	(5,729)	34,480	26,911	7,569	28%	(73,386)
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	14,602	170,309	224,907	(54,598)	-24%	246,801
Transfers and subsidies - capital (in-kind)	1,168	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	105,214	95,051	173,416	8,873	204,789	251,818	(47,029)	-19%	173,416
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	105,214	95,051	173,416	8,873	204,789	251,818	(47,029)	-19%	173,416
Capital expenditure & funds sources									
Capital expenditure	169,424	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934
Capital transfers recognised	157,100	146,845	221,260	13,407	150,447	203,153	(52,706)	-26%	221,260
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,155	11,673	11,673	1,994	9,341	11,673	(2,332)	-20%	11,673
Total sources of capital funds	168,256	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934
Financial position									
Total current assets	365,019	317,631	341,070		424,041				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,758,851				1,820,351
Total current liabilities	360,771	292,363	333,050		334,764				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		1,698,453				1,667,052
Cash flows									
Net cash from (used) operating	-	124,536	235,879	(2,804)	169,861	211,838	41,977	20%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(16,861)	(190,900)	(241,056)	(50,156)	21%	(260,344)
Net cash from (used) financing	-	-	-	49	371	-	(371)	-	-
Cash/cash equivalents at the month/year end	315,265	89,151	42,226	-	46,023	37,473	(8,550)	-23%	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	38,195	22,675	12,035	10,543	9,909	8,595	7,948	195,186	305,086
Creditors Age Analysis									
Total Creditors	1,295	-	-	-	-	-	-	-	1,295

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) – M10 - April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		280,327	297,948	297,948	14,560	253,160	263,371	(10,211)	-4%	297,948
Executive and council		4,587	4,763	4,763	-	4,763	3,969	794	20%	4,763
Finance and administration		275,295	293,185	293,185	14,560	248,132	259,402	(11,269)	-4%	293,185
Internal audit		444	-	-	-	265	-	265	0	-
Community and public safety		10,057	78,896	80,738	825	14,953	68,114	(53,161)	-78%	80,738
Community and social services		2,758	3,469	5,311	209	2,553	4,733	(2,180)	-46%	5,311
Sport and recreation		1,298	1,666	1,666	109	806	1,605	(799)	-50%	1,666
Public safety		192	299	299	8	469	249	220	88%	299
Housing		1,978	71,270	71,270	323	9,137	59,391	(50,255)	-85%	71,270
Health		3,830	2,193	2,193	176	1,988	2,136	(148)	-7%	2,193
Economic and environmental services		47,504	60,360	63,248	1,654	65,754	61,028	4,726	8%	63,248
Planning and development		9,242	8,165	7,321	639	6,746	5,960	786	13%	7,321
Road transport		37,324	50,570	54,302	998	57,025	53,713	3,311	6%	54,302
Environmental protection		938	1,625	1,625	16	1,983	1,354	629	46%	1,625
Trading services		438,679	447,512	531,656	36,050	397,378	463,462	(66,084)	-14%	531,656
Energy sources		116,188	141,866	141,866	12,657	119,932	118,485	1,448	1%	141,866
Water management		134,576	146,124	205,325	15,547	148,132	183,601	(35,470)	-19%	205,325
Waste water management		132,960	101,691	126,634	4,468	83,179	110,957	(27,778)	-25%	126,634
Waste management		54,955	57,830	57,830	3,378	46,135	50,419	(4,284)	-8%	57,830
Other	4	3,698	5,076	5,076	379	3,900	4,230	(331)	-8%	5,076
Total Revenue - Functional	2	780,265	889,793	978,668	53,467	735,145	860,205	(125,060)	-15%	978,668
Expenditure - Functional										
Governance and administration		166,788	201,590	196,742	11,674	137,260	149,984	(12,724)	-8%	196,742
Executive and council		44,176	50,978	53,063	3,185	38,433	45,635	(7,202)	-16%	53,063
Finance and administration		114,447	140,556	133,623	8,236	90,891	95,680	(4,788)	-5%	133,623
Internal audit		8,165	10,056	10,056	253	7,936	8,669	(733)	-8%	10,056
Community and public safety		55,552	130,620	132,614	4,279	52,105	112,374	(60,269)	-54%	132,614
Community and social services		15,811	18,845	19,587	897	9,695	16,827	(7,132)	-42%	19,587
Sport and recreation		19,254	21,511	21,372	1,527	16,237	18,401	(2,164)	-12%	21,372
Public safety		13,019	12,367	12,421	1,060	11,390	10,626	765	7%	12,421
Housing		5,037	75,131	76,487	602	12,857	64,086	(51,229)	-80%	76,487
Health		2,431	2,766	2,746	192	1,926	2,435	(509)	-21%	2,746
Economic and environmental services		105,378	103,578	102,058	7,452	85,439	84,882	557	1%	102,058
Planning and development		38,056	35,675	34,585	2,359	25,605	26,373	(768)	-3%	34,585
Road transport		64,870	65,104	64,714	4,898	57,495	56,149	1,346	2%	64,714
Environmental protection		2,452	2,798	2,758	195	2,339	2,360	(21)	-1%	2,758
Trading services		344,761	356,365	371,188	20,941	253,068	258,902	(5,833)	-2%	371,188
Energy sources		122,192	133,085	133,085	10,212	101,885	116,366	(14,482)	-12%	133,085
Water management		123,096	116,370	122,370	7,194	86,158	74,746	11,412	15%	122,370
Waste water management		48,183	46,934	55,276	1,770	31,587	39,230	(7,643)	-19%	55,276
Waste management		51,290	59,976	60,458	1,765	33,439	28,559	4,879	17%	60,458
Other		2,572	2,589	2,650	249	2,483	2,245	238	11%	2,650
Total Expenditure - Functional	3	675,051	794,742	805,252	44,594	530,356	608,388	(78,032)	-13%	805,252
Surplus/ (Deficit) for the year		105,214	95,051	173,416	8,873	204,789	251,818	(47,029)	-19%	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) M10 - April

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	4,763	-	4,763	3,969	794	20.0%	4,763
Vote 2 - MUNICIPAL MANAGER		450	-	-	-	265	-	265	0	-
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	209	2,941	5,175	(2,234)	-43.2%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		4,294	3,902	3,902	292	3,234	3,776	(543)	-14.4%	3,902
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	403	6,351	5,833	518	8.9%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		47,192	129,963	132,851	1,953	72,469	119,030	(46,561)	-39.1%	132,851
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	12,657	119,932	118,485	1,448	1.2%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	15,547	148,132	183,601	(35,470)	-19.3%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	14,560	247,634	258,960	(11,325)	-4.4%	292,655
Vote 10 -		-	-	-	-	110	-	110	0	-
Vote 11 - WASTE MANAGEMENT		54,955	57,830	57,830	3,378	46,135	50,419	(4,284)	-8.5%	57,830
Vote 12 - WASTE WATER MANAGEMENT		132,960	101,691	126,634	4,468	83,179	110,957	(27,778)	-25.0%	126,634
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	780,265	889,793	978,668	53,467	735,145	860,205	(125,060)	-14.5%	978,668
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	15,547	1,138	11,991	13,347	(1,356)	-10.2%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	2,442	35,705	42,786	(7,080)	-16.5%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	2,018	29,798	40,024	(10,226)	-25.5%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		40,303	40,045	40,334	3,240	33,106	34,658	(1,552)	-4.5%	40,334
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,336	31,457	31,167	2,819	28,278	26,574	1,705	6.4%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		107,191	174,471	175,101	7,487	94,347	146,500	(52,153)	-35.6%	175,101
Vote 7 - ELECTRICITY SERVICES		120,418	129,809	129,809	10,212	100,176	113,636	(13,461)	-11.8%	129,809
Vote 8 - WATER WORKS		123,096	116,370	122,370	7,194	86,158	74,746	11,412	15.3%	122,370
Vote 9 - FINANCIAL SERVICES		60,885	92,250	83,774	4,830	49,058	51,939	(2,881)	-5.5%	83,774
Vote 10 -		(5,453)	-	-	-	173	-	173	0	-
Vote 11 - WASTE MANAGEMENT		47,196	56,326	56,326	1,444	29,979	24,948	5,031	20.2%	56,326
Vote 12 - WASTE WATER MANAGEMENT		48,183	46,934	55,276	1,770	31,587	39,230	(7,643)	-19.5%	55,276
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	675,051	794,742	805,252	44,594	530,356	608,388	(78,032)	-12.8%	805,252
Surplus/ (Deficit) for the year	2	105,214	95,051	173,416	8,873	204,789	251,818	(47,029)	-18.7%	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 R1,705 million, Water Services reflects R11,412 million, and waste management reflects R5,031 at the end of April 2026.

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M10 - April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		113,862	125,640	125,640	9,662	106,523	104,700	1,823	2%	125,640
Service charges - Water		68,605	71,898	71,898	5,654	54,001	59,915	(5,915)	-10%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	2,848	29,415	31,603	(2,189)	-7%	35,749
Service charges - Waste management		28,727	30,454	30,454	2,453	25,075	25,378	(303)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	386	3,844	3,440	404	12%	4,128
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14,255	18,219	18,219	1,122	10,218	15,183	(4,964)	-33%	18,219
Interest from Current and Non Current Assets		10,515	14,215	14,215	573	4,506	11,846	(7,340)	-62%	14,215
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,121	1,317	1,317	133	1,329	1,097	232	21%	1,317
Licence and permits		4,263	5,076	5,076	379	3,900	4,230	(331)	-8%	5,076
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,734	2,719	2,719	105	1,833	2,312	(479)	-21%	2,719
Non-Exchange Revenue										
Property rates		170,174	183,503	183,503	13,421	150,896	152,919	(2,023)	-1%	183,503
Surcharges and Taxes		6,614	7,327	7,327	583	5,953	6,106	(153)	-3%	7,327
Fines, penalties and forfeits		(80)	550	550	10	335	458	(123)	-27%	550
Licence and permits		1,166	1,968	1,968	20	2,165	1,640	525	32%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	983	159,306	212,264	(52,958)	-25%	226,456
Interest		6,665	2,647	2,647	536	4,953	2,206	2,747	125%	2,647
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		431	-	-	-	457	-	457	-	-
Other Gains		824	-	-	-	127	-	127	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		607,392	720,093	731,866	38,865	564,836	635,298	(70,462)	-11%	731,866
Expenditure By Type										
Employee related costs		214,913	213,426	215,979	17,805	181,856	180,935	921	1%	215,979
Remuneration of councillors		8,682	8,469	8,469	751	7,403	7,057	346	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	9,746	79,529	88,510	(8,980)	-10%	92,354
Inventory consumed		49,541	54,452	49,502	2,487	33,446	41,748	(8,302)	-20%	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	3,696	38,309	42,558	(4,250)	-10%	51,635
Interest		8,498	8,679	8,679	-	-	-	-	-	8,679
Contracted services		90,557	181,915	189,656	7,152	101,049	162,930	(61,880)	-38%	189,656
Transfers and subsidies		5,196	5,738	5,562	120	4,766	4,826	(60)	-1%	5,562
Irrecoverable debts written off		31	41,774	41,774	57	29,614	2,323	27,291	1175%	41,774
Operational costs		62,740	85,354	90,694	2,777	52,692	79,589	(26,897)	-34%	90,694
Losses on Disposal of Assets		3,225	-	-	0	1,484	-	1,484	-	-
Other Losses		25	-	-	2	209	-	209	-	-
Total Expenditure		675,051	794,742	805,252	44,594	530,356	608,388	(78,032)	-13%	805,252
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	14,602	170,309	224,907	(54,598)	-24%	246,801
Transfers and subsidies - capital (in-kind)		1,168	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		105,214	95,051	173,416	8,873	204,789	251,818			173,416
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		105,214	95,051	173,416	8,873	204,789	251,818			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	8,873	204,789	251,818			173,416
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		105,214	95,051	173,416	8,873	204,789	251,818			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 April is R564,836 million and the year-to-date budget of R635,298 million and this reflects a variance of -R70,462 million which is -11%.

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

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending April is R34,480 million. The net operating surplus is made after deducting the total operation 0 capital projects are excluded.

- Sales of goods and rendering of services reflect a variance of 12% for April. The increase is as a result of increase in Town planning application and business plans.
- 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. The budget provision includes full billing interest, including interest that is written off. However, to mitigate the current position, the following year's budget provides only for collectible interest.
- Rental from fixed assets on exchange reflects a variance of 21% during the end of April, this is as a result of rental billing corrections effected in February 2026.
- Operational revenue reflects a decrease of -21% due to reduction in insurance refund revenue.
- Licenses and permits on non-exchange reflects 32% for the month ending in April due to increase on boat license registration.
- Fines, penalties and forfeits reflects -27% for the month ending in April reduction in revenue from impound fees.
- Transfers and Subsidies – Operational reflects an underspending of -25% variance at the end of April, due to prioritizing in spending.
- Interest reflects a variance of 125% for the month of April 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 April is R530,356 million, and the year-to-date budget is R608,388 million. This reflects an underspending level of 78,032 million, which is -13%.

- Inventory consumption for April reflects a negative variance of 20%. This is mainly attributable to strengthened control measures on fuel usage
- 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.
- 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 1175%, this is as a result of the year-to-date budget reflecting the write-offs to be processed in June. During the mid-year assessment by Provincial treasury, it

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was recommended that the municipality process write-offs more frequently. The variance will reflect a negative of 15% when considering the year-to-date budget figure being R34,808 million compared to the year-to-date actual of R29 614.

- Operational costs are all the other expenses relating to operations, which reflect the variance of -34% at the end of April 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	Apr	Total Actual
2026	Expenditure: Operational Cost: Hire Charges	21,215,183.00	2,179,608.70	2,219,608.71	2,375,161.74	1,016,213.94	19,167,970.31
2026	Expenditure: Operational Cost: Municipal Services	27,110,852.00	462,117.60	721,474.46	1,416,642.62	479,531.04	5,338,252.62
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: Insurance Underwriting: Premiums	3,015,880.00	347,782.78	46,680.93	310,710.04	355,114.37	3,131,331.26
2026	Expenditure: Operational Cost: External Computer Service: Information Services	4,594,850.00	364,954.27	307,624.27	307,624.27	307,619.92	3,099,758.43
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	2,639.00	2,274,604.79
2026	Expenditure: Operational Cost: Communication: Telephone; Fax; Telegraph and Telex	2,100,000.00	113,938.13	203,871.37	351,644.66	194,526.95	1,913,666.15
2026	Expenditure: Operational Cost: Skills Development Fund Levy	1,763,581.00	145,984.71	145,116.24	142,549.12	150,630.26	1,545,416.69

Collection of billing and receipts for April 2026

SOURCE OF INCOME	BILLING: March'2026	COLLECTION: April'2026	BILLING vs COLLECTION AVERAGE
Property Rates	14,729,831.34	- 12,979,963.06	-88%
Prepaid Electricity	2,704,257.12	- 2,704,257.12	-100%
Billed Electricity	8,360,171.47	- 6,890,975.41	-82%
Water Usage	2,300,130.58	- 1,563,963.35	-68%
Water Connection	5,841,612.22	- 1,359,273.57	-23%
Sewerage / Sanitation	2,920,679.83	- 1,105,833.86	-38%
Refuse Removal	2,461,005.34	- 1,501,504.25	-61%
Housing Rental/Rentals	- 110,252.73	-68,706.67	62%
Lease	1,148.80	-	0%
Interest Earned Outstanding Debtors	1,193,220.14	- 291,470.25	-24%
Other Revenue	3,910,611.03	- 3,279,736.73	-84%
TOTAL	44,312,415.14	- 31,745,684.27	-72%

Table C5 Monthly Budget Statement - Capital Expenditure

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M10 - April

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - 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	-	84	108	(23)	-22%	108
Vote 3 - CORPORATE SERVICES		870	187	274	38	122	274	(152)	-56%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		506	3,507	2,052	35	239	2,066	(1,826)	-88%	2,052
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	74	-	80	61	20	32%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		36,362	45,332	50,909	2,219	54,748	50,371	4,376	9%	50,909
Vote 7 - ELECTRICITY SERVICES		-	12,834	10,971	2,401	9,404	10,296	(893)	-9%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	9,393	62,519	94,291	(31,772)	-34%	101,034
Vote 9 - FINANCIAL SERVICES		688	371	321	-	223	321	(98)	-30%	321
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		2,667	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		83,670	51,919	66,677	1,316	32,263	56,526	(24,263)	-43%	66,677
Vote 13 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	169,424	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934
Total Capital Expenditure		169,424	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934
Capital Expenditure - Functional Classification										
Governance and administration		1,686	2,464	1,447	46	766	1,395	(629)	-45%	1,447
Executive and council		281	1,291	581	-	157	581	(424)	-73%	581
Finance and administration		1,405	1,133	826	46	575	774	(199)	-26%	826
Internal audit		-	40	40	-	33	40	(7)	-17%	40
Community and public safety		2,246	3,407	1,419	-	174	1,455	(1,281)	-88%	1,419
Community and social services		162	-	164	-	53	155	(102)	-66%	164
Sport and recreation		1,334	2,307	1,151	-	13	1,192	(1,178)	-99%	1,151
Public safety		749	580	50	-	56	58	(1)	-2%	50
Housing		-	20	15	-	13	16	(3)	-16%	15
Health		-	500	39	-	38	35	3	9%	39
Economic and environmental services		36,363	44,862	51,385	2,246	54,663	50,827	3,836	8%	51,385
Planning and development		1,352	30	59	-	52	56	(4)	-6%	59
Road transport		35,010	44,832	51,327	2,246	54,610	50,771	3,840	8%	51,327
Environmental protection		1	-	-	-	-	-	-	-	-
Trading services		129,098	107,786	178,682	13,110	104,186	161,150	(56,964)	-35%	178,682
Energy sources		-	12,834	10,971	2,401	9,404	10,296	(893)	-9%	10,971
Water management		42,762	42,458	101,034	9,393	62,519	94,291	(31,772)	-34%	101,034
Waste water management		83,670	51,919	66,677	1,316	32,263	56,526	(24,263)	-43%	66,677
Waste management		2,667	575	-	-	-	37	(37)	-100%	-
Other		31	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	169,424	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934
Funded by:										
National Government		80,424	86,770	142,413	12,678	108,902	132,312	(23,409)	-18%	142,413
Provincial Government		75,337	58,586	77,358	730	40,250	69,601	(29,350)	-42%	77,358
District Municipality		55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	-	1,295	1,241	54	4%	1,489
Transfers recognised - capital		157,100	146,845	221,260	13,407	150,447	203,153	(52,706)	-26%	221,260
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,155	11,673	11,673	1,994	9,341	11,673	(2,332)	-20%	11,673
Total Capital Funding		168,256	158,518	232,934	15,401	159,788	214,827	(55,038)	-26%	232,934

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

For the month of April R15,401 million was spent on capital expenditure and the year-to-date expenditure of R159,788 million whilst the year-to-date budget is R214,827 million, and this gave a negative variance of R55,038 million which translates to -26%.

Table C6: Monthly Budget Statement Financial Position**EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M10 - April**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		66,691	80,272	32,230	43,730	32,230
Trade and other receivables from exchange transactions		42,599	39,338	47,286	89,579	47,286
Receivables from non-exchange transactions		73,981	24,509	74,148	88,993	74,148
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	8,568	3,286	8,568
VAT		178,430	169,845	178,428	198,369	178,428
Other current assets		409	1,519	409	84	409
Total current assets		365,019	317,631	341,070	424,041	341,070
Non current assets						
Investments		44	46	44	49	44
Investment property		232,149	241,717	230,975	228,565	230,975
Property, plant and equipment		1,406,813	1,362,996	1,590,468	1,531,379	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	1,758,851	1,820,351
TOTAL ASSETS		2,004,071	1,922,442	2,161,421	2,182,892	2,161,421
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	2,892	3,079	2,892
Trade and other payables from exchange transactions		96,472	79,550	86,967	55,897	86,967
Trade and other payables from non-exchange transactions		73,409	17,522	43,131	56,546	43,131
Provision		17,623	18,036	17,623	17,623	17,623
VAT		170,376	174,427	182,437	201,619	182,437
Other current liabilities		–	–	–	–	–
Total current liabilities		360,771	292,363	333,050	334,764	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	484,439	494,370
NET ASSETS	2	1,493,624	1,485,998	1,667,052	1,698,453	1,667,052
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,493,977	1,485,998	1,667,052	1,698,453	1,667,052
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,493,977	1,485,998	1,667,052	1,698,453	1,667,052

The above table shows that community wealth amounts to R1,698,453 billion, total liabilities R484,439 million and the total assets R2,182,892 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 April 2026 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.27	1.5 - 2:1	The ratio is below the norm. It is recommended that current assets must be increased to cover its current liabilities. There is a risk that non-current assets will need to be liquidated to settle its current liabilities.
Remuneration excl Cllrs	34%	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 put more reliance on contractors.
Net operating surplus margin	6%	= or > 0%	The ratio has slightly decreased from the previous month but still 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	89%	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 to retain more income.
Capital Cost	23%	10% - 20%	The ratio is in excess of the norm. A ratio of more than 20% reflects higher spending on infrastructure and acceleration in service delivery.
Debt coverage	0%	45%	The ratio is below the norm. Revenue that is generated by the municipality is able to 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 not being able to fund its fixed operational expenditure. This might be the result of the reduction in collection and increase in expenditure.

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M10 - April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		163,614	160,808	160,808	13,428	138,908	134,007	4,901	4%	160,808
Service charges		197,289	241,574	251,953	15,812	182,111	209,961	(27,850)	-13%	251,953
Other revenue		78,355	72,236	82,261	9,050	70,712	68,551	2,161	3%	82,261
Government - operating		172,573	222,200	224,745	0	176,721	187,288	(10,567)	-6%	224,745
Government - capital		126,348	111,682	218,393	8,889	136,279	181,994	(45,715)	-25%	218,393
Interest		11,199	16,174	16,174	573	4,798	13,478	(8,681)	-64%	16,174
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(50,118)	(541,083)	(595,043)	(53,959)	9%	(714,051)
Finance charges		(59)	-	-	-	-	-	-		-
Transfers and Grants		-	(5,538)	(5,621)	-	(15)	(4,684)	(4,669)	100%	(5,621)
NET CASH FROM/(USED) OPERATING ACTIVITIES		100,577	124,537	234,662	(2,366)	168,429	195,552	27,122	14%	234,662
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,999	-	-	-	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)	(16,862)	(190,389)	(216,953)	(26,564)	12%	(260,344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(173,840)	(173,938)	(260,344)	(16,862)	(189,894)	(216,953)	(27,059)	12%	(260,344)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		359	-	-	49	371	-	371		-
Payments										
Repayment of borrowing		(973)	-	-	-	(0)	-	0	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(614)	-	-	-	371	-	(371)	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD		(73,876)	(49,401)	(25,682)	(21,402)	(21,094)	(21,402)			(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		43,730	117,150			41,009

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M10 - April

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

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M10 - April

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
<u>Borrowing Management</u>							
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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		16.1%	10.7%	12.2%	10.8%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	101.2%	108.6%	102.4%	126.7%	102.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.5%	27.5%	9.7%	13.1%	9.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	8.0%	4.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	31.1%	31.1%
Employee costs	Employee costs/Total Revenue - capital revenue		35.4%	29.6%	29.5%	32.2%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.8%	7.2%	7.7%	8.8%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.1%	8.4%	8.2%	0.0%	2.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	0.0%	0.0%	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 – M10 - April

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6,898	5,791	2,412	2,646	2,617	2,041	1,897	44,672	68,973	53,873	823	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,367	5,370	2,602	1,769	1,579	1,211	1,110	16,465	39,472	22,134	1,391	–	
Receivables from Non-exchange Transactions - Property Rates	1400	13,711	5,420	2,974	2,317	2,057	1,810	1,551	35,242	65,082	42,977	(24)	–	
Receivables from Exchange Transactions - Waste Water Management	1500	3,157	2,475	1,317	1,259	1,218	1,204	1,136	20,254	32,021	25,071	422	–	
Receivables from Exchange Transactions - Waste Management	1600	3,270	1,985	1,174	1,060	988	958	888	27,516	37,839	31,410	407	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	1,235	1,235	1,235	–	–	
Interest on Arrear Debtor Accounts	1810	1,669	1,588	1,529	1,467	1,433	1,356	1,329	42,460	52,831	48,045	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	125	47	27	24	18	15	37	7,342	7,633	7,435	237	–	
Total By Income Source	2000	38,195	22,675	12,035	10,543	9,909	8,595	7,948	195,186	305,086	232,181	3,256	–	
2024/25 - totals only		35,219	18,729	14,367	12,849	10,651	10,738	10,913	219,759	333,225	264,909	58	–	
Debtors Age Analysis By Customer Group														
Organs of State	2200	707	633	508	216	160	180	111	5,589	8,105	6,257	86	–	
Commercial	2300	6,649	3,706	2,385	1,915	1,629	1,510	1,490	36,844	56,127	43,388	769	–	
Households	2400	30,839	18,336	9,143	8,412	8,120	6,905	6,347	152,753	240,854	182,536	2,401	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	38,195	22,675	12,035	10,543	9,909	8,595	7,948	195,186	305,086	232,181	3,256	–	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of April amount to R305,086 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M10 - April

Description R thousands	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	7,175
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,295	-	-	-	-	-	-	-	-	1,295	2,104
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1,295	-	-	-	-	-	-	-	-	1,295	9,279

Creditors:

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of April are at R1,295 compared to the previous year April 2025 it was R9,279 thousand. The group of creditors outstanding is trade creditors.

Top 20 Creditors

Code	Creditor Name	Amount
02154	Eskom Holdings LIM	(9,679,029.67)
16589	Proxa South Africa	(8,888,850.28)
16431	Sizwe Amansi Investments	(3,289,622.18)
12945	CDR Technical (Month Variable	(2,191,406.63)
00249	Amatola Water Boar	(2,098,641.27)
14695	Nuwater Systems	(1,659,168.67)
12944	CDR Technical (Monthly Fixed)	(1,390,988.17)
16899	Sincece Consulting Services	(1,016,226.62)
15649	Kasabian Projects	(998,970.50)
13100	Richefond Pearls	(778,113.00)
04377	LRC Civils Cc	(761,152.77)
14471	Kyoway	(726,746.84)
15206	Mane Tane	(716,500.02)
20089	Mphele Engineers And Project Management	(663,550.00)
07891	Glenshaw Business Trust (P & S Consulting)	(616,016.51)
16316	Amlo Trading (Pty) Ltd	(615,494.32)
09618	The Dept Paymaster	(612,079.06)
12959	PE Fuel Distributors	(610,946.30)
04515	Lukhozi Consulting	(586,956.29)
12162	NJH Group	(535,008.75)

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M10 - April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Months	Call Account	Yes						15,246	1,091	(61,521)	61,069	-
Absa		Month to Month	Call Account	No						7,771	1,813	(218,606)	252,111	-
Investec		Month to Month	Call Account	No						6,444	330	(5,718)	2,712	-
STD Bank		Month to Month	Call Account	No						28,779	1,266	(67,863)	44,275	-
TOTAL INVESTMENTS AND INTEREST	2									58,241	4,500	(353,707)	360,168	69,201

- 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 – M10 - April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	140,698	147,880	147,036	-	146,397	145,282	1,115	0.8%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	-	2,500	2,083	417	20.0%	2,500
Municipal Infrastructure Grant		1,562	3,261	2,417	-	1,778	1,874	(96)	-5.1%	2,417
Equitable Share		136,636	142,119	142,119	-	142,119	141,325	794	0.6%	142,119
Provincial Government:		31,960	72,470	75,859	-	28,814	63,980	(35,167)	-55.0%	75,859
Alien Eradication Grant		-	1,200	1,200	-	1,200	1,200	-	-	1,200
Human Settlement		28,746	71,270	71,270	-	24,369	59,391	(35,022)	-59.0%	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	-	175,211	209,263	(34,052)	-16.3%	222,895
Capital Transfers and Grants										
National Government:		90,445	103,604	163,649	8,889	134,540	150,219	(15,680)	-10.4%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	-	34,606	29,086	5,520	19.0%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	-	10,852	10,048	805	8.0%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	8,889	62,695	94,201	(31,506)	-33.4%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	-	26,387	16,885	9,502	56.3%	20,262
Provincial Government:		35,496	5,100	53,256	-	245	50,720	(50,475)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	-	100	100	-	-	100
Water Infrastructure Grant OTP		5,352	-	-	-	-	-	-	-	-
Human Settlement		-	-	48,156	-	-	46,453	(46,453)	-100.0%	48,156
Small Town Revitalisation		-	5,000	5,000	-	-	4,167	(4,167)	-	5,000
Libraries and Archives - DSRAC		145	-	-	-	145	-	145	100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	2,978	1,489	-	1,489	993	496	50.0%	1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	-	1,489	993	496	50.0%	1,489
Total Capital Transfers and Grants		127,258	111,682	218,393	8,889	136,273	201,932	(65,659)	-32.5%	218,393
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,923	332,032	441,289	8,889	311,484	411,195	(99,710)	-24.2%	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 – M10 - April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,056	5,761	4,917	205	3,206	3,957	(751)	-19.0%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	32	1,347	2,083	(736)	-35.3%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	173	1,860	1,874	(14)	-0.8%	2,417
Provincial Government:		54,116	75,828	77,570	605	11,979	65,132	(53,153)	-81.6%	77,570
Alien Eradication Grant		-	1,200	1,200	84	722	1,200	(478)	-39.8%	1,200
Human Settlement		51,474	71,270	71,270	323	8,848	59,391	(50,544)	-85.1%	71,270
Libraries and Archives - DSRAC		2,642	3,358	5,100	198	2,410	4,541	(2,131)	-46.9%	5,100
District Municipality:		1,007	-	-	173	417	-	417	-	-
Specify (Add grant description)		-	-	-	-	61	-	61	-	-
Environmental Health		(0)	-	-	173	357	-	357	-	-
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	983	15,896	69,089	(53,193)	-77.0%	82,487
Capital Transfers and Grants										
National Government:		90,451	103,604	163,649	14,136	124,815	150,219	(25,404)	-16.9%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	1,579	30,012	29,086	926	3.2%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	2,761	9,793	10,048	(255)	-2.5%	12,057
Regional Bulk Infrastructure Grant		23,278	-	101,201	8,669	66,564	84,401	(17,837)	-21.1%	101,201
Water Services Infrastructure Grant		37,600	62,262	20,262	1,126	18,446	26,685	(8,239)	-30.9%	20,262
Provincial Government:		38,280	64,607	81,664	498	44,046	73,447	(29,401)	-40.0%	81,664
Municipal Disaster Relief Grant & Alien Eradication Grant		11,718	100	100	(331)	27,566	100	27,466	27465.8%	100
Office of the Premier		5,352	-	-	-	-	-	-	-	-
Department of Water and Sanitation		-	-	-	-	84	-	84	-	-
Human Settlement		21,210	34,087	48,156	68	12,952	40,772	(27,820)	-68.2%	48,156
Municipal Disaster Relief Grant		-	30,420	33,308	761	3,471	32,475	(29,003)	-89.3%	33,308
Alien Eradication Grant		-	-	100	-	(28)	100	(128)	-128.1%	100
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	1,489	1,489	(33)	1,456	1,241	215	17.4%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	(33)	1,456	1,241	215	17.4%	1,489
Total Capital Transfers and Grants		130,048	169,700	246,801	14,602	170,317	224,907	(54,590)	-24.3%	246,801
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		203,342	251,289	329,289	15,585	186,213	293,996	(107,783)	-36.7%	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 – M10 - April

Description	Ref	Budget Year 2025/26				YTD variance %
		Approved Rollover 2024/25	Monthly Actual	YearTD actual	YTD variance	
R thousands						
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 - M10 - April

Summary of Employee and Councilor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,941	5,719	5,719	517	5,098	4,766	332	7%	5,719
Pension and UIF Contributions		387	398	398	34	335	332	3	1%	398
Medical Aid Contributions		130	127	127	12	114	106	8	7%	127
Motor Vehicle Allowance		1,360	1,360	1,360	115	1,135	1,134	2	0%	1,360
Cellphone Allowance		864	864	864	73	721	720	1	0%	864
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,682	8,469	8,469	751	7,403	7,057	346	5%	8,469
% increase	4		-2.5%	-2.5%						-2.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		7,802	6,950	6,950	602	6,166	5,792	374	6%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	112	1,114	1,083	31	3%	1,300
Medical Aid Contributions		304	320	320	28	270	267	3	1%	320
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,339	579	584	670	1,272	487	785	161%	584
Motor Vehicle Allowance		972	972	972	81	810	810	-	-	972
Cellphone Allowance		123	123	123	10	102	102	-	-	123
Housing Allowances		132	140	140	11	110	117	(7)	-6%	140
Other benefits and allowances		60	64	64	5	50	53	(3)	-6%	64
Payments in lieu of leave		540	614	614	74	303	512	(209)	-41%	614
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		199	199	199	-	237	166	72	43%	199
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		12,654	11,261	11,266	1,593	10,435	9,389	1,046	11%	11,266
% increase	4		-11.0%	-11.0%						-11.0%
Other Municipal Staff										
Basic Salaries and Wages		114,574	132,023	130,068	10,213	103,405	108,064	(4,660)	-4%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	1,902	18,981	19,973	(992)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	1,456	13,964	15,386	(1,423)	-9%	18,492
Overtime		13,170	6,650	8,412	1,141	10,243	7,831	2,412	31%	8,412
Performance Bonus		9,876	10,789	10,752	19	10,169	8,954	1,215	14%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	533	5,294	4,624	670	14%	5,539
Cellphone Allowance		322	305	312	28	277	261	16	6%	312
Housing Allowances		1,038	497	514	39	394	431	(37)	-9%	514
Other benefits and allowances		4,251	2,855	2,855	381	3,709	2,379	1,330	56%	2,855
Payments in lieu of leave		73	-	-	121	630	-	630	#DIV/0!	-
Long service awards		2,775	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		12,351	-	2,966	261	2,517	2,966	(449)	-15%	2,966
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		820	743	795	107	1,259	671	588	88%	795
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		202,258	202,165	204,707	16,201	170,840	171,540	(700)	0%	204,707
% increase	4		0.0%	1.2%						1.2%
Total Parent Municipality		223,594	221,895	224,441	18,545	188,678	187,986	692	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 April amount to R170,840 million and the year- to-date budget is R171,540 million and the expenditure for remuneration of councilors amounts to R7,403 thousand while the year-to-date budget is R9,389 million. The actual year-to-date expenditure for senior managers is R10,435 million and the year-to-date budget thereof is R9,389 million. The year-to-date cost for other municipal staff is R18,545 million and the year-to-date budget is R188,678 million. It must be noted that the year-to-date actual amount for continued members is R2,512 million and is excluded from the table above.

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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 – M10 - April

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			
<u>Cash Receipts By Source</u>																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063	13,428			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	9,171			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	3,507			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	1,308			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	1,826			29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79	83			1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404	573			14,215	14,855	15,226
Interest earned - outstanding debtors		-	-	-	-	-	-	195	161	263	194			1,959	2,049	2,113
Dividends received		-	-	-	-	-	-	-	-	-	-			-	-	-
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18	7			623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240	1,617	1,260	1,425	870			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	0			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	7,897			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	38,863	-	-	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	8,889			218,393	116,577	122,958
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-			-	-	-
Proceeds on disposal of PPE		3	15	418	-	-	-	81	-	(22)	-			-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-			-	-	-

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Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase or decrease in consumer deposits	24	36	57	33	39	19	27	47	40	49			-	-	-
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	47,801	-	-	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	18,740			219,344	230,462	242,589
Remuneration of councillors	711	711	711	711	711	711	711	711	1,019	757			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	11,734			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	2,919			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	7,061			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	8,906			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	50,118	-	-	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	16,862			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	66,980	-	-	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	(19,178)	-	-	(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	43,730	43,730	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	43,730	43,730	43,730	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 – M10 - April

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
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	15,401	159,788	214,827	55,038	25.6%	92%
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	159,788					

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

In terms of this table the capital expenditure for the month of April amounts to R15,401 million. The year-to-date actual expenditure incurred is R159,788 million whilst the year-to-date budget is R214,827 million, that gives 25,6% variance.

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EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M10 - April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		59,684	95,144	149,451	12,108	90,115	135,129	45,015	33.3%	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	2,401	9,404	10,296	893	8.7%	10,971
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	402	-	402	#DIV/0!	-
MV Substations		-	4,348	4,348	-	4,197	3,623	574	0	4,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,986	6,623	2,401	4,805	6,673	(1,868)	(0)	6,623
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		527	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,458	35,810	90,810	8,391	61,426	84,791	23,365	27.6%	90,810
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		7,026	2,609	2,609	662	3,019	2,174	845	0	2,609
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		19,372	33,202	88,001	7,729	58,073	82,467	(24,394)	(0)	88,001
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	200	-	334	150	184	0	200
Sanitation Infrastructure		32,699	47,000	47,671	1,316	19,285	40,042	20,757	51.8%	47,671
Pump Station		299	-	-	-	-	-	-	-	-
Reticulation		24,482	40,334	44,178	1,113	15,836	37,456	(21,620)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	202	1,758	895	863	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		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	700	57	-	-	64	64	100.0%	57
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	700	57	-	-	64	64	100.0%	57
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	700	57	-	-	64	(64)	(0)	57
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		-	-	26	-	26	3	(23)	-747.0%	26
<i>Operational Buildings</i>		-	-	26	-	26	3	(23)	-747.0%	26
<i>Municipal Offices</i>		-	-	26	-	26	3	23	0	26
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Servitudes</u>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1,146	530	480	-	324	466	142	30.4%	480
Computer Equipment		1,146	530	480	-	324	466	(142)	(0)	480
Furniture and Office Equipment		191	564	374	66	250	393	143	36.4%	374
Furniture and Office Equipment		191	564	374	66	250	393	(143)	(0)	374
Machinery and Equipment		66	1,182	149	-	56	174	118	67.9%	149
Machinery and Equipment		66	1,182	149	-	56	174	(118)	(0)	149
Transport Assets		5,094	4,750	6,833	-	283	6,837	6,553	95.9%	6,833
Transport Assets		5,094	4,750	6,833	-	283	6,837	(6,553)	(0)	6,833
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	66,181	102,870	157,369	12,174	91,053	143,067	52,013	36.4%	157,369

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EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class M10 - April

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		998	-	1,900	1,002	1,002	1,900	898	47.3%	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	1,002	1,002	1,900	898	47.3%	1,900	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	1,900	1,002	1,002	1,900	(898)	(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		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Community Assets		476	1,785	1,039	-	-	1,085	1,085	100.0%	1,039	
Community Facilities		-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		476	1,785	1,039	-	-	1,085	1,085	100.0%	1,039
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		476	1,785	1,039	-	-	1,085	(1,085)	(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		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	1,474	1,785	2,939	1,002	1,002	2,985	1,984	66.4%	2,939

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class M10 - April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		26,667	40,863	46,427	3,717	44,436	40,626	(3,810)	-9.4%	46,427
Roads Infrastructure		6,127	6,200	6,530	120	7,251	5,549	(1,702)	-30.7%	6,530
Roads		6,127	6,200	6,530	120	7,251	5,549	1,702	0	6,530
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		854	1,400	1,200	193	824	1,150	327	28.4%	1,200
Drainage Collection		854	1,400	1,200	193	824	1,150	(327)	(0)	1,200
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3,276	3,276	-	1,709	2,730	1,021	37.4%	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	-	1,709	2,730	(1,021)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	3,350	27,466	21,815	(5,651)	-25.9%	24,366
Dams and Weirs		100	80	80	-	58	67	(9)	(0)	80
Boreholes		172	112	112	-	-	106	(106)	(0)	112
Reservoirs		98	570	580	-	486	559	(73)	(0)	580
Pump Stations		1,561	3,190	3,190	49	1,487	2,977	(1,491)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	3,302	25,435	18,106	7,329	0	20,405
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		840	3,450	3,180	54	749	2,961	2,211	74.7%	3,180
Pump Station		840	2,700	2,430	54	743	2,324	(1,582)	(0)	2,430
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	650	650	-	-	542	(542)	(0)	650
Outfall Sewers		-	100	100	-	7	95	(88)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,356	8,725	7,875	-	6,437	6,421	(16)	-0.3%	7,875
Landfill Sites		6,356	8,725	7,875	-	6,437	6,421	16	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	-	304	310	6	1.9%	360
Community Facilities		45	60	60	-	45	60	15	25.4%	60
Halls		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		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	-	259	250	(9)	-3.7%	300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		232	300	300	-	259	250	9	0	300
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	70	70	28	54	58	4	7.4%	70
Revenue Generating		-	70	70	28	54	58	4	7.4%	70
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	70	70	28	54	58	(4)	(0)	70
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		3,801	4,898	4,815	284	2,705	4,443	1,738	39.1%	4,815
Operational Buildings		3,801	4,898	4,815	284	2,705	4,443	1,738	39.1%	4,815
Municipal Offices		3,801	4,898	4,815	284	2,705	4,443	(1,738)	(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	8	91	83	90.8%	101
Computer Equipment		10	103	101	4	8	91	(83)	(0)	101
Furniture and Office Equipment		30	467	235	6	55	241	186	77.1%	235
Furniture and Office Equipment		30	467	235	6	55	241	(186)	(0)	235

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Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		2,067	932	774	1	268	708	440	62.1%	774
Machinery and Equipment		2,067	932	774	1	268	708	(440)	(0)	774
<u>Transport Assets</u>		2,414	3,870	3,913	239	2,002	3,404	1,402	41.2%	3,913
Transport Assets		2,414	3,870	3,913	239	2,002	3,404	(1,402)	(0)	3,913
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	35,266	51,562	56,694	4,280	49,832	49,882	49	0.1%	56,694

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class M10 - April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		33,533	31,800	31,800	2,841	28,774	31,711	2,938	9.3%	31,800
Roads Infrastructure		13,482	12,659	12,659	1,124	11,375	12,658	1,283	10.1%	12,659
Roads		11,897	11,680	11,680	978	9,913	11,680	(1,767)	(0)	11,680
Road Structures		1,458	914	914	131	1,318	914	403	0	914
Road Furniture		126	63	63	14	144	63	81	0	63
Capital Spares		1	1	1	0	1	1	(0)	(0)	1
Storm water Infrastructure		80	1	1	1	20	1	(19)	-1461.4%	1
Drainage Collection		7	1	1	1	9	1	8	0	1
Storm water Conveyance		73	-	-	-	11	-	11	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,765	3,747	3,747	311	3,141	3,747	605	16.2%	3,747
Power Plants		37	37	37	3	31	37	(6)	(0)	37
HV Substations		4	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		351	350	350	30	298	350	(53)	(0)	350
MV Substations		628	627	627	51	516	627	(111)	(0)	627
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	1	10	12	(2)	(0)	12
LV Networks		97	97	97	8	81	97	(16)	(0)	97
Capital Spares		2,637	2,624	2,624	218	2,206	2,624	(418)	(0)	2,624
Water Supply Infrastructure		10,150	9,991	9,991	882	8,933	9,965	1,032	10.4%	9,991
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	3	31	37	(6)	(0)	37
Reservoirs		27	27	27	2	23	27	(5)	(0)	27
Pump Stations		993	942	942	84	851	942	(92)	(0)	942
Water Treatment Works		6,775	6,727	6,727	598	6,058	6,727	(669)	(0)	6,727
Bulk Mains		180	179	179	15	150	179	(30)	(0)	179
Distribution		1,836	1,776	1,776	155	1,567	1,750	(183)	(0)	1,776
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	47	4	40	47	(8)	(0)	47
Capital Spares		255	255	255	22	215	255	(40)	(0)	255
Sanitation Infrastructure		6,054	5,402	5,402	523	5,304	5,340	36	0.7%	5,402
Pump Station		388	388	388	32	323	326	(3)	(0)	388
Reticulation		598	-	-	51	518	-	518	-	-
Waste Water Treatment Works		88	-	-	40	408	-	408	-	-
Outfall Sewers		4,423	4,491	4,491	354	3,591	4,491	(899)	(0)	4,491
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	523	523	46	464	523	(59)	(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	61	623	416	(207)	-49.6%	416
Community Facilities		0	0	0	0	0	0	0	16.6%	0
Halls		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		637	416	416	61	623	416	(207)	-49.7%	416
Indoor Facilities		64	64	64	5	53	64	(11)	(0)	64
Outdoor Facilities		490	269	269	49	500	269	231	0	269
Capital Spares		83	83	83	7	69	83	(14)	(0)	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,175	1,174	1,174	97	1,899	1,174	(725)	-61.8%	1,174
Revenue Generating		1,175	1,174	1,174	97	1,899	1,174	(725)	-61.8%	1,174
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,175	1,174	1,174	97	1,899	1,174	725	0	1,174
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,157	4,257	4,257	340	3,441	4,257	816	19.2%	4,257
Operational Buildings		4,157	4,257	4,257	340	3,441	4,257	816	19.2%	4,257
Municipal Offices		4,142	4,242	4,242	339	3,429	4,242	(813)	(0)	4,242
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	6	0	5	6	(2)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	9	9	1	7	9	(1)	(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)	-61.7%	2
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	2	2	0	3	2	(1)	-61.7%	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	72	713	984	271	27.6%	984
Computer Equipment		750	984	984	72	713	984	(271)	(0)	984
Furniture and Office Equipment		521	590	590	44	434	589	155	26.3%	590
Furniture and Office Equipment		521	590	590	44	434	589	(155)	(0)	590

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		411	453	453	30	304	452	149	32.8%	453
Machinery and Equipment		411	453	453	30	304	452	(149)	(0)	453
Transport Assets		2,715	2,973	2,973	211	2,118	2,973	854	28.7%	2,973
Transport Assels		2,715	2,973	2,973	211	2,118	2,973	(854)	(0)	2,973
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Depreciation	1	43,907	42,648	42,648	3,696	38,309	42,558	4,250	10.0%	42,648

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class M10 - April

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		100,427	53,834	72,257	2,219	67,561	68,471	911	1.3%	72,257
Roads Infrastructure		34,150	44,567	50,660	2,219	54,583	50,122	(4,461)	-8.9%	50,660
Roads		34,150	44,567	50,660	2,219	54,583	50,122	4,461	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	-	-	1,866	1,866	100.0%	2,590
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15,305	4,348	2,590	-	-	1,866	(1,866)	(0)	2,590
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		50,972	4,919	19,007	-	12,978	16,484	3,506	21.3%	19,007
Pump Station		28,708	4,919	10,492	-	5,499	9,672	(4,173)	(0)	10,492
Reticulation		22,264	-	8,514	-	7,478	6,811	667	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		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M10

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		859	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		859	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		484	30	369	7	172	303	131	43.2%	369
<i>Operational Buildings</i>		484	30	369	7	172	303	131	43.2%	369
<i>Municipal Offices</i>		484	30	369	7	172	303	(131)	(0)	369
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	101,769	53,864	72,626	2,226	67,733	68,775	1,042	1.5%	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.