



# NDLAMBE LOCAL MUNICIPALITY

## MONTHLY BUDGET STATEMENT REPORT MAY 2026

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

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

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## ABBREVIATIONS/GLOSSARY

<b>MFMA</b>	Municipal Finance Management Act
<b>IYM</b>	In-Year Monitoring
<b>YTD</b>	Year -to-Date

## PART 1: IN - YEAR REPORT

**TO: THE EXECUTIVE MAYOR**

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

#### **1. Purpose**

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

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

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

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

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

### 3. Background

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

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

## IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

## EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M11 - May

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	170,174	183,503	183,503	14,651	165,547	168,211	(2,664)	-2%	183,503
Service charges	235,511	252,866	263,741	20,646	235,659	242,669	(7,010)	-3%	263,741
Investment revenue	10,515	14,215	14,215	300	4,806	13,030	(8,224)	-63%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	2,265	161,571	219,360	(57,789)	-26%	226,456
Other own revenue	42,971	43,951	43,951	3,433	38,548	40,340	(1,791)	-4%	43,951
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>607,392</b>	<b>720,093</b>	<b>731,866</b>	<b>41,296</b>	<b>606,132</b>	<b>683,610</b>	<b>(77,478)</b>	<b>-11%</b>	<b>731,866</b>
Employee costs	214,913	213,426	215,979	17,026	198,883	198,529	354	0%	215,979
Remuneration of Councillors	8,682	8,469	8,469	740	8,143	7,763	380	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	3,818	42,127	42,603	(476)	-1%	51,635
Interest	8,498	8,679	8,679	-	-	-	-	-	8,679
Inventory consumed and bulk purchases	144,275	146,806	141,857	10,847	123,822	137,415	(13,593)	-10%	141,857
Transfers and subsidies	5,196	5,738	5,562	323	5,089	5,182	(93)	-2%	5,562
Other expenditure	240,934	359,990	373,072	15,736	200,783	262,218	(61,435)	-23%	373,072
<b>Total Expenditure</b>	<b>675,261</b>	<b>794,742</b>	<b>805,252</b>	<b>48,491</b>	<b>578,847</b>	<b>653,710</b>	<b>(74,864)</b>	<b>-11%</b>	<b>805,252</b>
<b>Surplus/(Deficit)</b>	<b>(67,869)</b>	<b>(74,649)</b>	<b>(73,386)</b>	<b>(7,194)</b>	<b>27,286</b>	<b>29,900</b>	<b>(2,615)</b>	<b>-9%</b>	<b>(73,386)</b>
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	7,369	177,677	235,854	(58,177)	-25%	246,801
Transfers and subsidies - capital (in-kind)	1,168	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>	<b>(60,791)</b>	<b>-23%</b>	<b>173,416</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>	<b>(60,791)</b>	<b>-23%</b>	<b>173,416</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>6,450</b>	<b>166,238</b>	<b>223,880</b>	<b>(57,642)</b>	<b>-26%</b>	<b>232,934</b>
Capital transfers recognised	157,100	146,845	221,260	6,372	156,819	212,207	(55,388)	-26%	221,260
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,155	11,673	11,673	78	9,419	11,673	(2,255)	-19%	11,673
<b>Total sources of capital funds</b>	<b>168,256</b>	<b>158,518</b>	<b>232,934</b>	<b>6,450</b>	<b>166,238</b>	<b>223,880</b>	<b>(57,642)</b>	<b>-26%</b>	<b>232,934</b>
<b>Financial position</b>									
Total current assets	365,019	317,631	341,070		427,653				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,761,481				1,820,351
Total current liabilities	360,982	292,363	333,050		341,043				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		1,698,417				1,667,052
<b>Cash flows</b>									
Net cash from (used) operating	-	124,536	235,879	1,540	171,400	216,413	45,013	21%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(7,580)	(198,481)	(250,700)	(52,220)	21%	(260,344)
Net cash from (used) financing	-	-	-	46	417	-	(417)	0	-
<b>Cash/cash equivalents at the month/year end</b>	<b>315,265</b>	<b>89,151</b>	<b>42,226</b>	<b>-</b>	<b>40,028</b>	<b>32,404</b>	<b>(7,623)</b>	<b>-24%</b>	<b>42,226</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	38,534	20,431	17,285	9,949	9,612	9,339	8,156	200,551	313,858
<b>Creditors Age Analysis</b>									
Total Creditors	1,315	0	-	-	-	-	-	3	1,318

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) – M11 - May**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>280,327</b>	<b>297,948</b>	<b>297,948</b>	<b>16,206</b>	<b>269,366</b>	<b>280,660</b>	(11,294)	-4%	<b>297,948</b>
Executive and council		4,587	4,763	4,763	-	4,763	4,366	397	9%	4,763
Finance and administration		275,295	293,185	293,185	16,206	264,338	276,294	(11,955)	-4%	293,185
Internal audit		444	-	-	-	265	-	265		-
<b>Community and public safety</b>		<b>10,057</b>	<b>78,896</b>	<b>80,738</b>	<b>769</b>	<b>15,723</b>	<b>74,426</b>	(58,704)	-79%	<b>80,738</b>
Community and social services		2,758	3,469	5,311	335	2,888	5,022	(2,133)	-42%	5,311
Sport and recreation		1,298	1,666	1,666	109	916	1,635	(720)	-44%	1,666
Public safety		192	299	299	7	476	274	202	74%	299
Housing		1,978	71,270	71,270	133	9,270	65,331	(56,060)	-86%	71,270
Health		3,830	2,193	2,193	185	2,173	2,164	8	0%	2,193
<b>Economic and environmental services</b>		<b>47,504</b>	<b>60,360</b>	<b>63,248</b>	<b>2,885</b>	<b>68,639</b>	<b>62,138</b>	6,501	10%	<b>63,248</b>
Planning and development		9,242	8,165	7,321	1,253	8,000	6,641	1,359	20%	7,321
Road transport		37,324	50,570	54,302	1,623	58,648	54,008	4,640	9%	54,302
Environmental protection		938	1,625	1,625	8	1,992	1,490	502	34%	1,625
<b>Trading services</b>		<b>438,679</b>	<b>447,512</b>	<b>531,656</b>	<b>28,290</b>	<b>425,667</b>	<b>497,587</b>	(71,920)	-14%	<b>531,656</b>
Energy sources		116,188	141,866	141,866	9,895	129,828	130,175	(348)	0%	141,866
Water management		134,576	146,124	205,325	11,039	159,171	194,491	(35,321)	-18%	205,325
Waste water management		132,960	101,691	126,634	3,963	87,142	118,796	(31,654)	-27%	126,634
Waste management		54,955	57,830	57,830	3,392	49,527	54,125	(4,597)	-8%	57,830
<b>Other</b>	4	<b>3,698</b>	<b>5,076</b>	<b>5,076</b>	<b>515</b>	<b>4,415</b>	<b>4,653</b>	(239)	-5%	<b>5,076</b>
<b>Total Revenue - Functional</b>	2	<b>780,265</b>	<b>889,793</b>	<b>978,668</b>	<b>48,665</b>	<b>783,810</b>	<b>919,465</b>	(135,655)	-15%	<b>978,668</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>166,790</b>	<b>201,590</b>	<b>196,742</b>	<b>11,665</b>	<b>148,925</b>	<b>163,044</b>	(14,119)	-9%	<b>196,742</b>
Executive and council		44,176	50,978	53,063	3,076	41,509	49,399	(7,889)	-16%	53,063
Finance and administration		114,449	140,556	133,623	8,073	98,964	104,095	(5,131)	-5%	133,623
Internal audit		8,165	10,056	10,056	515	8,451	9,550	(1,098)	-12%	10,056
<b>Community and public safety</b>		<b>55,552</b>	<b>130,620</b>	<b>132,614</b>	<b>4,159</b>	<b>56,264</b>	<b>122,629</b>	(66,364)	-54%	<b>132,614</b>
Community and social services		15,811	18,845	19,587	987	10,682	18,201	(7,519)	-41%	19,587
Sport and recreation		19,254	21,511	21,372	1,314	17,551	20,001	(2,449)	-12%	21,372
Public safety		13,019	12,367	12,421	1,193	12,583	11,527	1,056	9%	12,421
Housing		5,037	75,131	76,487	438	13,296	70,300	(57,004)	-81%	76,487
Health		2,431	2,766	2,746	227	2,152	2,600	(448)	-17%	2,746
<b>Economic and environmental services</b>		<b>105,378</b>	<b>103,578</b>	<b>102,058</b>	<b>7,650</b>	<b>93,089</b>	<b>91,097</b>	1,993	2%	<b>102,058</b>
Planning and development		38,056	35,675	34,585	2,789	28,394	28,341	52	0%	34,585
Road transport		64,870	65,104	64,714	4,674	62,170	60,201	1,969	3%	64,714
Environmental protection		2,452	2,798	2,758	187	2,526	2,554	(29)	-1%	2,758
<b>Trading services</b>		<b>344,969</b>	<b>356,365</b>	<b>371,188</b>	<b>24,746</b>	<b>277,814</b>	<b>274,495</b>	<b>3,320</b>	1%	<b>371,188</b>
Energy sources		122,192	133,085	133,085	10,872	112,757	121,816	(9,059)	-7%	133,085
Water management		123,304	116,370	122,370	8,831	94,989	79,915	15,074	19%	122,370
Waste water management		48,183	46,934	55,276	2,144	33,731	41,491	(7,760)	-19%	55,276
Waste management		51,290	59,976	60,458	2,900	36,338	31,274	5,065	16%	60,458
<b>Other</b>		<b>2,572</b>	<b>2,589</b>	<b>2,650</b>	<b>271</b>	<b>2,754</b>	<b>2,447</b>	<b>307</b>	<b>13%</b>	<b>2,650</b>
<b>Total Expenditure - Functional</b>	3	<b>675,261</b>	<b>794,742</b>	<b>805,252</b>	<b>48,491</b>	<b>578,847</b>	<b>653,710</b>	(74,864)	-11%	<b>805,252</b>
<b>Surplus/ (Deficit) for the year</b>		<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>	(60,791)	-23%	<b>173,416</b>

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

**EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M11 - May**

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	4,581	4,763	4,763	-	4,763	4,366	397	9.1%	4,763
Vote 2 - MUNICIPAL MANAGER		450	-	-	-	265	-	265		-
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	335	3,277	5,508	(2,232)	-40.5%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		4,294	3,902	3,902	316	3,549	3,839	(290)	-7.5%	3,902
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	530	6,881	6,417	465	7.2%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		47,192	129,963	132,851	2,988	75,458	125,940	(50,483)	-40.1%	132,851
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	9,895	129,828	130,175	(348)	-0.3%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	11,039	159,171	194,491	(35,321)	-18.2%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	16,206	263,840	275,807	(11,967)	-4.3%	292,655
Vote 10 -		-	-	-	-	110	-	110	0	-
Vote 11 - WASTE MANAGEMENT		54,955	57,830	57,830	3,392	49,527	54,125	(4,597)	-8.5%	57,830
Vote 12 - WASTE WATER MANAGEMENT		132,960	101,691	126,634	3,963	87,142	118,796	(31,654)	-26.6%	126,634
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>780,265</b>	<b>889,793</b>	<b>978,668</b>	<b>48,665</b>	<b>783,810</b>	<b>919,465</b>	<b>(135,655)</b>	<b>-14.8%</b>	<b>978,668</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	14,349	15,180	15,547	1,192	13,182	14,471	(1,289)	-8.9%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	2,542	38,247	46,487	(8,239)	-17.7%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	2,379	32,177	42,836	(10,659)	-24.9%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		40,303	40,045	40,334	2,858	35,964	37,639	(1,675)	-4.5%	40,334
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,336	31,457	31,167	2,996	31,275	28,873	2,402	8.3%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		107,191	174,471	175,101	7,714	102,061	158,452	(56,391)	-35.6%	175,101
Vote 7 - ELECTRICITY SERVICES		120,418	129,809	129,809	10,814	110,989	118,813	(7,823)	-6.6%	129,809
Vote 8 - WATER WORKS		123,304	116,370	122,370	8,831	94,989	79,915	15,074	18.9%	122,370
Vote 9 - FINANCIAL SERVICES		60,887	92,250	83,774	4,442	53,500	57,332	(3,832)	-6.7%	83,774
Vote 10 -		(5,453)	-	-	-	173	-	173	0	-
Vote 11 - WASTE MANAGEMENT		47,196	56,326	56,326	2,579	32,558	27,402	5,156	18.8%	56,326
Vote 12 - WASTE WATER MANAGEMENT		48,183	46,934	55,276	2,144	33,731	41,491	(7,760)	-18.7%	55,276
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>675,261</b>	<b>794,742</b>	<b>805,252</b>	<b>48,491</b>	<b>578,847</b>	<b>653,710</b>	<b>(74,864)</b>	<b>-11.5%</b>	<b>805,252</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>	<b>(60,791)</b>	<b>-22.9%</b>	<b>173,416</b>

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

The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications. Community Services reflects unauthorized expenditure of R2,402 million, Water Services reflects R15,074 million, and waste management reflects R5,156 at the end of May 2026 against the year-to-date budget.

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

**EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M11 - May**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		113,862	125,640	125,640	9,654	116,177	115,170	1,006	1%	125,640
Service charges - Water		68,605	71,898	71,898	5,629	59,630	65,907	(6,277)	-10%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	2,906	32,321	33,676	(1,356)	-4%	35,749
Service charges - Waste management		28,727	30,454	30,454	2,457	27,532	27,916	(384)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	209	4,053	3,784	269	7%	4,128
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14,255	18,219	18,219	1,178	11,396	16,701	(5,304)	-32%	18,219
Interest from Current and Non Current Assets		10,515	14,215	14,215	300	4,806	13,030	(8,224)	-63%	14,215
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,121	1,317	1,317	125	1,455	1,207	248	21%	1,317
Licence and permits		4,263	5,076	5,076	515	4,415	4,653	(239)	-5%	5,076
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,734	2,719	2,719	110	1,943	2,543	(601)	-24%	2,719
<b>Non-Exchange Revenue</b>										
Property rates		170,174	183,503	183,503	14,651	165,547	168,211	(2,664)	-2%	183,503
Surcharges and Taxes		6,614	7,327	7,327	583	6,536	6,717	(180)	-3%	7,327
Fines, penalties and forfeits		(80)	550	550	22	356	504	(148)	-29%	550
Licence and permits		1,166	1,968	1,968	8	2,173	1,804	370	20%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	2,265	161,571	219,360	(57,789)	-26%	226,456
Interest		6,665	2,647	2,647	552	5,505	2,426	3,079	127%	2,647
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		431	-	-	131	588	-	588	-	-
Other Gains		824	-	-	-	127	-	127	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>607,392</b>	<b>720,093</b>	<b>731,866</b>	<b>41,296</b>	<b>606,132</b>	<b>683,610</b>	<b>(77,478)</b>	<b>-11%</b>	<b>731,866</b>
<b>Expenditure By Type</b>										
Employee related costs		214,913	213,426	215,979	17,026	198,883	198,529	354	0%	215,979
Remuneration of councillors		8,682	8,469	8,469	740	8,143	7,763	380	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	8,568	88,097	91,700	(3,603)	-4%	92,354
Inventory consumed		49,749	54,452	49,502	2,279	35,725	45,715	(9,990)	-22%	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	3,818	42,127	42,603	(476)	-1%	51,635
Interest		8,498	8,679	8,679	-	-	-	-	-	8,679
Contracted services		90,559	181,915	189,656	11,310	112,359	176,589	(64,229)	-36%	189,656
Transfers and subsidies		5,196	5,738	5,562	323	5,089	5,182	(93)	-2%	5,562
Irrecoverable debts written off		31	41,774	41,774	-	29,614	2,323	27,291	1175%	41,774
Operational costs		62,740	85,354	90,694	4,424	57,116	85,395	(28,279)	-33%	90,694
Losses on Disposal of Assets		3,225	-	-	-	1,484	-	1,484	-	-
Other Losses		25	-	-	1	210	-	210	-	-
<b>Total Expenditure</b>		<b>675,261</b>	<b>794,742</b>	<b>805,252</b>	<b>48,491</b>	<b>578,847</b>	<b>653,710</b>	<b>(74,864)</b>	<b>-11%</b>	<b>805,252</b>
<b>Surplus/(Deficit)</b>		<b>(67,869)</b>	<b>(74,649)</b>	<b>(73,386)</b>	<b>(7,194)</b>	<b>27,286</b>	<b>29,900</b>	<b>(2,615)</b>	<b>-9%</b>	<b>(73,386)</b>
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	7,369	177,677	235,854	(58,177)	-25%	246,801
Transfers and subsidies - capital (in-kind)		1,168	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>			<b>173,416</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>			<b>173,416</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>			<b>173,416</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>105,004</b>	<b>95,051</b>	<b>173,416</b>	<b>174</b>	<b>204,963</b>	<b>265,754</b>			<b>173,416</b>

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

### **Revenue:**

The overall actual year-to-date operational revenue at the end of May is R606,132 million and the year-to-date budget of R683,610 million and this reflects a variance of -R77,478 million which is -11%.

The year-to-date collection rate for the month of May is 82% compared to April, which reflected the collection rate of 80%.

### **Surplus/Deficit:**

Taking the above into consideration, the net operating surplus for the period ending May is R27,288 million. The net operating surplus is made after deducting the total 0 capital projects are excluded.

- 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 May, this is as a result of rental billing corrections effected in February 2026 and the budget was not adjusted to affect this correction.
- Operational revenue reflects a decrease of -24% due to reduction in insurance refund revenue.
- Fines, penalties and forfeits reflects -29% for the month ending in May reduction in revenue from impound fees.
- Licenses and permits on non-exchange reflects 20% for the month ending in May due to increase on trading licenses or permits.
- Transfers and Subsidies – Operational reflects an underspending of -26% variance at the end of May, due to prioritizing in spending.
- Interest reflects a variance of 127% for the month of May 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 May is R578,847 million, and the year-to-date budget is R653,710 million. This reflects an underspending level of 74,864 million, which is -11%.

- Inventory consumption for May reflects a negative variance of 22%. 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 36%. 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 was recommended that the municipality process write-offs more frequently. The variance will reflect a negative of 20% when considering the year-to-date budget figure being R38,292 million compared to the

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year-to-date actual of R29 614.

- Operational costs are all the other expenses relating to operations, which reflect the variance of -33% at the end of May 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	Feb	Mar	Apr	May	Total Actual
2026	Hire Charges	21,215,183.00	2,219,608.71	2,375,161.74	1,016,213.94	2,059,035.29	21,227,005.60
2026	Municipal Services	27,110,852.00	721,474.46	1,416,642.62	479,531.04	444,563.21	5,782,815.83
2026	External Audit Fees	5,823,333.00	19,542.96	1,705.20	-	198,757.00	5,061,035.90
2026	Insurance Underwriting: Premiums	3,015,880.00	46,680.93	310,710.04	355,114.37	356,093.65	3,487,424.91
2026	External Computer Service: Information Services	4,594,850.00	307,624.27	307,624.27	307,619.92	322,508.02	3,422,266.45
2026	External Computer Service: Software Licenses	3,476,057.00	188,220.00	95,309.54	-	-	2,489,966.83
2026	Professional Bodies; Membership and Subscription	2,389,114.00	-	5,798.00	2,639.00	6,422.43	2,281,027.22
2026	Communication: Telephone; Fax; Telegraph and Telex	2,100,000.00	203,871.37	351,644.66	194,526.95	14,851.80	1,928,517.95
2026	Skills Development Fund Levy	1,763,581.00	145,116.24	142,549.12	150,630.26	143,034.71	1,688,451.40
2026	Bank Charges; Facility and Card Fees: Bank Accounts	1,272,000.00	122,487.43	118,195.37	116,938.72	105,701.52	1,258,488.76

**Collection of billing and receipts for May 2026**

SOURCE OF INCOME	BILLING: April'2026	COLLECTION: May'2026	BILLING vs COLLECTION AVERAGE
Property Rates	13,384,896.94	- 13,192,404.49	-99%
Prepaid Electricity	2,624,094.78	- 2,624,094.78	-100%
Billed Electricity	8,670,609.06	- 8,372,667.63	-97%
Water Usage	3,357,319.28	- 1,373,979.88	-41%
Water Connection	2,272,596.77	- 1,620,606.98	-71%
Sewerage / Sanitation	2,846,014.22	- 1,127,055.22	-40%
Refuse Removal	2,432,429.43	- 1,521,130.04	-63%
Housing Rental/Rentals	120,620.19	-60,936.78	-51%
Lease	1,148.80	-	0%
Interest Earned Outstanding Debtors	1,657,485.13	- 463,774.66	-28%
Other Revenue	3,894,073.14	- 3,605,630.72	-93%
<b>TOTAL</b>	<b>41,261,287.74</b>	<b>- 33,962,281.18</b>	<b>-82%</b>

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

**EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M11 - May**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	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	(12)	109	274	(165)	-60%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		506	3,507	2,052	60	299	2,059	(1,760)	-85%	2,052
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	74	-	80	67	13	19%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		36,362	45,332	50,909	1,357	56,105	50,640	5,465	11%	50,909
Vote 7 - ELECTRICITY SERVICES		-	12,834	10,971	-	9,404	10,634	(1,230)	-12%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	4,284	66,803	97,663	(30,860)	-32%	101,034
Vote 9 - FINANCIAL SERVICES		668	371	321	30	253	321	(67)	-21%	321
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		2,667	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		83,670	51,919	66,677	731	32,994	61,601	(28,608)	-46%	66,677
<b>Total Capital single-year expenditure</b>	4	169,424	158,518	232,934	6,450	166,238	223,880	(57,642)	-26%	232,934
<b>Total Capital Expenditure</b>		<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>6,450</b>	<b>166,238</b>	<b>223,880</b>	<b>(57,642)</b>	<b>-26%</b>	<b>232,934</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1,686</b>	<b>2,464</b>	<b>1,447</b>	<b>37</b>	<b>802</b>	<b>1,421</b>	<b>(619)</b>	<b>-44%</b>	<b>1,447</b>
Executive and council		281	1,291	581	-	157	581	(424)	-73%	581
Finance and administration		1,405	1,133	826	37	612	800	(188)	-23%	826
Internal audit		-	40	40	-	33	40	(7)	-17%	40
<b>Community and public safety</b>		<b>2,246</b>	<b>3,407</b>	<b>1,419</b>	<b>(3)</b>	<b>172</b>	<b>1,437</b>	<b>(1,266)</b>	<b>-88%</b>	<b>1,419</b>
Community and social services		162	-	164	(12)	41	160	(119)	-75%	164
Sport and recreation		1,334	2,307	1,151	10	23	1,171	(1,148)	-98%	1,151
Public safety		749	580	50	-	56	54	3	5%	50
Housing		-	20	15	-	13	16	(2)	-14%	15
Health		-	500	39	-	38	37	1	3%	39
<b>Economic and environmental services</b>		<b>36,363</b>	<b>44,862</b>	<b>51,385</b>	<b>1,401</b>	<b>56,063</b>	<b>51,106</b>	<b>4,958</b>	<b>10%</b>	<b>51,385</b>
Planning and development		1,352	30	59	-	52	57	(5)	-9%	59
Road transport		35,010	44,832	51,327	1,401	56,011	51,049	4,963	10%	51,327
Environmental protection		1	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>129,098</b>	<b>107,786</b>	<b>178,682</b>	<b>5,015</b>	<b>109,201</b>	<b>169,916</b>	<b>(60,716)</b>	<b>-36%</b>	<b>178,682</b>
Energy sources		-	12,834	10,971	-	9,404	10,634	(1,230)	-12%	10,971
Water management		42,762	42,458	101,034	4,284	66,803	97,663	(30,860)	-32%	101,034
Waste water management		83,670	51,919	66,677	731	32,994	61,601	(28,608)	-46%	66,677
Waste management		2,667	575	-	-	-	18	(18)	-100%	-
<b>Other</b>		<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>6,450</b>	<b>166,238</b>	<b>223,880</b>	<b>(57,642)</b>	<b>-26%</b>	<b>232,934</b>
<b>Funded by:</b>										
National Government		80,424	86,770	142,413	5,459	114,361	137,362	(23,001)	-17%	142,413
Provincial Government		75,337	58,586	77,358	819	41,069	73,479	(32,411)	-44%	77,358
District Municipality		55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	95	1,389	1,365	24	2%	1,489
<b>Transfers recognised - capital</b>		<b>157,100</b>	<b>146,845</b>	<b>221,260</b>	<b>6,372</b>	<b>156,819</b>	<b>212,207</b>	<b>(55,388)</b>	<b>-26%</b>	<b>221,260</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,155	11,673	11,673	78	9,419	11,673	(2,255)	-19%	11,673
<b>Total Capital Funding</b>		<b>168,256</b>	<b>158,518</b>	<b>232,934</b>	<b>6,450</b>	<b>166,238</b>	<b>223,880</b>	<b>(57,642)</b>	<b>-26%</b>	<b>232,934</b>

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

For the month of May R6,450 million was spent on capital expenditure and the year-to-date expenditure of R166,238 million whilst the year-to-date budget is R223,880 million, and this gave a negative variance of R57,642 million which translates to -26%.

**Table C6: Monthly Budget Statement Financial Position****EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M11 - May**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		66,691	80,272	32,230	37,839	32,230
Trade and other receivables from exchange transactions		42,599	39,338	47,286	96,993	47,286
Receivables from non-exchange transactions		73,981	24,509	74,148	90,351	74,148
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	8,568	3,092	8,568
VAT		178,430	169,845	178,428	199,294	178,428
Other current assets		409	1,519	409	84	409
<b>Total current assets</b>		<b>365,019</b>	<b>317,631</b>	<b>341,070</b>	<b>427,653</b>	<b>341,070</b>
<b>Non-current assets</b>						
Investments		44	46	44	48	44
Investment property		232,149	241,717	230,975	228,466	230,975
Property, plant and equipment		1,406,813	1,362,996	1,590,468	1,534,110	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		–	–	–	–	–
<b>Total non-current assets</b>		<b>1,639,052</b>	<b>1,604,811</b>	<b>1,820,351</b>	<b>1,761,481</b>	<b>1,820,351</b>
<b>TOTAL ASSETS</b>		<b>2,004,071</b>	<b>1,922,442</b>	<b>2,161,421</b>	<b>2,189,134</b>	<b>2,161,421</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	2,892	3,088	2,892
Trade and other payables from exchange transactions		96,683	79,550	86,967	57,582	86,967
Trade and other payables from non-exchange transactions		73,409	17,522	43,131	57,891	43,131
Provision		17,623	18,036	17,623	17,623	17,623
VAT		170,376	174,427	182,437	204,859	182,437
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>360,982</b>	<b>292,363</b>	<b>333,050</b>	<b>341,043</b>	<b>333,050</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>149,675</b>	<b>144,082</b>	<b>161,320</b>	<b>149,675</b>	<b>161,320</b>
<b>TOTAL LIABILITIES</b>		<b>510,657</b>	<b>436,444</b>	<b>494,370</b>	<b>490,718</b>	<b>494,370</b>
<b>NET ASSETS</b>	2	<b>1,493,414</b>	<b>1,485,998</b>	<b>1,667,052</b>	<b>1,698,417</b>	<b>1,667,052</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,493,977	1,485,998	1,667,052	1,698,417	1,667,052
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,493,977</b>	<b>1,485,998</b>	<b>1,667,052</b>	<b>1,698,417</b>	<b>1,667,052</b>

The above table shows that community wealth amounts to R1,698,417 billion, total liabilities R490,718 million and the total assets R2,189,134 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 May 2026 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.25	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 is 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	89%	95% - 100%	The ratio is below the norm. There is an underspending which might be resulting 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 so as to retain more income.
Capital Cost	23%	10% - 20%	The ratio is more than 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 cash flow problems and therefore unable to spend on its repairs to existing assets or purchasing 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 in a high risk of not being able to meet its obligations when due, and also not being able to fund its fixed operational expenditure. This might be the result of the reduction on collection and increase in expenditure.

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

**EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M11 May**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		163,614	160,808	160,808	13,553	152,461	147,407	5,053	3%	160,808
Service charges		197,289	241,574	251,953	16,680	198,790	230,957	(32,167)	-14%	251,953
Other revenue		78,355	72,236	82,261	8,513	79,225	75,406	3,820	5%	82,261
Government - operating		172,573	222,200	224,745	12,156	188,877	206,016	(17,140)	-8%	224,745
Government - capital		126,348	111,682	218,393	4,926	141,205	200,194	(58,989)	-29%	218,393
Interest		11,199	16,174	16,174	300	5,098	14,826	(9,728)	-66%	16,174
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(54,486)	(595,569)	(654,547)	(58,978)	9%	(714,051)
Finance charges		(59)	-	-	-	-	-	-		-
Transfers and Grants		-	(5,538)	(5,621)	-	(15)	(5,153)	(5,138)	100%	(5,621)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>100,577</b>	<b>124,537</b>	<b>234,662</b>	<b>1,642</b>	<b>170,072</b>	<b>215,107</b>	<b>45,035</b>	<b>21%</b>	<b>234,662</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,999	-	-	151	646	-	646	100%	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(175,839)	(173,938)	(260,344)	(7,730)	(198,119)	(238,649)	(40,530)	17%	(260,344)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(173,840)</b>	<b>(173,938)</b>	<b>(260,344)</b>	<b>(7,579)</b>	<b>(197,473)</b>	<b>(238,649)</b>	<b>(41,176)</b>	<b>17%</b>	<b>(260,344)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		359	-	-	46	417	-	417		-
<b>Payments</b>										
Repayment of borrowing		(973)	-	-	-	(0)	-	0	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(614)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>417</b>	<b>-</b>	<b>(417)</b>	<b>0%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(73,876)</b>	<b>(49,401)</b>	<b>(25,682)</b>	<b>(23,542)</b>	<b>(26,984)</b>	<b>(23,542)</b>			<b>(25,682)</b>
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		37,839	115,010			41,009

**PART 2: SUPPORTING TABLES**

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

**EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M11 - May**

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 – M11 - May

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		16.1%	10.7%	12.2%	10.9%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	101.1%	108.6%	102.4%	125.4%	102.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.5%	27.5%	9.7%	11.1%	9.7%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate	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 >		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	5%	4%
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%	29.7%	29.7%
Employee costs	Employee costs/Total Revenue - capital revenue		35.4%	29.6%	29.5%	32.8%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.8%	7.2%	7.7%	9.2%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.1%	8.4%	8.2%	0.0%	2.3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational		0.0%	0.0%	0.0%	0.0%	0.0%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors – M11 - May

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	6,762	4,779	5,123	2,180	2,459	2,498	1,964	46,182	71,946	55,283	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,654	4,281	3,246	1,576	1,500	1,443	1,116	17,072	39,888	22,708	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	13,757	5,323	3,388	2,341	1,962	1,840	1,628	35,815	66,054	43,586	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3,202	2,401	2,274	1,256	1,218	1,180	1,176	21,256	33,964	26,086	-	-	
Receivables from Exchange Transactions - Waste Management	1600	3,279	1,968	1,675	1,073	1,002	947	925	28,181	39,049	32,128	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,235	1,235	1,235	-	-	
Interest on Arrear Debtor Accounts	1810	1,759	1,635	1,545	1,501	1,446	1,414	1,339	43,466	54,104	49,166	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	122	45	34	22	24	18	9	7,344	7,617	7,417	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>38,534</b>	<b>20,431</b>	<b>17,285</b>	<b>9,949</b>	<b>9,612</b>	<b>9,339</b>	<b>8,156</b>	<b>200,551</b>	<b>313,858</b>	<b>237,608</b>	<b>-</b>	<b>-</b>	
<b>2024/25 - totals only</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	675	559	193	162	145	105	153	5,662	7,654	6,227	-	-	
Commercial	2300	7,156	3,155	2,742	1,762	1,757	1,562	1,439	37,840	57,412	44,359	-	-	
Households	2400	30,703	16,717	14,350	8,026	7,710	7,672	6,564	157,049	248,792	187,022	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>38,534</b>	<b>20,431</b>	<b>17,285</b>	<b>9,949</b>	<b>9,612</b>	<b>9,339</b>	<b>8,156</b>	<b>200,551</b>	<b>313,858</b>	<b>237,608</b>	<b>-</b>	<b>-</b>	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of May amount to R313,858 million.

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

**EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M11 - May**

Description R thousands	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1			
<b>Creditors Age Analysis By Customer</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,315	0	-	-	-	-	-	-	3	1,318	3,515
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,315</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1,318</b>	<b>3,515</b>

**Creditors:**

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of May are at R1,318 compared to the previous year May 2025 it was R3,515 thousand. The group of creditors outstanding is trade creditors.

**Top 20 Creditors**

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	(9,256,506.18)
16431	SIZWE AMANSI INVESTMENTS	(2,652,242.18)
16427	BONTIFOR	(2,085,893.64)
13800	IMVU CONSTRUCTION GROUP	(2,010,756.93)
12130	ADIODEX	(1,939,115.31)
11817	MANDLACHUMA TRADING	(1,409,545.05)
12944	CDR TECHNICAL (MONTHLY FIXED)	(1,408,380.42)
12070	AURECON SOUTH AFRICA (ZUTARI)	(1,357,226.08)
15425	AMAQOCWA CIVILS	(1,281,561.96)
14695	NUWATER SYSTEMS	(1,221,981.74)
03897	KUNGAWO HOLDINGS	(1,106,116.06)
16316	Amlo Trading (PTY) LTD	(1,046,522.37)
00249	AMATOLA WATER BOAR	(998,441.63)
12959	PE FUEL DISTRIBUTORS	(832,504.70)
09618	THE DEPT PAYMASTER	(797,577.91)
15754	SMEC SOUTH AFRICA	(721,193.85)
16681	BVI BORDER	(702,029.52)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(663,550.00)
11728	HLOMELANG MARKETING	(655,500.00)
14485	NOKONGO HOLDINGS	(585,322.64)

**Supporting Table: SC 5 - Investment Portfolio**

**EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M11 - May**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
FNB		3 Months	Call Account	Yes						15,246	1,142	(71,321)	71,715	16,782
ABSA		Months To Months	Call Account	No						7,771	1,979	(237,132)	257,105	29,723
Invested		Months To Months	Call Account	No						6,444	351	(5,733)	2,712	3,773
Std Bank		Months To Months	Call Account	No						28,779	1,302	(68,073)	44,275	6,283
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>58,241</b>	<b>4,773</b>	<b>(382,259)</b>	<b>375,807</b>	<b>56,562</b>

- Monies from the unconditional/conditional grants are invested in the call accounts for easy access.
- The municipality holds internal investments by reinvesting the interest that is earned from other call accounts.
- Funds for surety for Eskom and DBSA are invested in a three - months' notice account and the interest generated is transferred to the internal investment account.

Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M11 - May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:	1,2	140,698	147,880	147,036	-	146,397	146,159	238	0.2%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	-	2,500	2,292	208	9.1%	2,500
Municipal Infrastructure Grant		1,562	3,261	2,417	-	1,778	2,146	(367)	-17.1%	2,417
Equitable Share		136,636	142,119	142,119	-	142,119	141,722	397	0.3%	142,119
Provincial Government:		31,960	72,470	75,859	11,669	40,483	69,920	(29,437)	-42.1%	75,859
Alien Eradication Grant		-	1,200	1,200	-	1,200	1,200	-	-	1,200
EC Human Settlement		28,746	71,270	71,270	11,669	36,039	65,331	(29,292)	-44.8%	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:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>173,665</b>	<b>220,350</b>	<b>222,895</b>	<b>11,669</b>	<b>186,880</b>	<b>216,079</b>	<b>(29,199)</b>	<b>-13.5%</b>	<b>222,895</b>
<b>Capital Transfers and Grants</b>										
National Government:		90,445	103,604	163,649	4,926	139,466	156,934	(17,468)	-11.1%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	-	34,606	29,607	4,998	16.9%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	-	10,852	11,052	(200)	-1.8%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	4,926	67,621	97,701	(30,080)	-30.8%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	-	26,387	18,574	7,814	42.1%	20,262
Provincial Government:		35,496	5,100	53,256	-	245	51,988	(51,743)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	-	100	100	-	-	100
Water Infrastructure Grant OTP		5,352	-	-	-	-	-	-	-	-
EC Human Settlement		-	-	48,156	-	-	47,304	(47,304)	-100.0%	48,156
Small Town Revitalization		-	5,000	5,000	-	-	4,583	(4,583)	-	5,000
Libraries and Archives - DSRAC		145	-	-	-	145	-	145	100.0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	2,978	1,489	-	1,489	1,241	248	20.0%	1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	-	1,489	1,241	248	20.0%	1,489
<b>Total Capital Transfers and Grants</b>		<b>127,258</b>	<b>111,682</b>	<b>218,393</b>	<b>4,926</b>	<b>141,200</b>	<b>210,163</b>	<b>(68,963)</b>	<b>-32.8%</b>	<b>218,393</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>300,923</b>	<b>332,032</b>	<b>441,289</b>	<b>16,595</b>	<b>328,080</b>	<b>426,242</b>	<b>(98,162)</b>	<b>-23.0%</b>	<b>441,289</b>

Supporting table SC6 provides details of conditional and unconditional grants received (receipts).

Table SC6 is configured to report conditional and unconditional grants excluding subsidies and donations received by the municipality.

Supporting Table: SC 7 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M11 - May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		4,056	5,761	4,917	1,527	4,734	4,437	296	6.7%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	694	2,041	2,292	(251)	-11.0%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	833	2,693	2,146	547	25.5%	2,417
<b>Provincial Government:</b>		54,116	75,828	77,570	553	12,533	71,351	(58,818)	-82.4%	77,570
Alien Eradication Grant		-	1,200	1,200	91	813	1,200	(387)	-32.2%	1,200
EC Human Settlement		51,474	71,270	71,270	133	8,981	65,331	(56,350)	-86.3%	71,270
Libraries and Archives - DSRAC		2,642	3,358	5,100	329	2,739	4,820	(2,082)	-43.2%	5,100
<b>District Municipality:</b>		1,007	-	-	(299)	119	-	119		-
Refurbishment of Pumpstations		-	-	-	-	61	-	61		-
Environmental Health Subsidy		(0)	-	-	(299)	58	-	58		-
Refurbishment of Pumpstations		1,007	-	-	-	-	-	-		-
<b>Other grant providers:</b>		14,114	-	-	-	293	-	293		-
Housing Development Agency		14,114	-	-	-	293	-	293		-
<b>Total Operating Transfers and Grants</b>		<b>73,294</b>	<b>81,589</b>	<b>82,487</b>	<b>1,782</b>	<b>17,678</b>	<b>75,788</b>	<b>(58,110)</b>	<b>-76.7%</b>	<b>82,487</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		90,451	103,604	163,649	6,455	131,271	156,934	(25,663)	-16.4%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	688	30,701	29,607	1,094	3.7%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	-	9,793	11,052	(1,260)	-11.4%	12,057
Regional Bulk Infrastructure Grant		23,278	-	101,201	4,926	71,490	92,801	(21,311)	-23.0%	101,201
Water Services Infrastructure Grant		37,600	62,262	20,262	841	19,287	23,474	(4,187)	-17.8%	20,262
<b>Provincial Government:</b>		38,280	64,607	81,664	819	44,864	77,555	(32,691)	-42.2%	81,664
Municipal Disaster Relief Grant & Alien Eradication Grant		11,718	100	100	819	28,384	100	28,284	28284.4%	100
Office of the Premier		5,352	-	-	-	-	-	-		-
Department of Water and		-	-	-	-	84	-	84		-
Sanitation EC Human Settlement		21,210	34,087	48,156	-	12,952	44,464	(31,512)	-70.9%	48,156
Municipal Disaster Relief Grant		-	30,420	33,308	-	3,471	32,891	(29,420)	-89.4%	33,308
Alien Eradication Grant		-	-	100	-	(28)	100	(128)	-128.1%	100
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		1,317	1,489	1,489	95	1,551	1,365	186	13.6%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	95	1,551	1,365	186	13.6%	1,489
<b>Total Capital Transfers and Grants</b>		<b>130,048</b>	<b>169,700</b>	<b>246,801</b>	<b>7,369</b>	<b>177,686</b>	<b>235,854</b>	<b>(58,168)</b>	<b>-24.7%</b>	<b>246,801</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>203,342</b>	<b>251,289</b>	<b>329,289</b>	<b>9,151</b>	<b>195,364</b>	<b>311,642</b>	<b>(116,279)</b>	<b>-37.3%</b>	<b>329,289</b>

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

**Supporting Table Expenditure against approved rollovers**

**Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M11 - May**

Description	Ref	Budget Year 2025/26				YTD variance %
		Approved Rollover 2024/25	Monthly Actual	Year TD actual	YTD variance	
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		(1,340)	-	(1,340)	-	100%
Libraries and Archives (DSRAC)		(1,340)	-	(1,340)	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		(1,340)	-	(1,340)	-	100%
<b>Capital expenditure of Approved Roll-overs</b>						
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:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		(28,779)	-	(28,779)	-	100%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		(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 - M11 - May

Summary of Employee and Councilor remuneration	Ref	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,941	5,719	5,719	509	5,607	5,242	365	7%	5,719
Pension and UIF Contributions		387	398	398	34	369	365	4	1%	398
Medical Aid Contributions		130	127	127	12	125	116	9	8%	127
Motor Vehicle Allowance		1,360	1,360	1,360	113	1,249	1,247	2	0%	1,360
Cellphone Allowance		864	864	864	72	793	792	1	0%	864
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>8,682</b>	<b>8,469</b>	<b>8,469</b>	<b>740</b>	<b>8,143</b>	<b>7,763</b>	<b>380</b>	<b>5%</b>	<b>8,469</b>
<b>% increase</b>			<b>-2.5%</b>	<b>-2.5%</b>						<b>-2.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	7,802	6,950	6,950	602	6,767	6,371	396	6%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	112	1,227	1,191	36	3%	1,300
Medical Aid Contributions		304	320	320	28	298	293	5	2%	320
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,339	579	584	-	1,272	536	736	138%	584
Motor Vehicle Allowance		972	972	972	81	891	891	-	-	972
Cellphone Allowance		123	123	123	10	112	112	-	-	123
Housing Allowances		132	140	140	11	121	128	(7)	-6%	140
Other benefits and allowances		60	64	64	5	55	59	(3)	-6%	64
Payments in lieu of leave		540	614	614	80	383	563	(180)	-32%	614
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity	2	-	-	-	-	-	-	-	-	-
Acting and post related allowance		199	199	199	-	237	182	55	30%	199
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>12,654</b>	<b>11,261</b>	<b>11,266</b>	<b>929</b>	<b>11,364</b>	<b>10,327</b>	<b>1,037</b>	<b>10%</b>	<b>11,266</b>
<b>% increase</b>			<b>-11.0%</b>	<b>-11.0%</b>						<b>-11.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages	4	114,574	132,023	130,068	10,239	113,644	119,066	(5,423)	-5%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	1,896	20,877	21,988	(1,111)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	1,462	15,425	16,939	(1,514)	-9%	18,492
Overtime		13,170	6,650	8,412	1,046	11,289	8,193	3,096	38%	8,412
Performance Bonus		9,876	10,789	10,752	4	10,173	9,853	320	3%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	518	5,811	5,082	730	14%	5,539
Cellphone Allowance		322	305	312	28	305	286	18	6%	312
Housing Allowances		1,038	497	514	39	433	472	(39)	-8%	514
Other benefits and allowances		4,251	2,855	2,855	375	4,084	2,617	1,467	56%	2,855
Payments in lieu of leave		73	-	-	15	645	-	645	-	-
Long service awards		2,775	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		12,351	-	2,966	261	2,777	2,966	(189)	-6%	2,966
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance	2	820	743	795	119	1,378	733	645	88%	795
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>202,258</b>	<b>202,165</b>	<b>204,707</b>	<b>16,001</b>	<b>186,841</b>	<b>188,195</b>	<b>(1,354)</b>	<b>-1%</b>	<b>204,707</b>
<b>% increase</b>	4		<b>0.0%</b>	<b>1.2%</b>						<b>1.2%</b>
<b>Total Parent Municipality</b>		<b>223,594</b>	<b>221,895</b>	<b>224,441</b>	<b>17,671</b>	<b>206,349</b>	<b>206,286</b>	<b>63</b>	<b>0%</b>	<b>224,441</b>

Table SC8 provides details for Remuneration of Councillors and Employee related costs. The total year-to-date salaries, allowances and benefits paid at end of May amount to R206,349 million and the year- to-date budget is R206,286 million and the expenditure for remuneration of councilors amounts to R8,143 thousand while the year-to-date budget is R7,763 million. The actual year-to-date expenditure for senior managers is R11,364 million and the year-to-date budget thereof is R10,327million. The year-to-date cost for other municipal staff is R186,841 million and the year-to-date budget is R188,195 million. It must be noted that the year-to-date actual amount for continued members is R2,772 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 – M11 - May**

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<b>Cash Receipts By Source</b>																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063	13,428	13,553		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	9,967		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	3,534		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	1,335		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	1,844		29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79	83	70		1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404	573	300		14,215	14,855	15,226
Interest earned - outstanding debtors		-	-	-	-	-	-	195	161	263	194	328		1,959	2,049	2,113
Dividends received		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18	7	20		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	749		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	12,156		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	7,347		62,862	41,454	41,386
<b>Cash Receipts by Source</b>		<b>100,813</b>	<b>46,763</b>	<b>44,619</b>	<b>43,641</b>	<b>39,567</b>	<b>87,825</b>	<b>56,752</b>	<b>36,852</b>	<b>77,554</b>	<b>38,863</b>	<b>51,202</b>	-	<b>725,915</b>	<b>651,068</b>	<b>676,794</b>
<b>Other Cash Flows by Source</b>													-			
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409	-	5,874	29,296	8,889	4,926		218,393	116,577	122,958
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Proceeds on disposal of PPE		3	15	418	-	-	-	81	-	(22)	-	151		-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-		-	-	-

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Increase or decrease in consumer deposits	24	36	57	33	39	19	27	47	40	49	46		-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-		10,025	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
<b>Total Cash Receipts by Source</b>	<b>121,705</b>	<b>59,883</b>	<b>69,918</b>	<b>57,524</b>	<b>48,809</b>	<b>98,253</b>	<b>56,860</b>	<b>42,773</b>	<b>106,868</b>	<b>47,801</b>	<b>56,324</b>		<b>-</b>	<b>944,308</b>	<b>767,645</b>	<b>799,752</b>
<b>Cash Payments by Type</b>													-			
Employee related costs	18,440	18,232	17,983	17,871	17,968	28,672	18,802	18,481	17,835	18,740	17,957		219,344	230,462	242,589	
Remuneration of councillors	711	711	711	711	711	711	711	711	1,019	757	746		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	10,368		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	2,527		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	9,779		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	13,109		101,525	94,985	98,623	
<b>Cash Payments by Type</b>	<b>63,967</b>	<b>49,841</b>	<b>54,156</b>	<b>55,003</b>	<b>48,280</b>	<b>67,796</b>	<b>48,584</b>	<b>47,386</b>	<b>50,019</b>	<b>50,118</b>	<b>54,486</b>		<b>-</b>	<b>719,673</b>	<b>635,491</b>	<b>664,938</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	17,872	19,846	28,870	24,345	7,459	37,766	5,416	14,585	17,368	16,862	7,730		260,344	106,204	108,990	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Other Cash Flows/Payments	1,124		967	444	-	-	-	-	3,413	-	-		-	-	-	
<b>Total Cash Payments by Type</b>	<b>82,964</b>	<b>69,687</b>	<b>83,993</b>	<b>79,792</b>	<b>55,739</b>	<b>105,562</b>	<b>54,000</b>	<b>61,971</b>	<b>70,800</b>	<b>66,980</b>	<b>62,215</b>		<b>-</b>	<b>980,017</b>	<b>741,695</b>	<b>773,928</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>38,741</b>	<b>(9,804)</b>	<b>(14,075)</b>	<b>(22,268)</b>	<b>(6,930)</b>	<b>(7,309)</b>	<b>2,860</b>	<b>(19,198)</b>	<b>36,069</b>	<b>(19,178)</b>	<b>(5,891)</b>		<b>-</b>	<b>(35,709)</b>	<b>25,950</b>	<b>25,824</b>
Cash/cash equivalents at the month/year beginning:	64,823	103,564	93,760	79,685	57,417	50,487	43,178	46,038	26,839	62,908	43,730		37,839	66,691	80,272	96,736

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 – M11 - May**

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	6,450	166,238	223,880	57,642	25.7%	0
June	30,203	8,202	9,054	-	-	232,934	-	-	-
<b>Total Capital expenditure</b>	<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>166,238</b>					

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

In terms of this table the capital expenditure for the month of May amounts to R6,450 million. The year-to-date actual expenditure incurred is R166,238 million whilst the year-to-date budget is R223,880 million, that gives 25,7% variance.

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M11 - May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		59,684	95,144	149,451	5,015	95,129	142,290	47,161	33.1%	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	-	9,404	10,634	1,230	11.6%	10,971
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	402	-	402	-	-
MV Substations		-	4,348	4,348	-	4,197	3,986	211	0	4,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,986	6,623	-	4,805	6,648	(1,843)	(0)	6,623
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		527	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,458	35,810	90,810	4,284	65,710	87,800	22,091	25.2%	90,810
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		7,026	2,609	2,609	-	3,019	2,391	627	0	2,609
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		19,372	33,202	88,001	4,284	62,357	85,234	(22,878)	(0)	88,001
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	200	-	334	175	159	0	200
Sanitation Infrastructure		32,699	47,000	47,671	731	20,016	43,856	23,840	54.4%	47,671
Pump Station		299	-	-	-	-	-	-	-	-
Reticulation		24,482	40,334	44,178	731	16,567	40,817	(24,250)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	-	1,758	1,348	410	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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	700	57	-	-	60	60	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>Puris</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	-	-	60	60	100.0%	57
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	700	57	-	-	60	(60)	(0)	57
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	26	-	26	14	(11)	-78.9%	26
<i>Operational Buildings</i>		-	-	26	-	26	14	(11)	-78.9%	26
<i>Municipal Offices</i>		-	-	26	-	26	14	11	0	26
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-

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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
<b>R thousands</b>	1									
Servitudes		-	-	-	-	-	-	-	-	-
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>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,146	530	480	-	324	473	149	31.4%	480
Computer Equipment		1,146	530	480	-	324	473	(149)	(0)	480
<b>Furniture and Office Equipment</b>		191	564	374	9	259	383	125	32.5%	374
Furniture and Office Equipment		191	564	374	9	259	383	(125)	(0)	374
<b>Machinery and Equipment</b>		66	1,182	149	10	66	161	96	59.3%	149
Machinery and Equipment		66	1,182	149	10	66	161	(96)	(0)	149
<b>Transport Assets</b>		5,094	4,750	6,833	43	327	6,835	6,508	95.2%	6,833
Transport Assets		5,094	4,750	6,833	43	327	6,835	(6,508)	(0)	6,833
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	66,181	102,870	157,369	5,077	96,130	150,218	54,087	36.0%	157,369

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class M11 - May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		998	-	1,900	-	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	1,900	898	47.3%	1,900
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	1,900	-	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		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		476	1,785	1,039	-	-	1,062	1,062	100.0%	1,039
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

**EC105: Ndlambe Local Municipality: Monthly Budget Statement M11**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		476	1,785	1,039	-	-	1,062	1,062	100.0%	1,039
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		476	1,785	1,039	-	-	1,062	(1,062)	(0)	1,039
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-



EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class M11 - May

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		26,667	40,863	46,427	5,668	50,103	43,631	(6,472)	-14.8%	46,427
Roads Infrastructure		6,127	6,200	6,530	9	7,260	6,051	(1,209)	-20.0%	6,530
Roads		6,127	6,200	6,530	9	7,260	6,051	1,209	0	6,530
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		854	1,400	1,200	177	1,001	1,189	188	15.8%	1,200
Drainage Collection		854	1,400	1,200	177	1,001	1,189	(188)	(0)	1,200
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3,276	3,276	58	1,767	3,003	1,236	41.2%	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	58	1,767	3,003	(1,236)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	4,358	31,823	23,134	(8,689)	-37.6%	24,366
Dams and Weirs		100	80	80	-	58	73	(15)	(0)	80
Boreholes		172	112	112	-	-	110	(110)	(0)	112
Reservoirs		98	570	580	-	486	575	(89)	(0)	580
Pump Stations		1,561	3,190	3,190	53	1,539	3,119	(1,579)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	4,305	29,740	19,257	10,483	0	20,405
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		840	3,450	3,180	28	778	3,106	2,328	75.0%	3,180
Pump Station		840	2,700	2,430	28	771	2,411	(1,641)	(0)	2,430
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	650	650	-	-	596	(596)	(0)	650
Outfall Sewers		-	100	100	-	7	99	(92)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,356	8,725	7,875	1,037	7,474	7,148	(326)	-4.6%	7,875
Landfill Sites		6,356	8,725	7,875	1,037	7,474	7,148	326	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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		277	360	360	-	304	335	31	9.2%	360
Community Facilities		45	60	60	-	45	60	15	25.4%	60
Halls		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
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	275	16	5.7%	300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		232	300	300	-	259	275	(16)	(0)	300
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	70	70	-	54	64	10	15.8%	70
Revenue Generating		-	70	70	-	54	64	10	15.8%	70
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	70	70	-	54	64	(10)	(0)	70
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,801	4,898	4,815	229	2,933	4,631	1,698	36.7%	4,815
Operational Buildings		3,801	4,898	4,815	229	2,933	4,631	1,698	36.7%	4,815
Municipal Offices		3,801	4,898	4,815	229	2,933	4,631	(1,698)	(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		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		10	103	101	-	8	101	93	91.7%	101
Computer Equipment		10	103	101	-	8	101	(93)	(0)	101
<b>Furniture and Office Equipment</b>		30	467	235	2	57	237	180	75.8%	235
Furniture and Office Equipment		30	467	235	2	57	237	(180)	(0)	235

**EC105: Ndlambe Local Municipality: Monthly Budget Statement M11**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b><u>Machinery and Equipment</u></b>		2,067	932	774	15	284	734	450	61.4%	774
Machinery and Equipment		2,067	932	774	15	284	734	(450)	(0)	774
<b><u>Transport Assets</u></b>		2,416	3,870	3,913	86	2,088	3,676	1,588	43.2%	3,913
Transport Assets		2,416	3,870	3,913	86	2,088	3,676	(1,588)	(0)	3,913
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	35,268	51,562	56,694	5,999	55,832	53,410	(2,422)	-4.5%	56,694

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EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class M11 - May

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		33,533	31,800	31,800	2,935	31,709	31,756	46	0.1%	31,800	
Roads Infrastructure		13,482	12,659	12,659	1,161	12,536	12,658	123	1.0%	12,659	
Roads		11,897	11,680	11,680	1,011	10,923	11,680	(756)	(0)	11,680	
Road Structures		1,458	914	914	135	1,453	914	539	0	914	
Road Furniture		126	63	63	15	158	63	95	0	63	
Capital Spares		1	1	1	0	1	1	(0)	(0)	1	
Storm water Infrastructure		80	1	1	1	21	1	(20)	-1533.4%	1	
Drainage Collection		7	1	1	1	10	1	9	0	1	
Storm water Conveyance		73	-	-	-	11	-	11	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3,765	3,747	3,747	321	3,462	3,747	284	7.6%	3,747	
Power Plants		37	37	37	3	34	37	(3)	(0)	37	
HV Substations		4	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		351	350	350	31	329	350	(22)	(0)	350	
MV Substations		628	627	627	53	569	627	(58)	(0)	627	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		12	12	12	1	11	12	(1)	(0)	12	
LV Networks		97	97	97	8	89	97	(8)	(0)	97	
Capital Spares		2,637	2,624	2,624	225	2,431	2,624	(193)	(0)	2,624	
Water Supply Infrastructure		10,150	9,991	9,991	911	9,845	9,978	134	1.3%	9,991	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		37	37	37	3	34	37	(3)	(0)	37	
Reservoirs		27	27	27	2	25	27	(2)	(0)	27	
Pump Stations		993	942	942	87	937	942	(5)	(0)	942	
Water Treatment Works		6,775	6,727	6,727	618	6,675	6,727	(52)	(0)	6,727	
Bulk Mains		180	179	179	15	165	179	(15)	(0)	179	
Distribution		1,836	1,776	1,776	160	1,727	1,763	(36)	(0)	1,776	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		47	47	47	4	44	47	(4)	(0)	47	
Capital Spares		255	255	255	22	237	255	(18)	(0)	255	
Sanitation Infrastructure		6,054	5,402	5,402	541	5,845	5,371	(474)	-8.8%	5,402	
Pump Station		388	388	388	33	356	357	(1)	(0)	388	
Reticulation		598	-	-	53	571	-	571	-	-	
Waste Water Treatment Works		88	-	-	42	450	-	450	-	-	
Outfall Sewers		4,423	4,491	4,491	366	3,957	4,491	(533)	(0)	4,491	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		557	523	523	47	512	523	(12)	(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		-	-	-	-	-	-	-	-	-	
<b>Community Assets</b>		637	416	416	64	686	416	(270)	-64.9%	416	
Community Facilities		0	0	0	0	0	0	0	8.1%	0	
Halls		-	-	-	-	-	-	-	-	-	

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	0	0	0	(0)	(0)	0	
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		637	416	416	63	686	416	(270)	-64.9%	416
Indoor Facilities		64	64	64	5	59	64	(5)	(0)	64
Outdoor Facilities		490	269	269	51	551	269	282	0	269
Capital Spares		83	83	83	7	76	83	(7)	(0)	83
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		1,175	1,174	1,174	100	1,999	1,174	(825)	-70.3%	1,174
Revenue Generating		1,175	1,174	1,174	100	1,999	1,174	(825)	-70.3%	1,174
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,175	1,174	1,174	100	1,999	1,174	825	0	1,174
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,157	4,257	4,257	351	3,792	4,257	465	10.9%	4,257
Operational Buildings		4,157	4,257	4,257	351	3,792	4,257	465	10.9%	4,257
Municipal Offices		4,142	4,242	4,242	350	3,779	4,242	(463)	(0)	4,242
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	6	0	5	6	(1)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	9	9	1	8	9	(1)	(0)	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		7	2	2	0	3	2	(1)	-75.9%	2
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	2	2	0	3	2	(1)	-75.9%	2
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		7	2	2	0	3	2	1	0	2
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		750	984	984	74	787	984	197	20.0%	984
Computer Equipment		750	984	984	74	787	984	(197)	(0)	984
<b>Furniture and Office Equipment</b>		521	590	590	46	480	589	110	18.6%	590
Furniture and Office Equipment		521	590	590	46	480	589	(110)	(0)	590

**EC105: Ndlambe Local Municipality: Monthly Budget Statement M11**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Machinery and Equipment</b>		411	453	453	31	335	453	118	26.0%	453
Machinery and Equipment		411	453	453	31	335	453	(118)	(0)	453
<b>Transport Assets</b>		2,715	2,973	2,973	217	2,336	2,973	637	21.4%	2,973
Transport Assets		2,715	2,973	2,973	217	2,336	2,973	(637)	(0)	2,973
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	43,907	42,648	42,648	3,818	42,127	42,603	476	1.1%	42,648

**EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class M11 - May**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	100,427	53,834	72,257	1,357	68,918	70,364	1,446	2.1%	72,257
Roads Infrastructure		34,150	44,567	50,660	1,357	55,940	50,391	(5,549)	-11.0%	50,660
Roads		34,150	44,567	50,660	1,357	55,940	50,391	5,549	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	-	-	2,228	2,228	100.0%	2,590
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15,305	4,348	2,590	-	-	2,228	(2,228)	(0)	2,590
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		50,972	4,919	19,007	-	12,978	17,745	4,767	26.9%	19,007
Pump Station		28,708	4,919	10,492	-	5,499	10,082	(4,583)	(0)	10,492
Reticulation		22,264	-	8,514	-	7,478	7,663	(184)	(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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>859</b>	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
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		859	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		859	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		484	30	369	15	188	336	148	44.2%	369
Operational Buildings		484	30	369	15	188	336	148	44.2%	369
Municipal Offices		484	30	369	15	188	336	(148)	(0)	369
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

**EC105: Ndlambe Local Municipality: Monthly Budget Statement M11**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<b><u>Land</u></b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	101,769	53,864	72,626	1,373	69,106	70,700	1,595	2.3%	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.