NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT JULY 2026

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 17 August 2026

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

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ABBREVIATIONS/GLOSSARY

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

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 JULY 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 July 2026, the ten-working day report expires on the 17 August 2026.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	180,035	194,843	–	21,451	21,451	16,237	5,214	32%	194,843
Service charges	266,245	279,614	–	24,114	24,114	23,301	812	3%	279,614
Investment revenue	5,057	5,966	–	657	657	497	160	32%	5,966
Transfers and subsidies - Operational	163,283	156,623	–	61,624	61,624	49,237	12,388	25%	156,623
Other own revenue	49,369	44,367	–	3,617	3,617	3,697	(81)	-2%	44,367
Total Revenue (excluding capital transfers and contributions)	**663,988**	**681,414**	**–**	**111,463**	**111,463**	**92,969**	**18,494**	**20%**	**681,414**
Employee costs	196,587	224,318	–	17,046	17,046	18,583	(1,537)	-8%	224,318
Remuneration of Councillors	8,883	8,476	–	740	740	706	34	5%	8,476
Depreciation and amortisation	45,815	56,502	–	3,857	3,857	4,158	(301)	-7%	56,502
Interest	–	9,178	–	–	–	–	–		9,178
Inventory consumed and bulk purchases	149,754	134,661	–	7,097	7,097	11,227	(4,130)	-37%	134,661
Transfers and subsidies	5,410	4,306	–	170	170	359	(189)	-53%	4,306
Other expenditure	248,412	284,193	–	14,694	14,694	15,900	(1,207)	-8%	284,193
Total Expenditure	**654,863**	**721,634**	**–**	**43,605**	**43,605**	**50,935**	**(7,330)**	**-14%**	**721,634**
Surplus/(Deficit)	**9,125**	**(40,221)**	**–**	**67,858**	**67,858**	**42,034**	**25,824**	**61%**	**(40,221)**
Transfers and subsidies - capital (monetary allocations)	185,501	70,990	–	1,270	1,270	5,916	(4,646)	-79%	70,990
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**	**21,178**	**44%**	**30,769**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**	**21,178**	**44%**	**30,769**
Capital expenditure & funds sources									
Capital expenditure	**180,192**	**84,638**	**–**	**1,327**	**1,327**	**6,360**	**(5,033)**	**-79%**	**84,638**
Capital transfers recognised	162,863	61,730	–	1,189	1,189	5,144	(3,955)	-77%	61,730
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**17,329**	**22,908**	**–**	**137**	**137**	**1,216**	**(1,078)**	**-89%**	**22,908**
Total sources of capital funds	**180,192**	**84,638**	**–**	**1,327**	**1,327**	**6,360**	**(5,033)**	**-79%**	**84,638**
Financial position									
Total current assets	425,077	316,030	–		470,288				316,030
Total non current assets	1,768,684	1,855,444	–		1,765,692				1,855,444
Total current liabilities	358,300	310,064	–		331,381				310,064
Total non current liabilities	149,675	169,030	–		149,675				169,030
Community wealth/Equity	**1,690,822**	**1,692,380**	**–**		**1,754,925**				**1,692,380**
Cash flows									
Net cash from (used) operating	188,337	85,196	–	49,341	49,341	43,734	(5,607)	-13%	85,196
Net cash from (used) investing	(201,932)	(94,012)	–	(23,301)	(23,301)	(7,037)	16,264	-231%	(94,012)
Net cash from (used) financing	440	–	–	24	24	–	(24)	#DIV/0!	–
Cash/cash equivalents at the month/year end	**53,536**	**17,709**	**–**	**–**	**77,429**	**63,221**	**(14,207)**	**-22%**	**42,548**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	46,500	20,052	11,944	10,530	11,228	8,048	8,013	202,323	318,638
Creditors Age Analysis									
Total Creditors	945	3,785	0	–	–	–	–	–	4,730

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) – M01 - Jul

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**285,404**	**315,207**	**–**	**67,095**	**67,095**	**53,281**	13,814	26%	**315,207**
Executive and council		4,763	4,930	–	4,930	4,930	411	4,519	1100%	4,930
Finance and administration		280,261	310,277	–	62,165	62,165	52,870	9,295	18%	310,277
Internal audit		380	–	–	–	–	–	–		–
Community and public safety		**17,707**	**5,019**	**–**	**370**	**370**	**418**	(48)	-12%	**5,019**
Community and social services		4,024	3,531	–	293	293	294	(1)	0%	3,531
Sport and recreation		1,134	1,093	–	20	20	91	(71)	-78%	1,093
Public safety		482	112	–	–	–	9	(9)	-100%	112
Housing		9,739	(7)	–	–	–	(1)	1	-100%	(7)
Health		2,328	290	–	57	57	24	33	136%	290
Economic and environmental services		**71,917**	**13,927**	**–**	**1,165**	**1,165**	**1,161**	4	0%	**13,927**
Planning and development		8,980	9,753	–	1,054	1,054	813	241	30%	9,753
Road transport		60,847	1,029	–	33	33	86	(53)	-61%	1,029
Environmental protection		2,090	3,145	–	77	77	262	(185)	-70%	3,145
Trading services		**470,238**	**342,956**	**–**	**42,277**	**42,277**	**37,750**	**4,527**	12%	**342,956**
Energy sources		151,228	156,515	–	21,649	21,649	17,690	3,959	22%	156,515
Water management		173,460	96,058	–	11,538	11,538	12,117	(579)	-5%	96,058
Waste water management		92,322	43,773	–	4,228	4,228	3,323	905	27%	43,773
Waste management		53,227	46,609	–	4,862	4,862	4,620	242	5%	46,609
Other	4	**4,223**	**4,305**	**–**	**556**	**556**	**359**	**197**	**55%**	**4,305**
Total Revenue - Functional	2	**849,489**	**681,414**	**–**	**111,463**	**111,463**	**92,969**	**18,494**	**20%**	**681,414**
Expenditure - Functional										
Governance and administration		**158,164**	**170,413**	**–**	**14,918**	**14,918**	**12,822**	2,095	16%	**170,413**
Executive and council		44,467	42,723	–	4,931	4,931	3,451	1,480	43%	42,723
Finance and administration		105,157	118,708	–	9,722	9,722	8,623	1,099	13%	118,708
Internal audit		8,540	8,982	–	265	265	748	(483)	-65%	8,982
Community and public safety		**58,266**	**52,037**	**–**	**5,077**	**5,077**	**4,270**	807	19%	**52,037**
Community and social services		11,528	14,350	–	741	741	1,196	(455)	-38%	14,350
Sport and recreation		18,073	18,641	–	1,181	1,181	1,488	(307)	-21%	18,641
Public safety		12,573	12,825	–	1,160	1,160	1,068	92	9%	12,825
Housing		13,871	3,196	–	1,798	1,798	266	1,532	575%	3,196
Health		2,222	3,025	–	197	197	252	(55)	-22%	3,025
Economic and environmental services		**95,355**	**108,706**	**–**	**7,800**	**7,800**	**8,935**	(1,135)	-13%	**108,706**
Planning and development		29,907	34,372	–	2,919	2,919	2,785	134	5%	34,372
Road transport		62,736	70,515	–	4,690	4,690	5,832	(1,142)	-20%	70,515
Environmental protection		2,712	3,819	–	192	192	318	(126)	-40%	3,819
Trading services		**340,269**	**387,168**	**–**	**15,547**	**15,547**	**24,631**	**(9,084)**	-37%	**387,168**
Energy sources		147,348	161,442	–	6,460	6,460	12,809	(6,349)	-50%	161,442
Water management		112,346	119,283	–	4,336	4,336	6,629	(2,292)	-35%	119,283
Waste water management		39,191	54,377	–	1,899	1,899	2,702	(804)	-30%	54,377
Waste management		41,385	52,065	–	2,852	2,852	2,491	361	14%	52,065
Other		**2,808**	**3,311**	**–**	**262**	**262**	**276**	**(14)**	**-5%**	**3,311**
Total Expenditure - Functional	3	**654,863**	**721,634**	**–**	**43,605**	**43,605**	**50,935**	**(7,330)**	**-14%**	**721,634**
Surplus/ (Deficit) for the year		**194,627**	**(40,221)**	**–**	**67,858**	**67,858**	**42,034**	**25,824**	**61%**	**(40,221)**

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) M01 - Jul

Vote Description R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,763	4,930	–	4,930	4,930	411	4,519	1100.0%	4,930
Vote 2 - MUNICIPAL MANAGER		380	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES		4,413	3,914	–	324	324	326	(2)	-0.6%	3,914
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,923	2,413	–	110	110	201	(91)	-45.3%	2,413
Vote 5 - COMMUNITY AND PROTECTION SERVICES		6,795	7,561	–	633	633	630	3	0.5%	7,561
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		79,237	9,746	–	1,054	1,054	812	242	29.8%	9,746
Vote 7 - ELECTRICITY SERVICES		151,228	156,515	–	21,649	21,649	17,690	3,959	22.4%	156,515
Vote 8 - WATER WORKS		173,460	96,058	–	11,538	11,538	12,117	(579)	-4.8%	96,058
Vote 9 - FINANCIAL SERVICES		279,631	309,894	–	62,134	62,134	52,839	9,296	17.6%	309,894
Vote 10 -		110	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		53,227	46,609	–	4,862	4,862	4,620	242	5.2%	46,609
Vote 12 - WASTE WATER MANAGEMENT		92,322	43,773	–	4,228	4,228	3,323	905	27.2%	43,773
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**849,489**	**681,414**	**–**	**111,463**	**111,463**	**92,969**	**18,494**	**19.9 %**	**681,414**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,346	12,902	–	1,051	1,051	1,057	(7)	-0.6%	12,902
Vote 2 - MUNICIPAL MANAGER		40,175	40,369	–	4,295	4,295	3,273	1,022	31.2%	40,369
Vote 3 - CORPORATE SERVICES		34,108	38,890	–	4,386	4,386	3,218	1,168	36.3%	38,890
Vote 4 - COMMUNITY AND PROTECTION SERVICES		36,826	38,831	–	2,832	2,832	3,141	(309)	-9.8%	38,831
Vote 5 - COMMUNITY AND PROTECTION SERVICES		33,162	35,029	–	3,553	3,553	2,918	635	21.8%	35,029
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		104,953	111,502	–	8,873	8,873	9,095	(221)	-2.4%	111,502
Vote 7 - ELECTRICITY SERVICES		145,526	156,158	–	6,428	6,428	12,369	(5,941)	-48.0%	156,158
Vote 8 - WATER WORKS		112,346	119,283	–	4,336	4,336	6,629	(2,292)	-34.6%	119,283
Vote 9 - FINANCIAL SERVICES		56,475	65,662	–	3,426	3,426	4,329	(903)	-20.9%	65,662
Vote 10 -		173	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		37,581	48,631	–	2,527	2,527	2,205	322	14.6%	48,631
Vote 12 - WASTE WATER MANAGEMENT		39,191	54,377	–	1,899	1,899	2,702	(804)	-29.7%	54,377
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**654,863**	**721,634**	**–**	**43,605**	**43,605**	**50,935**	**(7,330)**	**-14.4%**	**721,634**
Surplus/ (Deficit) for the year	2	**194,627**	**(40,221)**	**–**	**67,858**	**67,858**	**42,034**	**25,824**	**61.4%**	**(40,221)**

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M01 - Jul

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		135,091	135,462	–	14,055	14,055	11,288	2,766	25%	135,462
Service charges - Water		65,153	74,577	–	4,718	4,718	6,215	(1,496)	-24%	74,577
Service charges - Waste Water Management		35,760	37,628	–	2,526	2,526	3,136	(610)	-19%	37,628
Service charges - Waste management		30,240	31,948	–	2,814	2,814	2,662	152	6%	31,948
Sale of Goods and Rendering of Services		11,924	5,614	–	431	431	468	(37)	-8%	5,614
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		12,525	12,525	–	926	926	1,044	(118)	-11%	12,525
Interest from Current and Non Current Assets		5,057	5,966	–	657	657	497	160	32%	5,966
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,576	2,029	–	123	123	169	(46)	-27%	2,029
Licence and permits		4,223	4,305	–	556	556	359	197	55%	4,305
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		2,334	1,789	–	220	220	149	71	48%	1,789
Non-Exchange Revenue								–		
Property rates		180,035	194,843	–	21,451	21,451	16,237	5,214	32%	194,843
Surcharges and Taxes		7,181	7,584	–	635	635	632	3	0%	7,584
Fines, penalties and forfeits		358	489	–	33	33	41	(8)	-19%	489
Licence and permits		2,273	3,431	–	135	135	286	(151)	-53%	3,431
Transfers and subsidies - Operational		163,283	156,623	–	61,624	61,624	49,237	12,388	25%	156,623
Interest		6,044	6,601	–	494	494	550	(56)	-10%	6,601
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		803	–	–	65	65	–	65		–
Other Gains		129	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**663,988**	**681,414**	**–**	**111,463**	**111,463**	**92,969**	**18,494**	**20%**	**681,414**
Expenditure By Type										
Employee related costs		196,587	224,318	–	17,046	17,046	18,583	(1,537)	-8%	224,318
Remuneration of councillors		8,883	8,476	–	740	740	706	34	5%	8,476
Bulk purchases - electricity		111,228	100,536	–	5,796	5,796	8,378	(2,582)	-31%	100,536
Inventory consumed		38,526	34,124	–	1,301	1,301	2,849	(1,549)	-54%	34,124
Debt impairment		–	45,905	–	–	–	–	–		45,905
Depreciation and amortisation		45,815	56,502	–	3,857	3,857	4,158	(301)	-7%	56,502
Interest		–	9,178	–	–	–	–	–		9,178
Contracted services		135,127	122,381	–	7,141	7,141	9,941	(2,800)	-28%	122,381
Transfers and subsidies		5,410	4,306	–	170	170	359	(189)	-53%	4,306
Irrecoverable debts written off		44,773	43,874	–	(8)	(8)	–	(8)		43,874
Operational costs		65,944	72,034	–	7,142	7,142	5,960	1,183	20%	72,034
Disposal of Fixed and Intangible Assets		2,358	–	–	418	418	–	418		–
Other Losses		210	–	–	1	1	–	1		–
Total Expenditure		**654,863**	**721,634**	**–**	**43,605**	**43,605**	**50,935**	**(7,330)**	**-14%**	**721,634**
Surplus/(Deficit)		**9,125**	**(40,221)**	**–**	**67,858**	**67,858**	**42,034**	**25,824**	**61%**	**(40,221)**
Transfers and subsidies - capital (monetary allocations)		185,501	70,990	–	1,270	1,270	5,916	(4,646)	-79%	70,990
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**			**30,769**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**			**30,769**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**			**30,769**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**194,627**	**30,769**	**–**	**69,128**	**69,128**	**47,950**			**30,769**

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 July is R111,463 million and the year-to-date budget of R92,969 million and this reflects a variance of R18,494 million which is 20%.

The year-to-date collection rate for the month of July is 77% compared to June, which reflected the collection rate of 87%.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending June is R67,858 million. The net operating surplus is made after deducting the total capital projects .

- Electricity service charges reflect a variance of 25% for the month ending in July
- Water service charge reflects a variance of -24% for the month of July
- Wastewater management reflects a variance of -19% for the months of July
- 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 27% during the end of July
- Licence and permits reflets a variance of 55% for the month of July
- Operational revenue reflects a decrease of 48% for the month of July
- Property rates reflets a variance of 32% for the month of July
- Fines, penalties and forfeits reflets -19% for the month ending in July
- Licenses and permits on non-exchange reflets -53% for the month ending in July
- Transfers and Subsidies – Operational reflects an underspending of 25% variance at the end of July, due to 1st trench of budgeted grants received.
- Interest reflets a variance of 128% for the month of June 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 July is R43,605 million, and the year-to-date budget is R50,935 million. This reflects an underspending level of R7,3308 million, which is -14%.

- Bulk purchases reflect a variance of 31% for the month ending in July due to
- Inventory consumption for July reflects a negative variance of 54%.
- 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 an underspending variance of **28%** for the month ending in July.
- Transfers and subsidies reflets an underspending of 53% due to new financial year strengthening controls.
- Operational costs are all the other expenses relating to operations, which reflect the negative variance of 20% at the end of July.

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	Jul Expenditure	Total Actual
2027	Expenditure: Operational Cost: Professional Bodies; Membership and Subscription	2,596,676.00	2,321,465.43	2,321,465.43
2027	Expenditure: Operational Cost: External Computer Service: Software Licenses	5,549,184.00	1,704,302.00	1,704,302.00
2027	Expenditure: Operational Cost: Hire Charges	3,047,502.00	1,476,347.83	1,476,347.83
2027	Expenditure: Operational Cost: External Computer Service: Information Services	3,251,104.00	772,347.56	772,347.56
2027	Expenditure: Operational Cost: Skills Development Fund Levy	1,862,379.00	141,929.35	141,929.35
2027	Expenditure: Operational Cost: Wet Fuel	-	130,803.44	130,803.44
2027	Expenditure: Operational Cost: Bank Charges; Facility and Card Fees: Bank Accounts	1,310,160.00	129,703.06	129,703.06
2027	Expenditure: Operational Cost: Communication: Postage/Stamps/Franking Machines	1,198,102.00	128,470.11	128,470.11
2027	Expenditure: Operational Cost: Registration Fees: Seminars; Conferences; Workshops and Events: National	1,116,017.00	66,150.00	66,150.00
2027	Expenditure: Operational Cost: Communication: Cellular Expenditure	740,000.00	61,838.97	61,838.97

Collection of billing and receipts for July 2026

SOURCE OF INCOME	BILLING: June'2025	COLLECTION: July'2025	BILLING vs COLLECTION AVERAGE
Property Rates	14,487,707.87	- 13,652,954.46	-94%
Prepaid Electricity	2,755,434.48	- 2,755,434.48	-100%
Billed Electricity	8,857,631.26	- 8,342,803.48	-94%
Water Usage	3,625,606.52	- 1,166,448.63	-32%
Water Connection	2,536,860.11	- 1,444,865.77	-57%
Sewerage / Sanitation	3,436,848.45	- 1,143,705.84	-33%
Refuse Removal	2,707,923.22	- 1,594,338.12	-59%
Housing Rental/Rentals	1,148.80	-	0%
Lease	110,924.96	- 171,881.63	-155%
Interest Earned Outstanding Debtors	1,667,549.72	- 409,835.37	-25%
Other Revenue	4,107,547.62	- 3,530,331.77	-86%
TOTAL	**44,295,183.01**	**- 34,212,599.55**	**-77%**

The collection rate for the month of July is 10% below previous collection rates of 87% of June 2026 .

Table C5 Monthly Budget Statement - Capital Expenditure

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M01 - Jul

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 5 -COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 7 - ELECTRICITY SERVICES		–	–	–	–	–	–	–		–
Vote 8 - WATER WORKS		–	–	–	–	–	–	–		–
Vote 9 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		657	1,412	–	–	–	–	–		1,412
Vote 2 - MUNICIPAL MANAGER		59	150	–	–	–	50	(50)	-100%	150
Vote 3 - CORPORATE SERVICES		1,023	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1,906	174	–	82	82	14	68	468%	174
Vote 5 -COMMUNITY AND PROTECTION SERVICES		104	783	–	–	–	65	(65)	-100%	783
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		57,356	10,753	–	–	–	896	(896)	-100%	10,753
Vote 7 - ELECTRICITY SERVICES		5,235	20,659	–	–	–	1,497	(1,497)	-100%	20,659
Vote 8 - WATER WORKS		79,216	11,573	–	–	–	1,043	(1,043)	-100%	11,573
Vote 9 - FINANCIAL SERVICES		248	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		105	3,300	–	55	55	–	55	#DIV/0!	3,300
Vote 12 - WASTE WATER MANAGEMENT		34,283	35,834	–	1,189	1,189	2,795	(1,605)	-57%	35,834
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	180,192	84,638	–	1,327	1,327	6,360	**(5,033)**	**-79%**	84,638
Total Capital Expenditure		**180,192**	**84,638**	**–**	**1,327**	**1,327**	**6,360**	**(5,033)**	**-79%**	**84,638**
Capital Expenditure - Functional Classification										
Governance and administration		**1,317**	**1,562**	**–**	**–**	**–**	**50**	(50)	-100%	**1,562**
Executive and council		682	1,562	–	–	–	50	(50)	-100%	1,562
Finance and administration		601	–	–	–	–	–	–		–
Internal audit		33	–	–	–	–	–	–		–
Community and public safety		**2,300**	**957**	**–**	**–**	**–**	**80**	(80)	-100%	**957**
Community and social services		954	–	–	–	–	–	–		–
Sport and recreation		1,238	957	–	–	–	80	(80)	-100%	957
Public safety		56	–	–	–	–	–	–		–
Housing		13	–	–	–	–	–	–		–
Health		38	–	–	–	–	–	–		–
Economic and environmental services		**57,735**	**10,753**	**–**	**82**	**82**	**896**	(814)	-91%	**10,753**
Planning and development		52	–	–	–	–	–	–		–
Road transport		57,683	10,753	–	82	82	896	(814)	-91%	10,753
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**118,840**	**71,367**	**–**	**1,245**	**1,245**	**5,334**	(4,089)	-77%	**71,367**
Energy sources		5,235	20,659	–	–	–	1,497	(1,497)	-100%	20,659
Water management		79,216	11,573	–	–	–	1,043	(1,043)	-100%	11,573
Waste water management		34,283	35,834	–	1,189	1,189	2,795	(1,605)	-57%	35,834
Waste management		105	3,300	–	55	55	–	55	#DIV/0!	3,300
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**180,192**	**84,638**	**–**	**1,327**	**1,327**	**6,360**	**(5,033)**	**-79%**	**84,638**
Funded by:										
National Government		119,744	60,171	–	1,189	1,189	5,014	(3,825)	-76%	60,171
Provincial Government		41,730	174	–	–	–	14	(14)	-100%	174
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,389	1,385	–	–	–	115	(115)	-100%	1,385
Transfers recognised - capital		**162,863**	**61,730**	**–**	**1,189**	**1,189**	**5,144**	**(3,955)**	**-77%**	**61,730**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		17,329	22,908	–	137	137	1,216	(1,078)	-89%	22,908
Total Capital Funding		**180,192**	**84,638**	**–**	**1,327**	**1,327**	**6,360**	**(5,033)**	**-79%**	**84,638**

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

For the month of July R1,327 million was spent on capital expenditure and the year-to-date expenditure of R1,327 million whilst the year-to-date budget is R6,360 million, and this gave a negative variance of R5,033 million which translates to -79%.

Table C6: Monthly Budget Statement Financial Position

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

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		51,364	44,518	–	75,933	44,518
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		87,916	52,356	–	102,576	52,356
Receivables from non-exchange transactions		76,463	30,704	–	84,152	30,704
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,467	19,974	–	2,856	19,974
VAT		206,763	168,068	–	204,668	168,068
Other current assets		104	409	–	104	409
Total current assets		**425,077**	**316,030**	**–**	**470,288**	**316,030**
Non current assets						
Investments		49	44	–	49	44
Investment property		227,352	227,947	–	226,792	227,947
Property, plant and equipment		1,542,425	1,627,392	–	1,539,994	1,627,392
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		(1,200)	0	–	(1,200)	0
Intangible assets		58	60	–	57	60
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		**1,768,684**	**1,855,444**	**–**	**1,765,692**	**1,855,444**
TOTAL ASSETS		**2,193,761**	**2,171,474**	**–**	**2,235,981**	**2,171,474**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		3,106	2,892	–	3,121	2,892
Trade and other payables from exchange transactions		87,506	130,654	–	44,367	130,654
Trade and other payables from non-exchange transactions		42,994	–	–	66,589	–
Provision		17,623	13,465	–	13,465	13,465
VAT		207,071	160,124	–	199,682	160,124
Other current liabilities		–	2,930	–	4,158	2,930
Total current liabilities		**358,300**	**310,064**	**–**	**331,381**	**310,064**
Non-current liabilities						
Financial liabilities		(0)	0	–	–	0
Provision		79,426	90,041	–	70,686	90,041
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	78,989	–	78,989	78,989
Total non-current liabilities		**149,675**	**169,030**	**–**	**149,675**	**169,030**
TOTAL LIABILITIES		**507,975**	**479,094**	**–**	**481,056**	**479,094**
NET ASSETS	2	**1,685,786**	**1,692,380**	**–**	**1,754,925**	**1,692,380**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,690,822	1,692,380	–	1,754,925	1,692,380
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,690,822**	**1,692,380**	**–**	**1,754,925**	**1,692,380**

The above table shows that community wealth amounts to R1,754,925 billion, total liabilities R481,056 million and the total assets R2,235,981 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 July 2026 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.42	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	39%	25% - 40%	The ratio is within the norm. It indicates that the municipality is efficient, and is correctly deficient, expenditure on essential services.
Contracted Services	16%	2% - 5%	Ratio is in excess of the norm. This could be resulting from the fact that most of the services are outsourced to consultants. This could also pose a risk such as inability to build capacity and putting more reliance on contractors.
Net operating surplus margin	61%	= or > 0%	The ratio has slightly decreased from the previous month but still greater than 0%, which is a positive sign that the municipality will be able to generate a surplus which will assist towards its capital funding requirements.
Operating Expenditure Budget Implementation Indicator	86%	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	120%	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 Expenditure Budget Implementation Indicator	21%	10% - 20%	The ratio is below the norm. There is an underspending due to cash flow plans and the processing of appointments
Service Charges and Property Rates Revenue Budget Implementation Indicator	120%	45%	The ratio is above the norm. The ratio outline the good performance of service charge billed revenue.
Maintenance %	0%	8%	The ratio is below the norm . This could impact negatively on service delivery.
Cash Cost Coverage	3 month	1 – 3 months	The ratio is above the norm. The municipality is managing to meet its obligations when due, and also not being able to fund its fixed operational expenditure. .

Table C7: Monthly Budget Statement Cash Flow

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

Description	Ref	2024/2025	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		160,808	179,618	–	14,188	14,188	14,968	(780)	-5%	179,618
Service charges		251,953	253,589	–	19,483	19,483	21,132	(1,649)	-8%	253,589
Other revenue		82,261	51,014	–	3,580	3,580	4,251	(671)	-16%	51,014
Government - operating		224,745	156,623	–	62,941	62,941	13,052	49,889	382%	156,623
Government - capital		218,393	70,990	–	23,517	23,517	5,916	17,601	298%	70,990
Interest		16,174	13,871	–	657	657	1,156	(498)	-43%	13,871
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(714,051)	(609,497)	–	(76,833)	(76,833)	(50,791)	26,042	-51%	(609,497)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Grants		(5,621)	(4,306)	–	–	–	(359)	(359)	100%	(4,306)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**234,662**	**111,902**	**–**	**47,533**	**47,533**	**9,325**	**(38,208)**	**-410%**	**111,902**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	75	75	–	75	-100%	–
Decrease (increase) other non-current receivables	-	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	105	–	–	–	9	(9)	-100%	105
Interest-short term Investment(Greater than 90 days)					–	–				
Payments										
Capital assets		(260,344)	(94,012)	–	(23,375)	(23,375)	(7,834)	15,541	-198%	(94,012)
Retention(Capital)			–	–	(142)	(142)	–			–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(260,344)**	**(93,907)**	**–**	**(23,300)**	**(23,442)**	**(7,826)**	**15,617**	**-200%**	**(93,907)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	30	30	–	30	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**30**	**–**	**(30)**	**0%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(25,682)**	**17,995**	**–**	**1,500**	**24,121**	**1,500**			**17,995**
Cash/cash equivalents at beginning:		66,691	26,525	–		51,812	138,552			–
Cash/cash equivalents at month/year end:		41,009	44,520	–		75,933	140,052			17,995

PART 2: SUPPORTING TABLES

Supporting Table: SC 7 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC7 Material variance explanations – M01

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

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement – age debtors - M01 - Jul

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,070	4,907	2,674	2,576	3,180	1,791	2,048	46,516	69,763	56,111	43	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11,907	3,317	2,200	1,772	2,284	1,101	1,120	17,719	41,420	23,997	0	–
Receivables from Non-exchange Transactions - Property Rates	1400	20,283	4,750	2,853	2,240	2,011	1,638	1,460	33,740	68,976	41,090	1	–
Receivables from Exchange Transactions - Waste Water Management	1500	2,771	3,008	1,320	1,258	1,221	1,130	1,103	22,147	33,958	26,859	11	–
Receivables from Exchange Transactions - Waste Management	1600	3,719	2,258	1,182	1,073	1,002	912	872	28,338	39,357	32,197	20	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	90	80	62	57	48	44	42	2,264	2,687	2,455	–	–
Interest on Arrear Debtor Accounts	1810	1,434	1,684	1,624	1,524	1,454	1,409	1,355	44,432	54,916	50,174	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	227	47	29	29	27	22	14	7,166	7,561	7,258	–	–
Total By Income Source	**2000**	**46,500**	**20,052**	**11,944**	**10,530**	**11,228**	**8,048**	**8,013**	**202,323**	**318,638**	**240,142**	**75**	**–**
2025/26 - totals only		46,564	15,174	9,943	7,764	6,686	6,323	5,672	158,427	256,554	**184,872**	201	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	6,018	644	481	469	129	124	124	3,945	11,934	4,791	–	–
Commercial	2300	7,095	2,701	1,776	1,521	1,641	1,314	1,362	37,878	55,287	43,716	3	–
Households	2400	33,388	16,707	9,688	8,540	9,458	6,611	6,527	160,500	251,417	191,635	72	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**46,500**	**20,052**	**11,944**	**10,530**	**11,228**	**8,048**	**8,013**	**202,323**	**318,638**	**240,142**	**75**	**–**

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of Jul amount to R318,638 million.

Supporting Table: SC 4 - Creditors Age Analysis

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

Description R thousands	NT Code	Budget Year 2026/27 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1	Total	Prior year totals for chart (same
Creditors Age Analysis By Customer											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	945	3,785	0	–	–	–	–	–	**4,730**	3,422
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**945**	**3,785**	**0**	**–**	**–**	**–**	**–**	**–**	**4,730**	3,422

Creditors:

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of July are at R4,730 compared to the previous year July 2026 it was R3,422 thousand. The group of creditors outstanding is trade creditors.

Top 5 Outstanding Creditors

Code	Creditor Name	Amount
00249	AMATOLA WATER BOAR	R3,785,275.32
17117	TRIKWAKWA FARMS	R19,875.10
04513	LAL PURDON PROP TR	R15,727.36
01043	CAB HOLDINGS	R7,740.61
17315	KNYSNA MUNICIPALITY	R400.00

Supporting Table: SC 16 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC16 Monthly Budget Statement - investment portfolio – M01 - Jul

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Months	Call Account	Yes						15,797	204	(3,678)	4,692	**17,015**
														–
ABSA		Month to Month	Call Account	No						24,147	344	(30,960)	87,595	**81,126**
														–
INVESTEC		Month to Month	Call Account	No						3,791	18	(6)	31	**3,833**
														–
STD BANK		Month to Month	Call Account	No						5,857	34	(897)	1,162	**6,156**
TOTAL INVESTMENTS AND INTEREST	2									**49,591**	**599**	**(35,541)**	**93,479**	**108,130**

- 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 18 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts – M01 - Jul

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		146,397	152,434	–	61,774	61,774	48,887	12,887	26.4%	152,434
Local Government Financial Management Grant	3	2,500	2,700	–	–	–	225	(225)	-100.0%	2,700
Municipal Infrastructure Grant		1,778	3,517	–	850	850	293	557	190.1%	3,517
Equitable Share		142,119	146,218	–	60,924	60,924	48,369	12,555	26.0%	146,218
Provincial Government:		28,814	4,189	–	1,162	1,162	349	813	232.9%	4,189
Alien Eradication Grant		1,200	800	–	–	–	67	(67)	-100.0%	800
EC Human Settlement		24,369	–	–	1,162	1,162	–	1,162	#DIV/0!	–
Libraries and Archives - DSRAC		3,245	3,389	–	–	–	282	(282)	-100.0%	3,389
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		175,211	156,623	–	62,936	62,936	49,237	13,699	27.8%	156,623
Capital Transfers and Grants										
National Government:		65,992	69,197	–	23,517	23,517	5,766	17,751	307.8%	69,197
Municipal Infrastructure Grant		34,606	30,238	–	9,276	9,276	2,520	6,756	268.1%	30,238
Integrated National Electrification Programme Grant		4,999	13,959	–	–	–	1,163	(1,163)	-100.0%	13,959
Regional Bulk Infrastructure Grant		–	–	–	6,740	6,740	–	6,740	#DIV/0!	–
Water Services Infrastructure Grant		26,387	25,000	–	7,501	7,501	2,083	5,418	260.0%	25,000
Provincial Government:		245	200	–	–	–	17	(17)	-100.0%	200
Alien Eradication Grant		100	200	–	–	–	17	(17)	-100.0%	200
Libraries and Archives - DSRAC		145	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,489	1,593	–	–	–	133	(133)	-100.0%	1,593
Human Settlement Re-development Programme		1,489	1,593	–	–	–	133	(133)	-100.0%	1,593
Total Capital Transfers and Grants		67,726	70,990	–	23,517	23,517	5,916	17,601	297.5%	70,990
TOTAL RECEIPTS OF TRANSFERS & GRANTS		242,937	227,613	–	86,453	86,453	55,152	31,301	56.8%	227,613

Supporting table SC18 provides details of conditional and unconditional grants received (receipts).

Table SC18 is configured to report conditional and unconditional grants excluding subsidies and donations received by the municipality.

Supporting Table: SC 19 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC19 Monthly Budget Statement - transfers and grant expenditure – M01 - Jul

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5,366	6,217	–	501	501	518	(17)	-3.3%	6,217
Local Government Financial Management Grant	3	2,500	2,700	–	15	15	225	(210)	-93.4%	2,700
Municipal Infrastructure Grant		2,866	3,517	–	486	486	293	193	65.9%	3,517
Provincial Government:		13,457	4,189	–	200	200	349	(150)	-42.8%	4,189
Alien Eradication Grant		1,015	800	–	–	–	67	(67)	-100.0%	800
Specify (Add grant description)		9,449	–	–	–	–	–	–		–
Libraries and Archives - DSRAC		2,993	3,389	–	200	200	282	(83)	-29.4%	3,389
District Municipality:		273	–	–	–	–	–	–		–
Refurbishment of Pumpstations		61	–	–	–	–	–	–		–
Environmental Health Subsidy		212	–	–	–	–	–	–		–
Other grant providers:		293	–	–	–	–	–	–		–
Housing Development Agency		293	–	–	–	–	–	–		–
Total Operating Transfers and Grants		19,389	10,406	–	700	700	867	(167)	-19.2%	10,406
Capital Transfers and Grants										
National Government:		58,259	69,197	–	1,355	1,355	5,766	(4,412)	-76.5%	69,197
Municipal Infrastructure Grant		32,677	30,238	–	663	663	2,520	(1,857)	-73.7%	30,238
Integrated National Electrification Programme Grant		5,003	13,959	–	–	–	1,163	(1,163)	-100.0%	13,959
Regional Bulk Infrastructure Grant		(0)	–	–	–	–	–	–		–
Water Services Infrastructure Grant		20,580	25,000	–	692	692	2,083	(1,392)	-66.8%	25,000
Provincial Government:		45,886	200	–	(85)	(85)	17	(102)	-609.7%	200
Alien Eradication Grant		28,362	200	–	–	–	17	(17)	-100.0%	200
Department of Water and Sanitation		84	–	–	–	–	–	–		–
EC Human Settlement		13,124	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3,471	–	–	–	–	–	–		–
Libraries and Archives - DSRAC		844	–	–	(85)	(85)	–	(85)	#DIV/0!	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,584	1,593	–	–	–	133	(133)	-100.0%	1,593
Human Settlement Re-development Programme		1,584	1,593	–	–	–	133	(133)	-100.0%	1,593
Total Capital Transfers and Grants		105,729	70,990	–	1,270	1,270	5,916	(4,646)	-78.5%	70,990
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		125,118	81,395	–	1,970	1,970	6,783	(4,813)	-71.0%	81,395

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

Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers Grants Receipts and Unspent Funds – M01 – Jul

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(15,050)	–	–	(13,963)	(13,963)	–	(13,963)		–
Current year receipts		146,397	152,434	–	61,774	61,774	48,887	12,887	**26.4%**	152,434
Repayment of grants		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**5,366**	**6,217**	**–**	**501**	**501**	**518**	**(17)**	-3.3%	**6,217**
Conditions still to be met - transferred to liabilities		125,981	146,218	–	47,310	47,310	48,369	(1,059)	**-2.2%**	146,218
Provincial Government:										
Balance unspent at beginning of the year		2,727	–	–	(12,630)	(12,630)	–	(12,630)	**232.9%**	–
Current year receipts		28,814	4,189	–	1,162	1,162	349	813		4,189
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**13,457**	**4,189**	**–**	**200**	**200**	**349**	(150)	**-42.8%**	**4,189**
Conditions still to be met - transferred to liabilities		18,084	–	–	(11,668)	(11,668)	–	**4,318**		–
District Municipality:										
Balance unspent at beginning of the year		1,886	–	–	2,159	2,159	–	2,159		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**273**	**–**	**–**	**–**	**–**	**–**			**–**
Conditions still to be met - transferred to liabilities		1,613	–	–	2,159	2,159	–	2,159		–
Other grant providers:										
Balance unspent at beginning of the year		(4,855)	–	–	(4,562)	(4,562)	–	(4,562)		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**293**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		(5,148)	–	–	(4,562)	(4,562)	–	(4,562)		–
Total operating transfers and grants revenue		**19,389**	**10,406**	**–**	**700**	**700**	**867**	**(167)**	-19.2%	**10,406**
Total operating transfers and grants - CTBM	2	**140,529**	**146,218**	**–**	**33,240**	**33,240**	**48,369**	**17,204**	**35.6%**	**146,218**
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		15,050	–	–	13,417	13,417	–	13,417		–
Current year receipts		65,992	69,197	–	23,517	23,517	5,766	17,751	**307.8%**	69,197
Repayment of grants		6,100	–	–	–	–	–			–
Conditions met - transferred to revenue		**58,259**	**69,197**	**–**	**1,355**	**1,355**	**5,766**	**(4,412)**	-76.5%	**69,197**
Conditions still to be met - transferred to liabilities		16,683	–	–	35,580	35,580	–	35,580		–
Provincial Government:										
Balance unspent at beginning of the year		(71,321)	–	–	(25,679)	(25,679)	–	(25,679)		–
Current year receipts		245	200	–	–	–	17	(17)	**-100.0%**	200
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**45,886**	**200**	**–**	**(85)**	**(85)**	**17**			**200**
Conditions still to be met - transferred to liabilities		(116,962)	–	–	(25,594)	(25,594)	–	(25,594)		–
District Municipality:										
Balance unspent at beginning of the year		(1,846)	–	–	(1,846)	(1,846)	–	(1,846)		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Conditions still to be met - transferred to liabilities		(1,846)	–	–	(1,846)	(1,846)	–	(1,846)		–
Other grant providers:										
Balance unspent at beginning of the year		0	–	–	95	95	–	95		–
Current year receipts		1,489	1,593	–	–	–	133	(133)	**-100.0%**	1,593
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		**1,584**	**1,593**	**–**	**–**	**–**	**133**	**(133)**	**(0)**	**1,593**
Conditions still to be met - transferred to liabilities		(94)	–	–	95	95	–	95		–
Total capital transfers and grants revenue		**105,729**	**70,990**	**–**	**1,270**	**1,270**	**5,916**	**(4,545)**		**70,990**
Total capital transfers and grants - CTBM	2	**(102,219)**	**–**	**–**	**8,234**	**8,234**	**–**	**8,234**		**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**125,118**	**81,395**	**–**	**1,970**	**1,970**	**6,783**	**(4,711)**		**81,395**
TOTAL TRANSFERS AND GRANTS - CTBM		**38,310**	**146,218**	**–**	**41,474**	**41,474**	**48,369**	**25,438**		**146,218**

Supporting Table: SC22 - Councilor Allowances and Employee Related Costs

EC105 Ndlambe - Supporting Table SC22 Monthly Budget Statement - councilor and staff benefits – M01 – Jul

EC105 Ndlambe - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		6,116	5,702	–	509	509	475	34	7%	5,702
Cell phone Allowance		865	864	–	72	72	72	–		864
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1,362	1,360	–	113	113	113	–		1,360
Office-bearer Allowance		–	–	–	–	–	–	–		–
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		–	–	–	–	–	–	–		–
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		8,344	7,926	-	695	695	660	34	5%	7,926
Social Contributions										
Medial Aid Benefits		137	152	–	12	12	13	(1)	-9%	152
Pension Fund Contributions		403	398	–	34	34	33	1	2%	398
Total Social Contributions		539	550	-	45	45	46	(0)	-1%	550
Total Councillors		8,883	8,476	-	740	740	706	34	5%	8,476
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		7,369	7,579	–	601	601	632	(31)	-5%	7,579
Bonuses		1,272	1,363	–	–	–	–	–		1,363
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	123	123	–	10	10	10	–		123
Housing Benefits	3	132	139	–	11	11	12	(1)	-5%	139
Non-pensionable		60	63	–	5	5	5	(0)	-5%	63
Travel or Motor Vehicle	3	972	972	–	81	81	81	–		972
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		1,286	1,296	-	107	107	108	(1)	-1%	1,296
Service Related Benefits										
Acting	3	237	214	–	–	–	18	(18)	-100%	214
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	450	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		688	214	-	-	-	18	(18)	-100%	214
Total Salaries and Allowances		10,615	10,452	-	708	708	757	(49)	-7%	10,452
Social Contributions										
Bargaining Council		1	1	–	0	0	0	0	5%	1
Group Life Insurance		–	–	–	–	–	–	–		–
Medical		326	372	–	29	29	31	(2)	-6%	372
Pension		1,329	1,406	–	111	111	117	(6)	-5%	1,406
Unemployment Insurance		11	11	–	1	1	1	(0)	-5%	11
Total Social Contributions		1,666	1,789	-	141	141	149	(8)	-5%	1,789
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		12,281	12,242	-	849	849	907	(57)	-6%	12,242
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		123,840	138,828	–	10,702	10,702	11,569	(867)	-7%	138,828
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	332	308	–	28	28	26	2	8%	308
Housing Benefits	3	471	489	–	39	39	41	(1)	-3%	489
Non-pensionable		791	792	–	65	65	66	(1)	-2%	792
Travel or Motor Vehicle	3	6,334	5,807	–	509	509	484	25	5%	5,807
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		7,928	7,396	-	641	641	616	24	4%	7,396
Service Related Benefits										
Acting	3	1,520	1,293	–	59	59	116	(58)	-50%	1,293
Bonus	3	5,238	11,528	–	–	–	961	(961)	-100%	11,528
Danger Allowance	3	12	14	–	1	1	1	–		14
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	154	–	–	–	13	(13)	-100%	154
Leave Pay	3	769	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		678	35	–	43	43	–	43	#DIV/0!	35
Overtime		11,050	1,301	–	849	849	107	743	695%	1,301
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	3,605	1,416	–	173	173	118	55	47%	1,416
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		22,871	15,743	-	1,125	1,125	1,316	(191)	-15%	15,743
Total Salaries and Allowances		154,639	161,967	-	12,468	12,468	13,501	(1,033)	-8%	161,967
Social Contributions										
Bargaining Council		72	79	–	6	6	7	(0)	-5%	79
Group Life Insurance		237	401	–	19	19	33	(14)	-43%	401
Medical		16,881	20,994	–	1,469	1,469	1,749	(280)	-16%	20,994
Pension		21,499	24,354	–	1,897	1,897	2,030	(132)	-7%	24,354
Unemployment Insurance		1,023	1,158	–	84	84	97	(12)	-13%	1,158
Total Social Contributions		39,713	46,985	-	3,476	3,476	3,915	(439)	-11%	46,985
Post-retirement Benefit	6									
Medical		3,022	3,124	–	253	253	260	(7)	-3%	3,124
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		3,022	3,124	-	253	253	260	(7)		3,124
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		197,374	212,076	-	16,197	16,197	17,677	(1,480)		212,076
% increase	4									
Total Parent Municipality		218,538	232,794	-	17,786	17,786	19,290	(1,503)	-8%	232,794

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 July amount to R17,786 million and the year- to-date budget is R19,290 million and the expenditure for remuneration of councilors amounts to R740 thousand while the year-to-date budget is R706 thousand. The actual year-to-date expenditure for senior managers is R849 thousand, and the year-to-date budget thereof is R907million. The year-to-date cost for other municipal staff is R16,197 million and the year-to-date budget is R17,677 million. It must be noted that the year-to-date actual amount for continued members is R253,337 thousand and is excluded from the table above.

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

EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M01 - Jul

Description	Ref													2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<u>Cash Receipts By Source</u>																
Property rates		14,188												179,618	188,958	198,784
Service charges - electricity revenue		13,076												122,591	131,172	142,828
Service charges - water revenue		3,144												67,787	73,312	74,076
Service charges - sanitation revenue		1,351												34,186	36,107	26,390
Service charges - refuse		1,911												29,025	30,534	31,934
Rental of facilities and equipment		199												1,943	2,044	1,512
Interest earned - external investments		657												5,966	6,276	15,226
Interest earned - outstanding debtors		409												7,905	8,316	2,113
Dividends received		–												–	–	–
Fines, penalties and forfeits		33												693	729	668
Licences and permits		1,438												8,109	8,530	7,813
Agency services		–												–	–	–
Transfer receipts - Operational		62,941												156,623	160,891	160,603
Other revenue		1,050												13,564	14,270	41,386
Cash Receipts by Source		**100,400**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**628,010**	**661,139**	**703,333**
Other Cash Flows by Source													–			
Transfer receipts - capital		23,517												69,397	66,148	122,958
Agencies		–												1,593		
Proceeds on disposal of PPE		75												–	–	–
Short term loans		–												–	–	–
Borrowing long term/refinancing		–												–	–	–

Increase or decrease in consumer deposits		30												–	–	–
Vat Control Receipts		450												26,704	24,044	24,311
Decrease(increase)in non-current receivables		–												–	–	–
Decrease(increase)in non-current investments		–												–	–	–
Insurance Refund Capital		–												105	107	110
Interest-short term Investment(Greater than 90 days)		–												–	–	–
Total Cash Receipts by Source		**124,471**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**725,809**	**751,331**	**850,602**
Cash Payments by Type													–			
Employee related costs		17,951												226,766	237,311	24,831
Remuneration of councillors		746												8,776	8,794	8,812
Finance charges		–												–	–	–
Bulk purchases - Electricity		24,003												115,617	121,398	117,094
Acquisition - Water & other inventory		3,361												38,651	42,859	66,845
Contracted services		9,475												139,688	144,732	148,954
Grants and subsidies paid - other municipalities		–												–	–	–
Grants and subsidies paid - other		–												4,306	4,352	4,502
Other expenditure		19,940												79,998	83,277	86,649
Cash Payments by Type		**75,476**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**613,802**	**642,723**	**457,687**
Other Cash Flows/Payments by Type																
Capital assets		23,375												94,012	71,147	74,250
Retention-capital		142												–	–	–
Repayment of borrowing		–												–	–	–
Other Cash Flows/Payments		1,357												–	–	–
Total Cash Payments by Type		**100,350**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**707,814**	**713,870**	**531,937**
NET INCREASE/(DECREASE) IN CASH HELD		**24,121**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**17,995**	**37,461**	**318,665**
Cash/cash equivalents at the month/year beginning:		51,812	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	26,525	44,520	81,981

Cash/cash equivalents at the month/year end:		75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	75,933	44,520	81,981	400,646

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 – M01 - Jul

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	3,619	6,360	–	1,327	1,327	6,360	5,033	79.1%	2%
August	17,796	8,493	–	–		14,853	–		
September	27,852	13,979	–	–		28,831	–		
October	21,288	8,033	–	–		36,864	–		
November	15,096	7,093	–	–		43,957	–		
December	25,773	6,033	–	–		49,990	–		
January	6,384	6,033	–	–		56,023	–		
February	13,489	6,433	–	–		62,456	–		
March	13,090	5,583	–	–		68,039	–		
April	15,401	5,533	–	–		73,572	–		
May	6,450	5,533	–	–		79,105	–		
June	13,954	5,533	–	–		84,638	–		
Total Capital expenditure	**180,192**	**84,638**	**–**	**1,327**					

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

In terms of this table the capital expenditure for the month of July amounts to R1,327 million. The year-to-date actual expenditure incurred is R1,327 million whilst the year-to-date budget is R6,360 million, that gives 79.1% variance.

EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M0 - Jul

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**98,804**	**35,144**	**–**	**1,174**	**1,174**	**3,075**	1,901	**61.8%**	**35,144**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5,235	5,994	–	–	–	208	208	**100.0%**	5,994
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		402	1,894	–	–	–	–	–		1,894
MV Substations		4,347	1,600	–	–	–	–	–		1,600
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		487	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	2,500	–	–	–	208	(208)	(0)	2,500
Water Supply Infrastructure		72,540	750	–	–	–	500	500	**100.0%**	750
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		3,019	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		69,187	750	–	–	–	500	(500)	(0)	750
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		334	–	–	–	–	–	–		–
Sanitation Infrastructure		21,028	28,400	–	1,174	1,174	2,367	1,193	**50.4%**	28,400
Pump Station		–	–	–	–	–	–	–		–
Reticulation		17,527	7,909	–	616	616	659	(43)	(0)	7,909
Waste Water Treatment Works		1,810	20,491	–	558	558	1,708	(1,150)	(0)	20,491
Outfall Sewers		1,691	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M01

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**0**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		0	–	–	–	–	–	–		–
Municipal Offices		0	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**562**	**150**	**–**	**–**	**–**	**50**	**50**	100.0%	**150**
Computer Equipment		562	150	–	–	–	50	(50)	(0)	150
Furniture and Office Equipment		**489**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		489	–	–	–	–	–	–		–
Machinery and Equipment		**66**	**174**	**–**	**–**	**–**	**14**	**14**	100.0%	**174**
Machinery and Equipment		66	174	–	–	–	14	(14)	(0)	174
Transport Assets		**7,115**	**8,812**	**–**	**137**	**137**	**–**	**(137)**		**8,812**
Transport Assets		7,115	8,812	–	137	137	–	137		8,812
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**107,035**	**44,279**	**–**	**1,311**	**1,311**	**3,139**	**1,828**	**58.2%**	**44,279**

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**1,270**	**2,510**	**–**	**–**	**–**	**–**	–		**2,510**
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		1,270	2,510	–	–	–	–	–		2,510
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		1,270	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	910	–	–	–	–	–		910
Distribution Points		–	1,600	–	–	–	–	–		1,600
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		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**1,191**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1,191	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1,191	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M01

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and		–	–	–	–	–	–	–		–
animals Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**2,460**	**2,510**	–	–	–	–	–		**2,510**

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**57,357**	**58,682**	**–**	**2,410**	**2,410**	**4,890**	2,480	**50.7%**	**58,682**
Roads Infrastructure		7,292	5,953	–	5	5	496	491	**99.0%**	5,953
Roads		7,292	5,953	–	5	5	496	(491)	(0)	5,953
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1,073	2,616	–	115	115	218	103	**47.3%**	2,616
Drainage Collection		1,073	2,616	–	115	115	218	(103)	(0)	2,616
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		1,821	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		1,821	–	–	–	–	–	–		–
Water Supply Infrastructure		37,863	40,734	–	1,053	1,053	3,394	2,341	**69.0%**	40,734
Dams and Weirs		58	230	–	–	–	19	(19)	(0)	230
Boreholes		–	300	–	–	–	25	(25)	(0)	300
Reservoirs		486	–	–	–	–	–	–		–
Pump Stations		1,596	3,255	–	–	–	271	(271)	(0)	3,255
Water Treatment Works		35,723	34,249	–	1,002	1,002	2,854	(1,852)	(0)	34,249
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	2,700	–	51	51	225	(174)	(0)	2,700
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		1,059	1,900	–	84	84	158	75	**47.3%**	1,900
Pump Station		997	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		55	1,900	–	84	84	158	(75)	(0)	1,900
Outfall Sewers		7	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		8,249	7,480	–	1,154	1,154	623	(531)	**-85.1%**	7,480
Landfill Sites		8,249	7,480	–	1,154	1,154	623	531	0	7,480
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**304**	**405**	**–**	**–**	**–**	**34**	**34**	**100.0%**	**405**
Community Facilities		45	235	–	–	–	20	20	**100.0%**	235
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		45	80	–	–	–	7	(7)	(0)	80
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	155	–	–	–	13	(13)	(0)	155
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		259	170	–	–	–	14	14	100.0%	170
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		259	170	–	–	–	14	(14)	(0)	170
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**54**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		54	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		54	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**3,661**	**2,793**	**–**	**37**	**37**	**233**	**196**	**84.2%**	**2,793**
Operational Buildings		3,661	2,793	–	37	37	233	196	**84.2%**	2,793
Municipal Offices		3,661	2,793	–	37	37	233	(196)	(0)	2,793
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**12**	**10**	**–**	**–**	**–**	**1**	**1**	100.0%	**10**
Computer Equipment		12	10	–	–	–	1	(1)	(0)	10
Furniture and Office Equipment		**64**	**50**	**–**	**–**	**–**	**4**	**4**	100.0%	**50**
Furniture and Office Equipment		64	50	–	–	–	4	(4)	(0)	50

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**346**	**5,111**	**–**	**2**	**2**	**388**	**386**	99.4%	**5,111**
Machinery and Equipment		346	5,111	–	2	2	388	(386)	(0)	5,111
Transport Assets		**2,229**	**3,251**	**–**	**51**	**51**	**267**	**216**	80.8%	**3,251**
Transport Assets		2,229	3,251	–	51	51	267	(216)	(0)	3,251
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and		–	–	–	–	–	–	–		–
animals Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**64,027**	**70,301**	**–**	**2,500**	**2,500**	**5,817**	**3,316**	**57.0%**	**70,301**

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**34,518**	**37,538**	**–**	**2,935**	**2,935**	**3,128**	193	**6.2%**	**37,538**
Roads Infrastructure		13,620	15,858	–	1,158	1,158	1,321	164	**12.4%**	15,858
Roads		11,863	14,004	–	1,008	1,008	1,167	(159)	(0)	14,004
Road Structures		1,584	1,677	–	135	135	140	(4)	(0)	1,677
Road Furniture		173	174	–	15	15	15	0	0	174
Capital Spares		1	2	–	0	0	0	(0)	(0)	2
Storm water Infrastructure		22	33	–	1	1	3	2	**66.3%**	33
Drainage Collection		11	11	–	1	1	1	0	0	11
Storm water Conveyance		11	22	–	–	–	2	(2)	(0)	22
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,773	3,908	–	321	321	326	5	**1.4%**	3,908
Power Plants		37	37	–	3	3	3	0	0	37
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		358	354	–	31	31	29	1	0	354
MV Substations		620	637	–	53	53	53	(0)	(0)	637
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		12	22	–	1	1	2	(1)	(0)	22
LV Networks		97	98	–	8	8	8	0	0	98
Capital Spares		2,649	2,760	–	225	225	230	(5)	(0)	2,760
Water Supply Infrastructure		10,734	11,309	–	915	915	942	28	**3.0%**	11,309
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		37	37	–	3	3	3	0	0	37
Reservoirs		27	48	–	2	2	4	(2)	(0)	48
Pump Stations		1,021	1,263	–	87	87	105	(19)	(0)	1,263
Water Treatment Works		7,281	7,433	–	621	621	619	1	0	7,433
Bulk Mains		180	281	–	15	15	23	(8)	(0)	281
Distribution		1,882	1,947	–	160	160	162	(2)	(0)	1,947
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		47	48	–	4	4	4	0	0	48
Capital Spares		259	252	–	22	22	21	1	0	252
Sanitation Infrastructure		6,369	6,431	–	541	541	536	(5)	**-0.9%**	6,431
Pump Station		388	391	–	33	33	33	0	0	391
Reticulation		622	627	–	53	53	52	1	0	627
Waste Water Treatment Works		490	494	–	42	42	41	0	0	494
Outfall Sewers		4,312	4,357	–	366	366	363	3	0	4,357
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		557	562	–	47	47	47	1	0	562
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**748**	**775**	**–**	**64**	**64**	**65**	**1**	**1.6%**	**775**
Community Facilities		0	0	–	0	0	0	(0)	**-1.1%**	0
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		0	0	–	0	0	0	0	0	0
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		748	774	–	63	63	65	1	**1.6%**	774
Indoor Facilities		64	65	–	5	5	5	0	0	65
Outdoor Facilities		601	606	–	51	51	50	1	0	606
Capital Spares		83	104	–	7	7	9	(2)	(0)	104
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**2,095**	**3,028**	**–**	**100**	**100**	**252**	152	60.4%	**3,028**
Revenue Generating		2,095	3,028	–	100	100	252	152	**60.4%**	3,028
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		2,095	3,028	–	100	100	252	(152)	(0)	3,028
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**4,132**	**4,213**	**–**	**352**	**352**	**351**	**(0)**	**-0.1%**	**4,213**
Operational Buildings		4,132	4,213	–	352	352	351	(0)	**-0.1%**	4,213
Municipal Offices		4,118	4,200	–	350	350	350	0	0	4,200
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		6	3	–	0	0	0	0	0	3
Depots		–	–	–	–	–	–	–		–
Capital Spares		9	10	–	1	1	1	(0)	(0)	10
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**18**	**4**	**–**	**0**	**0**	**0**	**0**	20.0%	**4**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		18	4	–	0	0	0	0	**20.0%**	4
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		18	4	–	0	0	0	(0)	(0)	4
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**858**	**854**	**–**	**76**	**76**	**71**	**(5)**	-7.2%	**854**
Computer Equipment		858	854	–	76	76	71	5	0	854
Furniture and Office Equipment		**525**	**522**	**–**	**48**	**48**	**43**	**(5)**	-11.0%	**522**
Furniture and Office Equipment		525	522	–	48	48	43	5	0	522

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**365**	**369**	**–**	**30**	**30**	**31**	**0**	1.0%	**369**
Machinery and Equipment		365	369	–	30	30	31	(0)	(0)	369
Transport Assets		**2,556**	**2,599**	**–**	**252**	**252**	**217**	**(36)**	-16.4%	**2,599**
Transport Assets		2,556	2,599	–	252	252	217	36	0	2,599
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**45,815**	**49,900**	**–**	**3,857**	**3,857**	**4,158**	**301**	**7.2%**	**49,900**

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**70,446**	**37,066**	**–**	**16**	**16**	**3,155**	3,139	**99.5%**	**37,066**
Roads Infrastructure		57,191	10,753	–	–	–	896	896	**100.0%**	10,753
Roads		57,191	10,753	–	–	–	896	(896)	(0)	10,753
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	14,665	–	–	–	1,288	1,288	**100.0%**	14,665
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	6,485	–	–	–	660	(660)	(0)	6,485
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	8,180	–	–	–	628	(628)	(0)	8,180
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	6,513	–	–	–	543	543	**100.0%**	6,513
Dams and Weirs		–	600	–	–	–	50	(50)	(0)	600
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	565	–	–	–	47	(47)	(0)	565
Water Treatment Works		–	4,348	–	–	–	362	(362)	(0)	4,348
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	1,000	–	–	–	83	(83)	(0)	1,000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		13,255	5,135	–	16	16	428	412	**96.3%**	5,135
Pump Station		5,776	5,135	–	16	16	428	(412)	(0)	5,135
Reticulation		7,478	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**24**	**783**	**–**	**–**	**–**	**65**	**65**	**100.0%**	**783**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		24	783	–	–	–	65	65	**100.0%**	783
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		24	783	–	–	–	65	(65)	(0)	783
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**226**	–	–	–	–	–	–		–
Operational Buildings		226	–	–	–	–	–	–		–
Municipal Offices		226	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**70,696**	**37,849**	**–**	**16**	**16**	**3,220**	**3,205**	**99.5%**	**37,849**

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.