NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT JUNE 2026

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

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

Table of Contents

ABBREVIATIONS/GLOSSARY

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

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 JUNE 2026

1. Purpose

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

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

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

2. Vision of Ndlambe Local Municipality

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

3. Background

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

Further, Section 71 of the MFMA requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month." For the reporting period ending 30 June 2026, the ten-working day report expires on the 14 July 2026.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M12 - June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	170,174	183,503	183,503	14,488	180,035	183,503	(3,468)	-2%	183,503
Service charges	235,511	252,866	263,741	30,540	266,200	263,741	2,459	1%	263,741
Investment revenue	10,515	14,215	14,215	251	5,057	14,215	(9,158)	-64%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	1,336	162,908	226,456	(63,548)	-28%	226,456
Other own revenue	42,971	43,951	43,951	3,667	42,216	43,951	(1,735)	-4%	43,951
Total Revenue (excluding capital transfers and contributions)	**607,392**	**720,093**	**731,866**	**50,283**	**656,415**	**731,866**	**(75,451)**	**-10%**	**731,866**
Employee costs	214,913	213,426	215,979	17,018	215,901	215,979	(78)	0%	215,979
Remuneration of Councillors	8,682	8,469	8,469	740	8,883	8,469	414	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	3,727	45,854	51,635	(5,781)	-11%	51,635
Interest	8,498	8,679	8,679	–	–	8,679	(8,679)	-100%	8,679
Inventory consumed and bulk purchases	144,275	146,806	141,857	11,294	135,116	141,857	(6,741)	-5%	141,857
Transfers and subsidies	5,196	5,738	5,562	238	5,327	5,562	(235)	-4%	5,562
Other expenditure	240,988	359,990	373,072	32,151	232,934	373,072	(140,138)	-38%	373,072
Total Expenditure	**675,315**	**794,742**	**805,252**	**65,167**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/(Deficit)	**(67,923)**	**(74,649)**	**(73,386)**	**(14,884)**	**12,401**	**(73,386)**	**85,787**	**-117%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	9,119	186,797	246,801	(60,005)	-24%	246,801
Transfers and subsidies - capital (in-kind)	1,168	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**	**25,782**	**15%**	**173,416**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**	**25,782**	**15%**	**173,416**
Capital expenditure & funds sources									
Capital expenditure	**169,424**	**158,518**	**232,934**	**15,863**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Capital transfers recognised	157,100	146,845	221,260	7,916	164,735	221,260	(56,526)	-26%	221,260
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**11,155**	**11,673**	**11,673**	**7,948**	**17,366**	**11,673**	**5,693**	**49%**	**11,673**
Total sources of capital funds	**168,256**	**158,518**	**232,934**	**15,863**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Financial position									
Total current assets	365,027	317,631	341,070		416,132				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,773,634				1,820,351
Total current liabilities	361,044	292,363	333,050		347,493				333,050
Total non current liabilities	149,675	144,082	161,320		149,675				161,320
Community wealth/Equity	**1,493,977**	**1,485,998**	**1,667,052**		**1,693,063**				**1,667,052**
Cash flows									
Net cash from (used) operating	–	124,536	235,879	17,394	188,795	224,637	35,842	16%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(3,452)	(201,932)	(260,344)	(58,412)	22%	(260,344)
Net cash from (used) financing	–	–	–	24	440	–	(440)		–
Cash/cash equivalents at the month/year end	**315,265**	**89,151**	**42,226**	**–**	**53,994**	**30,984**	**(23,010)**	**-74%**	**42,226**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	39,419	16,809	11,827	11,943	8,514	8,385	8,088	196,880	301,864
Creditors Age Analysis									
Total Creditors	21,986	0	0	–	–	–	–	62	22,049

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) – M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**280,327**	**297,948**	**297,948**	**15,840**	**285,205**	**297,948**	(12,743)	-4%	**297,948**
Executive and council		4,587	4,763	4,763	–	4,763	4,763	–		4,763
Finance and administration		275,295	293,185	293,185	15,725	280,063	293,185	(13,123)	-4%	293,185
Internal audit		444	–	–	115	380	–	380	-	–
Community and public safety		**10,057**	**78,896**	**80,738**	**987**	**16,709**	**80,738**	(64,029)	-79%	**80,738**
Community and social services		2,758	3,469	5,311	450	3,339	5,311	(1,972)	-37%	5,311
Sport and recreation		1,298	1,666	1,666	135	1,051	1,666	(615)	-37%	1,666
Public safety		192	299	299	6	482	299	183	61%	299
Housing		1,978	71,270	71,270	240	9,510	71,270	(61,760)	-87%	71,270
Health		3,830	2,193	2,193	155	2,328	2,193	135	6%	2,193
Economic and environmental services		**47,504**	**60,360**	**63,248**	**3,568**	**72,208**	**63,248**	8,959	14%	**63,248**
Planning and development		9,242	8,165	7,321	918	8,918	7,321	1,597	22%	7,321
Road transport		37,324	50,570	54,302	2,552	61,200	54,302	6,898	13%	54,302
Environmental protection		938	1,625	1,625	99	2,090	1,625	465	29%	1,625
Trading services		**438,679**	**447,512**	**531,656**	**39,076**	**464,744**	**531,656**	**(66,913)**	-13%	**531,656**
Energy sources		116,188	141,866	141,866	21,183	151,010	141,866	9,144	6%	141,866
Water management		134,576	146,124	205,325	9,013	168,184	205,325	(37,142)	-18%	205,325
Waste water management		132,960	101,691	126,634	5,181	92,322	126,634	(34,312)	-27%	126,634
Waste management		54,955	57,830	57,830	3,700	53,227	57,830	(4,603)	-8%	57,830
Other	4	**3,698**	**5,076**	**5,076**	**(69)**	**4,346**	**5,076**	**(731)**	**-14%**	**5,076**
Total Revenue - Functional	2	**780,265**	**889,793**	**978,668**	**59,402**	**843,212**	**978,668**	**(135,456)**	**-14%**	**978,668**
Expenditure - Functional										
Governance and administration		**166,790**	**201,590**	**196,742**	**14,125**	**163,050**	**196,742**	(33,692)	-17%	**196,742**
Executive and council		44,176	50,978	53,063	3,691	45,200	53,063	(7,863)	-15%	53,063
Finance and administration		114,449	140,556	133,623	10,051	109,016	133,623	(24,607)	-18%	133,623
Internal audit		8,165	10,056	10,056	382	8,834	10,056	(1,222)	-12%	10,056
Community and public safety		**55,606**	**130,620**	**132,614**	**4,663**	**60,927**	**132,614**	(71,686)	-54%	**132,614**
Community and social services		15,811	18,845	19,587	1,271	11,953	19,587	(7,634)	-39%	19,587
Sport and recreation		19,254	21,511	21,372	1,432	18,983	21,372	(2,389)	-11%	21,372
Public safety		13,072	12,367	12,421	1,275	13,858	12,421	1,437	12%	12,421
Housing		5,037	75,131	76,487	515	13,810	76,487	(62,677)	-82%	76,487
Health		2,431	2,766	2,746	170	2,322	2,746	(424)	-15%	2,746
Economic and environmental services		**105,378**	**103,578**	**102,058**	**7,292**	**100,381**	**102,058**	(1,677)	-2%	**102,058**
Planning and development		38,056	35,675	34,585	2,359	30,752	34,585	(3,833)	-11%	34,585
Road transport		64,870	65,104	64,714	4,655	66,825	64,714	2,111	3%	64,714
Environmental protection		2,452	2,798	2,758	278	2,803	2,758	45	2%	2,758
Trading services		**344,969**	**356,365**	**371,188**	**38,842**	**316,656**	**371,188**	**(54,532)**	-15%	**371,188**
Energy sources		122,192	133,085	133,085	12,363	125,120	133,085	(7,965)	-6%	133,085
Water management		123,304	116,370	122,370	13,827	108,816	122,370	(13,554)	-11%	122,370
Waste water management		48,183	46,934	55,276	6,396	40,127	55,276	(15,148)	-27%	55,276
Waste management		51,290	59,976	60,458	6,255	42,593	60,458	(17,865)	-30%	60,458
Other		**2,572**	**2,589**	**2,650**	**246**	**3,000**	**2,650**	**350**	**13%**	**2,650**
Total Expenditure - Functional	**3**	**675,315**	**794,742**	**805,252**	**65,167**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/ (Deficit) for the year		**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**	**25,782**	**15%**	**173,416**

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

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) M12 - June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	4,763	–	4,763	4,763	–		4,763
Vote 2 - MUNICIPAL MANAGER		450	–	–	115	380	–	380	-	–
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	450	3,727	5,842	(2,115)	-36.2%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		4,294	3,902	3,902	291	3,840	3,902	(61)	-1.6%	3,902
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	36	6,917	7,000	(83)	-1.2%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		47,192	129,963	132,851	3,709	79,167	132,851	(53,684)	-40.4%	132,851
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	21,183	151,010	141,866	9,144	6.4%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	9,013	168,184	205,325	(37,142)	-18.1%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	15,725	279,565	292,655	(13,090)	-4.5%	292,655
Vote 10 -		–	–	–	–	110	–	110	-	–
Vote 11 - WASTE MANAGEMENT		54,955	57,830	57,830	3,700	53,227	57,830	(4,603)	-8.0%	57,830
Vote 12 - WASTE WATER MANAGEMENT		132,960	101,691	126,634	5,181	92,322	126,634	(34,312)	-27.1%	126,634
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**780,265**	**889,793**	**978,668**	**59,402**	**843,212**	**978,668**	**(135,456)**	**-13.8%**	**978,668**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	15,547	1,194	14,377	15,547	(1,170)	-7.5%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	3,024	41,272	49,763	(8,491)	-17.1%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	2,850	35,027	45,786	(10,758)	-23.5%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		40,303	40,045	40,334	3,035	38,999	40,334	(1,336)	-3.3%	40,334
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,389	31,457	31,167	3,477	34,752	31,167	3,585	11.5%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		107,191	174,471	175,101	7,212	109,273	175,101	(65,828)	-37.6%	175,101
Vote 7 - ELECTRICITY SERVICES		120,418	129,809	129,809	12,309	123,299	129,809	(6,511)	-5.0%	129,809
Vote 8 - WATER WORKS		123,304	116,370	122,370	13,827	108,816	122,370	(13,554)	-11.1%	122,370
Vote 9 - FINANCIAL SERVICES		60,887	92,250	83,774	5,889	59,389	83,774	(24,385)	-29.1%	83,774
Vote 10 -		(5,453)	–	–	–	173	–	173	-	–
Vote 11 - WASTE MANAGEMENT		47,196	56,326	56,326	5,953	38,511	56,326	(17,815)	-31.6%	56,326
Vote 12 - WASTE WATER MANAGEMENT		48,183	46,934	55,276	6,396	40,127	55,276	(15,148)	-27.4%	55,276
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**675,315**	**794,742**	**805,252**	**65,167**	**644,014**	**805,252**	**(161,238)**	**-20.0%**	**805,252**
Surplus/ (Deficit) for the year	2	**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**	**25,782**	**14.9%**	**173,416**

Community and Protection Services reported unauthorised expenditure of R2.249 million as at the end of June 2026 (year-end).

It should be noted that certain annual financial statement adjustments, including debt impairment, gains and losses, and the interest cost associated with the valuation of landfill sites, have not yet been processed. These year-end adjustments may affect the final unauthorised expenditure balance

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		113,862	125,640	125,640	18,869	135,046	125,640	9,406	7%	125,640
Service charges - Water		68,605	71,898	71,898	5,523	65,153	71,898	(6,745)	-9%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	3,440	35,760	35,749	11	0%	35,749
Service charges - Waste management		28,727	30,454	30,454	2,708	30,240	30,454	(214)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	809	4,863	4,128	734	18%	4,128
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		14,255	18,219	18,219	1,129	12,525	18,219	(5,694)	-31%	18,219
Interest from Current and Non Current Assets		10,515	14,215	14,215	251	5,057	14,215	(9,158)	-64%	14,215
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,121	1,317	1,317	122	1,576	1,317	260	20%	1,317
Licence and permits		4,263	5,076	5,076	(69)	4,346	5,076	(731)	-14%	5,076
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		3,734	2,719	2,719	391	2,334	2,719	(385)	-14%	2,719
Non-Exchange Revenue								–		
Property rates		170,174	183,503	183,503	14,488	180,035	183,503	(3,468)	-2%	183,503
Surcharges and Taxes		6,614	7,327	7,327	644	7,181	7,327	(147)	-2%	7,327
Fines, penalties and forfeits		(80)	550	550	2	358	550	(192)	-35%	550
Licence and permits		1,166	1,968	1,968	99	2,273	1,968	305	15%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	1,336	162,908	226,456	(63,548)	-28%	226,456
Interest		6,665	2,647	2,647	539	6,044	2,647	3,397	128%	2,647
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		431	–	–	–	588	–	588	-	–
Other Gains		824	–	–	2	129	–	129	-	–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**607,392**	**720,093**	**731,866**	**50,283**	**656,415**	**731,866**	**(75,451)**	**-10%**	**731,866**
Expenditure By Type										
Employee related costs		214,913	213,426	215,979	17,018	215,901	215,979	(78)	0%	215,979
Remuneration of councillors		8,682	8,469	8,469	740	8,883	8,469	414	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	8,054	96,151	92,354	3,796	4%	92,354
Inventory consumed		49,749	54,452	49,502	3,240	38,965	49,502	(10,538)	-21%	49,502
Debt impairment		84,353	50,948	50,948	–	–	50,948	(50,948)	-100%	50,948
Depreciation and amortisation		52,763	51,635	51,635	3,727	45,854	51,635	(5,781)	-11%	51,635
Interest		8,498	8,679	8,679	–	–	8,679	(8,679)	-100%	8,679
Contracted services		90,559	181,915	189,656	9,986	122,345	189,656	(67,311)	-35%	189,656
Transfers and subsidies		5,196	5,738	5,562	238	5,327	5,562	(235)	-4%	5,562
Irrecoverable debts written off		31	41,774	41,774	15,159	44,773	41,774	2,999	7%	41,774
Operational costs		62,794	85,354	90,694	7,005	64,121	90,694	(26,573)	-29%	90,694
Losses on Disposal of Assets		3,225	–	–	–	1,484	–	1,484	-	–
Other Losses		25	–	–	–	210	–	210	-	–
Total Expenditure		**675,315**	**794,742**	**805,252**	**65,167**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/(Deficit)		**(67,923)**	**(74,649)**	**(73,386)**	**(14,884)**	**12,401**	**(73,386)**	**85,787**	**-117%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	9,119	186,797	246,801	(60,005)	-24%	246,801
Transfers and subsidies - capital (in-kind)		1,168	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**			**173,416**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**			**173,416**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**			**173,416**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**104,950**	**95,051**	**173,416**	**(5,765)**	**199,198**	**173,416**			**173,416**

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

Revenue:

The overall actual year-to-date operational revenue at the end of June is R656,415 million and the year-to-date budget of R731,866 million and this reflects a variance of -R75,451 million which is -10%.

The year-to-date collection rate for the month of June is 87% compared to May, which reflected the collection rate of 82%.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending June is R12,401 million. The net operating surplus is made after deducting the total 0 capital projects are excluded.

- Sales of goods and rendering of services reflect a variance of 18% for June. The increase is as a result of increase in Town planning application and business plans.
- Interest from receivable exchange and non-exchange.
  The budget allocation for exchange transactions has been overestimated, while the allocation for –non-exchange transactions is understated. The budget provision includes full billing interest, including interest that is written off. However, to mitigate the current position, the following year's budget provides only for collectible interest.
- Rental from fixed assets on exchange reflects a variance of 20% during the end of June, this is as a result of rental billing corrections effected in February 2026 and the budget was not adjusted to affect this correction.
- Operational revenue reflects a decrease of -14% due to reduction in insurance refund revenue.
- Fines, penalties and forfeits reflets -35% for the month ending in June reduction in revenue from impound fees.
- Licenses and permits on non-exchange reflets 15% for the month ending in June due to increase on trading licenses or permits.
- Transfers and Subsidies – Operational reflects an underspending of -28% variance at the end of June, due to budgeted grants that were not fully 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 June is R644,014 million, and the year-to-date budget is R805,252 million. This reflects an underspending level of R161,238 million, which is -20%.

- Inventory consumption for June reflects a negative variance of 21%. This is mainly attributable to strengthened control measures on fuel usage
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors, i.e. debtors payment trend and ageing of debts. The recognition of the impairment is processed after year end.
- Depreciation and amortisation reflect a favorable variance of **11%** against the year-to-date budget. The year-to-date budget amounted to **R51.635 million**, compared to the actual expenditure of **R45.854 million**, resulting in a variance of **R5.781 million**. The variance is mainly attributable to the disposal of assets during the financial year, the impact of which was not provided for in the budget.

- Contracted Services reflects an underspending variance of **35%** at year-end. The budget for Contracted Services includes projects funded through Human Settlements grants for the upgrading of informal settlements. These projects were halted due to the non-receipt of the anticipated funding from the Human Settlements grant, resulting in the reported underspending.

- Operational costs are all the other expenses relating to operations, which reflect the negative variance of 29% at the end of June due to prioritization in spending

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

See operational costs below:

Top 10 Other Operational costs

Financial Year	Item Description	Budget	Apr	May	Jun	Total Actual
2026	Municipal Services	27,110,852.00	479,531.04	444,563.21	439,396.73	6,222,212.56
2026	Hire Charges	21,256,281.00	1,016,213.94	2,059,035.29	4,042,488.04	25,269,493.64
2026	External Audit Fees	5,823,333.00	-	198,757.00	9,280.00	5,070,315.90
2026	External Computer Service: Information Services	4,594,850.00	307,619.92	322,508.02	307,628.62	3,729,895.07
2026	External Computer Service: Software Licenses	3,476,057.00	-	-	220,113.90	2,710,080.73
2026	Insurance Underwriting: Premiums	3,015,880.00	355,114.37	356,093.65	356,093.70	3,843,518.61
2026	Professional Bodies; Membership and Subscription	2,378,113.00	2,639.00	6,422.43	17,424.00	2,298,451.22
2026	Communication: Telephone; Fax; Telegraph and Telex	2,299,200.00	194,526.95	14,851.80	186,490.65	2,115,008.60
2026	Registration Fees: Seminars; Conferences; Workshops and Events: National	1,978,467.00	84,017.39	30,173.83	29,427.63	755,673.03
2026	Skills Development Fund Levy	1,763,581.00	150,630.26	143,034.71	143,040.03	1,831,491.43

Collection of billing and receipts for June 2026

SOURCE OF INCOME	BILLING: May'2026	COLLECTION: June'2026	BILLING vs COLLECTION AVERAGE
Property Rates	14,651,080.98	- 15,573,401.39	-106%
Prepaid Electricity	2,712,888.56	- 2,712,888.56	-100%
Billed Electricity	9,488,418.06	- 8,697,787.89	-92%
Water Usage	3,341,125.10	- 1,419,412.11	-42%
Water Connection	2,282,184.30	- 1,591,168.76	-70%
Sewerage / Sanitation	2,905,333.64	- 1,346,430.49	-46%
Refuse Removal	2,456,858.74	- 1,816,743.49	-74%
Housing Rental/Rentals	117,942.22	-78,410.86	-66%
Lease	1,148.80	-	0%
Interest Earned Outstanding Debtors	1,730,258.28	- 519,387.58	-30%
Other Revenue	3,983,056.42	- 4,094,063.12	-103%
TOTAL	**43,670,295.10**	**- 37,849,694.25**	**-87%**

The collection rate for the month of June 2026 is slightly higher than average previous collection rates of 80% up to May 2026 this is as a result of Provincial public works making payment during June 2026 towards their annual rates billing for the financial year 2025/2026 that was due by the end of October 2025.

Table C5 Monthly Budget Statement - Capital Expenditure

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M12 - June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 5 -COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		1,919	–	–	–	–	–	–		–
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	**1,919**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	513	570	676	513	162	32%	513
Vote 2 - MUNICIPAL MANAGER		272	771	108	(26)	59	108	(49)	-45%	108
Vote 3 - CORPORATE SERVICES		870	187	274	810	919	274	645	236%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		506	3,507	2,052	1,662	1,961	2,052	(91)	-4%	2,052
Vote 5 -COMMUNITY AND PROTECTION SERVICES		1,638	580	74	–	80	74	6	8%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		34,443	45,332	50,909	1,604	57,709	50,909	6,799	13%	50,909
Vote 7 - ELECTRICITY SERVICES		–	12,834	10,971	1,821	11,225	10,971	254	2%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	8,034	74,837	101,034	(26,197)	-26%	101,034
Vote 9 - FINANCIAL SERVICES		668	371	321	(6)	248	321	(73)	-23%	321
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		2,667	–	–	105	105	–	105	-	–
Vote 12 - WASTE WATER MANAGEMENT		83,670	51,919	66,677	1,289	34,283	66,677	(32,394)	-49%	66,677
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	167,504	158,518	232,934	15,863	182,101	232,934	**(50,833)**	**-22%**	232,934
Total Capital Expenditure		**169,424**	**158,518**	**232,934**	**15,863**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Capital Expenditure - Functional Classification										
Governance and administration		**1,686**	**2,464**	**1,447**	**589**	**1,391**	**1,447**	(56)	-4%	**1,447**
Executive and council		281	1,291	581	544	701	581	120	21%	581
Finance and administration		1,405	1,133	826	45	657	826	(169)	-20%	826
Internal audit		–	40	40	–	33	40	(7)	-17%	40
Community and public safety		**2,246**	**3,407**	**1,419**	**2,000**	**2,172**	**1,419**	753	53%	**1,419**
Community and social services		162	–	164	810	850	164	686	419%	164
Sport and recreation		1,334	2,307	1,151	1,191	1,214	1,151	63	5%	1,151
Public safety		749	580	50	–	56	50	6	13%	50
Housing		–	20	15	–	13	15	(2)	-11%	15
Health		–	500	39	–	38	39	(1)	-2%	39
Economic and environmental services		**36,363**	**44,862**	**51,385**	**2,025**	**58,088**	**51,385**	6,703	13%	**51,385**
Planning and development		1,352	30	59	–	52	59	(7)	-11%	59
Road transport		35,010	44,832	51,327	2,025	58,036	51,327	6,709	13%	51,327
Environmental protection		1	–	–	–	–	–	–		–
Trading services		**129,098**	**107,786**	**178,682**	**11,250**	**120,450**	**178,682**	(58,232)	-33%	**178,682**
Energy sources		–	12,834	10,971	1,821	11,225	10,971	254	2%	10,971
Water management		42,762	42,458	101,034	8,034	74,837	101,034	(26,197)	-26%	101,034
Waste water management		83,670	51,919	66,677	1,289	34,283	66,677	(32,394)	-49%	66,677
Waste management		2,667	575	–	105	105	–	105	-	–
Other		31	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**169,424**	**158,518**	**232,934**	**15,863**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Funded by:										
National Government		80,424	86,770	142,413	6,975	121,337	142,413	(21,076)	-15%	142,413
Provincial Government		75,337	58,586	77,358	940	42,009	77,358	(35,349)	-46%	77,358
District Municipality		55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	–	1,389	1,489	(100)	-7%	1,489
Transfers recognised - capital		**157,100**	**146,845**	**221,260**	**7,916**	**164,735**	**221,260**	**(56,526)**	**-26%**	**221,260**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		11,155	11,673	11,673	7,948	17,366	11,673	5,693	49%	11,673
Total Capital Funding		**168,256**	**158,518**	**232,934**	**15,863**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**

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

For the month of June R15,863 million was spent on capital expenditure and the year-to-date expenditure of R182,101 million whilst the year-to-date budget is R232,934 million, and this gave a negative variance of R50,833 million which translates to -22%. The budget included the Human Settlement funded projects for bulk services which are halted due funding not fully received.

Table C6: Monthly Budget Statement Financial Position

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M12 - June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		66,691	80,272	32,230	51,811	32,230
Trade and other receivables from exchange transactions		42,599	39,338	47,286	87,916	47,286
Receivables from non-exchange transactions		73,981	24,509	74,148	70,867	74,148
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	8,568	2,602	8,568
VAT		178,438	169,845	178,428	202,831	178,428
Other current assets		409	1,519	409	104	409
Total current assets		**365,027**	**317,631**	**341,070**	**416,132**	**341,070**
Non current assets						
Investments		44	46	44	49	44
Investment property		232,149	241,717	230,975	228,369	230,975
Property, plant and equipment		1,406,813	1,362,996	1,590,468	1,546,358	1,590,468
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	(1,200)	(1,200)	(1,200)
Intangible assets		46	52	64	58	64
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,639,052**	**1,604,811**	**1,820,351**	**1,773,634**	**1,820,351**
TOTAL ASSETS		**2,004,079**	**1,922,442**	**2,161,421**	**2,189,765**	**2,161,421**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	2,892	3,106	2,892
Trade and other payables from exchange transactions		96,745	79,550	86,967	77,932	86,967
Trade and other payables from non-exchange transactions		73,409	17,522	43,131	41,884	43,131
Provision		17,623	18,036	17,623	17,623	17,623
VAT		170,376	174,427	182,437	206,948	182,437
Other current liabilities		–	–	–	–	–
Total current liabilities		**361,044**	**292,363**	**333,050**	**347,493**	**333,050**
Non current liabilities						
Financial liabilities		(0)	–	0	(0)	0
Provision		79,426	81,999	88,105	79,426	88,105
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	62,083	73,215	70,249	73,215
Total non current liabilities		**149,675**	**144,082**	**161,320**	**149,675**	**161,320**
TOTAL LIABILITIES		**510,719**	**436,444**	**494,370**	**497,168**	**494,370**
NET ASSETS	2	**1,493,360**	**1,485,998**	**1,667,052**	**1,692,598**	**1,667,052**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,493,977	1,485,998	1,667,052	1,693,063	1,667,052
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,493,977**	**1,485,998**	**1,667,052**	**1,693,063**	**1,667,052**

The above table shows that community wealth amounts to R1,693,063 billion, total liabilities R497,168 million and the total assets R2,189,765 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 June 2026 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.20	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	35%	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	19%	2% - 5%	Ratio is in excess of the norm. This could be resulting from the fact that most of the services are outsourced to consultants. This could also pose a risk such as inability to build capacity and putting more reliance on contractors.
Net operating surplus margin	2%	= 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	80%	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	90%	95% - 100%	The ratio is below the norm. It indicates that the municipality is implementing its billing and credit control systems effectively. The municipality is by all means curbing excessive spending so as to retain more income.
Capital Cost	22%	10% - 20%	The ratio is in excess of the norm. A ratio of more than 20% reflects higher spending on infrastructure and acceleration in service delivery.
Debt coverage	0%	45%	The ratio is below the norm. Revenue that is generated by the municipality is able to cover its short- and long-term financial liabilities. The municipality still has more capacity to incur more debt funding.
Maintenance %	3%	8%	The ratio is below the norm This indicates that the municipality is experiencing cash flow problems and therefore unable to spend on its repairs to existing assets or purchasing new assets. This could impact negatively on service delivery.
Cash Cost Coverage	0 month	1 – 3 months	The ratio is below the norm. The municipality is in a high risk of not being able to meet its obligations when due, and also not being able to fund its fixed operational expenditure. This might be the result of the reduction on collection and increase in expenditure.

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M12

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		163,614	160,808	160,808	15,986	168,447	160,808	7,639	5%	160,808
Service charges		197,289	241,574	251,953	29,034	227,824	251,953	(24,129)	-10%	251,953
Other revenue		78,355	72,236	82,261	1,396	80,621	82,261	(1,640)	-2%	82,261
Government - operating		172,573	222,200	224,745	7	188,884	224,745	(35,861)	-16%	224,745
Government - capital		126,348	111,682	218,393	11,092	152,297	218,393	(66,096)	-30%	218,393
Interest		11,199	16,174	16,174	231	5,329	16,174	(10,845)	-67%	16,174
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(40,343)	(635,912)	(714,051)	(78,139)	11%	(714,051)
Finance charges		(59)	–	–	–	–	–	–		–
Transfers and Grants		–	(5,538)	(5,621)	–	(15)	(5,621)	(5,606)	100%	(5,621)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**100,577**	**124,537**	**234,662**	**17,403**	**187,474**	**234,662**	**47,188**	**20%**	**234,662**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,999	–	–	–	646	–	646	-100%	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	-	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(175,839)	(173,938)	(260,344)	(3,453)	(201,572)	(260,344)	(58,772)	23%	(260,344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(173,840)**	**(173,938)**	**(260,344)**	**(3,453)**	**(200,926)**	**(260,344)**	**(59,418)**	**23%**	**(260,344)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		359	–	–	24	440	–	440	#DIV/0!	–
Payments										
Repayment of borrowing		(973)	–	–	–	(0)	–	0	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(614)**	**–**	**–**	**–**	**440**	**–**	**(440)**	**0%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(73,876)**	**(49,401)**	**(25,682)**	**(25,682)**	**(13,012)**	**(25,682)**			**(25,682)**
Cash/cash equivalents at beginning:		140,309	138,552	66,691		64,823	138,552			66,691
Cash/cash equivalents at month/year end:		66,433	89,151	41,009		51,812	112,870			41,009

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M12

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
2	**Expenditure By Type**			
3	**Capital Expenditure**			
4	**Financial Position**			
5	**Cash Flow**			
	Cash Flow		The cash flow 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
6	**Measurable performance**			
7	**Municipal Entities**			

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M12 - June

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	7.6%	7.5%	0.0%	2.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		16.1%	10.7%	12.2%	11.2%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	101.1%	108.6%	102.4%	119.9%	102.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.5%	27.5%	9.7%	14.9%	9.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		19.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	5.0%	4.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	29.0%	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue		35.4%	29.6%	29.5%	32.9%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.8%	7.2%	7.7%	9.0%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.1%	8.4%	8.2%	0.0%	2.3%
IDP regulation financial viability indicators	-	-					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors – M12 - June

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,897	3,154	2,779	3,335	1,885	2,117	2,128	45,015	67,309	54,479	(6,178)	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,374	4,062	2,041	2,415	1,202	1,228	1,060	16,999	38,381	22,903	(1,275)	–
Receivables from Non-exchange Transactions - Property Rates	1400	13,853	4,900	2,953	2,387	1,875	1,630	1,597	34,132	63,326	41,621	(1,337)	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,828	1,502	1,304	1,248	1,153	1,119	1,091	21,194	32,440	25,805	(3,491)	–
Receivables from Exchange Transactions - Waste Management	1600	3,629	1,479	1,174	1,060	952	903	861	27,735	37,793	31,511	(2,442)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	1,203	1,203	1,203	(38)	–
Interest on Arrear Debtor Accounts	1810	1,718	1,666	1,547	1,470	1,424	1,371	1,344	43,403	53,943	49,013	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	121	47	29	28	22	17	7	7,198	7,469	7,272	(250)	–
Total By Income Source	**2000**	**39,419**	**16,809**	**11,827**	**11,943**	**8,514**	**8,385**	**8,088**	**196,880**	**301,864**	**233,808**	**(15,010)**	**–**
2024/25 - totals only		37,658	20,423	14,226	13,678	11,615	10,726	9,373	231,741	349,439	**277,133**	164	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	812	549	512	167	132	136	102	3,883	6,294	4,421	–	–
Commercial	2300	6,641	2,553	1,631	1,689	1,371	1,416	1,185	37,061	53,547	42,722	(2,155)	–
Households	2400	31,966	13,707	9,685	10,086	7,010	6,833	6,800	155,935	242,023	186,665	(12,855)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**39,419**	**16,809**	**11,827**	**11,943**	**8,514**	**8,385**	**8,088**	**196,880**	**301,864**	**233,808**	**(15,010)**	**–**

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of June amount to R301,864 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M12 - June

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1	Total	
Creditors Age Analysis By Customer											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	21,986	0	0	–	–	–	–	62	22,049	22,673
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**21,986**	**0**	**0**	**–**	**–**	**–**	**–**	**62**	**22,049**	22,673

Creditors:

All creditors are paid within 30 days of receipt of an invoice as required by MFMA, the outstanding creditors at the end of June are at R22,049 compared to the previous year June 2025 it was R22,673 thousand. The group of creditors outstanding is trade creditors.

The payment period for Working on Fire has exceeded one year due to tax compliance issues that arose in November 2023. These issues were subsequently resolved in January 2025. Following the resolution, Working on Fire submitted a statement reflecting an outstanding balance, with payments that have been overdue for more than one year

Top 20 Outstanding Creditors

Code	Creditor Name	Contract Title	Amount
16589	Proxa South Africa	Completion of the Port Alfred reserve osmosis plant	-R2,798,271.67
12945	CDR technical (month variable	Monthly varieble operation maintenance and construction	-R2,617,314.12
15206	Mane Tane	Runeli drive hiring of construction plant	-R1,390,500.00
20089	Mphele engineers and project management	Operation maintenance and management of landfills	-R891,250.00
16900	Mantishe construction	Upgrading of roads package B Port Alfred Park Road	-R794,978.45
16316	Amlo trading (PTY) ltd	Completion of Port Alfred sewerage infrastructure	-R667,812.58
16770	Toyota South Africa motors (PTY) ltd	Supply and delivery of vehicle	-R640,073.92
16694	Que n Que trading	Construction of stormwater in Bathurst	-R567,107.72
08548	Rheochem	Supply and delivery of water and wastewater treatment	-R494,155.00
09618	The dept paymaster		-R464,688.92
17002	Non-Soso construction	Hiring plant and equipment for the period of 12 months package B water truck	-R425,000.00
15143	Latitha solar	Supply and delivery of a Toyota Hilux single cab 2	-R413,963.84
16899	Sincede consulting services	Upgrading of roads Package E Alexandria Road GL	-R363,685.61
04515	Lukhozi consulting	Port Alfred sewerage infrastructure	-R328,397.40
05922	Munsoft	Supply maintenance and support pf the system Ann	-R323,472.63
11817	Mandlachuma trading	Hiring plant and equipment for the period of 12 months package A water truck	-R315,000.00
16431	Sizwe Amansi investments	Operation and maintenance of 2 milday package plant / replacement of 2 ml RO pumping main pipeline	-R308,100.23
13283	Dikela building and civil PTY	Upgrading of Mamityi Gidana stadium building / upgrading of Daniel Scheepers street	-R266,842.03
01248	Chm Vuwani computer solutions EC (PTY) ltd	Computer services	-R255,373.25
00729	Boqwana burns	Legal services panel	-R254,545.60

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M12 - June

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality														
FNB		3 Months	Call Account	Yes						15,246	1,171	(89,653)	89,032	**15,797** –
ABSA		Month to Months	Call Account	No						7,771	2,126	(262,053)	276,302	**24,147** –
Investec		Month to Months	Call Account	No						6,444	372	(5,737)	2,712	**3,791** –
STD Bank		Month to Months	Call Account	No						28,779	1,316	(68,513)	44,275	**5,857** –
TOTAL INVESTMENTS AND INTER	2									**58,241**	**4,985**	**(425,956)**	**412,322**	**49,591**

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

Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M12 - June

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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:		140,698	147,880	147,036	–	146,397	147,036	(639)	-0.4%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	–	2,500	2,500	–		2,500
Municipal Infrastructure Grant		1,562	3,261	2,417	–	1,778	2,417	(639)	-26.4%	2,417
Equitable Share		136,636	142,119	142,119	–	142,119	142,119	0	0.0%	142,119
Provincial Government:		31,960	72,470	75,859	(11,669)	28,814	75,859	(47,045)	-62.0%	75,859
Alien Eradication Grant		–	1,200	1,200	–	1,200	1,200	–		1,200
EC Human Settlement		28,746	71,270	71,270	(11,669)	24,369	71,270	(46,900)	-65.8%	71,270
Libraries and Archives - DSRAC		3,214	–	3,389	–	3,245	3,389	(145)	-4.3%	3,389
District Municipality:		1,007	–	–	–	–	–	–		–
Refurbishment of Pumpstations		1,007	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		173,665	220,350	222,895	(11,669)	175,211	222,895	(47,684)	-21.4%	222,895
Capital Transfers and Grants										
National Government:		90,445	103,604	163,649	6,118	145,584	163,649	(18,065)	-11.0%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	–	34,606	30,129	4,477	14.9%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	1,205	12,057	12,057	–		12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	4,913	72,534	101,201	(28,667)	-28.3%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	–	26,387	20,262	6,125	30.2%	20,262
Provincial Government:		35,496	5,100	53,256	–	245	53,256	(53,011)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	–	100	100	–		100
Water Infrastructure Grant - OTP		5,352	–	–	–	–	–	–		–
EC Human Settlement		–	–	48,156	–	–	48,156	(48,156)	-100.0%	48,156
Small Town Revitalization		–	5,000	5,000	–	–	5,000	(5,000)	-100.0%	5,000
Libraries and Archives - DSRAC		145	–	–	–	145	–	145	-	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	2,978	1,489	–	1,489	1,489	–		1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	–	1,489	1,489	–		1,489
Total Capital Transfers and Grants		127,258	111,682	218,393	6,118	147,317	218,393	(71,076)	-32.5%	218,393
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,923	332,032	441,289	(5,552)	322,528	441,289	(118,760)	-26.9%	441,289

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

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

Supporting Table: SC 7 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,056	5,761	4,917	586	5,320	4,917	402	8.2%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	413	2,454	2,500	(46)	-1.8%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	173	2,866	2,417	449	18.6%	2,417
Provincial Government:		54,116	75,828	77,570	596	13,128	77,570	(64,442)	-83.1%	77,570
Alien Eradication Grant		–	1,200	1,200	118	932	1,200	(268)	-22.4%	1,200
EC Human Settlement		51,474	71,270	71,270	240	9,221	71,270	(62,049)	-87.1%	71,270
Libraries and Archives		2,642	3,358	5,100	238	2,976	5,100	(2,124)	-41.6%	5,100
District Municipality:		1,007	–	–	155	273	–	273		–
Refurbishment of Pumpstation		–	–	–	–	61	–	61		–
Environmental Health Subsidy		(0)	–	–	155	212	–	212		–
Refurbishment of Pumpstation		1,007	–	–	–	–	–	–		–
Other grant providers:		14,114	–	–	–	293	–	293		–
Housing Development Agency		14,114	–	–	–	293	–	293		–
Total Operating Transfers and Grants		73,294	81,589	82,487	1,336	19,015	82,487	(63,473)	-76.9%	82,487
Capital Transfers and Grants										
National Government:		90,451	103,604	163,649	8,381	139,652	163,649	(23,997)	-14.7%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	1,976	32,677	30,129	2,548	8.5%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	2,095	11,887	12,057	(170)	-1.4%	12,057
Regional Bulk Infrastructure Grant		23,278	–	101,201	3,018	74,508	101,201	(26,693)	-26.4%	101,201
Water Services Infrastructure Grant		37,600	62,262	20,262	1,293	20,580	20,262	318	1.6%	20,262
Provincial Government:		38,280	64,607	81,664	705	45,570	81,664	(36,094)	-44.2%	81,664
Municipal Disaster Relief Grant & Alien Eradication Grant		11,718	100	100	331	28,715	100	28,615	28614.9%	100
Office of the Premier		5,352	–	–	–	–	–	–		–
Department of Water and Sanitation		–	–	–	–	84	–	84		–
EC Human Settlement		21,210	34,087	48,156	172	13,124	48,156	(35,032)	-72.7%	48,156
Municipal Disaster Relief Grant		–	30,420	33,308	–	3,471	33,308	(29,837)	-89.6%	33,308
Alien Eradication Grant		–	–	100	203	175	100	75	74.7%	100
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	1,489	1,489	33	1,584	1,489	95	6.3%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	33	1,584	1,489	95	6.3%	1,489
Total Capital Transfers and Grants		130,048	169,700	246,801	9,119	186,805	246,801	(59,996)	-24.3%	246,801
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		203,342	251,289	329,289	10,456	205,820	329,289	(123,469)	-37.5%	329,289

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

Supporting Table Expenditure against approved rollovers

Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M12 - June

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

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits – M12 - June

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,941	5,719	5,719	509	6,116	5,719	397	7%	5,719
Pension and UIF Contributions		387	398	398	34	403	398	4	1%	398
Medical Aid Contributions		130	127	127	12	137	127	10	8%	127
Motor Vehicle Allowance		1,360	1,360	1,360	113	1,362	1,360	2	0%	1,360
Cellphone Allowance		864	864	864	72	865	864	1	0%	864
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**8,682**	**8,469**	**8,469**	**740**	**8,883**	**8,469**	**414**	**5%**	**8,469**
% increase	4		**-2.5%**	**-2.5%**						**-2.5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,802	6,950	6,950	602	7,369	6,950	418	6%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	112	1,339	1,300	40	3%	1,300
Medical Aid Contributions		304	320	320	28	326	320	6	2%	320
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1,339	579	584	–	1,272	584	688	118%	584
Motor Vehicle Allowance		972	972	972	81	972	972	–		972
Cellphone Allowance		123	123	123	10	123	123	–		123
Housing Allowances		132	140	140	11	132	140	(8)	-6%	140
Other benefits and allowances		60	64	64	5	60	64	(4)	-6%	64
Payments in lieu of leave		540	614	614	67	450	614	(164)	-27%	614
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		199	199	199	–	237	199	38	19%	199
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**12,654**	**11,261**	**11,266**	**917**	**12,281**	**11,266**	**1,015**	**9%**	**11,266**
% increase	4		**-11.0%**	**-11.0%**						**-11.0%**
Other Municipal Staff										
Basic Salaries and Wages		114,574	132,023	130,068	10,197	123,840	130,068	(6,228)	-5%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	1,883	22,760	24,002	(1,242)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	1,455	16,881	18,492	(1,611)	-9%	18,492
Overtime		13,170	6,650	8,412	788	12,078	8,412	3,666	44%	8,412
Performance Bonus		9,876	10,789	10,752	90	10,264	10,752	(488)	-5%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	522	6,334	5,539	794	14%	5,539
Cellphone Allowance		322	305	312	28	332	312	21	7%	312
Housing Allowances		1,038	497	514	38	471	514	(43)	-8%	514
Other benefits and allowances		4,251	2,855	2,855	384	4,468	2,855	1,613	56%	2,855
Payments in lieu of leave		73	–	–	311	956	–	956	-	–
Long service awards		2,775	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	12,351	–	2,966	250	3,027	2,966	61	2%	2,966
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		820	743	795	143	1,520	795	726	91%	795
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**202,258**	**202,165**	**204,707**	**16,089**	**202,930**	**204,707**	**(1,777)**	**-1%**	**204,707**
% increase	4		**0.0%**	**1.2%**						**1.2%**
Total Parent Municipality		**223,594**	**221,895**	**224,441**	**17,745**	**224,094**	**224,441**	**(347)**	**0%**	**224,441**
Unpaid salary, allowances & benefits in arrears:										

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 June amount to R224,094 million and the year- to-date budget is R224,441 million and the expenditure for remuneration of councilors amounts to R8,883 thousand while the year-to-date budget is R8,469 million. The actual year-to-date expenditure for senior managers is R12,281 million and the year-to-date budget thereof is R11,266million. The year-to-date cost for other municipal staff is R202,930 million and the year-to-date budget is R204,707 million. It must be noted that the year-to-date actual amount for continued members is R3,022 million and is excluded from the table above.

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

EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M12 - June

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<u>Cash Receipts By Source</u>																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063	13,428	13,553	15,986	160,808	168,044	172,245
Service charges - electricity revenue		13,080	11,761	12,398	13,815	10,498	9,767	11,130	11,007	12,945	9,171	9,967	21,511	122,040	132,473	142,828
Service charges - water revenue		3,430	3,217	3,342	3,716	3,090	3,294	3,501	3,490	3,761	3,507	3,534	3,638	65,391	70,230	74,076
Service charges - sanitation revenue		1,294	1,242	1,238	1,451	1,320	1,257	1,407	1,239	1,451	1,308	1,335	1,666	34,729	25,580	26,390
Service charges - refuse		1,936	1,969	1,959	2,016	1,798	1,808	1,903	1,788	1,981	1,826	1,844	2,219	29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79	83	70	92	1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404	573	300	231	14,215	14,855	15,226
Interest earned - outstanding debtors		–	–	–	–	–	–	195	161	263	194	328	271	1,959	2,049	2,113
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18	7	20	2	623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240	1,617	1,260	1,425	870	749	1,155	7,339	7,670	7,813
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		60,503	5,747	3,760	6	647	53,294	14,420	2,806	35,539	0	12,156	7	224,745	155,449	160,603
Other revenue		4,035	6,511	6,025	6,261	5,618	3,342	8,160	1,788	5,626	7,897	7,347	(124)	62,862	41,454	41,386
Cash Receipts by Source		**100,813**	**46,763**	**44,619**	**43,641**	**39,567**	**87,825**	**56,752**	**36,852**	**77,554**	**38,863**	**51,202**	**46,654**	**725,915**	**651,068**	**676,794**
Other Cash Flows by Source													–			
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409	–	5,874	29,296	8,889	4,926	11,092	218,393	116,577	122,958
Contributions & Contributed assets		–	–		–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		3	15	418	–	–	–	81	–	(22)	–	151	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Increase or decrease in consumer deposits		24	36	57	33	39	19	27	47	40	49	46	24	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	10,025	–	–
Change in non-current investments		–		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**121,705**	**59,883**	**69,918**	**57,524**	**48,809**	**98,253**	**56,860**	**42,773**	**106,868**	**47,801**	**56,324**	**57,769**	**944,308**	**767,645**	**799,752**
Cash Payments by Type													–			
Employee related costs		18,440	18,232	17,983	17,871	17,968	28,672	18,802	18,481	17,835	18,740	17,957	17,878	219,344	230,462	242,589
Remuneration of councillors		711	711	711	711	711	711	711	711	1,019	757	746	746	8,829	8,853	8,879
Interest paid		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		11,075	14,086	14,302	11,839	9,738	10,125	9,769	10,565	10,337	11,734	10,368	9,777	106,208	111,518	117,094
Acquisition - Water & other inventory		8,966	4,490	5,040	4,443	3,499	6,540	5,914	5,468	4,637	2,919	2,527	2,333	61,813	62,475	66,845
Contracted services		8,006	5,889	8,397	12,034	7,235	9,874	5,066	4,869	6,438	7,061	9,779	4,232	216,333	122,653	126,354
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	15	–	–	–	–	–	5,621	4,545	4,554
Other expenditure		16,769	6,433	7,722	8,106	9,129	11,875	8,308	7,292	9,753	8,906	13,109	5,377	101,525	94,985	98,623
Cash Payments by Type		**63,967**	**49,841**	**54,156**	**55,003**	**48,280**	**67,796**	**48,584**	**47,386**	**50,019**	**50,118**	**54,486**	**40,343**	**719,673**	**635,491**	**664,938**
Other Cash Flows/Payments by Type																
Capital assets		17,872	19,846	28,870	24,345	7,459	37,766	5,416	14,585	17,368	16,862	7,730	3,453	260,344	106,204	108,990
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		1,124		967	444	–	–	–	–	3,413	–	–	–	–	–	–
Total Cash Payments by Type		**82,964**	**69,687**	**83,993**	**79,792**	**55,739**	**105,562**	**54,000**	**61,971**	**70,800**	**66,980**	**62,215**	**43,796**	**980,017**	**741,695**	**773,928**
NET INCREASE/(DECREASE) IN CASH HELD		**38,741**	**(9,804)**	**(14,075)**	**(22,268)**	**(6,930)**	**(7,309)**	**2,860**	**(19,198)**	**36,069**	**(19,178)**	**(5,891)**	**13,973**	**(35,709)**	**25,950**	**25,824**
Cash/cash equivalents at the month/year beginning:		64,823	103,564	93,760	79,685	57,417	50,487	43,178	46,038	26,839	62,908	43,730	37,839	66,691	80,272	96,736
Cash/cash equivalents at the month/year end:		103,564	93,760	79,685	57,417	50,487	43,178	46,038	26,839	62,908	43,730	37,839	51,812	30,982	106,222	122,560

Supporting table SC9 provides detailed monthly cash flow statement that spells out the r92eceipts by source and payments by type.

EC105 Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M12 - June

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	8,709	18,434	18,434	3,619	3,619	18,434	14,814	80.4%	2%
August	26,574	14,176	14,274	17,796	21,415	32,708	11,292	34.5%	14%
September	9,180	15,848	19,200	27,852	49,267	51,908	2,641	5.1%	31%
October	11,312	18,103	18,955	21,288	70,555	70,862	307	0.4%	45%
November	12,698	18,119	18,971	15,096	85,651	89,833	4,182	4.7%	54%
December	12,142	12,979	13,831	25,773	111,424	103,664	(7,760)	-7.5%	70%
January	12,167	13,929	16,908	6,384	117,808	120,572	2,765	2.3%	74%
February	4,772	12,177	74,203	13,489	131,297	194,775	63,479	32.6%	83%
March	25,001	10,146	10,998	13,090	144,387	205,773	61,386	29.8%	91%
April	5,139	8,202	9,054	15,401	159,788	214,827	55,038	25.6%	92%
May	11,528	8,202	9,054	6,450	166,238	223,880	57,642	25.7%	105%
June	30,203	8,202	9,054	15,863	182,101	232,934	50,833	21.8%	114%
Total Capital expenditure	**169,424**	**158,518**	**232,934**	**182,101**					

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

In terms of this table the capital expenditure for the month of June amounts to R15,863 million. The year-to-date actual expenditure incurred is R182,101 million whilst the year-to-date budget is R232,934 million, that gives 21.8% variance.

EC105 Ndlambe - Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**59,684**	**95,144**	**149,451**	**5,267**	**100,396**	**149,451**	49,055	**32.8%**	**149,451**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		527	12,334	10,971	1,821	11,225	10,971	(254)	**-2.3%**	10,971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	402	–	402	#DIV/0!	–
MV Substations		–	4,348	4,348	–	4,197	4,348	(151)	(0)	4,348
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	7,986	6,623	1,821	6,627	6,623	3	0	6,623
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		527	–	–	–	–	–	–		–
Water Supply Infrastructure		26,458	35,810	90,810	2,433	68,143	90,810	22,667	**25.0%**	90,810
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		7,026	2,609	2,609	–	3,019	2,609	410	0	2,609
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		19,372	33,202	88,001	2,433	64,790	88,001	(23,211)	(0)	88,001
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		60	–	200	–	334	200	134	0	200
Sanitation Infrastructure		32,699	47,000	47,671	1,012	21,028	47,671	26,642	**55.9%**	47,671
Pump Station		299	–	–	–	–	–	–		–
Reticulation		24,482	40,334	44,178	960	17,527	44,178	(26,651)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	52	1,810	1,801	9	0	1,801
Outfall Sewers		7,054	1,226	1,691	–	1,691	1,691	(0)	(0)	1,691
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,146**	**530**	**480**	**293**	**617**	**480**	**(137)**	-28.6%	**480**
Computer Equipment		1,146	530	480	293	617	480	137	0	480
Furniture and Office Equipment		**191**	**564**	**374**	**231**	**489**	**374**	**(116)**	-31.0%	**374**
Furniture and Office Equipment		191	564	374	231	489	374	116	0	374
Machinery and Equipment		**66**	**1,182**	**149**	**0**	**66**	**149**	**83**	55.6%	**149**
Machinery and Equipment		66	1,182	149	0	66	149	(83)	(0)	149
Transport Assets		**5,094**	**4,750**	**6,833**	**6,732**	**7,059**	**6,833**	**(226)**	-3.3%	**6,833**
Transport Assets		5,094	4,750	6,833	6,732	7,059	6,833	226	0	6,833
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**66,181**	**102,870**	**157,369**	**12,497**	**108,627**	**157,369**	**48,741**	**31.0%**	**157,369**

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class M12 - June

Description R thousands	Ref 1	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**998**	**–**	**1,900**	**268**	**1,270**	**1,900**	630	**33.2%**	**1,900**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		998	–	1,900	268	1,270	1,900	630	**33.2%**	1,900
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	1,900	268	1,270	1,900	(630)	(0)	1,900
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		998	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
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		**476**	**1,785**	**1,039**	**1,191**	**1,191**	**1,039**	**(151)**	**-14.6%**	**1,039**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		476	1,785	1,039	1,191	1,191	1,039	(151)	-14.6%	1,039
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		476	1,785	1,039	1,191	1,191	1,039	151	0	1,039
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**1,474**	**1,785**	**2,939**	**1,459**	**2,460**	**2,939**	**479**	16.3%	**2,939**

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**26,667**	**40,863**	**46,427**	**2,530**	**52,633**	**46,427**	(6,206)	**-13.4%**	**46,427**
Roads Infrastructure		6,127	6,200	6,530	31	7,292	6,530	(762)	**-11.7%**	6,530
Roads		6,127	6,200	6,530	31	7,292	6,530	762	0	6,530
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		854	1,400	1,200	71	1,073	1,200	127	**10.6%**	1,200
Drainage Collection		854	1,400	1,200	71	1,073	1,200	(127)	(0)	1,200
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3,276	3,276	54	1,821	3,276	1,455	**44.4%**	3,276
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	3,276	3,276	54	1,821	3,276	(1,455)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	1,316	33,139	24,366	(8,773)	**-36.0%**	24,366
Dams and Weirs		100	80	80	–	58	80	(22)	(0)	80
Boreholes		172	112	112	–	–	112	(112)	(0)	112
Reservoirs		98	570	580	–	486	580	(94)	(0)	580
Pump Stations		1,561	3,190	3,190	56	1,596	3,190	(1,594)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	1,259	30,999	20,405	10,595	0	20,405
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		840	3,450	3,180	282	1,059	3,180	2,121	**66.7%**	3,180
Pump Station		840	2,700	2,430	227	997	2,430	(1,433)	(0)	2,430
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	650	650	55	55	650	(595)	(0)	650
Outfall Sewers		–	100	100	–	7	100	(93)	(0)	100
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		6,356	8,725	7,875	775	8,249	7,875	(374)	**-4.8%**	7,875
Landfill Sites		6,356	8,725	7,875	775	8,249	7,875	374	0	7,875
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**277**	**360**	**360**	**–**	**304**	**360**	**56**	**15.5%**	**360**
Community Facilities		45	60	60	–	45	60	15	**25.4%**	60
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		45	60	60	–	45	60	(15)	(0)	60
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		232	300	300	–	259	300	41	**13.6%**	300
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		232	300	300	–	259	300	(41)	(0)	300
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**–**	**70**	**70**	**–**	**54**	**70**	16	22.9%	**70**
Revenue Generating		–	70	70	–	54	70	16	**22.9%**	70
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	70	70	–	54	70	(16)	(0)	70
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**3,801**	**4,898**	**4,815**	**757**	**3,690**	**4,815**	**1,124**	**23.4%**	**4,815**
Operational Buildings		3,801	4,898	4,815	757	3,690	4,815	1,124	**23.4%**	4,815
Municipal Offices		3,801	4,898	4,815	757	3,690	4,815	(1,124)	(0)	4,815
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**10**	**103**	**101**	**4**	**12**	**101**	**89**	87.7%	**101**
Computer Equipment		10	103	101	4	12	101	(89)	(0)	101
Furniture and Office Equipment		**30**	**467**	**235**	**6**	**64**	**235**	**171**	72.9%	**235**
Furniture and Office Equipment		30	467	235	6	64	235	(171)	(0)	235

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		**2,067**	**932**	**774**	**62**	**346**	**774**	**428**	55.3%	**774**
Machinery and Equipment		2,067	932	774	62	346	774	(428)	(0)	774
Transport Assets		**2,416**	**3,870**	**3,913**	**36**	**2,124**	**3,913**	**1,789**	45.7%	**3,913**
Transport Assets		2,416	3,870	3,913	36	2,124	3,913	(1,789)	(0)	3,913
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**35,268**	**51,562**	**56,694**	**3,396**	**59,227**	**56,694**	**(2,533)**	**-4.5%**	**56,694**

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**33,533**	**31,800**	**31,800**	**2,848**	**34,557**	**31,800**	(2,758)	**-8.7%**	**31,800**
Roads Infrastructure		13,482	12,659	12,659	1,124	13,659	12,659	(1,001)	**-7.9%**	12,659
Roads		11,897	11,680	11,680	978	11,902	11,680	221	0	11,680
Road Structures		1,458	914	914	131	1,584	914	670	0	914
Road Furniture		126	63	63	14	173	63	109	0	63
Capital Spares		1	1	1	0	1	1	0	0	1
Storm water Infrastructure		80	1	1	1	22	1	(21)	**-1603.2%**	1
Drainage Collection		7	1	1	1	11	1	10	0	1
Storm water Conveyance		73	–	–	–	11	–	11	#DIV/0!	–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,765	3,747	3,747	311	3,773	3,747	(26)	**-0.7%**	3,747
Power Plants		37	37	37	3	37	37	0	0	37
HV Substations		4	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		351	350	350	30	358	350	8	0	350
MV Substations		628	627	627	51	620	627	(7)	(0)	627
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		12	12	12	1	12	12	0	0	12
LV Networks		97	97	97	8	97	97	0	0	97
Capital Spares		2,637	2,624	2,624	218	2,649	2,624	25	0	2,624
Water Supply Infrastructure		10,150	9,991	9,991	890	10,734	9,991	(743)	**-7.4%**	9,991
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		37	37	37	3	37	37	0	0	37
Reservoirs		27	27	27	2	27	27	0	0	27
Pump Stations		993	942	942	84	1,021	942	79	0	942
Water Treatment Works		6,775	6,727	6,727	605	7,281	6,727	554	0	6,727
Bulk Mains		180	179	179	15	180	179	0	0	179
Distribution		1,836	1,776	1,776	155	1,882	1,776	106	0	1,776
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		47	47	47	4	47	47	0	0	47
Capital Spares		255	255	255	22	259	255	4	0	255
Sanitation Infrastructure		6,054	5,402	5,402	523	6,369	5,402	(967)	**-17.9%**	5,402
Pump Station		388	388	388	32	388	388	0	0	388
Reticulation		598	–	–	51	622	–	622	#DIV/0!	–
Waste Water Treatment Works		88	–	–	40	490	–	490	#DIV/0!	–
Outfall Sewers		4,423	4,491	4,491	354	4,312	4,491	(179)	(0)	4,491
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		557	523	523	46	557	523	34	0	523
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**637**	**416**	**416**	**61**	**748**	**416**	**(332)**	**-79.6%**	**416**
Community Facilities		0	0	0	0	0	0	(0)	**-0.1%**	0
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	0	0	0
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		637	416	416	61	748	416	(332)	**-79.7%**	416
Indoor Facilities		64	64	64	5	64	64	0	0	64
Outdoor Facilities		490	269	269	49	601	269	331	0	269
Capital Spares		83	83	83	7	83	83	0	0	83
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		**1,175**	**1,174**	**1,174**	**97**	**2,095**	**1,174**	(922)	-78.5%	**1,174**
Revenue Generating		1,175	1,174	1,174	97	2,095	1,174	(922)	**-78.5%**	1,174
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		1,175	1,174	1,174	97	2,095	1,174	922	0	1,174
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**4,157**	**4,257**	**4,257**	**340**	**4,132**	**4,257**	**125**	**2.9%**	**4,257**
Operational Buildings		4,157	4,257	4,257	340	4,132	4,257	125	**2.9%**	4,257
Municipal Offices		4,142	4,242	4,242	339	4,118	4,242	(124)	(0)	4,242
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		6	6	6	0	6	6	(1)	(0)	6
Depots		–	–	–	–	–	–	–		–
Capital Spares		9	9	9	1	9	9	0	0	9
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**7**	**2**	**2**	**15**	**18**	**2**	**(16)**	-915.1%	**2**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		7	2	2	15	18	2	(16)	**-915.1%**	2
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		7	2	2	15	18	2	16	0	2
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**750**	**984**	**984**	**72**	**859**	**984**	**125**	12.7%	**984**
Computer Equipment		750	984	984	72	859	984	(125)	(0)	984
Furniture and Office Equipment		**521**	**590**	**590**	**45**	**525**	**590**	**65**	11.0%	**590**
Furniture and Office Equipment		521	590	590	45	525	590	(65)	(0)	590

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**411**	**453**	**453**	**30**	**366**	**453**	**88**	19.3%	**453**
Machinery and Equipment		411	453	453	30	366	453	(88)	(0)	453
Transport Assets		**2,715**	**2,973**	**2,973**	**219**	**2,554**	**2,973**	**418**	14.1%	**2,973**
Transport Assets		2,715	2,973	2,973	219	2,554	2,973	(418)	(0)	2,973
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**43,907**	**42,648**	**42,648**	**3,727**	**45,854**	**42,648**	**(3,206)**	**-7.5%**	**42,648**

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**100,427**	**53,834**	**72,257**	**1,881**	**70,799**	**72,257**	1,458	**2.0%**	**72,257**
Roads Infrastructure		34,150	44,567	50,660	1,604	57,544	50,660	(6,884)	**-13.6%**	50,660
Roads		34,150	44,567	50,660	1,604	57,544	50,660	6,884	0	50,660
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		15,305	4,348	2,590	–	–	2,590	2,590	**100.0%**	2,590
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		15,305	4,348	2,590	–	–	2,590	(2,590)	(0)	2,590
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		50,972	4,919	19,007	277	13,255	19,007	5,752	**30.3%**	19,007
Pump Station		28,708	4,919	10,492	277	5,776	10,492	(4,716)	(0)	10,492
Reticulation		22,264	–	8,514	–	7,478	8,514	(1,036)	(0)	8,514
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**859**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

EC105: Ndlambe Local Municipality: Monthly Budget Statement M12

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		859	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		859	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**484**	**30**	**369**	**27**	**215**	**369**	**154**	**41.7%**	**369**
Operational Buildings		484	30	369	27	215	369	154	41.7%	369
Municipal Offices		484	30	369	27	215	369	(154)	(0)	369
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description R thousands	Ref 1	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**101,769**	**53,864**	**72,626**	**1,908**	**71,014**	**72,626**	**1,612**	**2.2%**	**72,626**

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, assets management and performance of the Municipality.