



NDLAMBE

Local Municipality

ADJUSTED

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

2024/25 TO 2026/27

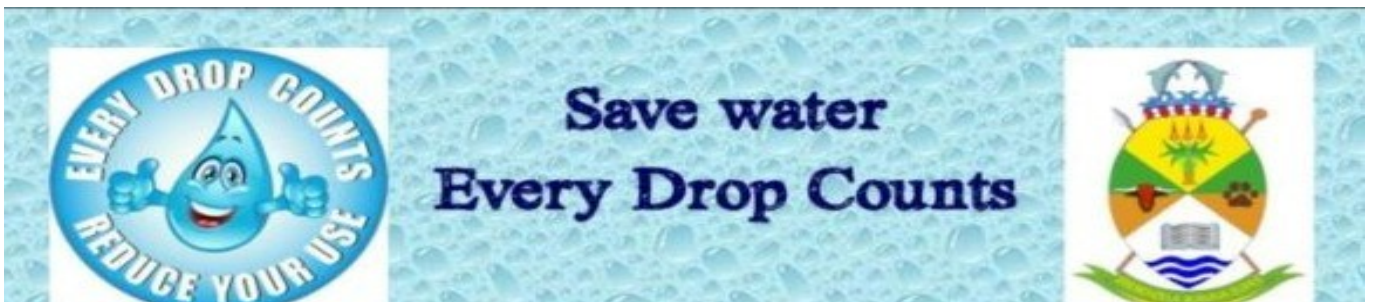




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Abbreviations and Acronyms

MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DoRA	Division of Revenue Act
FBS	Free Basic Services
RM	Repairs and Maintenance
UISP	Upgrading of Informal Settlement Programme
IDP	Integrated Development Plan
AFS	Annual Financial Statements
MDRG	Municipal Disaster Relief Grant
RBIG	Regional Bulk Infrastructure Grant
DWS	Department of Water and Sanitation
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator SouthAfrica
PPE	Property Plant and Equipment
SDBIP	Service Delivery Budget Implementation Plan
ES	Equitable Share
FMG	Financial Management Grant
WSIG	Water Services Infrastructure Grant
MBRR	Municipal Budget & Reporting Regulations
SLA	Service Level Agreements
EPWP	Expanded Public Works Programme
mSCOA	Municipal Standard Chart of Accounts
RDP	Reconstruction and Development Programme
GFS	Government Finance Statistics



PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT

Today, we table the 2025/26 Adjustments Budget, which seeks to realign our financial resources with the service delivery demands facing our Municipality.

This Adjustments Budget is primarily aimed at strengthening infrastructure delivery, improving water and sanitation services, restoring roads affected by disaster events, and ensuring that available grant funding is fully utilised for its intended purpose.

One of the key allocations included in this adjustment is the rollover of the Disaster Relief Grant amounting to R28,308 million, which has been directed towards the Roads. This will enable the Municipality to address infrastructure damage and restore critical access roads.

In addition, the Municipality has received an additional allocation of R59,201 million under the Regional Bulk Infrastructure Grant. These funds are earmarked for critical bulk water infrastructure projects, including the completion of the Port Alfred Reverse Osmosis Plant, previously constructed by Amatola Water, the retrofitting of the Cannon Rocks to Alexandria bulk pipeline, and implementation of bulk water supply quick-win interventions. These projects are essential to improving water security, reducing supply interruptions, and strengthening long-term sustainability of water services.

Furthermore, the Department of Human Settlements has allocated R8,514 million for the completion of internal services under the Marselle 500 project. This will support the delivery of serviced sites and accelerate progress in addressing housing needs.

Through internal reprioritisation, funds have also been redirected to Water Services for the procurement of two water tankers and the replacement of pipelines at the Reverse Osmosis Plant. This intervention directly addresses ongoing pipe bursts and water supply interruptions that have negatively affected our communities.

On the operating budget side, additional revenue of R10,875 million was realised within Wastewater Management due to billing corrections. These funds have been utilised to address operational pressures and sustain essential services, including sanitation truck hire services required for pump-out operations.

It is also important to note that funds were reprioritised within the operating budget to increase the allocation for the maintenance of the Reverse Osmosis plants. This was necessary to accommodate the Bushmans plant, which is now being managed directly by the Municipality following the transfer of responsibility from Amatola Water. This adjustment ensures that adequate provision is made for the proper operation and maintenance of this critical water infrastructure asset.

With regard to the impact on service delivery and the Service Delivery and Budget Implementation Plan, I wish to emphasise the following:

The existing Key Performance Indicators for basic service delivery remain unchanged, as they were approved at the start of the financial year and continue to guide our performance monitoring. However, the inclusion of new projects funded through this Adjustments Budget expands our implementation programme. As a result, annual performance targets will be revised to align with the additional projects and funding allocations.

The Service Delivery and Budget Implementation Plan will therefore be updated to ensure full alignment between the adjusted budget and performance reporting. This ensures transparency, accountability, and measurable progress in the delivery of services to our communities.



In conclusion, this Adjustments Budget is not merely a financial compliance exercise. It is a strategic intervention aimed at stabilising and strengthening service delivery, improving infrastructure reliability, and ensuring that grant funding is fully aligned to community needs.

I hereby table the 2025/26 Adjustments Budget before Council for consideration.



1.2 COUNCIL RESOLUTIONS

The following resolutions are listed here as required by the MBRR and it is recommended that the Council approves and adopts the following resolutions for the adjusted budget, in accordance with section 28 of the Municipal Finance Management Act)

THAT the adjusted total revenue of R978,668 million and total expenditure of R805,252 million for the 2025/2026 financial year, as presented in Table B2 – Adjusted Budgeted Financial Performance, be APPROVED.

THAT the adjusted financial performance (revenue and expenditure by municipal vote) for the 2025/2026 financial year, as presented in Table B3 be APPROVED

THAT the adjusted operating budget for the 2025/2026 financial year, as presented in Table B4 – Adjusted Budgeted Financial Performance (Revenue and Expenditure), reflecting the operating deficit of R73,386 million, be APPROVED.

THAT the adjusted capital budget of R232,934 million, funded by external funding as outlined in Table B5 – Adjusted Budgeted Capital Expenditure by Vote, Standard Classification, and Funding Source, along with the overall capital expenditure, be APPROVED.

THAT the adjusted financial position of R1,667,052 billion for the 2025/2026 financial year, as presented in Table B6 – Adjusted Budgeted Financial Position, reflecting the community wealth/equity, be APPROVED.

THAT the adjusted cash flow of R41,009 million for the 2025/2026 financial year, as presented in Table B7 – Adjusted Budgeted Cash Flow, reflecting a projected positive cash and cash equivalents at the end of the 2024/2025 financial year, be APPROVED.

THAT the adjusted cash Backed Reserves/Accumulated surplus reconciliation of R8,554 million for the 2025/2026 financial year as presented in Table B8 be APPROVED.

THAT the adjusted Asset Management for the financial year 2025/2026 as presented in Table 9 be APPROVED

THAT the adjusted SDBIP as presented in Annexure B be NOTED.



1.3 EXECUTIVE SUMMARY

In May 2025, Ndlambe Municipality's council approved a funded budget for the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF), including the two outer years. However, following the approval of the annual budget, the municipality was not necessitated to table any adjustments in the past six months in accordance with the relevant subsections of Section 28 of the Municipal Finance Management Act (MFMA). The mid-year adjustment budget now represents the first adjustment for the municipality, influenced by various key factors or pointers.

Ndlambe Municipality's proposed adjustments comply with Section 28 of the Municipal Finance Management Act (MFMA). These adjustments typically include:

- **Revenue Adjustments:** Adjustments were made to align projected revenue with the municipality's actual billing performance, reflecting corrections for both under- and over-estimations of anticipated income. Notably, additional revenue of R10,875 million was realised from Wastewater Management services.
- **Expenditure Adjustments:** Changes in the allocation of expenditure to ensure the municipality's spending is aligned with actual performance, ensuring funds are available for essential services.
- **Rollovers:** Provision has been made for the carry-forward of unspent funds from the previous financial year in respect of projects and services that remain in progress. This specifically relates to the Disaster Relief Grant and Library Grants, ensuring continuity and completion of the approved programmes. A total adjustment of R30,119 million has been provided for both grants, of which the Disaster Relief Grant constitutes the larger portion at R28,308 million.
- **New or Additional Revenue:** Any additional grants, funding, or revenue sources received after the approval of the initial budget is incorporated into the adjustment budget. The municipality was allocated additional R59,201 million by DWS.
- **Changes in Economic Circumstances:** Provision has been made to reflect changes in economic conditions and unforeseen circumstances, including inflationary pressures, which necessitate the reallocation of resources to priority service delivery areas. The primary focus of this adjustment is on Water and Wastewater Services to ensure uninterrupted service delivery and operational sustainability.
- **Correction of errors:** This involves fixing any mistakes or inaccuracies that occurred during the consolidation of the original budget. These errors could include miscalculations, incorrect allocations, or oversights that were made while preparing the initial budget. The mid-year adjustment budget provides an opportunity to correct these issues to ensure that the financial data reflects the accurate revenue and expenditure projections.

The 2025/26 adjustment budget primarily focuses on the roll-over of grants to fund resurfacing of pavement on various roads within Ndlambe Municipality, recognition of additional revenues from DWS allocated to refurbishment of water treatment works and completion of reverse Osmosis Plant in Port Alfred located in Santa, and the reallocation of funds to Water and Wastewater Services to sustain uninterrupted service delivery. These allocations are specifically earmarked to strengthen basic service delivery, thereby contributing to the enhancement of the Municipality's overall financial sustainability and stability.

**How the adjustments affect service delivery and basic service delivery**

- ❖ The approved rollover grant of R28,308 million for Disaster Relief Grant is allocated to Roads:

Project description	Original Budget	Adjustment	Adjusted budget
Roads:Upgrading of Alexandria Road	1,893,591.00	589,117.00	2,482,708.00
Roads:Upgrading of Bathurst Crescent	7,316,061.00	- 3,653,853.00	3,662,208.00
Roads:Upgrading of Daniel Scheepers Street Boknes	1,677,331.00	1,693,891.00	3,371,222.00
Roads:Upgrading of Galjoen Street Cannon Rocks	2,140,288.00	798,853.00	2,939,141.00
Roads:Upgrading of Hertzog Street Bushmens	1,744,508.00	1,665,095.00	3,409,603.00
Roads:Upgrading of Keey Street Port Alfred	1,799,700.00	372,437.00	2,172,137.00
Roads:Upgrading of Kleinemonde Riverview Crescent	1,249,474.00	1,134,873.00	2,384,347.00
Roads:Upgrading of Mpangele Street	2,419,676.00	- 1,236,650.00	1,183,026.00
Roads:Upgrading of Van Der Stel Street Kenton-on-Sea	2,191,204.00	605,261.00	2,796,465.00
Roads:Upgrading of Van Riebeeck to Henry Street Port Alfred	2,988,164.00	918,976.00	3,907,140.00
Grand Total	25,419,997.00	2,888,000.00	28,307,997.00

- ❖ In addition to the above, the municipality was allocated an additional RBIG valued at R59,201 million by the Department of Water Services, which also forms part of the adjustment budget. These funds are specifically earmarked for completion of reverse osmosis plant in Port Alfred that was previously constructed by Amatola Water, the retrofitting of an existing pipeline in Alexandria/Cannon Rocks and bulk water supply quick wins these projects have been approved by the funder.

Project description	Original Budget	Adjustments	Adjusted Budget
Ndlambe Bulk Water Supply: Quick wins	-	4,535,368.00	4,535,368.00
Water Treatment Works: Retrofitting of existing inline valve chambers and hydrostatic pressure testing of DN300 pipeline from Cannon Rocks to Alexandria transfer pumpstation	-	5,898,359.00	5,898,359.00
Port Alfred Brackish Water RO Plant	42,000,000.00	48,767,273.00	90,767,273.00
Grand Total	42,000,000.00	59,201,000.00	101,201,002.00

- ❖ Department of Human Settlement allocated R8,514 million remaining from the initial agreement for completion of Marselle 500 for internal services.
- ❖ Internally generated funds for capital expenditure of R4,3 million have been redirected to Water Services for the procurement of two water tankers and the amount of R1,9 million for replacement of pipelines at the reverse osmosis plant. This intervention is aimed at addressing ongoing water supply interruptions caused by frequent pipe bursts and ensuring improved service reliability.



Adjustments that are affecting the operating budget

Additional Revenue – Wastewater Management:

Wastewater Management Services realised additional revenue amounting to R10,875 million above the original budget estimates, primarily due to corrections in billing. During the audit process, the Auditor-General performed a CAATs-based billing completeness verification and identified that sewer billing was incomplete. In response, the Finance Department, in collaboration with the Infrastructure Directorate, conducted a comprehensive population completeness verification. This process involved mapping billed properties against the GIS system to identify properties located within areas where sewer infrastructure was available but for which no sewer charges had been raised.

The billing records were subsequently updated to include all qualifying properties, with sewer charges implemented from May 2025 onwards. As these corrective measures were implemented after the 2025/26 budget had already been approved, the additional billing resulted in revenue for the 2025/26 financial year exceeding the originally budgeted amount.

Adjustment – Sanitation Truck Hire Charges:

An amount of R8,741 million has been adjusted to provide for increased hire charges of sanitation trucks to address pump-out suction services within the Municipality. Additional allocation of R6,225 million on maintenance budget of the Reverse Osmosis Plants in Ndlambe Municipality.

Library Grant Roll-Over:

Of the total Library Grant roll-over of R1,811 million, an amount of R1,711 million, which remained unspent in the previous financial year, has been allocated to operating expenditure to support library activities.

The effect of the adjustments on service delivery and implementation plan.

The existing KPIs for basic service delivery will remain unchanged, as these have already been set and are being tracked for ongoing services. However, with the inclusion of new projects funded by the adjusted budget, the annual targets will need to be updated to ensure they reflect the expanded scope of work.

Overview of the financial implications

The performance of the municipality was assessed during the mid-year performance assessment, and engagements were conducted by the Provincial Treasury to evaluate progress and financial standing. After carefully considering various factors, including material changes in the municipality and the broader South African economy, as well as comparing historical trends, it was determined that the budget assumptions applied in the original budget should remain constant.

Operating revenue increased by 2% from the original budget, resulting in an increase of R11,773 million. This additional revenue is ring-fenced to specifically fund the operational expenditure. Whereas the operating expenditure also increased by 1% from the original budget resulting in an increase of R10,510 million.

Capital expenditure increased from the original budget increased by 53%, resulting in an increase of R74,416 million



The table below is the overview consolidation of the B Schedule tables.

EC105 Ndlambe - Table B1 Adjustments Budget Summary - 2026/02/28											
Description	2025/26									Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	183,503	-	-	-	-	-	-	-	183,503	191,760	196,554
Service charges	252,866	-	-	-	-	-	10,875	10,875	263,741	271,501	287,943
Investment revenue	14,215	-	-	-	-	-	-	-	14,215	14,855	15,226
Transfers recognised - operational	225,558	-	-	-	-	-	899	899	226,456	158,807	164,112
Other own revenue	43,951	-	-	-	-	-	-	-	43,951	45,974	47,344
Total Revenue (excluding capital transfers and contributions)	720,093	-	-	-	-	-	11,773	11,773	731,866	682,898	711,180
Employee costs	213,426	-	-	-	-	-	2,553	2,553	215,979	226,282	238,334
Remuneration of councillors	8,469	-	-	-	-	-	-	-	8,469	8,475	8,482
Depreciation & asset impairment	102,582	-	-	-	-	-	-	-	102,582	104,146	108,185
Finance charges	8,679	-	-	-	-	-	-	-	8,679	9,286	9,937
Inventory consumed and bulk purchases	146,806	-	-	-	-	-	(4,950)	(4,950)	141,857	151,572	160,291
Transfers and subsidies	5,738	-	-	-	-	-	(176)	(176)	5,562	4,747	4,758
Other expenditure	309,042	-	-	-	-	-	13,082	13,082	322,125	238,717	247,022
Total Expenditure	794,742	-	-	-	-	-	10,510	10,510	805,252	743,225	777,007
Surplus/(Deficit)	(74,649)	-	-	-	-	-	1,264	1,264	(73,386)	(60,328)	(65,827)
Transfers and subsidies - capital (monetary)	169,700	-	-	-	-	-	77,102	77,102	246,801	116,577	122,958
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131
Capital expenditure & funds sources											
Capital expenditure	158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,600
Transfers recognised - capital	146,845	-	-	-	-	-	74,416	74,416	221,260	97,182	102,600
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11,673	-	-	-	-	-	0	0	11,673	1,360	-
Total sources of capital funds	158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,600



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Financial position												
Total current assets	317,631	-	-	-	-	-	23,439	23,439	341,070	336,611	351,956	
Total non current assets	1,604,811	-	-	-	-	-	215,540	215,540	1,820,351	1,653,792	1,707,984	
Total current liabilities	292,363	-	-	-	-	-	40,687	40,687	333,050	294,787	297,256	
Total non current liabilities	144,082	-	-	-	-	-	17,238	17,238	161,320	153,368	163,305	
Community wealth/Equity	1,485,998	-	-	-	-	-	181,054	181,054	1,667,052	1,542,248	1,599,379	
Cash flows												
Net cash from (used) operating	124,536	-	-	-	-	-	110,126	110,126	234,662	132,157	134,815	
Net cash from (used) investing	(173,938)	-	-	-	-	-	(86,406)	(86,406)	(260,344)	(106,204)	(108,990)	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
Cash/cash equivalents at the year end	89,151	-	-	-	-	-	(48,141)	(48,141)	41,009	106,225	122,561	
Cash backing/surplus reconciliation												
Cash and investments available	80,318	-	-	-	-	-	(48,043)	(48,043)	32,274	96,783	112,467	
Application of cash and investments	53,546	-	-	-	-	-	(29,826)	(29,826)	23,720	57,871	61,922	
Balance - surplus (shortfall)	26,772	-	-	-	-	-	(18,218)	(18,218)	8,554	38,911	50,545	
Asset Management												
Asset register summary (WDV)	1,604,765	-	-	-	-	-	215,542	215,542	1,820,307	1,155,928	1,707,938	
Depreciation	42,648	-	-	-	-	-	-	-	42,648	42,648	42,648	
Renewal and Upgrading of Existing Assets	55,649	-	-	-	-	-	19,917	19,917	75,565	34,265	32,846	
Repairs and Maintenance	51,562	-	-	-	-	-	5,133	5,133	56,694	51,759	54,740	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	60,099	60,099	60,099	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	



1.4 ADJUSTMENT BUDGET SUPPORTING TABLES

Adjustment budget supporting tables present the main budget tables as required in terms of schedule B of the Municipal Budget and Reporting Regulations. These tables are meant to give insight of the adjustment budget when it is transformed into figures. The B schedule will be presented as the appendix B of this document and the *explanatory note* for each table is provided below.

1.4.1 Table B2 Adjustment Budget Financial Performance (revenue and expenditure by standard classification)

Standard Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		297,948	-	-	-	-	-	-	-	297,948	310,148	320,758
Executive and council		4,763	-	-	-	-	-	-	-	4,763	4,954	5,151
Finance and administration		293,185	-	-	-	-	-	-	-	293,185	305,194	315,607
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		78,896	-	-	-	-	-	1,842	1,842	80,738	6,465	6,747
Community and social services		3,469	-	-	-	-	-	1,842	1,842	5,311	3,469	3,627
Sport and recreation		1,666	-	-	-	-	-	-	-	1,666	382	392
Public safety		299	-	-	-	-	-	-	-	299	312	320
Housing		71,270	-	-	-	-	-	-	-	71,270	-	-
Health		2,193	-	-	-	-	-	-	-	2,193	2,301	2,407
Economic and environmental services		60,360	-	-	-	-	-	2,888	2,888	63,248	39,498	28,825
Planning and development		8,165	-	-	-	-	-	(844)	(844)	7,321	8,641	7,077
Road transport		50,570	-	-	-	-	-	3,732	3,732	54,302	29,159	20,049
Environmental protection		1,625	-	-	-	-	-	-	-	1,625	1,698	1,698
Trading services		447,512	-	-	-	-	-	84,145	84,145	531,656	438,059	472,372
Energy sources		141,866	-	-	-	-	-	-	-	141,866	147,798	159,005
Water management		146,124	-	-	-	-	-	59,201	59,201	205,325	143,381	141,882
Waste water management		101,691	-	-	-	-	-	24,944	24,944	126,634	86,414	109,332
Waste management		57,830	-	-	-	-	-	-	-	57,830	60,466	62,153
Other		5,076	-	-	-	-	-	-	-	5,076	5,305	5,437
Total Revenue - Functional	2	889,793	-	-	-	-	-	88,875	88,875	978,668	799,475	834,139
Expenditure - Functional												
Governance and administration		201,590	-	-	-	-	-	(4,849)	(4,849)	196,742	205,886	214,873
Executive and council		50,978	-	-	-	-	-	2,085	2,085	53,063	49,844	50,983
Finance and administration		140,556	-	-	-	-	-	(6,933)	(6,933)	133,623	145,691	153,276
Internal audit		10,056	-	-	-	-	-	-	-	10,056	10,351	10,613
Community and public safety		130,620	-	-	-	-	-	1,993	1,993	132,614	58,217	60,707
Community and social services		18,845	-	-	-	-	-	742	742	19,587	18,982	19,767
Sport and recreation		21,511	-	-	-	-	-	(139)	(139)	21,372	19,986	20,832
Public safety		12,367	-	-	-	-	-	54	54	12,421	12,569	13,169
Housing		75,131	-	-	-	-	-	1,356	1,356	76,487	3,904	4,059
Health		2,766	-	-	-	-	-	(20)	(20)	2,746	2,776	2,881
Economic and environmental services		103,578	-	-	-	-	-	(1,520)	(1,520)	102,058	104,019	105,904
Planning and development		35,675	-	-	-	-	-	(1,090)	(1,090)	34,585	34,493	33,783
Road transport		65,104	-	-	-	-	-	(390)	(390)	64,714	66,719	69,221
Environmental protection		2,798	-	-	-	-	-	(40)	(40)	2,758	2,807	2,900
Trading services		356,365	-	-	-	-	-	14,823	14,823	371,188	372,399	392,677
Energy sources		133,085	-	-	-	-	-	-	-	133,085	139,035	145,314
Water management		116,370	-	-	-	-	-	5,999	5,999	122,370	121,585	130,251
Waste water management		46,934	-	-	-	-	-	8,342	8,342	55,276	48,633	50,570
Waste management		59,976	-	-	-	-	-	482	482	60,458	63,146	66,542
Other		2,589	-	-	-	-	-	61	61	2,650	2,705	2,847
Total Expenditure - Functional	3	794,742	-	-	-	-	-	10,510	10,510	805,252	743,225	777,007
Surplus/ (Deficit) for the year		95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131

The focus in this table is merely on trading services performance.

- ❖ No budget adjustments made on Electricity and Waste management revenue and expenditure on electricity with a minor adjustment on waste management expenditure of R482 million.
- ❖ As mentioned, this adjustment's focus is on water and wastewater management.



- ❖ Water management revenue is adjusted by R59 201 million, and the expenditure is adjusted by R5,999 million and realized an adjusted surplus of R82,955 million to fund capital expenditure as per the grant conditions.
- ❖ Wastewater management revenue is adjusted by R24,944 million from the correct billing and additional revenues relating to Human settlement to complete the bulk projects. Expenditure is adjusted by R8.342 million with the adjusted surplus of R71,358 million to fund capital expenditure ring fenced grants.

1.4.2 Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to revenue and expenditure per municipal vote. Ndlambe Municipality has 5 municipal votes which are:

1. Executive and Council
2. Office of the Municipal Manager
3. Corporate Services
4. Community Protection Services
5. Infrastructure Development

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		4,763	-	-	-	-	-	-	-	4,763	4,954	5,151
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3,999	-	-	-	-	-	1,842	1,842	5,842	4,024	4,196
Vote 4 - COMMUNITY AND PROTECTION SERVICES		61,732	-	-	-	-	-	-	-	61,732	63,194	65,001
Vote 5 - COMMUNITY AND PROTECTION SERVICES		7,000	-	-	-	-	-	-	-	7,000	7,315	7,456
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		231,653	-	-	-	-	-	27,832	27,832	259,485	124,169	136,409
Vote 7 - ELECTRICITY SERVICES		141,866	-	-	-	-	-	-	-	141,866	147,798	159,005
Vote 8 - WATER WORKS		146,124	-	-	-	-	-	59,201	59,201	205,325	143,381	141,882
Vote 9 - FINANCIAL SERVICES		292,655	-	-	-	-	-	-	-	292,655	304,640	315,039
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	889,793	-	-	-	-	-	88,875	88,875	978,668	799,475	834,139
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		15,180	-	-	-	-	-	367	367	15,547	15,315	15,515
Vote 2 - MUNICIPAL MANAGER		48,645	-	-	-	-	-	1,118	1,118	49,763	47,507	48,789
Vote 3 - CORPORATE SERVICES		43,256	-	-	-	-	-	2,530	2,530	45,786	43,763	45,361
Vote 4 - COMMUNITY AND PROTECTION SERVICES		96,371	-	-	-	-	-	290	290	96,660	98,593	103,533
Vote 5 - COMMUNITY AND PROTECTION SERVICES		31,457	-	-	-	-	-	(290)	(290)	31,167	31,642	32,725
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		218,129	-	-	-	-	-	8,972	8,972	227,101	148,963	152,613
Vote 7 - ELECTRICITY SERVICES		133,085	-	-	-	-	-	-	-	133,085	139,035	145,314
Vote 8 - WATER WORKS		116,370	-	-	-	-	-	5,999	5,999	122,370	121,585	130,251
Vote 9 - FINANCIAL SERVICES		92,250	-	-	-	-	-	(8,476)	(8,476)	83,774	96,824	102,907
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	794,742	-	-	-	-	-	10,510	10,510	805,252	743,225	777,007
Surplus/ (Deficit) for the year	2	95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131

- ❖ The above table highlights adjustment per directorate for both revenue and expenditure.
- ❖ Savings of R8,4 million were identified in Finance directorate and re allocated to other directorates



1.4.3 Table B4 Budgeted Financial Performance (Revenue and Expenditure)

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	125,640	-	-	-	-	-	-	-	125,640	136,425	147,140
Service charges - Water	2	71,898	-	-	-	-	-	-	-	71,898	77,117	81,218
Service charges - Waste Water Management	2	24,874	-	-	-	-	-	10,875	10,875	35,749	26,135	26,966
Service charges - Waste Management	2	30,454	-	-	-	-	-	-	-	30,454	31,824	32,620
Sale of Goods and Rendering of Services		4,128	-	-	-	-	-	-	-	4,128	4,314	4,422
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		18,219	-	-	-	-	-	-	-	18,219	19,072	19,722
Interest earned from Current and Non Current Assets		14,215	-	-	-	-	-	-	-	14,215	14,855	15,226
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,317	-	-	-	-	-	-	-	1,317	1,376	1,410
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		5,076	-	-	-	-	-	-	-	5,076	5,305	5,437
Operational Revenue		2,719	-	-	-	-	-	-	-	2,719	2,840	2,931
Non-Exchange Revenue												
Property rates	2	183,503	-	-	-	-	-	-	-	183,503	191,760	196,554
Surcharges and Taxes		7,327	-	-	-	-	-	-	-	7,327	7,657	7,848
Fines, penalties and forfeits		550	-	-	-	-	-	-	-	550	575	589
Licences or permits		1,968	-	-	-	-	-	-	-	1,968	2,056	2,065
Transfer and subsidies - Operational		225,558	-	-	-	-	-	899	899	226,456	158,807	164,112
Interest		2,647	-	-	-	-	-	-	-	2,647	2,779	2,918
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		720,093	-	-	-	-	-	11,773	11,773	731,866	682,898	711,180
Expenditure By Type												
Employee related costs		213,426	-	-	-	-	-	2,553	2,553	215,979	226,282	238,334
Remuneration of councillors		8,469	-	-	-	-	-	-	-	8,469	8,475	8,482
Bulk purchases - electricity		92,354	-	-	-	-	-	-	-	92,354	96,972	101,821
Inventory consumed		54,452	-	-	-	-	-	(4,950)	(4,950)	49,502	54,599	58,470
Debt impairment		50,948	-	-	-	-	-	-	-	50,948	54,585	59,776
Depreciation and amortisation		51,635	-	-	-	-	-	-	-	51,635	49,561	48,409
Interest		8,679	-	-	-	-	-	-	-	8,679	9,286	9,937
Contracted services		181,915	-	-	-	-	-	7,742	7,742	189,656	107,987	111,247
Transfers and subsidies		5,738	-	-	-	-	-	(176)	(176)	5,562	4,747	4,758
Irrecoverable debts written off		41,774	-	-	-	-	-	-	-	41,774	43,424	45,174
Operational costs		85,354	-	-	-	-	-	5,341	5,341	90,694	87,306	90,600
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		794,742	-	-	-	-	-	10,510	10,510	805,252	743,225	777,007
Surplus/(Deficit)		(74,649)	-	-	-	-	-	1,264	1,264	(73,386)	(60,328)	(65,827)
Transfers and subsidies - capital (monetary allocations)		169,700	-	-	-	-	-	77,102	77,102	246,801	116,577	122,958
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	95,051	-	-	-	-	-	78,365	78,365	173,416	56,250	57,131

Operating Expenditure reflects total adjustments amounting to R10,510 million. The adjustments relating to service delivery within this amount are outlined below:

Under the Operational Costs category, the following line items have been adjusted due to under-provision in the original budget:

- ❖ **Hire Charges – Sanitation Truck (Pump-Out Suctions):** An amount of R8,741 million has been adjusted against the original budget of R1,9 million, which was under-provided.



- ❖ **Hire Charges – Water Tankers:** An adjustment of R4,6 million has been made against the original budget of R2,6 million, which was also under-provided.
- ❖ **Maintenance of Reverse Osmosis Plants (Bushman’s, Cannon Rocks and Port Alfred):** An adjustment of R6,225 million has been effected to increase the provision in order to accommodate the Bushman’s and Nemato plants.

These adjustments were necessary to ensure continued and effective delivery service. To accommodate the above increases, certain operating expenditure line items were reduced, and the additional revenue generated from wastewater services was utilised to fund the adjustments.



1.4.4 Table B5. Budgeted Capital Expenditure by Vote, Functional Classification, and Funding

The capital expenditure has been adjusted from the original budget of R158,518 million to an adjusted budget of R232,934 million posing the adjustments of R74,416 million.

EC105 Ndlambe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2026/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5	6	7	8	9	10	11	12		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 -		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		560	-	-	-	-	-	(47)	(47)	513	-	-
Vote 2 - MUNICIPAL MANAGER		771	-	-	-	-	-	(663)	(663)	108	-	-
Vote 3 - CORPORATE SERVICES		187	-	-	-	-	-	87	87	274	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,507	-	-	-	-	-	(1,455)	(1,455)	2,052	-	-
Vote 5 -		580	-	-	-	-	-	(506)	(506)	74	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		97,250	-	-	-	-	-	20,336	20,336	117,587	58,106	68,847
Vote 7 - ELECTRICITY SERVICES		12,834	-	-	-	-	-	(1,863)	(1,863)	10,971	7,387	6,362
Vote 8 - WATER WORKS		42,458	-	-	-	-	-	58,576	58,576	101,034	32,989	27,391
Vote 9 - FINANCIAL SERVICES		371	-	-	-	-	-	(50)	(50)	321	60	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,800
Total Capital Expenditure - Vote		158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,800



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Capital Expenditure - Functional													
Governance and administration		2,484	-	-	-	-	-	(1,017)	(1,017)	1,447	80	-	-
Executive and council		1,291	-	-	-	-	-	(710)	(710)	581	-	-	-
Finance and administration		1,133	-	-	-	-	-	(307)	(307)	826	60	-	-
Internal audit		40	-	-	-	-	-	-	-	40	-	-	-
Community and public safety		3,407	-	-	-	-	-	(1,988)	(1,988)	1,419	-	-	-
Community and social services		-	-	-	-	-	-	164	164	164	-	-	-
Sport and recreation		2,307	-	-	-	-	-	(1,156)	(1,156)	1,151	-	-	-
Public safety		580	-	-	-	-	-	(530)	(530)	50	-	-	-
Housing		20	-	-	-	-	-	(5)	(5)	15	-	-	-
Health		500	-	-	-	-	-	(461)	(461)	39	-	-	-
Economic and environmental services		44,862	-	-	-	-	-	6,524	6,524	51,385	23,736	15,810	
Planning and development		30	-	-	-	-	-	29	29	59	-	-	-
Road transport		44,832	-	-	-	-	-	6,495	6,495	51,327	23,736	15,810	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		107,786	-	-	-	-	-	70,897	70,897	178,682	74,746	86,790	
Energy sources		12,834	-	-	-	-	-	(1,863)	(1,863)	10,971	7,387	6,362	
Water management		42,458	-	-	-	-	-	58,576	58,576	101,034	32,989	27,391	
Waste water management		51,919	-	-	-	-	-	14,759	14,759	66,677	34,370	53,037	
Waste management		575	-	-	-	-	-	(575)	(575)	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,800	
Funded by:													
National Government		86,770	-	-	-	-	-	55,643	55,643	142,413	81,372	86,790	
Provincial Government		58,586	-	-	-	-	-	18,773	18,773	77,358	15,810	15,810	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		1,489	-	-	-	-	-	-	-	1,489	-	-	-
Transfers recognised - capital	4	146,845	-	-	-	-	-	74,416	74,416	221,260	97,182	102,800	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		11,673	-	-	-	-	-	0	0	11,673	1,360	-	-
Total Capital Funding		158,518	-	-	-	-	-	74,416	74,416	232,934	98,542	102,800	



1.4.5 Table B6 Budgeted Financial Position.

EC105 Ndlambe - Table B6 Adjustments Budget Financial Position - 2026/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash and cash equivalents		80,272	-	-	-	-	(48,041)	(48,041)	32,230	96,736	112,420	
Trade and other receivables from exchange transactions	1	39,338	-	-	-	-	7,948	7,948	47,286	39,963	38,413	
Receivables from non-exchange transactions	1	24,509	-	-	-	-	49,639	49,639	74,148	25,258	25,371	
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	
Inventory		2,148	-	-	-	-	6,420	6,420	8,568	3,289	4,387	
VAT		169,845	-	-	-	-	8,583	8,583	178,428	169,845	169,845	
Other current assets		1,519	-	-	-	-	(1,110)	(1,110)	409	1,519	1,519	
Total current assets		317,631	-	-	-	-	23,439	23,439	341,070	338,811	351,958	
Non current assets												
Investments		46	-	-	-	-	(2)	(2)	44	46	46	
Investment property		241,717	-	-	-	-	(10,741)	(10,741)	230,975	240,543	239,369	
Property, plant and equipment	3	1,362,996	-	-	-	-	227,471	227,471	1,590,468	1,413,153	1,468,520	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	
Heritage assets		0	-	-	-	-	(1,200)	(1,200)	(1,200)	0	0	
Intangible assets		52	-	-	-	-	13	13	64	50	48	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		1,604,811	-	-	-	-	215,540	215,540	1,820,351	1,653,792	1,707,984	
TOTAL ASSETS		1,922,442	-	-	-	-	238,979	238,979	2,161,421	1,990,403	2,059,940	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Financial liabilities		-	-	-	-	-	-	-	-	-	-	
Consumer deposits		2,828	-	-	-	-	64	64	2,892	2,828	2,828	
Trade and other payables from exchange transactions		79,550	-	-	-	-	7,418	7,418	86,967	72,962	65,839	
Trade and other payables from non-exchange transactions		17,522	-	-	-	-	25,609	25,609	43,131	14,164	10,655	
Provisions		18,036	-	-	-	-	(413)	(413)	17,623	18,036	18,036	
VAT		174,427	-	-	-	-	8,010	8,010	182,437	186,797	199,898	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		292,383	-	-	-	-	40,687	40,687	333,050	294,787	297,258	
Non current liabilities												
Borrowing	1	-	-	-	-	-	0	0	0	-	-	
Provisions	1	81,999	-	-	-	-	6,106	6,106	88,105	91,285	101,222	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		62,083	-	-	-	-	11,132	11,132	73,215	62,083	62,083	
Total non current liabilities		144,082	-	-	-	-	17,238	17,238	161,320	153,368	163,305	
TOTAL LIABILITIES		436,444	-	-	-	-	57,925	57,925	494,370	448,155	460,561	
NET ASSETS	2	1,485,998	-	-	-	-	181,054	181,054	1,667,052	1,542,248	1,599,379	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,485,998	-	-	-	-	181,054	181,054	1,667,052	1,542,248	1,599,379	
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		1,485,998	-	-	-	-	181,054	181,054	1,667,052	1,542,248	1,599,379	



1.4.7 Table B7 Budgeted Cash Flows

EC105 Ndlambe - Table B7 Adjustments Budget Cash Flows - 2026/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		160,808	-	-	-	-	-	-	-	160,808	168,044	172,245
Service charges		241,574	-	-	-	-	-	10,379	10,379	251,953	259,421	275,227
Other revenue		72,236	-	-	-	-	-	10,025	10,025	82,261	51,251	51,379
Transfers and Subsidies - Operational	1	222,200	-	-	-	-	-	2,545	2,545	224,745	155,449	160,603
Transfers and Subsidies - Capital	1	111,682	-	-	-	-	-	106,712	106,712	218,393	116,577	122,958
Interest		16,174	-	-	-	-	-	-	-	16,174	16,904	17,339
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(694,599)	-	-	-	-	-	(19,453)	(19,453)	(714,051)	(630,945)	(660,384)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	(5,538)	-	-	-	-	-	(83)	(83)	(5,621)	(4,545)	(4,554)
NET CASH FROM/(US ED) OPERATING ACTIVITIES		124,538	-	-	-	-	-	110,126	110,126	234,882	132,157	134,815
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(173,938)	-	-	-	-	-	(86,406)	(86,406)	(260,344)	(106,204)	(108,990)
NET CASH FROM/(US ED) INVESTING ACTIVITIES		(173,938)	-	-	-	-	-	(86,406)	(86,406)	(260,344)	(106,204)	(108,990)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(US ED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(49,402)	-	-	-	-	-	23,720	23,720	(25,882)	25,953	25,825
Cash/cash equivalents at the year begin:	2	138,552	-	-	-	-	-	(71,861)	(71,861)	66,691	80,272	96,736
Cash/cash equivalents at the year end:	2	89,151	-	-	-	-	-	(48,141)	(48,141)	41,009	106,225	122,561

The original cash and cash equivalent was R89,151 million with the decrease of R48,141 million translating to the adjusted budget of R41,009 million. The decrease in opening balance in prior year 2024/2025 has impacted on the projected adjusted balance. In 2023/2024 the cash and equivalent were R138,552 million versus 2024/2025 amount of R66,691 million.



1.4.8 Table B8 Cash backed reserves/accumulated surplus reconciliation

EC105 Ndlambe - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2026/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	89,151	-	-	-	-	-	(48,141)	(48,141)	41,009	106,225	122,561
Other current investments > 90 days		(8,879)	-	-	-	-	-	100	100	(8,779)	(9,488)	(10,141)
Non current assets - Investments	1	46	-	-	-	-	-	(2)	(2)	44	46	46
Cash and investments available:		80,318	-	-	-	-	-	(48,043)	(48,043)	32,274	96,783	112,467
Applications of cash and investments												
Unspent conditional transfers		17,522	-	-	-	-	-	25,768	25,768	43,290	14,164	10,655
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		4,582	-	-	-	-	-	(573)	(573)	4,009	16,952	30,053
Other working capital requirements	2	13,406	-	-	-	-	-	(54,607)	(54,607)	(41,201)	8,719	3,178
Other provisions		18,036	-	-	-	-	-	(413)	(413)	17,623	18,036	18,036
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		53,546	-	-	-	-	-	(29,828)	(29,828)	23,720	57,871	61,922
Surplus(shortfall)		26,772	-	-	-	-	-	(18,218)	(18,218)	8,554	38,911	50,545

- ❖ The table above reflects the cash-backed reserves / accumulated surplus, being the portion of the accumulated surplus supported by available cash and cash equivalents, after providing for commitments and working capital requirements.
- ❖ The accumulated surplus has been adjusted by R23,720 million decreasing from the original amount of R18,218 million to R8,554 million. This is evident that the municipality does not have cash backed reserves.
- ❖ An amount of **R43,290 million** relates to commitments for Human Settlements projects, specifically for the procurement of land. In addition, provision has been made for landfill site rehabilitation amounting to **R17,623 million**
- ❖ These two commitments have been considered as anticipated near-term payments and have therefore been considered when assessing the available cash and cash equivalents position.

1.4.9 Table B9 Asset Management

- 1.4.9.1 Table A9 provides an overview of municipal capital allocations to building new assets and the renewal and upgrade of existing assets, as well as spending on repairs and maintenance by asset class in line with the mSCOA classifications.
- 1.4.9.2 The National Treasury has recommended that municipalities should allocate at least 40 per cent. of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Ndlambe Municipality repairs and maintenance as a % of Property plant and equipment and investment is 2%



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	102,870	-	-	-	-	-	54,499	54,499	157,369	64,277	69,754
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12,334	-	-	-	-	-	(1,363)	(1,363)	10,971	6,087	6,362
Water Supply Infrastructure		35,810	-	-	-	-	-	54,999	54,999	90,810	26,087	27,391
Sanitation Infrastructure		47,000	-	-	-	-	-	671	671	47,671	30,743	36,001
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		95,144	-	-	-	-	-	54,308	54,308	149,451	62,917	69,754
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		700	-	-	-	-	-	(644)	(644)	57	-	-
Community Assets		700	-	-	-	-	-	(644)	(644)	57	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	26	26	26	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	26	26	26	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		530	-	-	-	-	-	(50)	(50)	480	60	-
Furniture and Office Equipment		564	-	-	-	-	-	(190)	(190)	374	-	-
Machinery and Equipment		1,182	-	-	-	-	-	(1,033)	(1,033)	149	1,300	-
Transport Assets		4,750	-	-	-	-	-	2,083	2,083	6,833	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	1,785	-	-	-	-	-	1,154	1,154	2,939	-	991
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	1,900	1,900	1,900	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	991
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	1,900	1,900	1,900	-	991
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,785	-	-	-	-	-	(746)	(746)	1,039	-	-
Community Assets		1,785	-	-	-	-	-	(746)	(746)	1,039	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	53,864	-	-	-	-	-	18,762	18,762	72,626	34,265	31,855
Roads Infrastructure		44,567	-	-	-	-	-	6,093	6,093	50,660	23,736	15,810
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4,348	-	-	-	-	-	(1,758)	(1,758)	2,590	6,902	-
2025/26											Budget Year 2026/27	Budget Year 2027/28



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Description	Ref	Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Community Assets		122,277	-	-	-	-	-	8,445	8,445	130,722	119,623	117,343
Heritage Assets		0	-	-	-	-	-	(1,200)	(1,200)	(1,200)	0	0
Investment properties		241,717	-	-	-	-	-	(10,741)	(10,741)	230,975	240,543	239,369
Other Assets		395,631	-	-	-	-	-	151,752	151,752	547,383	(12,092)	584,069
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		52	-	-	-	-	-	13	13	64	50	48
Computer Equipment		3,466	-	-	-	-	-	221	221	3,687	2,542	1,558
Furniture and Office Equipment		2,761	-	-	-	-	-	(588)	(588)	2,173	2,161	1,563
Machinery and Equipment		(10,145)	-	-	-	-	-	(1,708)	(1,708)	(11,853)	(9,298)	(9,751)
Transport Assets		27,459	-	-	-	-	-	2,822	2,822	30,282	24,346	21,256
Land		83,031	-	-	-	-	-	(250)	(250)	82,781	83,031	83,031
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,604,785	-	-	-	-	-	215,542	215,542	1,820,307	1,155,928	1,707,938
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		42,648	-	-	-	-	-	-	-	42,648	42,648	42,648
Repairs and Maintenance by asset class	3	51,562	-	-	-	-	-	5,133	5,133	56,694	51,759	54,740
<i>Roads Infrastructure</i>		6,200	-	-	-	-	-	330	330	6,530	6,003	6,233
<i>Storm water Infrastructure</i>		1,400	-	-	-	-	-	(200)	(200)	1,200	1,355	1,415
<i>Electrical Infrastructure</i>		3,276	-	-	-	-	-	-	-	3,276	3,440	3,612
<i>Water Supply Infrastructure</i>		17,812	-	-	-	-	-	6,555	6,555	24,366	18,597	19,527
<i>Sanitation Infrastructure</i>		3,450	-	-	-	-	-	(270)	(270)	3,180	3,623	3,804
<i>Solid Waste Infrastructure</i>		8,725	-	-	-	-	-	(850)	(850)	7,875	9,161	9,619
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		40,863	-	-	-	-	-	5,565	5,565	46,427	42,178	44,209
Community Facilities		60	-	-	-	-	-	-	-	60	60	61
Sport and Recreation Facilities		300	-	-	-	-	-	-	-	300	250	253
Community Assets		360	-	-	-	-	-	-	-	360	310	313
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		70	-	-	-	-	-	-	-	70	50	51
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		70	-	-	-	-	-	-	-	70	50	51
Operational Buildings		4,898	-	-	-	-	-	(84)	(84)	4,815	3,959	4,063
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		4,898	-	-	-	-	-	(84)	(84)	4,815	3,959	4,063
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		103	-	-	-	-	-	(1)	(1)	101	103	104
Furniture and Office Equipment		467	-	-	-	-	-	(233)	(233)	235	457	462
Machinery and Equipment		932	-	-	-	-	-	(158)	(158)	774	827	851
Transport Assets		3,870	-	-	-	-	-	43	43	3,913	3,874	4,687
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		94,210	-	-	-	-	-	5,133	5,133	99,342	94,407	97,388
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		35.1%	0.0%							32.4%	34.8%	32.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		130.5%	0.0%							177.2%	80.3%	77.0%
<i>R&M as a % of PPE</i>		3.2%	0.0%							3.1%	4.5%	3.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		6.7%	0.0%							7.3%	7.4%	5.1%



PART 2 SUPPORTING DOCUMENTATION

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

Budget assumptions have not changed from the original budget assumptions. These unchanged assumptions have influenced the figures in the adjustment budget, meaning:

1. **Economic Changes:** While there were shifts in the local economy and municipal circumstances, the budget assumptions (such as inflation rates, revenue growth, or spending patterns) from the original budget were considered still valid.
2. **Consistency in Financial Planning:** By maintaining consistency with the original budget assumptions, the municipality ensures that it does not overly adjust projections based on short-term fluctuations, which could lead to unstable financial planning.
3. **Impact on Adjustment Budget:** The adjustment budget figures were influenced by these consistent assumptions, indicating that even though new projects and changes were incorporated, they were adjusted within the original financial framework, ensuring alignment with long-term planning.

This approach provides a stable financial strategy while allowing flexibility to adapt to new priorities, ensuring that the municipality remains on track to meet its goals without making drastic changes based on external variables

2.2 ADJUSTMENTS TO BUDGET FUNDING

The municipality's **operating expenditure** is primarily funded through property rates, service charges, and operating transfers and subsidies.

- **Trading Services:** These services, such as water and electricity, are ring-fenced, meaning they must be funded by their own revenue generated through tariffs. This ensures that these services are financially self-sustaining.
- **Operating Transfers and Subsidies:** These are funding sources provided to support the municipality's operational costs, with conditions attached to each grant. The operating transfers and subsidies have increased by R899 thousand from the original budget, leading to an adjusted total of R226,456 million. This increase reflects additional funding that the municipality can use to meet service delivery needs, subject to the conditions of the respective grants.

For **capital expenditure**, the municipality primarily relies on capital transfers from various levels of government, including:

- Department of Water and Sanitation
- Department of Human Settlements
- National Treasury

This capital transfers come with specific conditions tied to each grant, ensuring the funds are spent on predetermined projects or objectives.

The original budget for capital transfers was R169,700million, but it has been adjusted to R246,801 million, reflecting an increase of 77,102 million in the funding available for capital projects.



Revenue Collection Strategies

To improve the collection rate, the municipality is implementing several strategies aimed at enhancing revenue collection and ensuring more efficient billing processes. These strategies include:

1. **Billing Clearance Method:** The municipality applies a **billing clearance method**, which ensures that all outstanding amounts are cleared before services are provided or continued. This helps encourage timely payments from consumers.
2. **Electricity Blocking and Linking Strategy:** A strategy is in place to **block electricity** for non-payment and **link services** to payment compliance. This measure serves as a strong incentive for consumers to settle their outstanding bills to avoid disruptions in service.
3. **Revenue Completeness Strategy:** The municipality is focusing on ensuring **complete billing** for all services provided to consumers. This strategy helps to prevent any missed services from being unbilled, ensuring that every consumer is billed accurately for all the services they use.
4. **Credit Control using the Crosscheck System:** The municipality makes use of the **Crosscheck system** to obtain debtor information and to **contact slow-paying customers**. This system helps track outstanding debts and ensures the municipality is proactive in following up with delinquent payers.
5. **Follow-up on Returned Accounts:** For accounts that are returned via post or email, the municipality follows up **monthly** to ensure that **consumers' latest contact details** are obtained and updated in the system. This helps maintain effective communication with consumers and ensures bills are delivered accurately.
6. **Monitoring Government Debts:** **Government debts** are closely monitored, with regular follow-ups to ensure the accuracy of these accounts. The municipality performs **reconciliations** to keep government accounts up-to-date and ensures the maintenance of **good relations** with government departments to encourage timely payments.

By implementing these strategies, the municipality is aiming to improve its collection rates, reduce outstanding debts, and enhance overall financial sustainability for better service delivery to the community.



Adjustments to grant allocations for both operating and capital transfers

EC105 Ndlambe - Supporting Table SBT Adjustments Budget - transfers and grant receipts - 2026/02/28

Description	Ref	2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusta.	Total Adjusta.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12			
R thousands	A	A1	B	C	D	E	F			
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		147,880	-	-	-	(844)	(844)	147,038	153,508	158,584
Local Government Financial Management Grant		2,500	-	-	-	-	-	2,500	2,700	2,800
Municipal Infrastructure Grant		3,261	-	-	-	(844)	(844)	2,417	3,517	1,829
Equitable Share		142,119	-	-	-	-	-	142,119	147,290	153,935
Provincial Government:		72,470	-	-	-	3,389	3,389	75,859	-	-
Alien Eradication Grant		1,200	-	-	-	-	-	1,200	-	-
Human Settlement		71,270	-	-	-	-	-	71,270	-	-
Libraries and Archives - DESRAC		-	-	-	-	3,389	3,389	3,389	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	220,350	-	-	-	2,545	2,545	222,895	153,508	158,584
Capital Transfers and Grants										
National Government:		103,604	-	-	-	60,045	60,045	163,649	96,577	102,958
Municipal Infrastructure Grant		29,285	-	-	-	844	844	30,129	31,578	34,742
Integrated National Electrification Programme Grant		12,057	-	-	-	-	-	12,057	7,000	7,316
Regional Bulk Infrastructure Grant		42,000	-	-	-	59,201	59,201	101,201	33,000	34,650
Water Services Infrastructure Grant		20,262	-	-	-	-	-	20,262	25,000	26,250
Provincial Government:		5,100	-	-	-	48,156	48,156	53,256	20,000	20,000
Alien Plant Eradication Grant		100	-	-	-	-	-	100	-	-
Human Settlement		-	-	-	-	48,156	48,156	48,156	-	-
Small Town Revitalisation		5,000	-	-	-	-	-	5,000	20,000	20,000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		2,978	-	-	-	(1,489)	(1,489)	1,489	-	-
Human Settlement Re-development Programme		2,978	-	-	-	(1,489)	(1,489)	1,489	-	-
Total Capital Transfers and Grants	5	111,882	-	-	-	108,712	108,712	218,393	116,577	122,958
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	332,032	-	-	-	109,257	109,257	441,289	270,084	281,522



2.3 ADJUSTMENTS EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

EC105 Ndlambe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2026/02/28									
Description	2025/26						Budget Year 2026/27	Budget Year 2027/28	
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	147,880	-	-	-	(844)	(844)	147,036	153,506	158,564
Local Government Financial Management Grant	2,500	-	-	-	-	-	2,500	2,700	2,800
Municipal Infrastructure Grant	3,261	-	-	-	(844)	(844)	2,417	3,517	1,829
Equitable Share	142,119	-	-	-	-	-	142,119	147,290	153,935
Provincial Government:	75,828	-	-	-	1,742	1,742	77,570	3,358	3,509
Alien Plant Eradication Grant	1,200	-	-	-	-	-	1,200	-	-
Human Settlement	71,270	-	-	-	-	-	71,270	-	-
Libraries and Archies - DESRAC	3,358	-	-	-	1,742	1,742	5,100	3,358	3,509
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	223,708	-	-	-	899	899	224,606	156,864	162,073
Capital expenditure of Transfers and Grants									
National Government:	103,604	-	-	-	60,045	60,045	163,649	96,577	102,958
Municipal Infrastructure Grant	29,285	-	-	-	844	844	30,129	31,578	34,742
Integrated National Electrification Programme Grant	12,057	-	-	-	-	-	12,057	7,000	7,316
Regional Bulk Infrastructure Grant	-	-	-	-	101,201	101,201	101,201	-	-
Water Services Infrastructure Grant	62,262	-	-	-	(42,000)	(42,000)	20,262	58,000	60,900
Provincial Government:	64,607	-	-	-	17,057	17,057	81,664	20,000	20,000
Alien Plant Eradication Grant	100	-	-	-	-	-	100	-	-
Human Settlement	34,087	-	-	-	14,069	14,069	48,156	-	-
Municipal Disaster Relief Grant	30,420	-	-	-	2,888	2,888	33,308	20,000	20,000
Libraries and Archies - DESRAC	-	-	-	-	100	100	100	-	-
District Municipality:	1,489	-	-	-	-	-	1,489	-	-
Other grant providers:	1,489	-	-	-	-	-	1,489	-	-
Human Settlement Re-development Programme	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	169,700	-	-	-	77,102	77,102	246,801	116,577	122,958
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	393,408	-	-	-	78,000	78,000	471,408	273,442	285,031



2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY NDLAMBE MUNICIPALITY

The municipality has budgeted for various allocations and grants during the financial year, initially valued at R5,738 million in the **original budget**. In the **adjustment budget**, this amount decreased to R5,562 million, reflecting a decrease of 176 thousand.

These grants or donations are specifically available to the following groups:

1. **Non-profit Organizations:** Grants are provided to **non-profit organizations (NPOs)** that serve the community and contribute to local development and welfare within the jurisdiction of the Ndlambe municipality.
2. **SMMEs (Small, Medium, and Micro Enterprises):** These grants aim to support **SMMEs** in the municipality, helping to promote local entrepreneurship, job creation, and economic development.
3. **Matriculants (Grade 12 Graduates):** Matriculants who have obtained their **Grade 12 certificates** are eligible for grants to support further education, skills development, or training opportunities.

Application Process:

- Applications for grants and donations are submitted through **the office of the Local Economic Development (LED), Special Programme Unit, and Human Resources**.
- **Each application** is carefully evaluated and assessed based on its merits, considering factors such as the community impact, the applicant's viability, and alignment with the municipality's development goals.
- All grants and donations are authorized by the Municipal Manager, ensuring proper oversight and accountability in the allocation process.

The purpose of these grants is to promote **community development, economic growth, and education**, particularly for those within the **jurisdiction of Ndlambe municipality**. By providing support to NPOs, SMMEs, and matriculants, the municipality aims to create a more **inclusive, empowered community** where individuals and organizations can access opportunities for growth and improvement.

The additional funding allows the municipality to better support these key sectors, driving **local development** and ensuring that resources are available for critical community initiatives.

This increase in the budget also demonstrates the municipality's commitment to **strengthening local economic growth and social development** within the jurisdiction of Ndlambe.



2.5 ADJUSTMENTS TO COUNCILLOR'S ALLOWANCES AND EMPLOYEE BENEFITS

Choose name from list - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2025/26										
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	% change	
		A	5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		5,719	-								5,719	0.0%
Pension and UIF Contributions		398	-								398	0.0%
Medical Aid Contributions		127	-								127	0.0%
Motor Vehicle Allowance		1,360	-								1,360	0.0%
Cellphone Allowance		864	-								864	0.0%
Housing Allowances		-	-								-	
Other benefits and allowances		-	-								-	
Sub Total - Councillors		8,469	-								8,469	0.0%
% in crease			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		6,950	-								6,950	0.0%
Pension and UIF Contributions		1,300	-								1,300	0.0%
Medical Aid Contributions		320	-								320	0.0%
Overtime		-	-								-	
Performance Bonus		579	-					5	5		584	0.8%
Motor Vehicle Allowance		972	-								972	0.0%
Cellphone Allowance		123	-								123	0.0%
Housing Allowances		140	-								140	0.0%
Other benefits and allowances		64	-								64	0.0%
Payments in lieu of leave		614	-								614	0.0%
Long service awards		-	-								-	
Post-retirement benefit obligations	5	-	-								-	
Entertainment		-	-								-	
Scarcity		-	-								-	
Acting and post-related allowance		199	-								199	0.0%
In kind benefits		-	-								-	
Sub Total - Senior Managers of Municipality		11,261	-					5	5		11,266	0.0%
% in crease			(0)								2	
Other Municipal Staff												
Basic Salaries and Wages		132,023	-					(1,954)	(1,954)		130,068	-1.5%
Pension and UIF Contributions		24,175	-					(173)	(173)		24,002	-0.7%
Medical Aid Contributions		18,634	-					(142)	(142)		18,492	-0.8%
Overtime		6,650	-					1,762	1,762		8,412	26.5%
Performance Bonus		10,789	-					(37)	(37)		10,752	
Motor Vehicle Allowance		5,495	-					45	45		5,539	0.8%
Cellphone Allowance		305	-					7	7		312	2.3%
Housing Allowances		497	-					16	16		514	
Other benefits and allowances		2,855	-					(0)	(0)		2,855	0.0%
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligations	5	-	-					2,966	2,966		2,966	#DIV/0!
Entertainment		-	-								-	
Scarcity		-	-								-	
Acting and post-related allowance		743	-					51	51		795	
In kind benefits		-	-								-	
Sub Total - Other Municipal Staff		202,165	-					2,542	2,542		204,707	1.3%
% in crease												
Total Parent Municipality		221,895	-					2,547	2,547		224,441	1.1%

❖ No adjustments were made to the Councillor's allowance and to the remuneration of senior management.

❖ An amount of R2,966 million has been allocated to provide medical aid contributions for staff members who are already on pension. This adjustment serves to rectify an error that occurred during the initial budget process



2.6 ADJUSTMENTS TO SERVICES DELIVERY AND BUDGET IMPLEMENTATION PLANS PER DIRECTORATE

The proposed adjustments primarily impact a key performance area (KPA) focused on basic service delivery, which includes essential services like water, sanitation, electricity, and housing. The key performance indicators (KPIs) for these services are already established, and as such, they do not require adjustments at this stage. However, the adjustments on additional projects being introduced into the budget will necessitate the revision of annual targets. These revisions are important because:

- New Projects:** The introduction of new projects, funded by the adjusted budget (such as infrastructure upgrades, housing, or disaster recovery), will change the scope of what needs to be achieved within the year.
- Resource Allocation:** The revised targets will reflect the availability of resources and the focus on delivering these additional projects alongside ongoing service delivery.
- Monitoring and Evaluation:** The revised targets will help in better monitoring and evaluating the progress of both existing and new initiatives, ensuring the municipality can measure its performance accurately and adjust as needed.

The SDBIP is amended and presented in detail in Annexure B.

2.6 ADJUSTMENTS TO CAPITAL EXPENDITURE DETAILS

The adjustments below are adjustments to capital expenditure by class the breakdown is as follows:

SB18a- details the capital expenditure on new assets by class.

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		95,144	-	-	-	-	-	54,308	54,308	149,451	62,917	69,754
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12,334	-	-	-	-	-	(1,363)	(1,363)	10,971	6,087	6,362
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		4,348	-	-	-	-	-	-	-	4,348	6,087	6,362
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		7,986	-	-	-	-	-	(1,363)	(1,363)	6,623	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		35,810	-	-	-	-	-	54,999	54,999	90,810	26,087	27,391
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		2,609	-	-	-	-	-	-	-	2,609	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		33,202	-	-	-	-	-	54,799	54,799	88,001	26,087	27,391
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	200	200	200	-	-
Sanitation Infrastructure		47,000	-	-	-	-	-	671	671	47,671	30,743	36,001
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		40,334	-	-	-	-	-	3,845	3,845	44,178	10,220	-



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Waste Water Treatment Works	5,440	-	-	-	-	-	(3,639)	(3,639)	1,801	20,524	36,001
Outfall Sewers	1,226	-	-	-	-	-	465	465	1,691	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-	-
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	700	-	-	-	-	-	(644)	(644)	57	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	700	-	-	-	-	-	(644)	(644)	57	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	700	-	-	-	-	-	(644)	(644)	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	-	-
Operational Buildings	-	-	-	-	-	-	26	26	26	-	-
Municipal Offices	-	-	-	-	-	-	26	26	26	-	-
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	530	-	-	-	-	-	-	(50)	(50)	480	60	-	-
Computer Equipment	530	-	-	-	-	-	-	(50)	(50)	480	60	-	-
Furniture and Office Equipment	564	-	-	-	-	-	-	(190)	(190)	374	-	-	-
Furniture and Office Equipment	564	-	-	-	-	-	-	(190)	(190)	374	-	-	-
Machinery and Equipment	1,182	-	-	-	-	-	-	(1,033)	(1,033)	149	1,300	-	-
Machinery and Equipment	1,182	-	-	-	-	-	-	(1,033)	(1,033)	149	1,300	-	-
Transport Assets	4,750	-	-	-	-	-	-	2,083	2,083	6,833	-	-	-
Transport Assets	4,750	-	-	-	-	-	-	2,083	2,083	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 to be adjusted	1	102,870	-	-	-	-	-	54,499	54,499	157,369	64,277	69,754	-

SB 18 b- details capital expenditure on renewal of existing assets by class

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2026/27
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	1,900	1,900	1,900	-	991
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	1,900	1,900	1,900	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	1,900	1,900	1,900	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	991
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-	-	991
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	1,785	-	-	-	-	(746)	(746)	1,039	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,785	-	-	-	-	(746)	(746)	1,039	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,785	-	-	-	-	(746)	(746)	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	-	-	-	-	-	-	-	-	-	-	-
Sevitudes	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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 to be adjusted	1	1,785	-	-	-	-	-	-	1,154	1,154	2,939	-	991

SB18 c- details the expenditure on repairs and maintenance by asset class.

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		40,863	-	-	-	-	-	5,565	5,565	46,427	42,178	44,209
Roads Infrastructure		6,200	-	-	-	-	-	330	330	6,530	6,003	6,233
Roads		6,200	-	-	-	-	-	330	330	6,530	6,003	6,233
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,400	-	-	-	-	-	(200)	(200)	1,200	1,355	1,415
Drainage Collection		1,400	-	-	-	-	-	(200)	(200)	1,200	1,355	1,415
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,276	-	-	-	-	-	-	-	3,276	3,440	3,612
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	3,440	3,612
Water Supply Infrastructure		17,812	-	-	-	-	-	6,555	6,555	24,366	18,597	19,527
Dams and Weirs		80	-	-	-	-	-	-	-	80	84	88
Boreholes		112	-	-	-	-	-	-	-	112	117	123
Reservoirs		570	-	-	-	-	-	10	10	580	599	628
Pump Stations		3,190	-	-	-	-	-	(0)	(0)	3,190	3,245	3,407
Water Treatment Works		13,860	-	-	-	-	-	6,545	6,545	20,405	14,553	15,281
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,450	-	-	-	-	-	(270)	(270)	3,180	3,623	3,804
Pump Station		2,700	-	-	-	-	-	(270)	(270)	2,430	2,835	2,977
Reticalation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		650	-	-	-	-	-	-	-	650	683	717
Outfall Sewers		100	-	-	-	-	-	-	-	100	105	110
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8,725	-	-	-	-	-	(850)	(850)	7,875	9,161	9,619
Landfill Sites		8,725	-	-	-	-	-	(850)	(850)	7,875	9,161	9,619
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		-	-	-	-	-	-	-	-	-	-	-



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Data Centres	-	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Community Assets	360	-	-	-	-	-	-	-	360	310	313
Community Facilities	60	-	-	-	-	-	-	-	60	60	61
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purfs	60	-	-	-	-	-	-	-	60	60	61
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	300	-	-	-	-	-	-	-	300	250	253
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	300	-	-	-	-	-	-	-	300	250	253
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	70	-	-	-	-	-	-	-	70	50	51
Revenue Generating	70	-	-	-	-	-	-	-	70	50	51
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	4,898	-	-	-	-	-	(84)	(84)	4,815	3,959	4,063
Operational Buildings	4,898	-	-	-	-	-	(84)	(84)	4,815	3,959	4,063
Municipal Offices	4,898	-	-	-	-	-	(84)	(84)	4,815	3,959	4,063
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	103	-	-	-	-	-	(1)	(1)	101	103	104
Computer Equipment	103	-	-	-	-	-	(1)	(1)	101	103	104
Furniture and Office Equipment	467	-	-	-	-	-	(233)	(233)	235	457	462
Furniture and Office Equipment	467	-	-	-	-	-	(233)	(233)	235	457	462
Machinery and Equipment	932	-	-	-	-	-	(158)	(158)	774	827	851
Machinery and Equipment	932	-	-	-	-	-	(158)	(158)	774	827	851
Transport Assets	3,870	-	-	-	-	-	43	43	3,913	3,874	4,687
Transport Assets	3,870	-	-	-	-	-	43	43	3,913	3,874	4,687
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
R thousands	A	7	8	9	10	11	12	13	14		
Living resources	-	-	-	-	-	-	-	-	-	-	-



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Mature		-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1	51,562							5,133	5,133	56,694	51,759	54,740

SB 18d – Depreciation by asset class

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Depreciation by Asset Class/Sub-class												
Infrastructure		31,800								31,800	31,800	31,800
Roads Infrastructure		12,659								12,659	12,659	12,659
Roads		11,680								11,680	11,680	11,680
Road Structures		914								914	914	914
Road Furniture		63								63	63	63
Road Spares		1								1	1	1
Storm water Infrastructure		1								1	1	1
Drainage Collection		1								1	1	1
Storm water Conveyance												
Attenuation												
Electrical Infrastructure		3,747								3,747	3,747	3,747
Power Plants		37								37	37	37
HV Substations												
HV Switching Station												
HV Transmission Conductors		350								350	350	350
MV Substations		627								627	627	627
MV Switching Stations												
MV Networks		12								12	12	12
LV Networks		97								97	97	97
Capital Spares		2,624								2,624	2,624	2,624
Water Supply Infrastructure		9,991								9,991	9,991	9,991
Dams and Weirs												
Boreholes		37								37	37	37
Reservoirs		27								27	27	27
Pump Stations		942								942	942	942
Water Treatment Works		6,727								6,727	6,727	6,727
Bulk Mains		179								179	179	179
Distribution		1,776								1,776	1,776	1,776
Distribution Points												
PRV Stations		47								47	47	47
Capital Spares		255								255	255	255
Sanitation Infrastructure		5,402								5,402	5,402	5,402
Pump Station		388								388	388	388
Reticulation												
Waste Water Treatment Works												
Outfall Sewers		4,491								4,491	4,491	4,491
Toilet Facilities												
Capital Spares		523								523	523	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												
Revelments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets		416								416	416	416
		0								0	0	0



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Community Facilities												
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Purfs												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals	0							0	0	0		
Capital Spares												
Sport and Recreation Facilities	416							416	416	416		
Indoor Facilities	64							64	64	64		
Outdoor Facilities	269							269	269	269		
Capital Spares	83							83	83	83		
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties	1,174							1,174	1,174	1,174		
Revenue Generating	1,174							1,174	1,174	1,174		
Improved Property	1,174							1,174	1,174	1,174		
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets	4,257							4,257	4,257	4,257		
Operational Buildings	4,257							4,257	4,257	4,257		
Municipal Offices	4,242							4,242	4,242	4,242		
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant	6							6	6	6		
Depots												
Capital Spares	9							9	9	9		
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets	2							2	2	2		
Servitudes												
Licences and Rights	2							2	2	2		
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications	2							2	2	2		
Load Settlement Software Applications												
Unspecified												
Computer Equipment	984							984	984	984		
Computer Equipment	984							984	984	984		
Furniture and Office Equipment	590							590	590	590		
Furniture and Office Equipment	590							590	590	590		
Machinery and Equipment	453							453	453	453		
Machinery and Equipment	453							453	453	453		
Transport Assets	2,973							2,973	2,973	2,973		
Transport Assets	2,973							2,973	2,973	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 to be adjusted	1	42,648						42,648	42,648	42,648		



SB 18 e- details the capital expenditure on upgrading of existing assets by asset class.

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		53,834	-	-	-	-	-	18,423	18,423	72,257	34,265	31,855
Roads Infrastructure		44,567	-	-	-	-	-	6,093	6,093	50,660	23,736	15,810
Roads		44,567	-	-	-	-	-	6,093	6,093	50,660	23,736	15,810
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		4,348	-	-	-	-	-	(1,758)	(1,758)	2,590	6,902	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		4,348	-	-	-	-	-	(1,758)	(1,758)	2,590	6,902	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4,919	-	-	-	-	-	14,087	14,087	19,007	3,627	16,045
Pump Station		4,919	-	-	-	-	-	5,573	5,573	10,492	2,643	11,093
Reticulation		-	-	-	-	-	-	8,514	8,514	8,514	985	4,952
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		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crièches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-



Ndlambe Municipality Adjusted Budget 2025/26 MTREF

Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	30	-	-	-	-	-	339	339	369	-	-	-
Operational Buildings	30	-	-	-	-	-	339	339	369	-	-	-
Municipal Offices	30	-	-	-	-	-	339	339	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	-	-	-	-	-	-	-	-	-	-	-	-
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 to be adjusted	1	53,864	-	-	-	-	-	18,762	18,762	72,626	34,265	31,855



2.8 MUNICIPAL MANAGERS' QUALITY CERTIFICATION



QUALITY CERTIFICATE

I **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the budget and the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Rolly Dumezweni

Municipal Manager of Ndlambe Municipality (EC105)

R DUMEZWENI

25/02/2025

DATE