

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2025/2026

REPORTING PERIOD: 1st QUARTER

TABLE OF CONTENTS

Glossary of Terms

Introduction.....5

PART 1: IN - YEAR REPORT.....6

1. IN YEAR BUDGET STATEMENT TABLES.....6

1.1 Summary /overview.....6

1.2 Financial performance.....8

1.3 Capital expenditure.....12

1.4 Financial position.....13

1.5 Cash flow statement.....15

PART 2: SUPPORTING TABLES.....17

2.1 Debtor's age analysis.....17

2.2 Aged creditors.....18

2.3 Investment portfolio.....19

2.4 Transfers and grants receipts.....20

2.5 Transfers and grants expenditure.....21

2.6 Councillor's and staff benefits.....23

2.7 Actuals and revised targets for cash receipts.....24

2.8 Capital expenditure trend.....26

2.9 Capital expenditure on new assets by class.....27

2.10 Capital expenditure on renewal of existing assets by class.....30

2.11 Expenditure on repairs and maintenance.....33

2.12 Depreciation by asset class.....36

2.13 Capital expenditure on upgrading of existing assets by asset class.....39

PART 3: SUPPORTING INFORMATION.....42

3.1 Indigent Households.....42

3.2 Staff and councillor's accounts.....45

3.3 Collection rate.....46

3.4 Insurance.....48

3.5 irregular, fruitless and wasteful expenditure.....50

3.6 Electricity and water losses.....54

3.7 Cost containment.....56

3.8 Virements Report.....57

3.9 mSCOA road map.....61

Quality certification.....70

GLOSSARY OF TERMS

Allocations - Money received from Provincial or National Government or other municipalities.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principal piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Operating expenditure - Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or more than, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. In Ndlambe Local Municipality this means votes such as Executive & Council, Financial Services, Corporate Services, and Public Safety etc.

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

INEP - Integrated Electrification (municipal) Programme grant capital in nature.

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

The budget implementation report assesses the in-year financial performance of the municipality against the budgeted revenue and expenditure. The budget implementation report focuses on the credibility of municipal budget, covering capital and operating budgets as well as sustainability of the municipality that includes debtors, creditors, and cash flow position through compliance with relevant legislation and regulations.

LEGISLATIVE FRAMEWORK

In terms of section 52 (d) of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA), the mayor of a municipality must within 30 days after the end of each quarter submit a report to council on the implementation of the budget and the financial situation of the Municipality. Section 74 of the MFMA requires accounting officers to submit such information, returns, documents, explanations, and motivations as may be required.

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the financial performance for quarter 4 of 2024/2025 as well as a comprehensive overview of the Municipality's financial management and viability, and the extent to which the Municipality is meeting or exceeding planned performance as contained within the Service Delivery and Budget implementation plan.

PART 1: IN - YEAR REPORT

1. IN YEAR BUDGET STATEMENT TABLES

1.1 SUMMARY/OVERVIEW

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M03 – Quarter 1

Description	Budget Year 2025/26								
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	170,174	183,503	-	49,917	49,917	45,876	4,041	9%	183,503
Service charges	235,511	252,866	-	69,791	69,791	63,217	6,575	10%	252,866
Investment revenue	10,515	14,215	-	1,622	1,622	3,554	(1,932)	-54%	14,215
Transfers and subsidies - Operational	148,220	225,558	-	64,066	64,066	67,936	(3,869)	-6%	225,558
Other own revenue	40,993	43,951	-	10,363	10,363	11,002	(638)	-6%	43,951
Total Revenue (excluding capital transfers and contributions)	605,414	720,093	-	195,760	195,760	191,584	4,177	2%	720,093
Employee costs	214,913	213,426	-	51,817	51,817	52,153	(336)	-1%	213,426
Remuneration of Councillors	8,682	8,469	-	2,116	2,116	2,117	(2)	0%	8,469
Depreciation and amortisation	52,763	51,635	-	11,299	11,299	42,245	(30,946)	-73%	51,635
Interest	8,498	8,679	-	-	-	-	-	-	8,679
Inventory consumed and bulk purchases	144,067	146,806	-	29,840	29,840	17,816	12,024	67%	146,806
Transfers and subsidies	5,196	5,738	-	984	984	1,317	(333)	-25%	5,738
Other expenditure	241,405	359,990	-	51,103	51,103	70,147	(19,044)	-27%	359,990
Total Expenditure	675,524	794,742	-	147,158	147,158	185,795	(38,638)	-21%	794,742
Surplus/(Deficit)	(70,110)	(74,649)	-	48,603	48,603	5,788	42,814	740%	(74,649)
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	-	55,645	55,645	50,827	4,818	9%	169,700
Transfers and subsidies - capital (in-kind)	1,168	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	102,763	95,051	-	104,248	104,248	56,615	47,632	84%	95,051
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	102,763	95,051	-	104,248	104,248	56,615	47,632	84%	95,051
Capital expenditure & funds sources									
Capital expenditure	168,747	158,488	-	49,267	49,267	48,458	809	2%	158,488
Capital transfers recognised	157,100	146,845	-	49,054	49,054	45,293	3,761	8%	146,845
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10,478	11,643	-	213	213	3,164	(2,952)	-93%	11,643
Total sources of capital funds	167,578	158,488	-	49,267	49,267	48,458	809	2%	158,488
Financial position									
Total current assets	364,531	317,631	-	-	407,023	-	-	-	317,631
Total non current assets	1,639,054	1,604,811	-	-	1,676,086	-	-	-	1,604,811
Total current liabilities	362,832	292,363	-	-	338,075	-	-	-	292,363
Total non current liabilities	149,675	144,082	-	-	149,675	-	-	-	144,082
Community wealth/Equity	1,491,904	1,485,998	-	-	1,595,358	-	-	-	1,485,998
Cash flows									
Net cash from (used) operating	100,763	124,536	142,872	80,408	80,408	67,643	(12,766)	-19%	124,536
Net cash from (used) investing	178,092	(173,938)	(185,440)	(67,177)	(67,177)	(53,695)	13,481	-25%	(173,938)
Net cash from (used) financing	359	-	-	117	117	-	(117)	-	-
Cash/cash equivalents at the month/year end	418,736	89,151	95,984	-	80,040	152,499	72,460	48%	17,290
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	40,860	17,303	17,910	8,224	7,504	6,255	5,670	163,524	267,249
Creditors Age Analysis									
Total Creditors	797	9	-	-	-	-	-	-	806

The above table C1 outlines the overview of the monthly performances the detailed information is outlined in table C2 to table C7 and their supporting tables where narrations are also provided.

Revenue:

The actual year-to-date operational revenue for the 1st quarter is R195,760 million and the year-to-date budget of R 191,584million and this reflects a negative variance of 4,177 million which is 2%. The year-to-date collection rate for the 1st quarter is 73% vs the prior quarter 1 of 79%.

Operating Expenditure:

The year-to-date operational expenditure for the 1st quarter is R147,158 million, and the year-to-date budget is R 185,795million. This reflects an underspending of million for the 1st quarter ending in September, which is -22%.

Capital Expenditure:

The year-to-date capital expenditure for the 1st quarter ending in September is R49,267 million and the year-to-date capital grants transferred are R 49,054 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published on the National Treasury website.

(www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 1st quarter ending in September is R48,603 million compared to prior year quarter 1 that reflected a deficit of R49,468 million. The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue.

It must be noted that the capital transfers that are funding capital projects are excluded. The net operating surplus margin for the 1st quarter ending in September is 37% greater than the norm of = or >0% compared to quarter 1 of 2024 of 25%.

Debtors:

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The total outstanding debtors as at end of September amount to R267,249 million compared to the prior year quarter 1 that was reflecting R288,161 million.

Creditors:

Creditors are paid within 30 days of receipt of invoice as required by MFMA. Outstanding creditors in the 1st quarter ending in September amounts to R806 thousand compared to prior year quarter 1 that reflected at R597 thousand. The group of creditors outstanding is trade creditors,

1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		280,327	297,948	-	92,116	92,116	82,027	10,089	12%	297,948
Executive and council		4,587	4,763	-	4,763	4,763	1,191	3,572	300%	4,763
Finance and administration		275,295	293,185	-	87,353	87,353	80,837	6,516	8%	293,185
Internal audit		444	-	-	-	-	-	-	-	-
Community and public safety		8,079	78,896	-	4,069	4,069	19,849	(15,780)	-80%	78,896
Community and social services		2,758	3,469	-	819	819	867	(48)	-6%	3,469
Sport and recreation		1,298	1,666	-	80	80	541	(461)	-85%	1,666
Public safety		192	299	-	24	24	75	(51)	-68%	299
Housing		0	71,270	-	2,601	2,601	17,817	(15,217)	-85%	71,270
Health		3,830	2,193	-	545	545	548	(3)	-1%	2,193
Economic and environmental services		47,504	60,360	-	20,329	20,329	22,410	(2,081)	-9%	60,360
Planning and development		9,242	8,165	-	2,240	2,240	2,041	198	10%	8,165
Road transport		37,324	50,570	-	17,825	17,825	19,962	(2,137)	-11%	50,570
Environmental protection		938	1,625	-	264	264	406	(142)	-35%	1,625
Trading services		438,679	447,512	-	133,530	133,530	116,855	16,675	14%	447,512
Energy sources		116,188	141,866	-	41,445	41,445	35,598	5,847	16%	141,866
Water management		134,576	146,124	-	51,163	51,163	37,837	13,327	35%	146,124
Waste water management		132,960	101,691	-	24,843	24,843	27,849	(3,006)	-11%	101,691
Waste management		54,955	57,830	-	16,079	16,079	15,571	507	3%	57,830
Other	4	3,698	5,076	-	1,361	1,361	1,289	92	7%	5,076
Total Revenue - Functional	2	778,287	889,793	-	251,405	251,405	242,411	8,995	4%	889,793
Expenditure - Functional										
Governance and administration		166,788	201,590	-	40,543	40,543	54,726	(14,183)	-26%	201,590
Executive and council		44,176	50,978	-	13,330	13,330	15,415	(2,084)	-14%	50,978
Finance and administration		114,447	140,556	-	26,149	26,149	37,765	(11,616)	-31%	140,556
Internal audit		8,165	10,056	-	1,064	1,064	1,547	(483)	-31%	10,056
Community and public safety		55,541	130,620	-	14,206	14,206	34,042	(19,835)	-58%	130,620
Community and social services		15,811	18,845	-	2,650	2,650	5,060	(2,410)	-48%	18,845
Sport and recreation		19,254	21,511	-	4,081	4,081	5,589	(1,508)	-27%	21,511
Public safety		13,008	12,367	-	3,126	3,126	3,676	(550)	-15%	12,367
Housing		5,037	75,131	-	3,901	3,901	18,575	(14,674)	-79%	75,131
Health		2,431	2,766	-	448	448	1,142	(694)	-61%	2,766
Economic and environmental services		105,378	103,578	-	26,244	26,244	37,385	(11,140)	-30%	103,578
Planning and development		38,056	35,675	-	7,372	7,372	12,000	(4,628)	-39%	35,675
Road transport		64,870	65,104	-	18,235	18,235	24,650	(6,415)	-26%	65,104
Environmental protection		2,452	2,798	-	637	637	734	(98)	-13%	2,798
Trading services		345,245	356,365	-	65,542	65,542	58,949	6,593	11%	356,365
Energy sources		122,679	133,085	-	24,947	24,947	13,384	11,563	86%	133,085
Water management		123,093	116,370	-	22,372	22,372	25,465	(3,093)	-12%	116,370
Waste water management		48,183	46,934	-	8,643	8,643	11,451	(2,808)	-25%	46,934
Waste management		51,290	59,976	-	9,581	9,581	8,650	931	11%	59,976
Other		2,572	2,589	-	622	622	693	(71)	-10%	2,589
Total Expenditure - Functional	3	675,524	794,742	-	147,158	147,158	185,795	(38,638)	-21%	794,742
Surplus/ (Deficit) for the year		102,763	95,051	-	104,248	104,248	56,615	47,632	84%	95,051

The electricity services have realised an actual surplus of R16,498 million which includes the INEP grant of R4 884 million. The surplus excluding the grant funding amounts to R11 614 million compared to the prior quarter1 that reflected a surplus of R4,322 million which translate to 62% increase. The increase is due to the capacity tariff charge which was implemented in phases in the prior yr however in the current year it is fully implemented and 50% of electricity consumers have not applied for reduced electricity capacities.

The water services have realised an actual surplus of R28,791 million, which incorporates an amount of R26,008 million relating to capital transfers and R2,783 million relating to operating surplus.

Wastewater services have realised an actual surplus of R16,200 million, which incorporates an amount of R8,770 million relating to capital transfers and R7,430 million relating to operating surplus.

Waste management has realised an actual surplus of R6,498 million.

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M03 - Quarter 1

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	-	4,763	4,763	1,191	3,572	300.0%	4,763
Vote 2 - MUNICIPAL MANAGER		450	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3,938	3,999	-	848	848	1,000	(152)	-15.2%	3,999
Vote 4 - COMMUNITY AND PROTECTION SERVICES		59,249	61,732	-	16,799	16,799	16,672	128	0.8%	61,732
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	-	1,650	1,650	1,750	(100)	-5.7%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		178,174	231,653	-	47,413	47,413	67,660	(20,246)	-29.9%	231,653
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	-	41,445	41,445	35,598	5,847	16.4%	141,866
Vote 8 - WATER WORKS		134,576	146,124	-	51,163	51,163	37,837	13,327	35.2%	146,124
Vote 9 - FINANCIAL SERVICES		275,310	292,655	-	87,324	87,324	80,704	6,620	8.2%	292,655
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	778,287	889,793	-	251,405	251,405	242,411	8,995	3.7%	889,793
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	-	3,442	3,442	4,199	(757)	-18.0%	15,180
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	-	11,313	11,313	13,916	(2,603)	-18.7%	48,645
Vote 3 - CORPORATE SERVICES		49,416	43,256	-	10,688	10,688	15,087	(4,399)	-29.2%	43,256
Vote 4 - COMMUNITY AND PROTECTION SERVICES		87,499	96,371	-	17,481	17,481	18,096	(616)	-3.4%	96,371
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,324	31,457	-	7,454	7,454	8,808	(1,354)	-15.4%	31,457
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		153,600	218,129	-	37,346	37,346	65,629	(28,283)	-43.1%	218,129
Vote 7 - ELECTRICITY SERVICES		122,679	133,085	-	24,947	24,947	13,384	11,563	86.4%	133,085
Vote 8 - WATER WORKS		123,093	116,370	-	22,372	22,372	25,465	(3,093)	-12.1%	116,370
Vote 9 - FINANCIAL SERVICES		60,885	92,250	-	12,116	12,116	21,212	(9,096)	-42.9%	92,250
Vote 10 -		(5,453)	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	675,524	794,742	-	147,158	147,158	185,795	(38,638)	-20.8%	794,742
Surplus/ (Deficit) for the year	2	102,763	95,051	-	104,248	104,248	56,615	47,632	84.1%	95,051

Table C3 measure the monthly actuals and year to date actuals against the year-to- date budget.

The above-mentioned budget table is presented by vote respectively for both revenue and expenditure.

- The narrations for table C3 focus on the performance of operating expenditure by vote which will further determine whether a particular vote has realised an unauthorised expenditure measured against the year-to-date budget. The variances are all reflected in the year-to-date variance column.
- As of the end of quarter 1, there is no vote reflects an unauthorised expenditure. It must be noted that the error on monthly budget allocation has resulted electricity services to reflect over expenditure, the corrections will reflect in the next quarters.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		113,862	125,640	-	35,373	35,373	31,410	3,963	13%	125,640
Service charges - Electricity		68,605	71,898	-	17,435	17,435	17,975	(540)	-3%	71,898
Service charges - Water		24,318	24,874	-	9,064	9,064	6,219	2,845	46%	24,874
Service charges - Waste Water Management		26,727	30,454	-	7,920	7,920	7,613	307	4%	30,454
Service charges - Waste management		3,978	4,128	-	1,174	1,174	1,032	142	14%	4,128
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Interest		14,255	18,219	-	2,818	2,818	4,555	(1,736)	-38%	18,219
Interest earned from Receivables		10,515	14,215	-	1,622	1,622	3,554	(1,932)	-54%	14,215
Interest from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		1,121	1,317	-	317	317	329	(12)	-4%	1,317
Rental from Fixed Assets		4,263	5,076	-	1,361	1,361	1,269	92	7%	5,076
Licence and permits		-	-	-	-	-	-	-	-	-
Special Rating Levies		1,756	2,719	-	341	341	694	(353)	-51%	2,719
Operational Revenue		-	-	-	-	-	-	-	-	-
Non-Exchange Revenue		170,174	183,503	-	49,917	49,917	45,876	4,041	9%	183,503
Property rates		6,614	7,327	-	1,891	1,891	1,832	59	3%	7,327
Surcharges and Taxes		(80)	550	-	125	125	137	(13)	-9%	550
Fines, penalties and forfeits		1,166	1,968	-	386	386	492	(106)	-21%	1,968
Licence and permits		148,220	225,558	-	64,066	64,066	67,936	(3,869)	-6%	225,558
Transfers and subsidies - Operational		6,665	2,647	-	1,538	1,538	662	876	132%	2,647
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		431	-	-	406	406	-	406	-	-
Gains on disposal of Assets		824	-	-	5	5	-	5	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		605,414	720,093	-	195,760	195,760	191,584	4,177	2%	720,093
Expenditure By Type										
Employee related costs		214,913	213,426	-	51,817	51,817	52,153	(336)	-1%	213,426
Remuneration of councillors		8,682	8,469	-	2,116	2,116	2,117	(2)	0%	8,469
Bulk purchases - electricity		94,526	92,354	-	18,824	18,824	3,175	15,649	493%	92,354
Inventory consumed		49,541	54,452	-	11,016	11,016	14,641	(3,625)	-25%	54,452
Debt impairment		84,353	50,348	-	-	-	(2,089)	2,089	-100%	50,348
Depreciation and amortisation		52,763	51,535	-	11,299	11,299	42,245	(30,946)	-73%	51,535
Interest		8,498	8,679	-	-	-	-	-	-	8,679
Contracted services		91,043	181,915	-	25,357	25,357	45,988	(20,631)	-45%	181,915
Transfers and subsidies		5,196	5,738	-	984	984	1,317	(333)	-25%	5,738
Irrecoverable debts written off		31	41,774	-	8,522	8,522	2,323	6,199	267%	41,774
Operational costs		62,729	85,354	-	16,411	16,411	23,924	(7,514)	-31%	85,354
Losses on Disposal of Assets		3,223	-	-	810	810	-	810	-	-
Other Losses		25	-	-	2	2	-	2	-	-
Total Expenditure		675,524	794,742	-	147,158	147,158	185,795	(38,638)	-21%	794,742
Surplus/(Deficit)		(70,110)	(74,649)	-	48,603	48,603	5,788	42,814	740%	(74,649)
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	-	55,645	55,645	50,827	4,818	9%	169,700
Transfers and subsidies - capital (in-kind)		1,168	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		102,763	95,051	-	104,248	104,248	56,615	-	-	95,051
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		102,763	95,051	-	104,248	104,248	56,615	-	-	95,051
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		102,763	95,051	-	104,248	104,248	56,615	-	-	95,051
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		102,763	95,051	-	104,248	104,248	56,615	-	-	95,051

Table C4 above:

The municipality is on the accrual basis as a result revenue in this table reflects a breakdown of the actual revenue billed per revenue source (property rates, electricity, water, wastewater and waste), as well as "other" revenue received.

Revenue:

The overall actual year-to-date operational revenue at the end of September is R195,760 million and the year-to-date budget of R191,584 million and this reflects a variance of R4,177 million which is 2%.

- Electricity charge for quarter 1 reflects 13%. The increase in the electricity billed revenue is due to increase in the capacity tariff, but it must be noted that the project is very slow moving as consumers are still busy applying for their capacity requirements.
- Wastewater management shows a variance of 46% for quarter 1. The increase in the billed revenue for wastewater is due to the completeness exercise that was done by the revenue section and the infrastructure section during the month of May 2025. An additional +- 2000 debtors that were not billed for sewer but had access to sewer services were being billed for sewer starting from May 2025. The budget therefore will be adjusted during mid-year adjustment.
- Sales of goods and rendering of services reflect a variance of 14% for quarter 1. The increase is due to increase in Town planning application.
- Interest from receivable exchange and non-exchange.
The budget allocation for exchange transactions has been overestimated, while the allocation for non-exchange transactions is understated. This misalignment will be addressed during the mid-year adjustment budget.
- Licenses and permits non exchange reflect a variance of -21% in quarter 1. Revenue for Boat licenses issued in September by the Small boat Harbor banked on the last day of September but reflected in the Bank in the month of October, therefore the decrease in revenue is a timing difference issue.
- Operational revenue reflects an underperformance of 50% in quarter 1. The budget allocation for operational revenue, which includes insurance refunds and skills development levy fund (LGSETA) was over projected. This variance will be monitored and addressed in future budget reviews.

Operating Expenditure:

- The year-to-date operational expenditure at the end of quarter 1 is R147,158 million, and the year-to-date budget is R185,795 million. This reflects an underspending of -38,638 million which is -21%.
- Bulk purchases reflects a massive variance and this is as a result of 2 contributing factors being the September bill amounting to R8 218 500.81 is only due at the end of October therefore the expenditure of R18,824 mil is only for 2 months and further that it be noted the year to date budget is incorrect on the table it should be R23,088 mil. Using the updated figures the variance percentage would be an overspending of 17%. This is due to the Bulk Eskom bills for the period July to September being the 3 winter months, which are higher than the rest of the financial year's bills as being the summer period invoices.
- Inventory consumed for quarter 1 reflects a negative variance of -25%. Due to strengthening control enforcement and slow spending for the first 3 months of the financial year.
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors i.e. debtors payment trend and ageing of debts. The recognition of the provision is processed after year end.
- Depreciation and amortization reflects a -73% at the end of quarter 1 against the year-to-date budget of R42,245. The budget monthly allocation error occurred during the budget consolidation. The correct year-to-date budget is R12,908 million compared to the year-to-date actual of R11,299 million reflecting the variance of 12%
- Contracted Services reflects a negative underspending variance of -45%. Contracted services in the budget are inclusive of grants from Human Settlement for upgrading of informal settlement.
- Transfers and subsidies consist of programs to promote local economic development, reflecting an underspending of -25% at the end of September, due to reprioritization in spending.
- The write-offs are done in intervals which are Sept, Nov, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts.
- Operational costs are all the other expenses, which reflects the variance of 31% at the end of September due to the control in place of slow spending for the first 3 months of the financial year.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the quarter 1 period ending September is R48,603 million.
- The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue and operating revenue excludes capital transfers.
- It must be noted that the capital transfers that are funding capita projections are excluded.

1.3 CAPITAL EXPENDITURE

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M03 - Quarter 1

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	-	-	-	60	(60)	-100%	560
Vote 2 - MUNICIPAL MANAGER		272	741	-	42	42	92	(50)	-54%	741
Vote 3 - CORPORATE SERVICES		285	187	-	10	10	152	(142)	-83%	187
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,221	3,507	-	1	1	168	(167)	-99%	3,507
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	-	-	-	80	(80)	-100%	580
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		119,892	97,250	-	23,572	23,572	31,797	(8,225)	-26%	97,250
Vote 7 - ELECTRICITY SERVICES		-	12,834	-	4,247	4,247	5,698	(1,451)	-25%	12,834
Vote 8 - WATER WORKS		42,762	42,458	-	21,287	21,287	10,040	11,247	112%	42,458
Vote 9 - FINANCIAL SERVICES		668	371	-	108	108	371	(263)	-71%	371
Vote 10 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	168,747	158,488	-	49,267	49,267	48,458	809	2%	158,488
Total Capital Expenditure		168,747	158,488	-	49,267	49,267	48,458	809	2%	158,488
Capital Expenditure - Functional Classification										
Governance and administration		1,734	2,434	-	160	160	1,250	(1,090)	-87%	2,434
Executive and council		281	1,261	-	16	16	112	(96)	-86%	1,261
Finance and Administration		1,453	1,133	-	118	118	1,098	(980)	-89%	1,133
Internal audit		-	40	-	26	26	40	(14)	-35%	40
Community and public safety		1,661	3,407	-	1	1	143	(142)	-99%	3,407
Community and social services		(423)	-	-	-	-	-	-	-	-
Sport and recreation		1,334	2,307	-	1	1	43	(42)	-97%	2,307
Public safety		749	580	-	-	-	80	(80)	-100%	580
Housing		-	20	-	-	-	20	(20)	-100%	20
Health		-	500	-	-	-	-	-	-	500
Economic and environmental services		36,223	44,862	-	15,718	15,718	17,428	(1,709)	-10%	44,862
Planning and development		1,212	30	-	52	52	30	22	74%	30
Road transport		35,010	44,832	-	15,666	15,666	17,398	(1,732)	-10%	44,832
Environmental protection		1	-	-	-	-	-	-	-	-
Trading services		129,098	107,786	-	33,387	33,387	29,637	3,750	13%	107,786
Energy sources		-	12,834	-	4,247	4,247	5,698	(1,451)	-25%	12,834
Water management		42,762	42,458	-	21,287	21,287	10,040	11,247	112%	42,458
Waste water management		83,670	51,919	-	7,854	7,854	13,899	(6,046)	-43%	51,919
Waste management		2,667	575	-	-	-	-	-	-	575
Waste management		31	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	168,747	158,488	-	49,267	49,267	48,458	809	2%	158,488
Funded by:										
National Government		80,424	86,770	-	37,721	37,721	27,617	10,104	37%	86,770
Provincial Government		76,337	58,586	-	10,557	10,557	17,304	(6,747)	-39%	58,586
District Municipality		65	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	-	776	776	372	404	109%	1,489
Transfers recognised - capital		157,100	146,845	-	49,054	49,054	45,293	3,761	8%	146,845
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10,478	11,643	-	213	213	3,164	(2,952)	-93%	11,643
Total Capital Funding		167,578	158,488	-	49,267	49,267	48,458	809	2%	158,488

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M03 - Quarter 1

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		66,691	80,272	-	79,685	80,272
Trade and other receivables from exchange transactions		42,112	39,338	-	61,232	39,338
Receivables from non-exchange transactions		73,981	24,509	-	83,227	24,509
Current portion of non-current receivables		-	-	-	-	-
Inventory		2,909	2,148	-	1,123	2,148
VAT		178,428	169,845	-	181,672	169,845
Other current assets		409	1,519	-	83	1,519
Total current assets		364,531	317,631	-	407,023	317,631
Non current assets						
Investments		44	46	-	47	46
Investment property		232,149	241,717	-	230,904	241,717
Property, plant and equipment		1,406,815	1,362,996	-	1,446,275	1,362,996
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		0	0	-	(1,200)	0
Intangible assets		46	52	-	60	52
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1,639,054	1,604,811	-	1,676,086	1,604,811
TOTAL ASSETS		2,003,585	1,922,442	-	2,083,108	1,922,442
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		0	-	-	-	-
Consumer deposits		2,892	2,828	-	2,961	2,828
Trade and other payables from exchange transactions		96,459	79,550	-	52,669	79,550
Trade and other payables from non-exchange transactions		75,482	17,522	-	84,357	17,522
Provision		17,623	18,036	-	17,623	18,036
VAT		170,376	174,427	-	180,466	174,427
Other current liabilities		-	-	-	-	-
Total current liabilities		362,832	292,363	-	338,075	292,363
Non current liabilities						
Financial liabilities		(0)	-	-	(0)	-
Provision		79,426	81,999	-	79,423	81,999
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		70,249	62,083	-	70,249	62,083
Total non current liabilities		149,675	144,082	-	149,675	144,082
TOTAL LIABILITIES		512,507	436,444	-	487,750	436,444
NET ASSETS	2	1,491,078	1,485,998	-	1,595,358	1,485,998
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,491,904	1,485,998	-	1,595,358	1,485,998
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,491,904	1,485,998	-	1,595,358	1,485,998

- The above table outlines that community wealth amounts to R1,595,358 billion, total liabilities R487,750 million and the total assets R2,083,108 billion.
- Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites.
- It must be noted that the valuation for the items mentioned is done at year-end by the experts.
- The current ratio for the quarter 1 ending in September is 1.20 vs the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

1.6 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	Budget Year 2025/26								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		151,539	160,808	-	14,115	42,471	40,202	2,269	6%	151,539
Service charges		218,148	241,574	-	18,937	56,865	60,394	(3,529)	-6%	218,148
Other revenue		69,303	72,236	-	7,327	20,937	18,059	2,878	16%	69,303
Government - operating		276,632	222,200	-	3,760	70,009	55,550	14,459	26%	276,632
Government - capital		180,397	111,682	-	24,824	58,758	27,921	30,837	110%	180,397
Interest		19,282	16,174	-	480	1,914	4,044	(2,130)	-53%	19,282
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(701,154)	(694,599)	-	(55,123)	(170,055)	(173,650)	(3,594)	2%	(701,154)
Finance charges		(89)	-	-	-	-	-	-	-	(89)
Transfers and Grants		(5,337)	(5,538)	-	-	-	(1,385)	(1,385)	100%	(5,337)
NET CASH FROM/(USED) OPERATING ACTIVITIES		208,721	124,537	-	14,321	80,898	31,134	(49,763)	-160%	(705,665)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	418	436	-	436	-100%	436
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(189,405)	(173,938)	-	(28,870)	(66,589)	(43,485)	23,104	-53%	(234,948)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(189,405)	(173,938)	-	(28,452)	(66,153)	(43,485)	22,668	-52%	(234,512)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		215	-	-	57	117	-	117	-	215
Payments										
Repayment of borrowing		(973)	-	-	-	-	(243)	(243)	0%	(973)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(758)	-	-	57	117	(243)	(360)	148%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD		18,558	(49,401)	-	(14,075)	14,862	(12,594)			(940,935)
Cash/cash equivalents at beginning:		139,525	138,552	-		64,823	139,410			64,823
Cash/cash equivalents at month/year end:		158,083	89,151	-		79,685	126,817			(876,112)

It must be noted that figures in the cash flow statement above are VAT inclusive for vatiable items therefore they will be different from the figures in the statement of financial performance and financial position.

- Service charges under receipts are informed by the aggregated collection rate of 77% for the 1st quarter ending in September.
- Net cash from (used) operating activities decreased by 43% compared t the first quarter of the previous year. This decline is primarily attributed to factors such as a reduced collection rate and an increase in monthly financial commitments. To address this, it is imperative to implement stringent cost containment measures to stabilize cash flow and support financial sustainability.

- The municipality continues to closely manage and control the cash flow ensuring that monthly commitments i.e., Eskom and salaries etc plus invoices are paid within the due dates.
- Net cash from (used) investing activities reflects an increase of 6% compared to prior year quarter 1.
- Net cash from (used) financing activities reflect a decline of -100% compared to prior year quarter 1. This is due to the municipality no longer servicing any finance loans, as all outstanding loans obligations were fully settled in March 2025.
- The balance reflecting in cash and cash equivalent is dominantly made up of transfers and grants for both operating and capital and internal call account investments.
- Transfers and grants are invested separately in call accounts, and the money is withdrawn when there is an invoice that is due for payment.

PART 2: SUPPORTING TABLES

2.1 Supporting Table: SC 3 - Debtors Age Analysis M03 - Quarter 1

R thousands	Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	8,604	3,184	2,935	1,689	1,630	1,326	1,280	37,885	58,544	43,821	(3,122)	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,215	4,555	2,090	1,186	1,106	762	625	14,166	34,705	17,845	1,119	
	Receivables from Non-exchange Transactions - Property Rates	1400	13,883	4,930	8,066	1,974	1,616	1,360	1,265	28,314	61,398	34,519	(791)	
	Receivables from Exchange Transactions - Waste Water Management	1500	3,226	1,642	1,712	1,081	1,026	545	531	15,301	25,065	18,485	(1,782)	
	Receivables from Exchange Transactions - Waste Management	1600	3,274	1,503	1,702	943	832	782	750	23,489	33,276	26,796	(1,130)	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	1,516	1,442	1,330	1,303	1,262	1,461	1,191	35,654	45,161	1,252	(8)	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	140	47	76	37	31	28	28	7,463	7,848	7,586	(370)	
	Total By Income Source	2000	40,860	17,303	17,910	8,224	7,504	6,255	5,670	163,524	267,249	191,176	(6,082)	
	2024/25 - totals only													
Debtors Age Analysis By Customer Group														
	Organs of State	2200	654	228	4,796	103	101	35	38	1,870	7,824	2,146	91	
	Commercial	2300	7,240	3,207	2,084	1,444	1,346	1,340	908	32,019	49,588	37,057	(214)	
	Households	2400	32,966	13,867	11,030	6,677	6,057	4,860	4,724	129,636	209,836	151,973	(5,960)	
	Other	2500	-	-	-	-	-	-	-	-	-	-	-	
	Total By Customer Group	2600	40,860	17,303	17,910	8,224	7,504	6,255	5,670	163,524	267,249	191,176	(6,082)	

Supporting table SC3 provides a breakdown of the debtors.

- The outstanding debtors as at quarter 1 amounts to R267,249 million, whereas debtor's account over 90 days reflect at R191,176 million.
- The debt breakdown shows that 78,51% of the debt is owed by households and 18,55% relates to debt owed by commercial property owners. Further 16,27% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2.93% of the arrears.
- For further details on the total debt of R267,249 million note that 68% or R182 550 153 million relates to debt from Eskom Electricity areas where the municipal does not have any control to enforce debt collection.

2.2 Supporting Table SC4 - Aged creditors – M03 - Quarter 1

Description R thousands	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	797	9	-	-	-	-	-	-	-	806	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	797	9	-	-	-	-	-	-	-	806	-

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of September reflect at R806 thousand whereas.
- The group of creditors outstanding is trade and creditors; the outstanding balance is between current and 30 days.

HIGHEST PAID CREDITORS for the month ending 30 September 2025.

Code	Creditor Name	Amount
16589	PROXA SOUTH AFRICA	(15,151,318.54)
02154	ESKOM HOLDINGS LIM	(14,302,355.76)
01066	COALITION TRADING	(2,544,517.83)
16316	Amlo Trading (PTY) LTD	(1,727,607.50)
12944	CDR TECHNICAL (MONTHLY FIXED)	(1,665,025.77)
16279	EZULWINI CIVILS AND CONSTRUCTION	(1,635,773.13)
01523	DMZ TRADING CC	(1,475,780.89)
15693	SKY WINGS	(1,423,419.40)
00249	AMATOLA WATER BOAR	(1,223,849.41)
14695	NUWATER SYSTEMS	(1,221,981.73)
12162	NJH GROUP	(1,186,414.75)
12959	PE FUEL DISTRIBUTORS	(1,115,738.77)
08046	Poppiez trading Cc	(1,087,055.19)
13100	RICHEFOND PEARLS	(1,086,750.00)
11817	MANDLACHUMA TRADING	(908,670.00)
09618	THE DEPT PAYMASTER	(862,734.06)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(775,300.00)
15490	ROMH CONSULTING	(733,680.01)
16900	MANTISHE CONSTRUCTION	(659,424.48)
04063	KOPANO INCORPORATE	(632,127.00)

2.3 Supporting Table SC5 - Investment portfolio and Loans – M03 - Quarter 1

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
FNB		3	Months	Call Account	Yes						15,246	283	(2,220)	4,482	17,792
ABSA			Month to Month	Call Account	No						7,771	720	(79,125)	104,552	33,919
Invested			Month to Month	Call Account	No						6,444	138	(1,557)	2,348	7,373
Standard Bank			Month to Month	Call Account	No						28,779	685	(12,443)	14,073	31,094
TOTAL INVESTMENTS AND INTEREST											58,241	1,826	(95,344)	125,455	90,178

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in September and this excludes current accounts amounting to R90,178 million.

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M03 - Quarter 1

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,698	147,880	-	63,344	63,344	48,416	14,928	30.8%	147,880
Local Government Financial Management Grant	3	2,500	2,500	-	2,500	2,500	625	1,875	300.0%	2,500
Municipal Infrastructure Grant		1,562	3,261	-	1,627	1,627	815	812	99.6%	3,261
Equitable Share		136,636	142,119	-	59,217	59,217	46,976	12,241	26.1%	142,119
Provincial Government:		31,960	72,470	-	4,971	4,971	18,217	(13,247)	-72.7%	72,470
Alien Plant Eradication Grant		-	1,200	-	-	-	480	(400)	-100.0%	1,200
EC Human Settlement		28,746	71,270	-	1,726	1,726	17,817	(16,091)	-90.3%	71,270
Libraries and Archives (DSRAC)		3,214	-	-	3,245	3,245	-	3,245	-	-
District Municipality:		1,007	-	-	-	-	-	-	-	-
Refurbishment of Water Pumpstations		1,007	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		173,665	220,350	-	68,315	68,315	66,634	1,681	2.5%	220,350
Capital Transfers and Grants										
National Government:		90,445	103,604	-	58,141	58,141	31,303	26,838	85.7%	103,604
Municipal Infrastructure Grant		29,567	29,285	-	19,979	19,979	12,723	7,255	57.0%	29,285
Integrated National Electrification Programme Grant		-	12,057	-	5,426	5,426	3,014	2,412	80.0%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	-	26,632	26,532	10,500	16,032	152.7%	42,000
Water Services Infrastructure Grant		37,600	20,262	-	6,205	6,205	5,066	1,140	22.5%	20,262
Provincial Government:		35,496	5,100	-	145	145	1,300	(1,156)	-88.9%	5,100
Alien Plant Eradication Grant		30,000	100	-	-	-	50	(50)	-100.0%	100
Water Infrastructure Grant OTP		5,352	-	-	-	-	-	-	-100.0%	5,000
Small Town Revitalization Grant		-	5,000	-	-	-	1,250	(1,250)	-	-
Libraries and Archives (DSRAC)		145	-	-	145	145	-	145	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	2,978	-	372	372	744	(372)	-50.0%	2,978
Human Settlement Re-development Programme		1,317	2,978	-	372	372	744	(372)	-50.0%	2,978
Total Capital Transfers and Grants		127,258	111,682	-	58,658	58,658	33,348	25,310	75.9%	111,682
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,923	332,032	-	126,973	126,973	99,981	26,991	27.0%	332,032

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R482,500 thousand Table, SC6 is configured to report only conditional and unconditional grants excluding subsidies and donations received by the municipality

2.5 Supporting Table SC7(1) Transfers and grant expenditure – M03 - Quarter 1

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,056	5,781	-	577	577	1,440	(864)	-60.0%	5,761
Local Government Financial Management Grant	3	2,500	2,500	-	56	56	625	(569)	-91.1%	2,500
Municipal Infrastructure Grant		1,556	3,261	-	521	521	815	(295)	-36.1%	3,261
Provincial Government:		52,138	75,828	-	1,264	3,388	19,057	(15,669)	-82.2%	75,828
Alien Plant Eradication Grant		-	1,200	-	(1,043)	(1,043)	400	(1,443)	-360.9%	1,200
EC Human Settlement		49,496	71,270	-	2,308	2,308	17,817	(15,510)	-87.0%	71,270
Libraries and Archives (DSRAC)		2,642	3,358	-	-	2,124	839	1,284	153.0%	3,358
District Municipality:		1,007	-	-	405	405	-	405	-	-
Refurbishment of Water Pumpstations		-	-	-	465	465	-	465	-	-
Environmental Health Subsidy		(0)	-	-	(59)	(59)	-	(59)	-	-
Refurbishment of Water Pumpstations		1,007	-	-	-	-	-	-	-	-
Other grant providers:		14,114	-	-	293	293	-	293	-	-
Housing Development Agency		14,114	-	-	293	293	-	293	-	-
Total Operating Transfers and Grants		71,316	81,589	-	2,539	4,663	20,497	(15,834)	-77.3%	81,589
Capital Transfers and Grants										
National Government:		90,451	103,604	-	43,069	43,069	31,303	11,766	37.6%	103,604
Municipal Infrastructure Grant		29,573	29,285	-	10,518	10,518	12,723	(2,206)	-17.3%	29,285
Integrated National Electrification Programme Grant		-	12,057	-	4,884	4,884	3,014	1,869	62.0%	12,057
Regional Bulk Infrastructure Grant		23,278	-	-	22,855	22,855	-	22,855	-	-
Water Services Infrastructure Grant		37,600	62,262	-	4,812	4,812	15,566	(10,754)	-69.1%	62,262
Provincial Government:		38,280	64,607	-	3,623	40,393	19,152	21,242	110.9%	64,607
Municipal Disaster Relief Grant		11,718	100	-	-	36,299	50	36,249	72497.5%	100
Office of the Premier		5,352	-	-	-	-	-	-	-	-
EC Human Settlement		21,210	34,087	-	2,218	2,218	8,522	(6,303)	-74.0%	34,087
Municipal Disaster Relief		-	30,420	-	1,405	1,405	10,580	(9,175)	-86.7%	30,420
Grant Specify (Add grant description)		-	-	-	-	472	-	472	-	-
District Municipality:		-	-	-	-	-	-	503	-	-
Other grant providers:		1,317	1,489	-	875	875	372	503	135.1%	1,489
Human Settlement Re development Programme		1,317	1,489	-	875	875	372	-	135.1%	1,489
Total Capital Transfers and Grants		130,048	169,700	-	47,567	84,337	50,827	33,510	65.9%	169,700
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		201,364	251,289	-	50,106	89,001	71,324	17,676	24.8%	251,289

The table below outlines the spending report on rollover conditional grants approved.

EC105 Ndlambe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M03 - Quarter 1

Description	Ref	Budget Year 2025/26				YTD variance %
		Approved Rollover 2024/25	Monthly Actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1,340	225	784	556	41%
Libraries and Archives (DSRAC)		1,340	225	784	556	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,340	225	784	556	41%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		28,780	4,364	8,070	20,238	70%
Municipal Disaster Relief Grant		28,308	4,364	8,070	20,238	
Libraries and Archives (DSRAC)		472	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		28,780	4,364	8,070	20,710	72%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		30,120	4,589	8,854	21,266	72%

The rollover application for the disaster grant of R28,308 million was made to National Treasury pending approval. The library grant is a funded mandate the funder does not require the application to be made however the rollover will be incorporated with the adjustments during mid-year adjustment budget.

2.6 EC105 Ndlambe - Supporting Table SC8 Councilor's and staff benefits – M03 - Quarter 1

Summary of Employee and Councilor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5,941	5,719	-	1,427	1,427	1,430	(3)	0%	5,719
Pension and UIF Contributions		387	398	-	100	100	100	-		398
Medical Aid Contributions		130	127	-	33	33	32	1	4%	127
Motor Vehicle Allowance		1,360	1,360	-	340	340	340	-		1,360
Cellphone Allowance		864	864	-	216	216	216	-		864
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors										
% Increase	4	8,682	8,469		2,116	2,116	2,117	(2)	0%	8,469
			-2.5%							-2.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,802	6,950	-	1,762	1,762	1,738	24	1%	6,950
Pension and UIF Contributions		1,183	1,300	-	329	329	325	5	1%	1,300
Medical Aid Contributions		304	320	-	79	79	80	(1)	-2%	320
Overtime		-	-	-	-	-	145	(145)	-100%	579
Performance Bonus		1,339	579	-	-	-	-	-		972
Motor Vehicle		972	972	-	243	243	243	-		972
Allowance Cellphone		123	123	-	31	31	31	-		123
Allowance Housing		132	140	-	33	33	35	(2)	-6%	140
Allowances		60	64	-	15	15	16	(1)	-6%	64
Other benefits and allowances		540	614	-	-	-	154	(154)	-100%	614
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		199	199	-	83	83	50	33	66%	199
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	4	12,654	11,261		2,574	2,574	2,815	(241)	-9%	11,261
% Increase			-11.0%							-11.0%
Other Municipal Staff										
Basic Salaries and Wages		114,574	132,023	-	31,326	31,326	33,006	(1,679)	-5%	132,023
Pension and UIF Contributions		21,038	24,175	-	5,662	5,662	6,044	(382)	-6%	24,175
Medical Aid Contributions		16,084	18,634	-	4,075	4,075	4,658	(583)	-13%	18,634
Overtime		13,170	6,650	-	3,495	3,495	635	2,860	450%	7,421
Performance Bonus		9,876	10,789	-	146	146	2,697	(2,551)	-95%	10,789
Motor Vehicle Allowance		5,886	5,495	-	1,596	1,596	1,374	222	16%	5,495
Cellphone Allowance		322	305	-	81	81	76	5	7%	305
Housing Allowances		1,038	497	-	119	119	124	(5)	-4%	497
Other benefits and allowances		4,251	2,855	-	1,052	1,052	714	338	47%	2,855
Payments in lieu of leave		73	-	-	300	300	-	300	-	-
Long service awards		2,775	-	-	-	-	-	-		-
Post-retirement benefit obligations		12,351	-	-	727	727	-	727	-	-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		820	743	-	385	385	186	199	107%	743
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff	4	202,258	202,165		48,964	48,964	49,514	(549)	-1%	202,936
% Increase			0.0%							0.3%
Total Parent Municipality		223,594	221,895		53,655	53,655	54,446	(792)	-1%	222,666

- The line item for the performance bonus includes both performance appraisals and 13 cheques for senior managers whereas it represents only 13 cheques for other municipal staff, this is how it is modified in the mSCOA charts.
- The municipality pays long service awards to its employees starting from 5yrs and above, the calculation is in line with the salary's signed agreements by the bargaining council where the limits are outlined.
- Performance bonus reflecting on other municipal staff relates to the 13th cheque for the municipal employees. The item is how it is configuring the mScoa chart.

2.8 Supporting Table SC12 Capital expenditure trend – M03 - Quarter 1

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	8,709	18,434	-	3,619	3,619	18,434	14,814	80.4%	2%
August	26,574	14,176	-	17,796	21,415	32,610	11,194	34.3%	14%
September	9,180	15,848	-	27,852	49,267	48,458	(809)	-1.7%	31%
October	11,341	18,073	-	-	-	66,531	-	-	-
November	12,698	18,119	-	-	-	84,650	-	-	-
December	12,168	12,979	-	-	-	97,630	-	-	-
January	12,188	13,929	-	-	-	111,558	-	-	-
February	4,790	12,177	-	-	-	123,735	-	-	-
March	25,009	10,146	-	-	-	133,882	-	-	-
April	5,139	8,202	-	-	-	142,084	-	-	-
May	11,528	8,202	-	-	-	150,286	-	-	-
June	29,423	8,202	-	-	-	158,488	-	-	-
Total Capital expenditure	168,747	158,488	-	49,267					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of September amounts to R27,852 million.
- The year-to-date actual expenditure incurred is R49,267 million whilst the year-to-date budget is R48,458 million, which gives -1.7% variance.

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		59,684	95,144	-	33,387	33,387	27,320	(6,067)	-22.2%	95,144
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		527	12,334	-	4,247	4,247	5,698	1,451	25.5%	12,334
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	4,348	-	4,247	4,247	1,087	3,160	0	4,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,986	-	-	-	4,611	(4,611)	(0)	7,986
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		527	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,458	35,810	-	21,287	21,287	8,953	(12,334)	-137.8%	35,810
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		7,026	2,609	-	1,221	1,221	652	569	0	2,609
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		19,372	33,202	-	20,065	20,065	8,300	11,765	0	33,202
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	-	-	-	-	-	-	-
Sanitation Infrastructure		32,699	47,000	-	7,854	7,854	12,689	4,816	38.0%	47,000
Pump Station		299	-	-	-	-	-	-	-	-
Reticulation		24,482	40,334	-	6,341	6,341	10,083	(3,743)	(0)	40,334
Waste Water Treatment Works		864	5,440	-	723	723	1,360	(637)	(0)	5,440
Outfall Sewers		7,054	1,226	-	790	790	1,226	(436)	(0)	1,226
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		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Core Layers		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	700	-	-	-	-	-	-	700
Community Assets		-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	700	-	-	-	-	-	-	700
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	700	-	-	-	-	-	-	700
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		(448)	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		(448)	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		(448)	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M03 - Quarter 1

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1,146	530	-	177	177	530	353	66.7%	530
Computer Equipment		1,146	530	-	177	177	530	(353)	(0)	530
Furniture and Office Equipment		191	564	-	36	36	380	344	90.6%	564
Furniture and Office Equipment		191	564	-	36	36	380	(344)	(0)	564
Machinery and Equipment		66	1,182	-	1	1	63	62	97.8%	1,182
Machinery and Equipment		66	1,182	-	1	1	63	(62)	(0)	1,182
Transport Assets		5,094	4,750	-	-	-	450	450	100.0%	4,750
Transport Assets		5,094	4,750	-	-	-	450	(450)	(0)	4,750
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	65,733	102,870	-	33,601	33,601	28,743	(4,858)	-16.9%	102,870

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class- M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		998	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		998	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		998	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		476	1,785	-	-	-	-	-	-	1,785
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		476	1,785	-	-	-	-	-	-	1,785
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		476	1,785	-	-	-	-	-	-	1,785
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										
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights Effluent		-	-	-	-	-	-	-	-	-
Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M03 - Quarter 1

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

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		26,667	40,863	-	11,000	11,000	8,568	(2,433)	-26.4%	40,863
Infrastructure		6,127	6,200	-	3,579	3,579	1,361	(2,218)	-162.9%	6,200
Roads Infrastructure		6,127	6,200	-	3,579	3,679	1,361	2,218	0	6,200
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		854	1,400	-	29	29	132	103	76.3%	1,400
Drainage Collection		854	1,400	-	29	29	132	(103)	(0)	1,400
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3,276	-	143	143	819	676	82.6%	3,276
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	3,276	-	143	143	819	(676)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	-	4,520	4,520	3,768	(752)	-20.0%	17,812
Dams and Weirs		100	80	-	56	56	20	36	0	80
Boreholes		172	112	-	-	-	6	(6)	(0)	112
Reservoirs		98	570	-	208	208	49	159	0	570
Pump Stations		1,561	3,150	-	1,016	1,016	247	768	0	3,190
Water Treatment Works		10,559	13,860	-	3,240	3,240	3,445	(205)	(0)	13,860
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		840	3,450	-	325	325	306	(19)	-6.1%	3,450
Pump Station		840	2,700	-	325	325	139	186	0	2,700
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	650	-	-	-	163	(163)	(0)	650
Outfall Sewers		-	100	-	-	-	5	(5)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,356	8,725	-	2,405	2,405	2,181	(224)	-10.3%	8,725
Landfill Sites		6,356	8,725	-	2,405	2,405	2,181	224	0	8,725
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		277	360	-	105	105	105	0	0.4%	360
Community Facilities		45	60	-	-	-	30	30	100.0%	60
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres										
<i>Crèches</i>										
<i>Clinical/Care Centres</i>										
<i>Fire/Ambulance Stations</i>										
<i>Testing Stations</i>										
<i>Museums</i>										
<i>Galleries</i>										
<i>Theatres</i>										
<i>Libraries</i>										
<i>Cemeteries/Crematoria</i>										
<i>Police</i>										
<i>Parks</i>		45	60				30	(30)	(0)	60
<i>Public Open Space</i>										
<i>Nature Reserves</i>										
<i>Public Ablution Facilities</i>										
<i>Markets</i>										
<i>Stalls</i>										
<i>Abattoirs</i>										
<i>Airports</i>										
<i>Taxi Ranks/Bus Terminals</i>										
Capital Spares										
<i>Sport and Recreation Facilities</i>		232	300		105	105	75	(30)	-39.4%	300
<i>Indoor Facilities</i>										
<i>Outdoor Facilities</i>		232	300		105	105	75	30	0	300
<i>Capital Spares</i>										
Heritage assets										
<i>Monuments</i>										
<i>Historic Buildings</i>										
<i>Works of Art</i>										
<i>Conservation Areas</i>										
<i>Other Heritage</i>			70				17	17	100.0%	70
Investment properties			70				17	17	100.0%	70
<i>Revenue Generating</i>										
<i>Improved Property</i>										
<i>Unimproved Property</i>			70				17	(17)	(0)	70
<i>Non-revenue Generating</i>										
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Other assets		3,801	4,898		479	479	1,054	575	54.6%	4,898
<i>Operational Buildings</i>		3,801	4,898		479	479	1,054	575	54.6%	4,898
<i>Municipal Offices</i>										
<i>Pay/Enquiry Points</i>										
<i>Building Plan Offices</i>										
<i>Workshops</i>										
<i>Yards</i>										
<i>Stores</i>										
<i>Laboratories</i>										
<i>Training Centres</i>										
<i>Manufacturing Plant</i>										
<i>Depots</i>										
<i>Capital Spares</i>										
<i>Housing</i>										
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets										
<i>Biological or Cultivated Assets</i>										
Intangible Assets										
<i>Servitudes</i>										
<i>Licences and Rights</i>										
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Local Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		10	103				34	34	100.0%	103
<i>Computer Equipment</i>		10	103				34	(34)	(0)	103
Furniture and Office Equipment		30	467		22	22	180	158	87.8%	467
<i>Furniture and Office Equipment</i>		30	467		22	22	180	(158)	(0)	467

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		2,067	932	-	20	20	212	192	90.7%	932
Machinery and Equipment		2,067	932	-	20	20	212	(192)	(0)	932
Transport Assets		2,414	3,870	-	452	452	974	522	53.6%	3,870
Transport Assets		2,414	3,870	-	452	452	974	(522)	(0)	3,870
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	35,266	51,562	-	12,077	12,077	11,144	(933)	-8.4%	51,562

2.12 Supporting Table SC13d Depreciation by asset class – M03 - Quarter 1

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class		33,533	31,800	-	8,703	8,703	31,402	22,699	72.3%	31,800
Infrastructure		13,482	12,659	-	3,435	3,435	12,656	9,221	72.9%	12,659
Roads Infrastructure		11,697	11,680	-	3,000	3,000	11,677	(8,678)	(0)	11,680
Roads		1,458	914	-	391	391	914	(523)	(0)	914
Road Structures		126	63	-	44	44	63	(20)	(0)	63
Road Furniture		1	1	-	0	0	1	(1)	(0)	1
Capital Spares		80	1	-	14	14	1	(12)	-968.5%	1
Storm water Infrastructure		7	1	-	3	3	1	1	0	1
Drainage Collection		73	-	-	11	11	-	11	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		3,765	3,747	-	946	946	3,747	2,800	74.7%	3,747
Electrical Infrastructure		37	37	-	9	9	37	(27)	(0)	37
Power Plants		4	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		361	350	-	88	88	350	(262)	(0)	350
HV Transmission Conductors		828	627	-	156	156	627	(471)	(0)	627
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		12	12	-	3	3	12	(9)	(0)	12
MV Networks		97	97	-	25	25	97	(73)	(0)	97
LV Networks		2,637	2,624	-	665	665	2,624	(1,959)	(0)	2,624
Capital Spares		10,150	9,991	-	2,703	2,703	9,873	7,170	72.8%	9,991
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		37	37	-	9	9	37	(27)	(0)	37
Boreholes		27	27	-	7	7	27	(21)	(0)	27
Reservoirs		993	942	-	257	257	942	(685)	(0)	942
Pump Stations		6,775	6,727	-	1,833	1,833	6,727	(4,894)	(0)	6,727
Water Treatment Works		180	179	-	45	45	179	(134)	(0)	179
Bulk Mains		1,836	1,776	-	474	474	1,658	(1,183)	(0)	1,776
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		47	47	-	12	12	47	(36)	(0)	47
PRV Stations		255	255	-	64	64	255	(190)	(0)	255
Capital Spares		6,054	5,402	-	1,605	1,605	5,128	3,520	66.7%	5,402
Sanitation Infrastructure		388	388	-	96	98	112	(14)	(0)	388
Pump Station		598	-	-	157	157	-	157	-	-
Reticulation		88	-	-	123	123	-	123	-	-
Waste Water Treatment Works		4,423	4,491	-	1,087	1,087	4,491	(3,404)	(0)	4,491
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		557	523	-	140	140	523	(383)	(0)	523
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
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		637	416	-	189	189	416	228	54.7%	416
Community Assets		0	0	-	0	0	0	0	74.8%	0
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	-	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		637	416	-	188	188	416	228	54.7%	416
Indoor Facilities		64	64	-	16	16	64	(48)	(0)	64
Outdoor Facilities		490	269	-	151	151	269	(118)	(0)	269
Capital Spares		83	83	-	21	21	83	(62)	(0)	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,175	1,174	-	296	296	1,174	878	74.8%	1,174
Revenue Generating		1,175	1,174	-	296	296	1,174	878	74.8%	1,174
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,175	1,174	-	296	296	1,174	(878)	(0)	1,174
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,157	4,257	-	1,041	1,041	4,257	3,216	75.5%	4,257
Operational Buildings		4,157	4,257	-	1,041	1,041	4,257	3,216	75.5%	4,257
Municipal Offices		4,142	4,242	-	1,037	1,037	4,242	(3,205)	(0)	4,242
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	-	1	1	6	(5)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	9	-	2	2	9	(6)	(0)	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		7	2	-	1	1	2	1	35.6%	2
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	2	-	1	1	2	1	35.6%	2
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		7	2	-	1	1	2	(1)	(0)	2
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		750	984	-	210	210	984	774	78.7%	984
Computer Equipment		750	984	-	210	210	984	(774)	(0)	984
Furniture and Office Equipment		521	590	-	129	129	587	458	78.0%	590
Furniture and Office Equipment		521	590	-	129	129	587	(458)	(0)	590

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		411	453	-	92	92	450	358	79.0%	453
Machinery and Equipment		411	453	-	92	92	450	(358)	(0)	453
Transport Assets		2,715	2,973	-	638	638	2,973	2,334	78.5%	2,973
Transport Assets		2,715	2,973	-	638	638	2,973	(2,334)	(0)	2,973
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	43,907	42,648	-	11,299	11,299	42,245	30,946	73.3%	42,648

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class – M03 - Quarter 1

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		100,427	53,834	-	15,666	15,666	19,715	4,049	20.5%	53,834
Roads Infrastructure		34,150	44,567	-	15,666	15,666	17,368	1,732	10.0%	44,567
Roads		34,150	44,567	-	15,666	15,666	17,368	(1,732)	(0)	44,567
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,305	4,348	-	-	-	1,087	1,087	100.0%	4,348
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15,305	4,348	-	-	-	1,087	(1,087)	(0)	4,348
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		50,972	4,919	-	-	-	1,230	1,230	100.0%	4,919
Pump Station		28,708	4,919	-	-	-	1,230	(1,230)	(0)	4,919
Retreatment		22,264	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Tollit Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		859	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		859	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		859	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		254	-	-	-	-	-	-	-	-
Operational Buildings		254	-	-	-	-	-	-	-	-
Municipal Offices		254	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	101,540	53,834	-	15,866	15,866	19,715	4,049	20.5%	53,834

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

PART 3: SUPPORTING INFORMATION

3.1 Indigent households M03 - Quarter 1

Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	FBS Cost
Rates	433,959	430,606	404,437				1,289,001
Service Charges							
Water	2,350,629	1,427,096	1,283,577				5,061,302
Sewerage	1,930,146	1,930,973	2,004,213				5,865,331
Sanitation	137,132	204,450	204,450				546,032
Refuse	905,763	905,082	940,410				2,751,255
Electricity	670,040	755,815	702,666				2,128,521
Environmental Levy	225,982	225,810	234,931				686,723
Gel Fuel	415,910	421,990	421,990				1,259,890
Gel Stoves	-						-
TOTAL	7,069,561	6,301,821	6,196,674				19,568,055
MONTHLY NUMBER OF BENEFICIARIES							
Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Beneficiaries
Rates	4,998	4,977	5,433				5,136
Service Charges							
Water	6,382	6,377	6,633				6,464
Sewerage	5,271	5,273	5,473				5,339
Sanitation	220	250					235
Refuse	6,537	6,532	6,787				6,619
Electricity	5,509	5,469	5,428				5,469
Environmental Levy	6,442	6,437	6,697				6,525
Gel fuel issued	4,378	4,442	4,442				4,421
Gel Stoves	-						-

- Indigent Households who qualify to be indigent in line with the indigent policy are provided with free basic service such as 6kl of Water, 50 KWH electricity per month, water, sewer, electricity availability, rates and environmental levy which amounted to R19 568 million for the 1st quarter of 2025/2026 financial year.

- Ndlambe Municipalities have 6905 households registered as indigent households as at end of September 2025. Free basic services are funded through equitable share.

- Indigent households in informal settlements / rural areas where limited or no electricity is available, are provided with alternative energy in the form of gel fuel and gel stoves. Gel stoves are provided annually, and gel fuel is provided monthly.

- The alternative energy cost for the 1st quarter relating to gel fuel and gel stoves amounted to R1 259 890 thousand.

NDLAMBE TOTAL YEAR TODATE DEBTORS - AGE ANALYSIS AS AT SEPTEMBER 2025									
	Aug-25	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL	
Rates (Yearly)	8,753,117	-	540,183	2,515,924	5,262,964	4,510	438	8,324,018	
Rates (Monthly)	63,835,644	-	11,620,190	31,055,547	2,744,840	4,873,845	14,436,728	64,731,150	
Service Charge	10,235,245	-	3,564,497	6,575,388	-	-	-	10,139,885	
Water	65,869,428	-	10,910,547	42,391,033	2,605,276	2,737,902	7,451,403	66,096,161	
Sewage	28,065,530	-	4,245,726	17,631,938	1,620,670	1,566,332	3,072,324	28,136,990	
Sanitation	1,534,267	-	202,978	852,488	90,341	74,406	212,321	1,432,535	
Refuse	34,028,105	-	7,286,052	21,234,061	1,357,026	1,205,796	2,791,769	33,874,705	
Electricity	36,719,489	-	3,176,920	17,639,460	2,002,957	4,087,036	9,886,184	36,792,557	
Housing	1,049,030	-	280,904	609,661	48,208	44,103	129,260	1,049,030	
Legal Fees	411,690	-	194,151	216,175	-	-	-	410,326	
Indigent Charge	14,962	-	4,569	5,874	-	-	-	14,962	
Sundry	2,276,866	-	871,036	2,386,857	23,199	353,940	42,289	-1,850,671	
Environmental Levy	9,518,779	-	2,242,323	6,027,239	312,046	221,361	594,838	9,397,807	
Undefined Category	-	-	-	-	-	-	-	-	
TOTAL: SEPT 2025		-	45,140,076	144,367,932	16,021,128	14,461,351	38,617,554	258,608,041	
TOTAL: AUG 2025	257,758,419	-	44,544,520	143,514,802	8,242,394	25,069,453	36,356,844		
NON-INDIGENT DEBT SEPT 2025			45,139,670	144,893,851	16,026,036	14,743,663	37,281,625	258,084,845	
INDIGENT DEBT SEPT 2025		-	406	525,920	4,907	-282,312	1,335,929	523,195	

The Non-Indigent Debt amounting to R258,085 million can be broken down as follows:

Eskom electricity license area debt amounts to R176 896 598.48 (69%)

Municipal electricity license area debt amounts to R81 711 443.18 (31%)

ARREARS PER ADMIN UNIT:	SEPTEMBER	HANDOVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Ward 1 Kwanonkubela	35,471,812	-	7,523,544	21,531,849	1,436,926	1,244,657	3,339,337	35,076,364
Ward 2 Boknes / C/Rocks / Alex	15,459,141	-	2,108,740	8,587,779	1,570,757	667,583	1,947,979	14,882,838
Ward 3 Boesmansriviermond	29,772,658	-	6,029,173	18,699,989	1,188,336	1,142,311	2,902,093	29,961,892
Ward 4 Kenton on Sea	29,735,361	-	5,391,430	17,077,171	1,678,331	1,425,750	5,421,557	30,994,239
Ward 5 Bathurst	22,153,102	-	5,309,482	12,798,173	1,037,567	650,728	1,310,678	21,106,628
Ward 6 S/field/Thornhill/Station Hill	33,017,244	-	6,447,053	18,967,920	2,319,474	1,869,005	4,019,570	33,623,022
Ward 7 Nemato	12,881,261	-	2,258,099	7,989,026	937,213	489,131	1,541,845	13,215,314
Ward 8 Mimosa / Nemato	10,063,935	-	1,855,779	6,281,388	904,565	333,029	688,402	10,063,162
Ward 9 Nemato	13,755,646	-	2,602,093	8,156,968	1,151,637	374,325	1,446,608	13,731,631
Ward 10 Port Alfred	55,417,852	-	5,614,683	24,277,669	3,796,321	6,264,830	15,999,447	55,952,950
TOTAL OUTSTANDING	257,728,012.63	-	45,140,076	144,367,932	16,021,128	14,461,351	38,617,554	256,608,041

ARREARS GROUPED PER ENTITIES FOR 30 September 2025

Government Departments	Total
Agriculture	13,425.03
Education (Sec 20)	(187,654.68)
Education (Sec 21)	(32,883.51)
Health	640,146.18
Rural Development and Land Reform - Farms	844,513.30
Public Works Provincial	4,811,008.57
Public Works National - Farms	64,735.51
Public Works National - Rates	784,189.94
Public Works National - Services	289,376.28
Total	7,226,856.62

3.2 Staff and councillor accounts M03 - Quarter 1

The two tables below show the status of councillors and staff accounts.

A total of 286 of 367 employee accounts are in current, 10 employees have credit balances, and 63 employees have arrear balances. The 63 employees with arrear balances are further broken down into those with valid arrangements being 40 and those with arrangements for a period longer than 24 months being 23. The 23 employees will be contacted during the month of October to discuss increases in the current arrangement amount to ensure debt will be settled within the next 24 months. Further 7 employees have accounts with enquiries to be resolved during the month of October 2025.

Of the twenty (20) Councillors, nineteen (19) have municipal service accounts, while one (1) Councillor does not have an account as they reside in an informal settlement area where municipal accounts are not applicable. One Councillor maintains two (2) municipal accounts.

Of the twenty (20) accounts, seventeen (17) are up to date, and three (3) are in arrears. The details of the three Councillors in arrears are as follows:

- **Councillor A:** Has committed to settling the outstanding balance within the next two (2) months.
- **Councillor B:** Will settle the outstanding balance within thirteen (13) months. The Finance Department has contacted this Councillor to make suitable payment arrangements during the month of October.
- **Councillor C:** Disputes the outstanding balance and will meet with the Finance Department during October to discuss and resolve the matter.

Finance Credit Control compares the payroll and staff deduction listings on a Quarterly basis to identify municipal employees who are not included in the staff deduction list. A debt collection drive is conducted, during which these staff members are visited to establish payment arrangements, resulting in an increase in outstanding staff debt. This exercise remains ongoing.

REPORT ON MUNICIPAL STAFF ACCOUNTS

Quantity of Debtors	Explanation	Balance as at Sept 2025
367	Staff on Age Analysis Coded as staff	1,125,910.57
286	Staff with current balance paying through staff deduction	367,265.12
10	Accounts with credit balances	9,544.16
40	Staff with arrears with valid arrangements in place (Balance is R204 987.94 of which R 42393.04 relates to current for Sept 2025 which is paid monthly and instalments towards arrears is R15335.70(debt will be settled in 0-24 months)	212,687.38
23	Staff with arrears with arrangements towards arrears but repayment periods is from 27-7270 months therefore arrangements are not valid. Balance of these staff debtors' arrears is R 274689.10 of which current is R 26359.18 and instalment towards arrears amounts to R 3 297.08(debt will be paid back between 27-7270 months).	274,689.11
1	Account 1200786 relates to a staff member living on mother's property mother applied to rates and valuation committee for arrear write off. Employee only pays R2 000.00 towards current account mother to pay rest of current account.	3,402.99
5	Staff accounts with queries to be resolved during October 2025	271,888.54
2	Staff account Pay Account Cash monthly	5,521.59
367		R 1,125,910.57

REPORT ON COUNCILLORS ACCOUNTS

Quantity of Debtors	Explanation	Balance as at Sept 2025
20		R 64,671.92
17	Councillors in current balance - paying by staff deduction	R16,461.87
0	Accounts with credit balances	-
2	2x Councillors account number 4004030,40067650 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt over period (0-13) months.	R20,241.60
1	1x Councillors account number 4016630 in arrears with current account being deducted. The Councilor has expressed disagreement regarding the outstanding balance and has indicated their intention to meet with municipal officials to resolve the issue	R27,968.45
0	Councillors account with queries to be resolved during October 2025	-
20		R64,671.92

3.3 Collection rate M03 - Quarter 1

Ndlambe collection levels: 2025/2026

The table below reflects the collection rate of the municipality for the 1st quarter ending in September.

Collection Rate	July	Aug	Sep
Monthly	85%	57%	77%
Quarterly			73%

Property rates Income Forgone for 202509

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000182	Res Vacant - 30% Priv O T Rebate (M)	29273000	0.0125	30492.75	30	0	-8547.64	15000	-2000.64	0	- 10,548.28
'000183	Res Vacant - 30% Eco Estate (M)	42735130	0.0125	44515.84	30	0	-12515.52	15000	-2797.77	0	15,313.29
'000242	Res - 30% Private Owned Town Rates Monthly	455132000	0.0116	443827.6	30	0	-132226.08	15000	-3074	0	- 135,300.08
'000243	Res - 30% Eco-Village (Estate) Monthly Rates	43990000	0.0116	42523.67	30	0	-12704.9	15000	-174	0	- 12,878.90
'000245	Rates Public Service Infra Monthly	18243567	0.0128	19461.04	100	0	-19461.04		0	0	- 19,461.04
'000246	100% Private Road Rebate	6	0.0128	0	100	0	0		0	0	-
'000247	Municipal Owned Property Rates	376733523	0.0128	401849.2	100	0	-401849.24		0	0	- 401,849.24
'000248	Place Of Public Worship/Church	94210540	0.0128	100491.3	100	0	-100491.29		0	0	- 100,491.29
'000249	Public Benefit Organization	97500	0.0128	104	100	0	-104		0	0	- 104.00
'000270	45% Pensioners/Disabled Rates Reb	59286000	0.0116	57309.77	45	0	0	15000	-667	-25489.29	- 26,156.29
'000271	35% Pensioners/Disability Rates	26238000	0.0116	25363.4	35	0	0	15000	-203	-8806.17	- 9,009.17
'000272	25% Pensioners/Disability Rates	6991000	0.0116	6757.97	25	0	0	15000	-72.5	-1671.37	- 1,743.87
'002181	Residential Vacant Land Rates Monthly (Indigent)	10034201	0.0119	9950.68	100	0	0	15000	-3075.18	0	- 3,075.18
'002280	Residential Rates Monthly (Indigent)	489868804	0.0116	473539.9	100	0	0	15000	75918.13	0	- 75,918.13
TOTAL Property rates Income Forgone=(M5:M16)											
											- 811,848.76

3.4 Insurance report M03 - Quarter 1

The service provider that is rendering insurance services for the municipality is Gaudrisk Insurance Company LTD. The broker is AON South Africa (PTY) Ltd.

Table below are all the insurance claims open from July 2025 as at September 2025:

CLAIM NUMBER	DIVISION	DATE OF LOSS	DATE NOTIFIED	REG NO	POLICY TYPE DESCRIPTION	GROSS	EXCESS TOTAL	CREDITS TOTAL	NETT
AIP427589	Ndlambe Municipality	2025/08/08	2025/08/15		Electronic Equipment	15 000	-	-	15 000
AIP426650	Ndlambe Municipality	2025/07/11	2025/08/07	KJH326EC	Motor	25 000	-	-	25 000
AIP426598	Ndlambe Municipality	2025/07/18	2025/08/07	JPF808EC	Motor	25 000	-	-	25 000
AIP426233	Ndlambe Municipality	2025/07/20	2025/08/05		Motor	25 000	-	-	25 000
AIP427591	Ndlambe Municipality	2025/07/25	2025/08/15	KFN035EC	Motor	25 000	-	-	25 000
AIP429011	Ndlambe Municipality	2025/08/22	2025/08/28	FZR820EC	Motor	25 000	-	-	25 000
AIP415562	Ndlambe Municipality	2025/05/13	2025/05/20		Buildings Combined	25 000	-	-	25 000
AIP427542	Ndlambe Municipality	2025/03/14	2025/08/15		Combined Claims	-	-	-	-
AIP386771	Ndlambe Municipality	2024/10/23	2024/10/28	000NCPEC	Motor	45 155	5 000	10 000	30 155
AIP392044	Ndlambe Municipality	2024/11/05	2024/11/29	HTM372EC	Motor	10 000	-	-	10 000
AIP395115	Ndlambe Municipality	2024/11/29	2024/12/20	JSH638EC	Motor	29 000	5 000	-	24 000
AIP409181	Ndlambe Municipality	2025/03/17	2025/04/01	HBX987EC	Motor	29 000	-	-	29 000
AIP410480	Ndlambe Municipality	2025/03/22	2025/04/09	JJS331EC	Motor	29 000	-	-	29 000
AIP412449	Ndlambe Municipality	2025/04/11	2025/04/25	KFN032EC	Motor	1 415	-	-	1 415
AIP419900	Ndlambe Municipality	2025/05/12	2025/06/19	HMV935EC	Motor	26 415	-	-	26 415
AIP419975	Ndlambe Municipality	2025/06/04	2025/06/19	JBH569EC	Motor	1 415	-	-	1 415
AIP303644	Ndlambe Municipality	2022/09/22	2022/09/27	JKG223EC	Motor	102 949	-	10 000	92 949

Table below are closed/ resolved insurance claims as at September 2025:

CLAIM NUMBER	DIVISION	DATE OF LOSS	DATE NOTIFIED	REG NO	REPORT STATUS DESCRIPTION	GROSS	EXCESS TOTAL	CREDITS TOTAL	NETT
AIP415480	Ndlambe Municipality	2025/05/09	2025/05/19		Claim Finalised	10 499	2 500	-	7 999
AIP411979	Ndlambe Municipality	2025/04/06	2025/04/22		Claim Finalised	27 390	-	-	27 390
AIP378011	Ndlambe Municipality	2024/07/28	2024/09/05		Claim Finalised Rejected	-	-	-	-
AIP379569	Ndlambe Municipality	2024/08/10	2024/08/21		Claim Finalised	8 450	2 500	-	5 950
AIP396865	Ndlambe Municipality	2024/12/31	2025/01/08		Claim Finalised	14 099	-	-	14 099
AIP378081	Ndlambe Municipality	2024/07/12	2024/08/05	KJH326EC	Claim Finalised	-	-	-	-
AIP379514	Ndlambe Municipality	2024/08/09	2024/08/20	HHN377EC	Claim Finalised	4 117	-	-	4 117
AIP380365	Ndlambe Municipality	2024/08/16	2024/09/02	HBF570EC	Claim Finalised	22 143	5 000	-	17 143
AIP379573	Ndlambe Municipality	2024/08/19	2024/08/21	HXF879EC	Claim Finalised	-	-	-	-
AIP379732	Ndlambe Municipality	2024/08/20	2024/08/23	KDV937EC	Claim Finalised	1 282	-	-	1 282
AIP381747	Ndlambe Municipality	2024/08/28	2024/09/17	KHK065EC	Claim Finalised	13 484	-	-	13 484
AIP382272	Ndlambe Municipality	2024/09/09	2024/09/23	HBF570EC	Claim Finalised	39 857	-	-	39 857
AIP382563	Ndlambe Municipality	2024/09/13	2024/09/27	HXD242EC	Claim Finalised	81 654	-	-	81 654
AIP384438	Ndlambe Municipality	2024/09/18	2024/10/11	KDY710EC	Claim Finalised	3 533	-	-	3 533
AIP385293	Ndlambe Municipality	2024/10/04	2024/10/17	JLL113EC	Claim Finalised	8 792	-	-	8 792
AIP386153	Ndlambe Municipality	2024/10/04	2024/10/23	CGT788EC	Claim Finalised	-	-	-	-
AIP389598	Ndlambe Municipality	2024/10/16	2024/11/13	HTG277EC	Claim Finalised	-	-	-	-
AIP387312	Ndlambe Municipality	2024/10/18	2024/10/30	KKD466EC	Claim Finalised	4 766	-	-	4 766
AIP387348	Ndlambe Municipality	2024/10/18	2024/10/30	FPL659EC	Claim Finalised	-	-	-	-
AIP380171	Ndlambe Municipality	2024/10/25	2024/11/18	JVL343EC	Claim Finalised	-	-	-	-
AIP391116	Ndlambe Municipality	2024/10/26	2024/11/22	JYJ734EC	Claim Finalised	-	-	-	-
AIP391087	Ndlambe Municipality	2024/11/05	2024/11/22	JVL336EC	Claim Finalised	-	-	-	-
AIP393915	Ndlambe Municipality	2024/12/12	2024/12/12	TBA	Claim Finalised	3 756	-	-	3 756

AIP401315	Ndlambe Municipality	2025/01/07	2025/02/05	HZD086EC	Claim Finalised	20 085	5 000	-	15 085
AIP400443	Ndlambe Municipality	2025/01/17	2025/01/30	JFW531EC	Claim Finalised	1 377	-	-	1 377
AIP401348	Ndlambe Municipality	2025/01/20	2025/02/06	JMH008EC	Claim Finalised	15 015	5 000	-	10 015
AIP402880	Ndlambe Municipality	2025/01/21	2025/02/17	JVL343EC	Claim Finalised	87 675	-	-	87 675
AIP401233	Ndlambe Municipality	2025/01/23	2025/02/05	KDV927EC	Claim Finalised	38 626	-	-	38 626
AIP401622	Ndlambe Municipality	2025/01/30	2025/02/07	DYB118EC	Claim Finalised	-	-	-	-
AIP356679	Ndlambe Municipality	2024/01/04	2024/01/09		Claim Finalised Rejected	-	-	-	-
AIP367326	Ndlambe Municipality	2024/04/08	2024/04/26		Claim Finalised	198 890	-	-	198 890
AIP371561	Ndlambe Municipality	2024/05/17	2024/06/07		Claim Finalised	10 775	2 500	-	8 275
AIP380819	Ndlambe Municipality	2024/06/25	2024/09/06		Claim Finalised	4 918	-	-	4 918
AIP358546	Ndlambe Municipality	2023/12/06	2024/01/29	JVL343EC	Claim Finalised	25 300	-	25 300	-
AIP356528	Ndlambe Municipality	2023/12/17	2024/01/09	JPF877EC	Claim Finalised	54 404	-	-	54 404
AIP356239	Ndlambe Municipality	2023/12/19	2024/01/03	JFM102EC	Claim Finalised	-	-	-	-
AIP356241	Ndlambe Municipality	2023/12/19	2024/01/03	KDV937EC	Claim Finalised	1 323	-	-	1 323
AIP356539	Ndlambe Municipality	2024/01/01	2024/01/09	KBG278EC	Claim Finalised	31 285	-	-	31 285
AIP360078	Ndlambe Municipality	2024/02/02	2024/02/13	HGD873EC	Claim Finalised	-	-	-	-
AIP361700	Ndlambe Municipality	2024/02/26	2024/02/29	JDJ175EC	Claim Finalised	4 914	-	-	4 914
AIP363515	Ndlambe Municipality	2024/03/07	2024/03/25	JCL202EC	Claim Finalised	52 102	-	-	52 102
AIP371996	Ndlambe Municipality	2024/06/01	2024/06/12	JRL485EC	Claim Finalised	15 098	-	-	15 098
AIP371976	Ndlambe Municipality	2024/06/05	2024/06/11	KJR034EC	Claim Finalised	-	-	-	-
AIP357489	Ndlambe Municipality	2024/01/12	2024/01/18		Claim Finalised	12 820	2 500	-	10 320
AIP363333	Ndlambe Municipality	2024/03/14	2024/03/21		Claim Finalised	7 040	-	-	7 040
AIP364694	Ndlambe Municipality	2024/03/24	2024/04/08		Claim Finalised	7 040	-	-	7 040

The insurance premiums are paid monthly and occasionally they are updated either increase or decrease. In the past three months the municipality has made the premiums of R1,032 million which includes commission to the broker. The number of claims active to date is 17 claims.

Irregular, fruitless and wasteful expenditure M03 - Quarter 1

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2025 to 30 September 2025 is detailed and the expenditure amounted to approximately R27,396,558.04.

- R2,648,236.06 from new expenditure linked to deviations approved during the current period.
- Ongoing payments under expired contracts; and
- Expenditure from prior-year contracts previously flagged by the Auditor-General (AGSA) is irregular.

Table below provides a summary by the department; Table below provides the 10 ten transactions contributing to Irregular Expenditure for the period under review.

IRREGULAR EXPENDITURE FOR THE PERIOD JULY 2025 – 30 SEPTEMBER 2025		
DEPARTMENT	NO OF TRANSACTIONS	SUM OF TRANSACTIONS
Community Services	20	R2,046,294.99
Corp Services	4	R272,118.19
Finance	8	R221,344.63
Infrastructure	102	R24,833,556.13
Municipal Manager	2	R23,244.10
Grand Total	136	R27,396,558.04

TOP 10 IRREGULAR TRANSACTIONS FOR THE PERIOD JULY 2025 – 30 SEPTEMBER 2025		
SERVICE PROVIDER	PERCENTAGE OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE	SUM OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE
CDR TECHNICAL (MONTHLY FIXED)	24%	R6,445,075.49
CDR TECHNICAL (MONTH VARIABLE)	20%	R5,516,340.21
NUWATER SYSTEMS	13%	R3,665,945.21
LRC CIVILS CC	5%	R1,250,464.53
GLENSHAW BUSINESS TRUST (P & S CONSULTING)	4%	R1,106,370.12
AURECON SOUTH AFRICA (ZUTARI)	3%	R875,727.65
SIZWE AMANSI INVESTMENTS	3%	R766,320.02
ABSA PROPERTY DEVELOPMENT	3%	R721,949.97
NETCOVISION	2%	R675,032.37
LUKHOZI CONSULTING	2%	R651,720.24
TOP 10 TOTAL	79%	R21,674,945.81
GRAND TOTAL	100%	R27,396,558.04

ANALYSIS OF IRREGULAR EXPENDITURE

The Infrastructure Department accounts for the majority of the irregular expenditure recorded for the quarter, contributing approximately 79% of the total. The highest-value contributors within this category include:

- CDR Electrical – 44%
- Nuwater Systems – 13%
- LRC Civils – 5%

The above suppliers form part of the Top 10 irregular expenditure contributors for the quarter, collectively representing 79% of the total irregular expenditure. Of this amount, R2,648,236.06 relates to new expenditure arising from deviations approved during the reporting period.

Mitigating Measures

- An item concerning CDR Electrical was reviewed by MPAC and submitted to the Council on 29 August 2025, for consideration of Council write-off, which Council approved. Based on MPAC's resolution, all future expenditure on the CDR Electrical contract (effective 1 June 2020 – 30 June 2030) will be treated as irregular and submitted to Council for write-off.
- The Infrastructure Department has initiated a tender process for the provision of water services within the Ndlambe jurisdiction. This project is recorded in the Municipal Procurement Plan and will be monitored against key milestones to mitigate further irregular expenditure.
- The Panel of Engineering Consultants bid was finalised during the 2024/25 financial year. However, all consultancy services procured prior to the establishment of the panel remain irregular until fully regularised. This affects providers such as Lukhozi Engineers, Aurecon, and Sizwe Amanzi.
- For Plant and Equipment Hiring, the municipality concluded a panel of service providers; however, the number of responsive bids was insufficient to meet operational requirements. Consequently, a new deviation was approved to ensure service continuity. The user department is finalising specifications for a second tender process to expand capacity and restore full compliance.
- It must be noted that the ABSA Dev contract is currently ranked as the eight IE item, however it has the potential for further increase in value which will impact the IE totals. The municipal management team is currently in conversation with the relevant parties in identifying solutions to mitigate the contract implications and find a way forward.

3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 1.

INV DATE	SUPPLIER/CREDITOR	COMMENT	PMNT NUMBER	INVOICE	TOTAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/ RECOVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITURE
Jul-25	Nothing detected				0	0			
Aug-25	Fines SA	Speaker and library	EF008484-0006-26/08/2025	5098903	R2,300.00	850	Salary Deduction		R1,450.00
Sep-25	Fines SA	Speaker	EF008443-0005-14/08/2025	5069082	R2,920.00	1948	Salary Deduction		R972.00
	Nothing detected				0	0			R0.00
TOTAL									R2,422.00

3.7 Electricity and Water Losses M03 - Quarter 1

- Electricity losses represent a comparison of purchased KWH to billed KWH. Billed KWH is a sum of time of use (TOU), conventional meter readings and prepaid electricity.
- Most of the losses are incurred in Alexandria but the volumes purchased for Alexandria are not material relative to Port Alfred Volumes, to date the calculated losses are 10%, this is higher than the 8% industry norm. According to CDR, these losses are because of line losses due to the old infrastructure. See detailed calculations in the electricity losses report.

2025 -2026 ELECTRICITY PURCHASES AND SALES (KWH)						
Town	Description	Jul	Aug	Sep	Total	
Alexandria	Purchases(kWh)	240,517.87	460,295.00	430,321.25	1,131,134.12	
	Total Sales	609,537.92	630,748.32	657,507.37	1,897,793.62	
	Sales(kWh)- Mun. Readings	387,200.81	414,929.60	450,640.00	1,252,770.41	
	Sales (kWh)- CDR Readings	20,179.20	20,796.21	20,914.56	61,889.97	
	Prepaid (kWh)	177,618.10	170,482.70	161,413.00	509,513.80	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	73,619.44	
	Unmetered - pumps	-	-	-	-	
	Lost (kWh)	-369,020.05	-170,453.32	-227,186.12	-766,659.50	
	Loss %	-153%	-37%	-53%	-68%	
	Purchases(kWh)	1,473,189.62	3,028,302.88	2,785,319.14	7,286,811.64	
	Total Sales	2,560,701.17	2,786,570.65	2,568,762.61	7,916,034.44	
Sales(kWh)- Mun. Readings	1,035,000.96	1,086,461.67	1,107,343.00	3,228,805.63		
Sales(kWh)- CDR Readings	619,931.30	813,568.77	619,696.90	2,053,196.97		
Prepaid (kWh)	813,779.20	794,550.50	749,733.00	2,358,062.70		
Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	223,129.60		
Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	52,839.54		
Lost (kWh)	-1,087,511.55	241,732.23	216,556.53	-629,222.80		
Loss %	-74%	8%	8%	-9%		
Purchases(kWh)	1,713,707.49	3,488,597.88	3,215,640.39	8,417,945.76		
Total Sales	3,170,239.09	3,417,318.98	3,226,269.99	9,813,828.06		

Sales(kWh)- Mun. Readings	1,422,201.77	1,501,391.27	1,557,983.00	4,481,576.04
Sales(kWh)- CDR Readings	640,110.50	834,364.98	640,611.46	2,115,086.94
Prepaid (kWh)	991,397.30	965,033.20	911,146.00	2,867,576.50
Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	296,749.05
Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	52,839.54
Lost (kWh)	-1,456,531.60	71,278.90	-10,629.60	-1,395,882.30
Loss %	-85%	2%	0%	-17%

WATER BALANCE REPORT- SEPTEMBER 2025

Overview of Non-Revenue Water (NRW) and Losses

The Non-Revenue Water (NRW) report for the Ndlambe Municipality for September 2025 indicates an overall NRW average of 32.3% across the water supply systems.

Summary of Non-Revenue Water Per Water Supply System

Water Supply System	Water Supplied (kL)	Water Billed (kL)	Non-Revenue Water	
			kL	%
Port Alfred	167 921	118 069	49 852	29.7%
Bathurst	15 165	10 535	4 630	30.5%
Kleinemonde	4 642	2 841	3 141	32.3%
Kenton-on Sea	58 512	37 074	21 438	36.6%
Cannon Rocks	15 456	10 542	4 914	31.8%
Alexandria	45 319	28 429	16 890	37.3%
TOTAL	307 015	207 790	99 225	32.3%

3.8 Cost containment report M03 - Quarter 1

Measures	Year to date Budget '000	Q1 '000	Q2 '000	Q3 '000	Q4 '000	Q4 Savings '000
Use of Consultants	10,581	8,307				
Vehicles used for political office- bearers	-	-				
Travel and subsistence	1,162	511				
Domestic accommodation (Included with Travel)	396	216				
Sponsorships. Events	1,408	984				
Catering	371	360				
Entertainment Senior management, Mayor and Speaker	39	49				
Communication	1,042	725				
Other related expenditure	-	-				
Total	15,000	11,152				

- In terms of the Municipal Cost Containment Regulations, 2019 Regulation 15 (2) and (3) the Municipal Manager must on a quarterly basis report to the Council the savings on the budget relating to the cost containment items.

Virement Report

The total virements (shifting of funds) made for the 1st quarter amounted to R10,208 million compared to the virements made in Quarter 1 of 2024 of R10,946 million. The virements are supported by the Council approved virement policy. The details are outlined below:

Period	Remarks	Amount	Notes	Segment Description
202507	Virement	(20,000.00)	Computer is needed for the newly appointed EHP; hence the movement of funds from transport assets	Acquisition: Transport Assets
202507	Virement	20,000.00	Computer is needed for the newly appointed EHP; hence the movement of funds from transport assets	Acquisition: Computer Equipment
202507	Virement	(30,000.00)	the project was not budgeted for in this financial year and there's a need for water stands and tanks constructed in the informal	Inventory Consumed: Material And Supplies: Kenton & Bushmans
202507	Virement	30,000.00	The project was not budgeted for this financial year and there's a need for water stands and tanks constructed in the informal	Materials And Supply: Jojo Tanks
202507	Virement	(170,000.00)	We had budget shortfall because at the time of budget plan we did not have quotations to plan budget. the cost was received after	Munsoft DRP Incl Payday
202507	Virement	170,000.00	We had budget shortfall because at the time of budget plan we did not have quotations to plan budget. the cost was received after	Domain Email And Website Annual Hosting Fees 6340 024
202507	Virement	(1,400.00)	Quotations are higher than the budgeted amount	Maintenance: Computer Equipment
202507	Virement	1,400.00	Quotations are higher than the budgeted amount	Consultant: Actuaries
202507	Budget Shifting	1,500,000.00	Budget shifting	Inventory Consumables Standard Rated
202507	Budget Shifting	(1,500,000.00)	Budget shifting	Inventory Consumables Standard Rated
202507	Virement	(200,000.00)	It is a standing policy as approved by Council that each municipal project be allocated to a 6-member paid committee of the PSC. This financial year no allocation has been made for funding.	Personnel And Labour 6115
202507	Virement	200,000.00	It is a standing policy as approved by Council that each municipal project be allocated to a 6-member paid committee of the PSC. This financial year no allocation has been made for funding.	Personnel And Labour (PSC Members)
202507	Virement	(80,000.00)	We are moving funds because the service provider did not split the funds for venue and catering; therefore, we need to pay using one segment	Catering Services
202507	Virement	(8,000.00)	We are moving funds because the service provider did not split the funds for venue and catering; therefore, we need to pay using one segment	Accommodation
202507	Virement	88,000.00	We are moving funds because the service provider did not split the funds for venue and catering; therefore, we need to pay using one segment	Hire Charges
202507	Virement	(170,000.00)	We are moving funds because the service provider did not split the funds for venue and catering; therefore, we need to pay using one segment the cost was then received after budget submission.	Imis Annual License Fee

202507	Virement	170,000.00	We are moving funds because the service provider did not split the funds for venue and catering; therefore, we need to pay using one segment the cost was then received after budget submission.	Munsoft Drp Incl Payday
202507	Virement	(60,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Personnel And Labour
202507	Virement	60,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salaries: Overtime
202507	Virement	(60,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salaries: Personnel And Labour
202507	Virement	60,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salaries: Overtime
202507	Virement	(20,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salaries: Personnel And Labour
202507	Virement	20,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Overtime Structured
202507	Virement	(20,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Casuals personnel And Labour
202507	Virement	20,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Overtime Structured
202507	Virement	(20,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Personnel And Labour
202507	Virement	20,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salary Overtime Structured
202507	Virement	(100,000.00)	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Personnel And Labour
202507	Virement	100,000.00	There are no funds in this vote to cater for structured overtime therefore transfer of funds is necessary	Salaries: Overtime
202508	Moving Budget	(2,830,568.00)	Budget is currently sitting under the acquisition item. Moving budget to the WIP segment.	Upgrading Of Gladiola Road Cost Acquisitions
202508	Moving Budget	2,830,568.00	Budget is currently sitting under the acquisition item. Moving budget to the WIP segment.	Upgrading Of Gladiola Road: WIP
202508	Virement	(18,000.00)	Th segment was not budgeted for as there were no expectations of purchasing a new laptop.	Acquisition: Furniture And Office Equipment
202508	Virement	18,000.00	Th segment was not budgeted for as there were no expectations of purchasing a new laptop.	Acquisition: Computer Equipment
202508	Virement	(11,600.00)	Acquisition of computer equipment was not budgeted for in the 25/26	Construction of retaining wall at west beach phase 1: WIP
202508	Virement	(4,900.00)	Acquisition of computer equipment was not budgeted for in the 25/26 financial year. budget cuts decreased capital budget.	Computers
202508	Virement	(3,500.00)	Acquisition of computer equipment was not budgeted for in the 25/26 financial year. budget cuts decreased capital budget.	Acquisition: Computer Equipment
202508	Virement	20,000.00	Acquisition of computer equipment was not budgeted for in the 25/26 financial year. budget cuts decreased capital budget.	Acquisition: Computer Equipment
202508	Virement	(200,000.00)	No budget was allocated for the segment.	Ovrio System

202508	Virement	200,000.00	No budget was allocated for the segment.	Salaries: Overtime
202508	Virement	(200,000.00)	The additional r200 000 is to cater for the Emmyameni music festival	Social Assistance Poverty Relief
202508	Virement	200,000.00	The additional r200 000 is to cater for the Emmyameni music festival	Artists And Performers
202508	Virement	(39,960.00)	Moving the budget	Upgrading Of Mswela Road: WIP
202508	Virement	(1,041,866.00)	Moving the budget	Upgrading Of Atherstone Road: WIP
202508	Virement	(527,703.00)	Moving the budget	Upgrading Of Atherstone Road: WIP
202508	Virement	1,609,529.00	Moving the budget	Upgrading Of Phandle Street: WIP
202508	Virement	(22,000.00)	The funds in administration community protection are depleted	Acquisition: furniture and office equipment
202508	Virement	22,000.00	The funds in administration community protection are depleted	Acquisition: Other Assets: Trellidoors
202508	Virement	(150,000.00)	Additional funds are required on the budget to cover the full cost	Maintenance: Building
202508	Virement	150,000.00	Additional funds are required on the budget to cover the full cost	Maintenance: Rosehill Reservoirs
202508	Virement	(48,000.00)	Overtime salaries were not budgeted	Hire Charges
202508	Virement	(80,000.00)	Overtime salaries were not budgeted	Repairs and maintenance furniture and office equipment 7090
202508	Virement	128,000.00	Overtime salaries were not budgeted	Salaries: Overtime
202508	Virement	(100,000.00)	Additional funds are required on the budget to cover the full costs of the work done on the pumpstation.	Maintenance: Alfred Road
202508	Virement	(50,000.00)	Additional funds are required on the budget to cover the full costs of the work done on the pumpstation.	Maintenance: booster pump at dog unit
202508	Virement	150,000.00	Additional funds are required on the budget to cover the full costs of the work done on the pumpstation.	Maintenance: smith street pumpstation
202508	Virement	(20,000.00)	Available budget not sufficient for work needed	Employee Wellness
202508	Virement	20,000.00	Available budget not sufficient for work needed	Printing and stationary 6560
202509	Virement	(100,000.00)	This segment was not budgeted for	Maintenance of tools, furniture and equipment
202509	Virement	100,000.00	This segment was not budgeted for	Salaries: Overtime
202509	Virement	(30,000.00)	The funds in reserve management overtime structured are insufficient; therefore, transfer of funds is necessary.	Casuals personnel and labour

202509	Virement	30,000.00	The funds in reserve management overtime structured are insufficient; therefore, transfer of funds is necessary.	Overtime Structured
202509	Virement	(200,000.00)	Not enough funds for payment and services are needed.	Inventory Consumables Standard Rated
202509	Virement	200,000.00	Not enough funds for payment and services are needed.	Inventory Consumables Standard Rated
202509	Virement	(200,000.00)	Not enough funds for payments and services are needed.	Roads Premix And Quarry Materials West
202509	Virement	200,000.00	Not enough funds for payments and services are needed.	Hire Charges West
202509	Moving Budget	(1,609,529.00)	Incorrect segment used for the allocation of Phandle street budget.	Upgrading Of Phandle Street: WIP
202509	Moving Budget	1,609,529.00	Incorrect segment used for the allocation of Phandle street budget.	Upgrading Of Phandle Street
202509	Moving Funds	(15,000.00)	The funds in bylaw compliance vote are insufficient to cater	Maintenance: Building And Facilities
202509	Moving Funds	15,000.00	The funds in bylaw compliance vote are insufficient to cater	Maintenance: Unspecified Assets
202509	Virement	(29,000.00)	The funds in administration community protection are insufficient	Acquisition: Furniture And Office Equipment
202509	Virement	29,000.00	The funds in administration community protection are insufficient	Acquisition: Other Assets: Trellidoors
202509	Moving Funds	(12,000.00)	The funds in protection community administration vote for catering services are insufficient; therefore, the transfer of funds is necessary.	Inventory Consumable Standard rated
202509	Moving Funds	12,000.00	The funds in protection community administration vote for catering services are insufficient; therefore, the transfer of funds is necessary.	Catering Services
202509	Virement	(5,000.00)	There is no budget allocated for furniture for 2025/2026 financial year and the cashier chair is broken and needs replacement.	Acquisition: Computer Equipment
202509	Virement	5,000.00	There is no budget allocated for furniture for 2025/2026 financial year and the cashier chair is broken and needs replacement.	Office furniture and equipment acquisition
202509	Virement	(200,000.00)	The budget for 2025/2026 that was allocated is not sufficient	OVVIO System
202509	Virement	200,000.00	The budget for 2025/2026 that was allocated is not sufficient	Consumables Standard Rated

3.9 SCOA Roadmap M03 - Quarter 1

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Modules					
IDP (Projects)					
• Compilation of the IDP on system and automated alignment to budget	No	Action IT Sub of Munsoft	Yes	01/07/2026	IDP Manager: Rene Uren
• Preparation of the IDP on system and automated alignment to budget	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
• Generation of PRTA & PROR data strings from system	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
Budget Management					
• Preparation of tabled and adopted budget on the system. (Capture a Project with segments)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Integration of budget modules of own/third party modules to the GL for payroll	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Illustrate budget control as it relates to eliminating unauthorized expenditure	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Locking of budget on system after adoption	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of TABB & ORGB data strings from system	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of PRTA & PROR data strings from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of A Schedule from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
Supply Chain Management					
• Configurations or parameters.	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
• Vendor/ Creditor Management (including CSD Integration and system validations)	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Requestions	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• Quotations	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Orders	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• GRN's	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• Tender Management.	No		Yes		SCM Manager: Simamkele Mbenga-Smaile
• Contract Management.	Yes		N/A	1/07/2022	SCM Manager: Simamkele Mbenga-Smaile
• Generation of Reports. (Contract Register, Commitments register	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
Project payments (retain and payment of retentions)	Yes		N/A	01/07/2022	SCM Manager: Simamkele Mbenga-Smaile
Inventory/Stores					
• Overview of configurations or parameters.	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Stores Management (Acquisitions, Stock Issues, Stock Count,)	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Treatment of Water Inventory.	Partially		Yes	1/07/2024	Water manager

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Billing and Receipting					
•Billing modules integrate with the GL	Yes		N/A	1/07/2017	Manager Revenue: Diane May
•configurations or parameters	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Tariff structure and design on the system	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• POS / Direct Receipting and day end closure.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Meter reading management.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Billing run	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Valuation Roll Implementation. (General & Supplementary)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer statement generation. (Email and Printing)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer account enquiries.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Debt collection procedure.	No		Yes		Manager Revenue: Diane May
• Indigent or ATTP Management.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Prepaid Vending Integration or interface	No		N/A	31/10/2024	Manager Revenue: Diane May
• Generation of Reports. (Debtors Age Analysis, Billing run reports, etc.)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Sundry registers:					
Unallocated deposit	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Hall hire/deposit	Yes		N/A	1/07/2024	Manager Revenue: Diane May

2025/2026 Mscos Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Cemetery	Yes		N/A	1/07/2024	Manager Revenue: Diane May
General Ledger					
•configurations or parameters.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Sub module integration to GL and TB. (Billing, Supply Chain, Expenditure, Assets)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Xako
•Financial Report generation illustrated with all mSCOA segments. (General ledger, Trial Balance etc.)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Monthly data string generation. (M01, M02,etc)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Cumulative data string generation. (M01 – M12)					
Cash book/Bank reconciliation					
•Receiving of debtor payments, other money	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Reconciling or clearing of cash received and payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Petty Cash	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
•Month end Close Off.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Grant Management					
•Grant capturing and revenue recognition.	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
•Grant reporting (Grant Registers)	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
Investment management					
•Investment recognition, transfers, deposits and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako

2025/2026 MscOA Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
•Investment report generation (Investment registers)	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
Borrowing management					
•Loan recognition, transfers, payments and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
•Loan report generation (Loan registers)	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
VAT management					
•VAT handling capabilities as it relates to Output and Input Vat.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•VAT 201 Report generation.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•VAT reconciliation	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
Asset Management					
• Allows budgeting for "new capital" projects requested in the integrated development plan (IDP) The asset management sub-module works on the system	No		Yes		Budget & Treasury Manager: Unathi Xako
• Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates depreciation	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Calculates profit or loss on planned disposals.	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Provides for grant and work-in-progress (WIP)	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
<ul style="list-style-type: none"> Contract management payment schedules to assist the main budget module with its forecasting and cash flow management (Contract register linkage) 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items. 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Provide for the asset maintenance plan and the integration between the maintenance budget 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Unbundling of assets 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset recognition 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset physical verification 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset Impairments 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset disposals 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Assessment of RUL 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Insurance register 	Yes		N/A	01/07/2024	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Human resources /Payroll 					
<ul style="list-style-type: none"> Configurations or parameters 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
<ul style="list-style-type: none"> Organisational structure accommodated on the system. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
<ul style="list-style-type: none"> Employee record management 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
<ul style="list-style-type: none"> Payroll run (Inclusive of trial runs or preliminary runs 	Yes	Yes (PAYDAY seamlessly interfaced with the core system.	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Payment of salaries and integration with banks. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Creation of payment to 3rd Parties and the integration with banks. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2024	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Integration with General ledger. (Salary control and Employee related cost items.) 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Generation of Reports. (Employee details report, Salary reports, 3rd party reports etc.) 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<p>Expenditure (Creditors)</p>					
<ul style="list-style-type: none"> Configurations or parameters Raising of accruals 	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2025/2026 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system.	Action Plan	Implementation Date	Responsible person
• Direct Invoice payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Sundry Payments (generated from payroll, billing or manual S&T payments)	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Credit & Debit notes.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Generation of Reports. (Creditors Age Analysis and CR data string, accrual listing, etc.)	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Reporting					
•Generate A, B and C schedules	Yes	Sub-system seamless integration	N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
• Generation of audit data strings (PAUD, AUDA, RAUD) from the system	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• Capturing of the adjustment journal entries (emanating from the audit) into the Core Financial System	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• The municipality's ability to drill down from AFS business module to ledger and sub-ledger	No	Manually			Budget & Treasury Manager: Unathi Xako
• Integration of AFS module to core system if a 3rd party AFS module is used.	Yes	Caseware sub-system	N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• Roll-over the closing balance from M12 into period 13 and M01 of the new financial year?	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
Alignment of ABC schedules to the data strings	No		Yes	28/02/2025	Budget & Treasury Manager: Unathi Xako
Balanced automated cash flow (Table C7)	No		Yes	30/06/2025	Budget & Treasury Manager: Unathi Xako

The municipality is utilizing all the modules available in Munsoft the core financial system. Payday, the system that is being used for payroll collaborates with Munsoft and their systems seamlessly integrates. Municipal regulations on mSCOA require municipalities to report on the mSCOA roadmap quarterly.

QUALITY CERTIFICATION



I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certifies that the monthly budget statement report and supporting documentation for quarter 1 of 2025 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Ndlambe Municipality (EC105)


Adv R Dumezweni
Municipal Manager

03/11/2025

DATE