

# **NDLAMBE MUNICIPALITY**



## **AGENDA**

### **SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**DATE: TUESDAY, 28 APRIL 2026**

**TIME: 10H00.**

**VENUE: COUNCIL CHAMBERS,  
CAMPBELL STREET,  
PORT ALFRED.**

**AGENDA OF A SPECIAL OPEN NDLAMBE COUNCIL MEETING WILL BE HELD ON, TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET, PORT ALFRED.**

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**NOTICE is hereby given that a SPECIAL OPEN NDLAMBE COUNCIL MEETING will be held on TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET, PORT ALFRED.**



**PORT ALFRED**  
23 April 2026

**DIRECTOR: CORPORATE SERVICES**  
for: **MUNICIPAL MANAGER**

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TO: Councillor: A Marasi (In the Chair)

**Councillors:** K Ncamiso (Mayor) A. Bukani, S. T Dyakala, N. E. Haynes, W. Johannes, P. Y Kani, S. Kolosa, P. Khungwayo, R K Purdon, N. F. Memani, M. Mgweba, Z. W. Myali, S. Melani, A Nyumka, X. Runeli, M. Sweli, S. Venene, E. H. K. Walker, S. Zweni.

Municipal Manager, Directors: Financial Management, Corporate Services, Infrastructural Development, Community / Protection Services.

Deputy Directors: Financial Management, Infrastructural Development (Port Alfred and Alexandria), Community and Protection Services, Manager: Local Economic Development, Manager: Human Resources, Manager: Town Planning, Manager: Housing, Manager: Integrated Development Plan, Manager: Internal Audit Unit, Manager: Administration, Communication Officer, SAMWU and IMATU.

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**SNCA001/04/2026**  
**OPENING**

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**SNCA002/04/2026**  
**APPLICATION FOR LEAVE OF ABSENCE**  
**3/2/4**

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**SNCA003/04/2026**  
**OFFICIAL ANNOUNCEMENTS BY THE SPEAKER**  
**3/2/1**

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**SNCA004/04/2026**  
**COMMUNICATION BY THE MAYOR**  
**3/2/1**

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**SNCA005/04/2026**  
**DISCLOSURE OF INTEREST BY COUNCILLORS (SCHEDULE 1 OF MUNICIPAL  
SYSTEMS ACT)**

Attached as **Annexure SC.01**

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**SNCA006/04/2026**  
**DISCLOSURE OF INTEREST AND BENEFITS BY MUNICIPAL STAFF MEMBERS  
(SCHEDULE 2 OF MUNICIPAL SYSTEMS ACT)**

Attached as **Annexure SC.02**

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**SNCA007/04/2026**  
**REPORT DATED 22 APRIL 2026 FROM THE MAYOR TO COUNCIL: SECTION 52  
QUARTERLY REPORT FOR THE QUARTER ENDING 31 MARCH 2026**

**PURPOSE**

To submit the third quarterly report for the financial year 2025/26 to Council for noting.

**BACKGROUND**

For Council to exercise their oversight role on a quarterly budget statement performance report attached as **Annexure SC.03** is to be submitted to Council In terms of section 52 (d) of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA).

Section 52 (d) of the MFMA "The mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

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**DISCUSSION**

**SECTION 52 QUARTERLY REPORT**

**PERIOD OF 1<sup>ST</sup> JULY 2025 TO 31 MARCH 2026**

**RECOMMENDATION TO COUNCIL**

THAT the third quarter budget statement performance report **BE NOTED**.

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**SNCA008/04/2026**

**REPORT DATED 23 APRIL 2026 FROM MAYOR TO COUNCIL: ROLLOVER OF  
UNSPENT GRANTS FOR THE 2024/25 FINANCIAL YEAR**

**PURPOSE**

The purpose of this report is to inform Council of the rollover of unspent grant funding from the 2024/25 financial year and to note the inclusion of these rollovers in the upcoming mid-year budget adjustment.

**BACKGROUND**

During the 2024/25 financial year, the Municipality received several conditional grants from national and provincial departments. At the close of the financial year, certain grant funds remained unspent due to the timing of project implementation and late disbursement of funds.

These unspent grants could not have been foreseen at the time the annual budget for the current financial year was approved by Council. In terms of Section 28(e) of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003, a municipality may adjust its approved budget to accommodate the rollover of unspent conditional grants.

**DISCUSSION**

**DETAILS OF UNSPENT GRANTS TO BE ROLLED OVER**

<b>Grant Name</b>	<b>Amount (R)</b>
Library Grant	1,811,296
Disaster Relief Grant	28,307,719
<b>Total</b>	<b>30,119,015</b>

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The total amount of R30,119,015 will be rolled over to the current financial year and incorporated into the mid-year budget adjustment.

**FINANCIAL IMPLICATIONS**

The rollover of the above-mentioned grants will increase both revenue and expenditure in the 2025/26 financial year to ensure that the unspent funds are utilized for their intended purposes in compliance with the relevant grant conditions.

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**LEGAL IMPLICATIONS**

This adjustment will be made in accordance with Section 28(e) of the Municipal Finance Management Act, No. 56 of 2003, which permits amendments to the budget due to the rollover of unspent conditional grants.

**RECOMMENDATION TO COUNCIL**

1. THAT Council Notes the rollover of unspent conditional grants from the 2024/25 financial year as follows:
  - Library Grant: R1,811,296
  - Disaster Relief Grant: R28,307,719
  - **Total: R30,119,015**
  
2. THAT it further BE NOTED that the rollover of these grants will be incorporated in the mid-year budget adjustment for the 2025/26 financial year.

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**SNCA009/04/2026**

**REPORT DATED 22 APRIL 2026 FROM THE MUNICIPAL MANAGER TO COUNCIL: ICT GOVERNANCE FRAMEWORK**

**PURPOSE**

To obtain Council approval of the Ndlambe Information Communication Technology (ICT) Governance Framework.

**BACKGROUND**

The document is about setting up rules and guidelines for managing and using Information

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and Communication Technology (ICT) in Ndlambe Municipality. It aims to ensure that ICT is used effectively, securely, and in a way that supports the municipality's goals.

Key Points:

**Purpose:**

- To provide a foundation for making decisions about ICT.
- To involve various stakeholders in managing ICT.
- To ensure ICT adds value to the municipality.

**Definitions and Abbreviations:**

- The document explains various terms and abbreviations used, like ICT (Information and Communication Technology), AGSA (Auditor General of South Africa), and more.

**Background:**

- There has been an increased focus on ICT governance due to guidelines like the King III Code of Corporate Governance.
- The document addresses concerns raised by the Auditor General about the lack of a formal ICT governance framework.

**Principles of ICT Governance:**

- ICT should support the municipality's political and strategic goals.
- Executive management is responsible for ICT governance.
- ICT investments should be monitored and evaluated.

**Objectives:**

- Assign roles and responsibilities for ICT governance.
- Align ICT activities with the municipality's goals.
- Ensure ICT delivers benefits and manages risks.

**Framework Components:**

- The framework includes various models, structures, roles, and processes needed for effective ICT governance.
- It is influenced by external factors like organizational strategy, industry standards, and regulatory requirements.

**Review and Improvement:**

The framework must be reviewed annually to ensure it remains effective and compliant with legislative requirements.

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**DISUSSION**

The Ndlambe ICT Governance Framework is attached as Annexure SC.04

**RECOMMENDATIONS TO COUNCIL**

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THAT the Ndlambe ICT Governance Framework of 2025/2026 **BE APPROVED.**

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**SNCA010/04/2026**

**REPORT DATED 22 APRIL 2026 FROM MUNICIPAL MANAGER TO COUNCIL:  
REPORT ON ADOPTION OF THE NEW DISASTER RECOVERY PLAN**

**PURPOSE**

For council to adopt the newly developed ICT Disaster recovery plan of Ndlambe.

**BACKGROUND**

The latest revised DR Plan includes the latest server infrastructure information and enable ICT Ndlambe to recover from a disaster if a Virtual server needs to be replaced Ndlambe making use of the automated backup solution called Veeam Backup and Replication which we do have a enterprise support license as well A written Backup Retore procedure is included in the annexure

In February, the IT Manager successfully conducted a comprehensive restore test to evaluate the integrity of the Veeam Automated backup system utilized by Ndlambe IT. This test was meticulously planned and executed to ensure the resilience and effectiveness of our backup solution. Our approach was deliberately rigorous: we simulated a worst-case scenario by completely deleting the virtual machine, thus replicating the total loss of the virtual machine in its live environment. Subsequently, we initiated the restoration process using the latest backup. I'm pleased to report that the restore test yielded exceptional results, with no errors encountered throughout the entire procedure. This successful test affirms the robustness of our backup system and provides assurance that we are well-prepared to handle any unforeseen disruptions effectively.

A video was also recorded during the restore procedure to ensure clarity for the IT Manager or an ICT Technician when a system restore is needed.

The Munsoft DR Operational Procedure and munsoft Backup Security Plan also included in the annexures.

Munsoft and payday are included into the Ndlambe disaster recovery plan in order for Ndlambe to use the Ndlambe Veeam backup as a first line of restore because restore the data from the cloud will delay the recovery process due to internet fiber speed limitations.

Munsoft and Payday is backed up in a third location offsite in the cloud by munsoft included in their Service Level Agreement

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**DISCUSSION**

The ICT Disaster Recovery Plan is attached as **Annexure SC.05**

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**RECOMMENDATIONS TO COUNCIL**

THAT the Draft Disaster Recovery Plan should **BE ADOPTED**;

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**SNCA011/04/2026**

**REPORT DATED 22 APRIL 2026: FROM THE MUNICIPAL MANAGER TO COUNCIL: ICT BUSINESS CONTINUITY PLAN**

**PURPOSE**

To obtain Council approval of the Ndlambe Information Communication Technology (ICT) ICT BUSINESS CONTINUITY PLAN

**BACKGROUND**

The ICT Business Continuity Plan outlines how the municipality ensures the ongoing delivery of services during disruptive incidents or disasters. It emphasizes Business Continuity Management (BCM) as a holistic approach that identifies potential threats such as natural disasters, cyberattacks, and system failures, and provides strategies for prevention, mitigation, incident response, and recovery. Key continuity objectives—Minimum Business Continuity Objective (MBCO), Recovery Point Objective (RPO), Recovery Time Objective (RTO), and Maximum Tolerable Period of Disruption (MTPD)—are highlighted as guiding principles for restoring critical functions. ICT continuity is positioned as a subset of BCM, focusing on safeguarding and recovering information systems and infrastructure that enable municipal services.

The plan further details the municipality's ICT continuity architecture, centered on the Finance building as the primary facility, with a secondary recovery site at the Bushmans ER Centre. Recovery strategies rely on technologies such as virtualization, data storage replication, automated backups, and push-button recovery to minimize downtime. However, replication is limited to an 8-hour lag, meaning some data may need to be re-entered after a disaster. While the current infrastructure provides foundational resilience, the plan acknowledges gaps—such as the absence of a fully developed Business Continuity Plan

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(BCP)—and stresses the need for architectural improvements and service provider collaboration to ensure seamless ICT recovery and continuity.

**DISCUSSION**

The ICT Business Continuity Plan is attached as **Annexure SC.06**

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**RECOMMENDATION TO COUNCIL**

THAT the Ndlambe ICT Business Continuity Plan **BE APPROVED**.

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**SNCA012/04/2026**

**REPORT DATED 23 APRIL 2026: FROM THE MUNICIPAL MANAGER TO COUNCIL: ICT PROJECT AND PORTFOLIO MANAGEMENT POLICY, DISASTER RECOVERY POLICY, NETWORK SECURITY POLICY AND USER ACCESS MANAGEMENT POLICY**

**PURPOSE**

To obtain Council approval of the Ndlambe Information Communication Technology (ICT) Policies of 2025\_2026

**BACKGROUND**

Summaries:

**ICT Project and Portfolio Management Policy:**

The policy establishes a structured framework for governing, managing, and delivering ICT projects to support the municipality's strategic objectives, including the Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP). It applies to all ICT-related initiatives such as new systems, upgrades, infrastructure, licensing, and consultancy services.

**Disaster Recovery Policy**

The Disaster Recovery Plan Policy for Ndlambe Municipality outlines a structured approach to ensuring the continuity and rapid recovery of critical IT services in the event of disruptions such as natural disasters, cyber-attacks, or system failures. It defines the scope across all municipal IT systems, assigns clear responsibilities to the IT Department and employees, and emphasizes regular risk assessments and business impact analyses. The policy details essential components of a disaster recovery plan, including emergency response, communication, recovery strategies, data backup and offsite storage, and

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resource requirements. It further stresses the importance of regular testing, staff training, documentation, compliance, and annual review to keep the plan effective, up to date, and aligned with legal and organizational requirements.

### **Network Security Policy**

The Ndlambe Municipality Network Security Policy sets out the principles and controls required to protect the confidentiality, integrity, and availability of the municipality's network and data assets. It applies to all employees, contractors, and third parties with network access, and emphasizes strong access control through unique user authentication, multi-factor authentication for sensitive systems, and least-privilege access. The policy mandates key security measures such as firewalls, intrusion detection and prevention systems, encryption, endpoint protection, patch management, and device authorization. It also requires continuous network monitoring, logging, incident reporting and response, regular user training, compliance audits, and annual policy reviews to ensure ongoing effectiveness against security threats.

### **User Access Management Policy**

The Ndlambe Municipality User Access Management Policy establishes clear guidelines for securely managing access to information systems and resources. It applies to all employees and temporary staff and is founded on key security principles such as least privilege, role-based access control, and separation of duties to minimize risk. The policy defines formal processes for requesting, approving, authenticating, reviewing, and revoking user access, including the use of strong passwords and multi-factor authentication where feasible. It also emphasizes ongoing monitoring, logging, regular access reviews, and annual policy updates to ensure that access remains appropriate, secure, and aligned with operational requirements.

## **DISCUSSION**

The Ndlambe ICT policies collectively establish a structured and well-controlled environment for managing information technology within the municipality. They reflect a strong alignment with governance principles by clearly defining roles, responsibilities, and processes for ICT planning, acquisition, and operations. Policies such as Disaster Recovery Policy, Project and Portfolio Management Policy, Network Security Policy and User Access Management Policy are attached as **Annexure SC.07**

A key strength of the policy set is its comprehensive focus on security, risk mitigation, and continuity. Policies addressing network security, demonstrate a proactive approach to safeguarding information and systems against threats. At the same time, disaster recovery, ensure that critical services can be restored quickly in the event of disruptions. Overall, the policies provide a solid foundation for secure, reliable, and efficient ICT service delivery within Ndlambe Municipality.

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**RECOMMENDATIONS TO COUNCIL**

THAT the ICT Project and Portfolio Management Policy, Disaster Recovery Policy, Network Security Policy and User Access Management Policy of 2025\_2026 **BE APPROVED.**

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**SNCA014/04/2026**

**REPORT DATED 23 APRIL 2026 FROM THE MUNICIPAL MANAGER TO COUNCIL:  
MUNICIPAL INFRASTRUCTURE GRANT PROJECTS FOR 2026/2027 AND OUTER  
YEARS**

**PURPOSE**

For Council to consider and approve the project for implementation for the three MTEF cycle starting from 2026/2027 to 2029 financial year funded through Municipal Infrastructure Grant.

**BACKGROUND**

The Municipal Infrastructure Grant is aimed at providing all South Africans with at least a basic level of service through the provision of grant finance aimed at covering the capital cost of basic infrastructure for the poor. The MIG programme is also a key part of government's overall drive to alleviate poverty in the country and, therefore, infrastructure is to be provided in such a way that employment is maximised through labour intensive construction methods and opportunities are created for enterprises to flourish.

The Council resolved in a meeting that took place on the 6<sup>th</sup> of December 2017, highlighting the challenges facing the municipality when it comes to bulk infrastructure and housing delivery. It was recommended that MIG must address the bulk infrastructure challenges which are the reasons for slow delivery in housing development.

Subsequently to briefing that was held with the Department of Cooperative Governance and Traditional Affairs (Cogta), National Treasury (NT), South African Local Government Association (SALGA), the Department of Sport and Recreation South Africa (SRSA) and Municipal Infrastructure Support Agent (MISA) to resolve the utilisation of the Municipal Infrastructure Grant (MIG) on sport and recreation infrastructure and related matters.

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SRSA reported in that briefing that the Municipal Infrastructure Grant (MIG) presented a huge dilemma for mayors and the municipalities. These MIG grants are being sacrificed for political expediency and the money is not used for their intended purpose: to build sports facilities. In light of all these problems, SRSA demanded 15% of the MIG and suggested it should be de-linked from MIG funds to a separate grant for sports.

Although, Treasury disagreed with this but subsequently, an agreement was reached with Treasury, COGTA and SRSA that a pilot must be run for a period of three years.

Therefore this item focuses in areas where housing development is hampered by bulk infrastructure challenges and recommends the implementation of this infrastructure

The department also prepared the estimates for the out year projects (i. e. 2026/2027, 2027/2028 and 2028/2029 FY) in-order to include them in the municipal IDP. This is done in case the municipality saw a necessity to outsource funding to other grants and also to ensure that all projects that are implemented under infrastructure are appearing on IDP. Further the estimated amounts for the projects in outer years will need to be implemented in phases as the total budget exceeds the.

In conclusion the total budget for the projects that will be implemented in the next DORA 3 year MTEF cycle exceeds the allocated budget and MIG cannot be able to fund these projects due to over commitment. Further, sector departments require all projects to be in the Municipal IDP in order for them to be considered for funding hence we submit this item to council.

The following allocations are based on the new revised DORA.

**Allocations for the three year MTEF Cycle**

<b>No</b>	<b>Financial Year</b>	<b>Allocation</b>	<b>Remarks</b>
1	2026/2027	R33 754 000,00	Fully Committed
2	2027/2028	R36 222 000,00	Fully Committed
3	2028/2029	R37 273 000,00	Fully Committed

Municipalities are expected to spend funds within the financial year as the non-spending of funds will negatively impact on future allocations, it is necessary to understand the context of commitment and project registrations in relation to expenditure. The single most critical

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issue around consistent and strong cash flow is having approved/registered projects on which to disburse funds.

The following is a Municipal Infrastructure Grant basic formula used to split allocations:

$$\text{MIG} = \text{B} + \text{P} + \text{E} + \text{N} + \text{M}$$

Where:

- B is the amount allocated for basic residential infrastructure (new and rehabilitated). This component consists of proportional allocations for water supply and sanitation, roads and street lighting.
- P is an allocation for public municipal service infrastructure (new and rehabilitated)
- E is an allocation for infrastructure for social institution and micro-enterprises
- N is an allocation to identified nodal municipalities in the urban renewal and rural development programmes.
- M is a negative or positive allocation related to past performance of each municipality relative to grant allocation

The most critical funding windows from the above formula for Ndlambe Municipality are B, P and E components and this is because of huge backlog of basic services.

The most critical funding windows from the above formula for Ndlambe Municipality are B,P and E components and this is because of huge backlogs in basic services. Therefore the percentages for each funding window are as follows:

- B Component = 80%
- P Component = 15%
- E Component = 5%

It must be noted that if a project is not registered it cannot be implemented in a financial year.

Best lessons from other municipalities that spend MIG allocation faster is that they use internal funds to pay for MIG projects when the money is transferred to the municipal account it is already been spent. Also council must avoid changing of projects in each financial year that impacts negatively on planning and delays the registration process as there are steps to be taken when the projects are registered. Below is the process approval of MIG projects.

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**MIG PRE-ENG PROCESS -FLOW**

<b>KEY PERFORMANCE MILESTONE</b>	<b>END DATES FOR COMPLIANCE</b>
1. Submission of Technical Report to MISA	<b>26<sup>th</sup> June 2025</b>
2. Submission of Technical report to the relevant sector	<b>31<sup>st</sup> July 2025</b>
3. Issuing of recommendation letters by the sector departments	<b>31<sup>st</sup> Sept 2025</b>
4. Sitting of District Appraisal Committees (DACs)	<b>31<sup>st</sup> Oct 2025</b>
5. Issuing of Approval letters by COGTA	<b>30<sup>th</sup> Nov 2025</b>
6. Prioritization of registered projects by Council for 2026/27 PIP draft	<b>19th Jan 2026</b>
7. Submission by municipality of the Draft 2026/27 PIP	<b>26th Jan 2026</b>
8. Submission by municipality of the final 2026/27 PIP	<b>29th Feb 2026</b>
9. Mid-year Budget Adjustment to accommodate 2026/27 pre-engineering commitments (Project Designs, and Procurement)	<b>29<sup>th</sup> Feb 2026</b>
10. Submission of the 2026/27 Service Provider Procurement Plan	<b>07<sup>th</sup> Mar 2026</b>
11. Sitting of bid-committees and conclusion of the procurement	<b>07<sup>th</sup> Jun 2026</b>
12. Issuing of contractor appointment letters	<b>01<sup>st</sup> Jul 2026</b>
13. Contractor starts on site (site establishment)	<b>15<sup>th</sup> Jul 2026</b>
14. Monitoring of the Grants Expenditure and Project Implementation	<b>15<sup>th</sup> Jul 2026</b>

**DISCUSSION**

List of current projects for 2026/2027 financial year

<b>PROJECT NAME</b>	<b>WARD</b>	<b>SECTOR</b>	<b>TOTAL PROJECT COST</b>	<b>BUDGET</b>
Upgrading of Atherstone Road	10	Roads	R 8 900 000,00	R 8 900 000,00
Development of Infrastructure Asset Managemet	All Wards	Asset	R 2 295 902,50	R 1 635 607,00
Construction of Marselle Sports field phase 3	3	Sports field	R900 000,00	R 900 000,00

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Rehabilitation of Ngcwangu Street	9	Roads	R3 000 000,00	R3 000 000,00
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R17 630 693,00
PMU ADMIN. 5%	N/A	N/A	N/A	R 1 687 700,00
<b><u>Total Allocation</u></b>				<b>R33 754 000,00</b>

List of proposed projects for 2027/2028 financial year

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Rehabilitation of Wesley Road in Port Alfred	10	Roads	R9 000 000,00	R4 899 146,00
Rehabilitation of Ngcwangu Street	9	Road	R3 000 000,00	R 3 000 000,00
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R 22 311 754,00
Rehabilitation of Runeli Drive phase 3 road	9	Road	R4 200 000,00	R4 200 000,00
PMU ADMIN. 5%	N/A	N/A	N/A	R 1 811 100,00
<b><u>Total Allocation</u></b>				<b>R36 222 000,00</b>

List of proposed projects for 2028/2029 financial year

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R 31 308 496,00
Rehabilitation of Wesley Road in Port Alfred	10	Roads	R9 000 000,00	R 4 100 854,00
PMU ADMIN. 5%	N/A	N/A	N/A	R1 863 650,00
<b><u>Total Allocation</u></b>				<b>R37 273 000,00</b>

**COMMENTS FROM OTHER DIRECTORATES**

Not Solicited.

**See Annexure SC.08**

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**RECOMMENDATIONS TO COUNCIL**

1.) That it noted that bulk the total amount for the next three financial years as per the latest

DORA is **R 107 249 000.00** which bulk of money is allocated to Bathurst project for the next three years.

2.) That the below list be approved for implementation for the next MTEF Cycle from financial year 2026/27 - 2028/2029.

**List of current projects for 2026/2027 financial year**

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Upgrading of Atherstone Road	10	Roads	R 8 900 000,00	R 8 900 000,00
Development of Infrastructure Asset Management	All Wards	Asset	R 2 295 902,50	R 1 635 607,00
Construction of Marselle Sports field phase 3	3	Sports field	R900 000,00	R 900 000,00
Rehabilitation of Ngcwangu Street	9	Roads	R3 000 000,00	R3 000 000,00
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R17 630 693,00
PMU ADMIN. 5%	N/A	N/A	N/A	R 1 687 700.00
<b><u>Total Allocation</u></b>				<b>R33 754 000,00</b>

**List of proposed projects for 2027/2028 financial year**

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Rehabilitation of Wesley Road in Port Alfred	10	Roads	R9 000 000,00	R4 899 146,00
Rehabilitation of Ngcwangu Street	9	Road	R3 000 000,00	R 3 000 000.00
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R 22 311 754,00
Rehabilitation of Runeli Drive phase 3 road	9	Road	R4 200 000,00	R4 200 000,00
PMU ADMIN. 5%	N/A	N/A	N/A	R 1 811 100,00

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<b>Total Allocation</b>				<b>R36 222 000,00</b>
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**List of proposed projects for 2028/2029 financial year**

<b>PROJECT NAME</b>	<b>WARD</b>	<b>SECTOR</b>	<b>TOTAL PROJECT COST</b>	<b>BUDGET</b>
Bathurst Wastewater Treatment Works and Bulk sewer Reticulation	5	Sanitation	R 72 395 049.21	R 31 308 496,00
Rehabilitation of Wesley Road in Port Alfred	10	Roads	R9 000 000,00	R 4 100 854,00
PMU ADMIN. 5%	N/A	N/A	N/A	R1 863 650,00
<b>Total Allocation</b>				<b>R37 273 000,00</b>

2. That the following projects be registered on the MIG-MIS for implementation in phases until the scope of work is completed starting in 2026/27 financial year to 2029.
3. That it be noted that the amounts reflected in all the items are cost estimate not meaning the exact amount will be allocated for each area and the amount each year will depend on the total allocation from MIG and other grants.
4. That the above projects be included in the IDP document.
5. That it be noted that the implementation of the above projects will take longer than three-year cycle due to a scope of works and number of allocations received.
6. That projects can only be implemented for the three-year cycle.

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**SNCA015/04/2026**

**REPORT DATED 23 APRIL 2026 FROM THE MUNICIPAL MANAGER (ADV. R DUMEZWENI) TO COUNCIL: PROPOSED MANAGEMENT AGREEMENT FOR PUBLIC OPEN SPACE ADJACENT TO PORTION 44 OF FARM SOUTH GORAH 397, EKUPUMLENI**

**PURPOSE**

The purpose of this item is to request Council to consider and approve, in principle, a proposal by the developers of Portion 44 of Farm South Gorah 397 to undertake the clean-up, securing, and ongoing management of a portion of municipal public open space, being part of the Remainder of Erf 330, Ekupumleni, through a formalised agreement with the Municipality.

**AGENDA OF A SPECIAL OPEN NDLAMBE COUNCIL MEETING WILL BE HELD ON,  
TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL  
STREET, PORT ALFRED.**

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**BACKGROUND**

The Kariega Foundation, developers of Portion 44 of Farm South Gorah 397 are currently applying for Environmental and Planning Authorisation for the establishment of a community multi-purpose sports facility intended to serve the Ekupumleni community.

The development site is located adjacent to municipal public open space forming part of the Remainder of Erf 330. This area has, over time, become subject to:

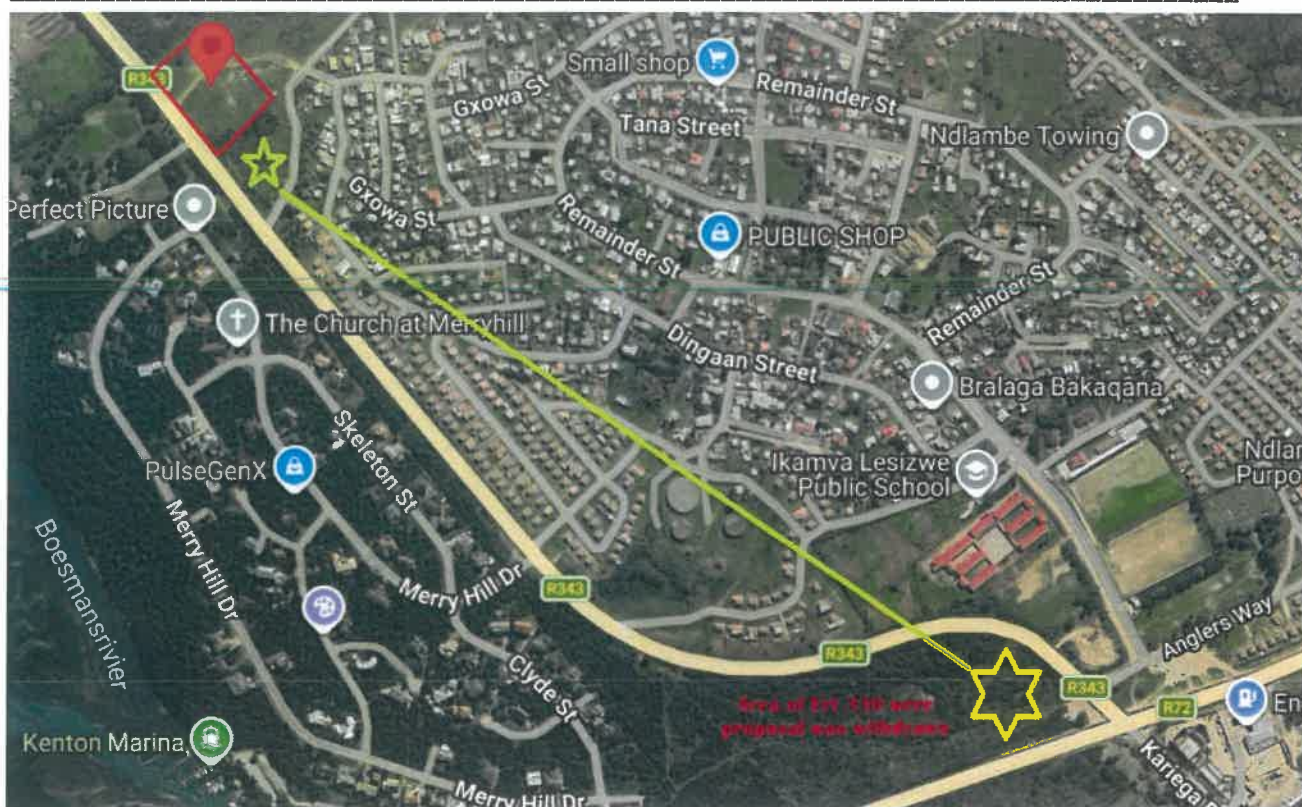
- Ongoing illegal dumping of rubble and refuse
- Uncontrolled public access and misuse
- Lack of formal management or maintenance

The current condition of the site has resulted in visual degradation, reduced usability of the public open space, and increased pressure on municipal resources to manage ongoing illegal activities.

In response, the developers have indicated a willingness to undertake the clean-up and ongoing management of the affected portion of land, at no direct cost to the Municipality, subject to Council approval and the conclusion of an appropriate agreement.

*Erf 330, Kenton-on-Sea, measures approximately 399 hectares and spans across various parts of Kenton-on-Sea, including sections of both Kenton and Ekuphumleni. The extent of the property incorporates a number of existing streets within these areas. It is important to note that the development proposal for the Kenton Lifestyle Estate, which had been lodged by a prospective developer on Erf 330, has since been formally withdrawn. Furthermore, the portion of Erf 330 that was earmarked for the proposed development is not located anywhere near Portion 44 of Farm 397. The proposed development site was, in fact, situated at the corner of the R72 and R343, which is significantly distant from Portion 44 of Farm 397.*

**AGENDA OF A SPECIAL OPEN NDLAMBE COUNCIL MEETING WILL BE HELD ON, TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET, PORT ALFRED.**



## **DISCUSSION**

The proposal is primarily operational and management focused and includes the following:

- Removal of illegally dumped material and general clean-up of the site
- Clearing of overgrown and invasive vegetation to restore basic site condition
- Installation of perimeter fencing to secure the area and prevent further illegal dumping and misuse (approx. 350m in length and 6300m<sup>2</sup> in area)
- Installation of security measures, including cameras, to support enforcement and monitoring
- Implementation of controlled access to the site
- Ongoing maintenance and management by the developer

The intent of the proposal is to stabilise and secure the site, reduce illegal activities, and improve overall management of the municipal open space.

The proposal further provides an opportunity for:

- Reduced municipal maintenance and enforcement burden
- Improved oversight and control of a currently unmanaged area

**AGENDA OF A SPECIAL OPEN NDLAMBE COUNCIL MEETING WILL BE HELD ON, TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET, PORT ALFRED.**

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- Potential incorporation of the site into structured community programmes, including awareness and upliftment initiatives

From a governance perspective, the key considerations for Council include:

- The need to retain municipal ownership and control of the land
- The requirement to formalise roles, responsibilities, and liabilities through an appropriate agreement
- Ensuring that any access control or fencing does not result in the alienation of public land without due process
- Alignment with existing municipal policies relating to public open space management and land use
- Clear conditions for monitoring, reporting, and potential termination of the agreement if required

It is proposed that any arrangement be regulated through a formal agreement, which may include conditions relating to:

- Defined area of responsibility
- Scope of works and maintenance obligations
- Duration of the agreement
- Access control measures
- Liability and indemnity provisions
- Municipal oversight and compliance requirements



**AGENDA OF A SPECIAL OPEN NDLAMBE COUNCIL MEETING WILL BE HELD ON,  
TUESDAY, 28 APRIL 2026 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL  
STREET, PORT ALFRED.**

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**RECOMMENDATION TO COUNCIL**

1. THAT Council notes the proposal by the developers of Portion 44 of Farm South Gorah 397 to clean up, secure, and manage a portion of the Remainder of Erf 330, Ekupumleni.
2. THAT Council supports the proposal in principle, subject to the conclusion of a formal agreement between the Municipality and the developer.
3. THAT Council confirms that the land remains municipal public open space and that no rights of ownership or exclusive use are conferred through this arrangement.
4. THAT Council requires that all works be undertaken in compliance with applicable legislation, municipal by laws, and any required approvals.
5. THAT a detailed implementation plan be submitted to the Municipality for approval prior to commencement of any works.
6. THAT Council note that all costs associated with the implementation of this project will be the responsibility of the developer (e.g. installation of fence / camera's, cleaning, beautification etc.)

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**SNCA016/04/2026  
URGENT REPORTS BY THE MUNICIPAL MANAGER**

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**SNCA017/04/2026  
CLOSURE**

\*\*\*

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**DISCLOSURE OF INTEREST BY COUNCILLORS  
(SCHEDULE 1 OF MUNICIPAL SYSTEMS ACT)**

**ANNEXURE SC.01**

# NDLAMBE MUNICIPALITY



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## DECLARATION OF INTEREST BY COUNCILLOR

In accordance with Councillor's Code of Conduct Section 5(1)a, A Councillor must disclose to the Municipal Council or to any Committee of which that Councillor is a Member, any direct or indirect personal or private business interest that the Councillor or any Spouse, Partner or Business Associate of that Councillor may have in any matter before the Council or the Committee.

I, Councillor ..... declare that I recuse myself during the discussion of the following items:

.....  
.....  
.....

And I will recuse myself on the abovementioned items.

Signed at: ..... on this ..... day of ..... 2026

.....  
Signature of Councillor

Witnesses:

1. .... Signature: .....

2. .... Signature: .....

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**DISCLOSURE OF INTEREST BY MUNICIPAL  
STAFF MEMBERS  
(SCHEDULE 2 OF MUNICIPAL SYSTEMS ACT)**

**ANNEXURE SC.02**

# NDLAMBE MUNICIPALITY



## DECLARATION OF INTEREST BY STAFF

In accordance with Code of Conduct for Municipal Members under Section 4 Personal Gain  
(1) a Staff Member of the Municipality may not:  
b) take a decision on behalf of the Municipality concerning a matter in which that Staff Member's Spouse, Partner or Business Associate, has a direct or indirect personal or private business interest.

I, ..... Identity Number .....

Staff Number ..... employed by Ndlambe Council as .....

Hereby declare that I have an interest on the following items:

.....  
.....  
.....

And I will recuse myself on the abovementioned items.

Signed at: ..... on this ..... day of ..... 2026

.....  
Signature of Staff

Witnesses:

1. .... Signature: .....

2. .... Signature: .....

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 22 APRIL 2026 FROM THE MAYOR  
TO COUNCIL: SECTION 52 QUARTERLY REPORT  
FOR THE QUARTER ENDING 31 MARCH 2026**

**ANNEXURE SC.03**

# **NDLAMBE LOCAL MUNICIPALITY**



## **SECTION 52(d) MONITORING REPORT: 2025/2026**

**REPORTING PERIOD: 3<sup>rd</sup> QUARTER**

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## **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 2 of 2025/26 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 – M09 – Quarter 3**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	170,174	183,503	183,503	44,124	137,475	137,627	(152)	0%	183,503
Service charges	235,511	252,866	263,741	63,849	194,396	200,525	(6,128)	-3%	263,741
Investment revenue	10,515	14,215	14,215	1,059	3,933	10,661	(6,728)	-63%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	38,582	158,323	204,706	(46,383)	-23%	226,456
Other own revenue	42,971	43,951	43,951	9,545	31,843	33,005	(1,162)	-4%	43,951
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>607,392</b>	<b>720,093</b>	<b>731,866</b>	<b>157,158</b>	<b>525,971</b>	<b>586,524</b>	<b>(60,553)</b>	<b>-10%</b>	<b>731,866</b>
Employee costs	214,913	213,426	215,979	51,452	164,051	163,065	986	1%	215,979
Remuneration of Councillors	8,682	8,469	8,469	2,421	6,652	6,351	300	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	11,084	34,613	42,514	(7,901)	-19%	51,635
Interest	8,498	8,679	8,679	-	-	-	-	-	8,679
Inventory consumed and bulk purchases	144,067	146,806	141,857	31,022	100,742	118,282	(17,540)	-15%	141,857
Transfers and subsidies	5,196	5,738	5,562	1,496	4,645	4,178	467	11%	5,562
Other expenditure	240,932	359,990	373,072	68,937	175,060	222,582	(47,522)	-21%	373,072
<b>Total Expenditure</b>	<b>675,051</b>	<b>794,742</b>	<b>805,252</b>	<b>166,412</b>	<b>485,762</b>	<b>556,972</b>	<b>(71,210)</b>	<b>-13%</b>	<b>805,252</b>
<b>Surplus/(Deficit)</b>	<b>(67,659)</b>	<b>(74,649)</b>	<b>(73,386)</b>	<b>(9,253)</b>	<b>40,209</b>	<b>29,552</b>	<b>10,657</b>	<b>36%</b>	<b>(73,386)</b>
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	29,985	155,707	213,959	(58,252)	-27%	246,801
Transfers and subsidies - capital (in-kind)	1,168	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>	<b>(47,595)</b>	<b>-20%</b>	<b>173,416</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>	<b>(47,595)</b>	<b>-20%</b>	<b>173,416</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>32,963</b>	<b>144,387</b>	<b>205,773</b>	<b>(61,386)</b>	<b>-30%</b>	<b>232,934</b>
Capital transfers recognised	157,100	146,845	221,260	26,216	137,040	194,099	(57,059)	-29%	221,260
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,155	11,673	11,673	6,747	7,347	11,673	(4,327)	-37%	11,673
<b>Total sources of capital funds</b>	<b>168,256</b>	<b>158,518</b>	<b>232,934</b>	<b>32,963</b>	<b>144,387</b>	<b>205,773</b>	<b>(61,386)</b>	<b>-30%</b>	<b>232,934</b>
<b>Financial position</b>									
Total current assets	365,019	317,631	341,070		431,605				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,747,148				1,820,351
Total current liabilities	360,771	292,363	333,050		339,498				333,050
Total non current liabilities	149,675	144,082	161,320		149,675				161,320
Community wealth/Equity	<b>1,493,977</b>	<b>1,485,998</b>	<b>1,667,052</b>		<b>1,689,580</b>				<b>1,667,052</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	124,536	235,879	59,989	172,665	212,702	40,037	19%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(37,307)	(174,039)	(231,413)	(57,373)	25%	(260,344)
Net cash from (used) financing	-	-	-	114	322	-	(322)	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>315,265</b>	<b>89,151</b>	<b>42,226</b>	<b>-</b>	<b>65,638</b>	<b>47,980</b>	<b>(17,658)</b>	<b>-37%</b>	<b>42,226</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Aqe Analysis</b>									
Total By Income Source	40,965	16,700	11,871	10,672	9,113	8,315	8,120	189,299	295,055
<b>Creditors Age Analysis</b>									
Total Creditors	3,284	-	-	1,391	-	-	-	-	4,675

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 3<sup>rd</sup> quarter is R525,971 million and the year-to-date budget of R586,524 million and this reflects a negative variance of R60,553 million which is -10%. The year-to-date collection rate for the 3<sup>rd</sup> quarter is 96% vs the prior quarter 3 of 77%.

**Operating Expenditure:**

The year-to-date operational expenditure for the 3<sup>rd</sup> quarter is R485,762 million, and the year-to-date budget is R 556,972million. This reflects an underspending of R71,2101 million for the 3<sup>rd</sup> quarter ending in March, which is -13%.

**Capital Expenditure:**

The year-to-date capital expenditure for the 3<sup>rd</sup> quarter ending in March is R144,387 million and the year-to-date capital grants transferred are R205,773 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](http://www.treasury.gov.za)).

**Surplus/Deficit:**

Taking the above into consideration, the net operating surplus for the 3<sup>rd</sup> quarter ending in March is R40,209 million compared to prior quarter 3 that reflected a surplus of R66,906 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 3<sup>rd</sup> quarter ending in March is 8% greater than the norm of = or >0% compared to quarter 3 of 2025 of 13%.

**Debtors:**

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The total outstanding debtors as at end of December amount to R291,907 million compared to the prior year quarter 2 that was reflecting R308,545 million.

**Creditors:**

Creditors are paid within 30 days of receipt of invoice as required by MFMA. Outstanding creditors in the 3<sup>rd</sup> quarter ending in March amounts to R295,055 million compared to prior year quarter 3 that reflected at R325,968 million. The group of creditors outstanding is trade creditors,

## 1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification)  
M09 - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>280,327</b>	<b>297,948</b>	<b>297,948</b>	<b>69,602</b>	<b>238,600</b>	<b>246,082</b>	(7,482)	-3%	<b>297,948</b>
Executive and council		4,587	4,763	4,763	-	4,763	3,572	1,191	33%	4,763
Finance and administration		275,295	293,185	293,185	69,602	233,573	242,510	(8,937)	-4%	293,185
Internal audit		444	-	-	-	265	-	265	-	-
<b>Community and public safety</b>		<b>10,057</b>	<b>78,896</b>	<b>80,738</b>	<b>2,546</b>	<b>14,129</b>	<b>61,339</b>	(47,211)	-77%	<b>80,738</b>
Community and social services		2,758	3,469	5,311	574	2,344	4,444	(2,100)	-47%	5,311
Sport and recreation		1,298	1,666	1,666	317	697	1,574	(877)	-56%	1,666
Public safety		192	299	299	404	461	224	237	106%	299
Housing		1,978	71,270	71,270	593	8,814	53,452	(44,638)	-84%	71,270
Health		3,830	2,193	2,193	659	1,812	1,645	168	10%	2,193
<b>Economic and environmental services</b>		<b>47,504</b>	<b>60,360</b>	<b>63,248</b>	<b>9,142</b>	<b>64,101</b>	<b>59,918</b>	4,183	7%	<b>63,248</b>
Planning and development		9,242	8,165	7,321	1,509	6,107	5,280	827	16%	7,321
Road transport		37,324	50,570	54,302	7,160	56,027	53,419	2,608	5%	54,302
Environmental protection		938	1,625	1,625	473	1,967	1,219	748	61%	1,625
<b>Trading services</b>		<b>438,679</b>	<b>447,512</b>	<b>531,656</b>	<b>105,219</b>	<b>361,328</b>	<b>429,337</b>	(68,009)	-16%	<b>531,656</b>
Energy sources		116,188	141,866	141,866	34,704	107,275	106,794	481	0%	141,866
Water management		134,576	146,124	205,325	30,650	132,585	172,711	(40,127)	-23%	205,325
Waste water management		132,960	101,691	126,634	26,958	78,710	103,118	(24,407)	-24%	126,634
Waste management		54,955	57,830	57,830	12,907	42,757	46,714	(3,956)	-8%	57,830
<b>Other</b>	<b>4</b>	<b>3,698</b>	<b>5,076</b>	<b>5,076</b>	<b>635</b>	<b>3,521</b>	<b>3,807</b>	(286)	-8%	<b>5,076</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>780,265</b>	<b>889,793</b>	<b>978,668</b>	<b>187,143</b>	<b>681,678</b>	<b>800,483</b>	(118,805)	-15%	<b>978,668</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>166,788</b>	<b>201,590</b>	<b>196,742</b>	<b>39,636</b>	<b>125,587</b>	<b>136,859</b>	(11,273)	-8%	<b>196,742</b>
Executive and council		44,176	50,978	53,063	10,324	35,249	41,805	(6,556)	-16%	53,063
Finance and administration		114,447	140,556	133,623	27,878	82,655	86,857	(4,202)	-5%	133,623
Internal audit		8,165	10,056	10,056	1,434	7,683	8,197	(514)	-6%	10,056
<b>Community and public safety</b>		<b>55,552</b>	<b>130,620</b>	<b>132,614</b>	<b>13,299</b>	<b>47,827</b>	<b>101,954</b>	(54,127)	-53%	<b>132,614</b>
Community and social services		15,811	18,845	19,587	2,546	8,798	15,418	(6,620)	-43%	19,587
Sport and recreation		19,254	21,511	21,372	5,180	14,710	16,825	(2,115)	-13%	21,372
Public safety		13,019	12,367	12,421	3,498	10,330	9,611	719	7%	12,421
Housing		5,037	75,131	76,487	1,404	12,255	57,824	(45,569)	-79%	76,487
Health		2,431	2,766	2,746	671	1,733	2,275	(542)	-24%	2,746
<b>Economic and environmental services</b>		<b>105,378</b>	<b>103,578</b>	<b>102,058</b>	<b>23,777</b>	<b>77,988</b>	<b>78,286</b>	(298)	0%	<b>102,058</b>
Planning and development		38,056	35,675	34,585	7,001	23,246	24,364	(1,118)	-5%	34,585
Road transport		64,870	65,104	64,714	16,027	52,598	51,806	792	2%	64,714
Environmental protection		2,452	2,798	2,758	748	2,144	2,116	28	1%	2,758
<b>Trading services</b>		<b>344,761</b>	<b>356,365</b>	<b>371,188</b>	<b>88,942</b>	<b>232,128</b>	<b>237,832</b>	(5,705)	-2%	<b>371,188</b>
Energy sources		122,192	133,085	133,085	32,227	91,673	106,211	(14,538)	-14%	133,085
Water management		123,096	116,370	122,370	29,665	78,964	69,078	9,887	14%	122,370
Waste water management		48,183	46,934	55,276	13,721	29,817	36,707	(6,891)	-19%	55,276
Waste management		51,290	59,976	60,458	13,330	31,673	25,836	5,837	23%	60,458
<b>Other</b>		<b>2,572</b>	<b>2,589</b>	<b>2,650</b>	<b>757</b>	<b>2,234</b>	<b>2,041</b>	<b>193</b>	<b>9%</b>	<b>2,650</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>675,051</b>	<b>794,742</b>	<b>805,252</b>	<b>166,412</b>	<b>485,762</b>	<b>556,972</b>	(71,210)	-13%	<b>805,252</b>
<b>Surplus/ (Deficit) for the year</b>		<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>	(47,595)	-20%	<b>173,416</b>

- The electricity services have realised an actual surplus of R15,602 million. The surplus, excluding grant funding, amounts to R8,571 million, compared to a deficit of R3,632 million reported in Quarter 3 of 2025. This improvement is supported by a 16% increase in revenue over the period.
- The water services have realised an actual surplus of R53,621 million. The deficit, excluding grant funding, amounts to R7,130 million, compared to an operating surplus of R13,425 million reported in Quarter 3 of 2025, indicating a significant adverse variance. Debt impairment costs have not yet been recognised and will be recorded at year-end. Additionally, debt write-offs in 2026 increased by 280% compared to 2025, further impacting overall performance.
- Wastewater services have realised an actual surplus of R48,893 million. The surplus, excluding grant funding, amounts to R14,879 million, compared to an operating surplus of R17,235 million reported in Quarter 3 of 2025, reflecting a decline in performance. Debt write-offs increased significantly by 1,130% over the period, placing additional pressure on the overall result.

- Waste management has realised an actual surplus of R11,084 million. The surplus, excluding grant funding, amounts to R16,577 million, compared to an operating surplus of R20,956 million reported in Quarter 3 of 2025, reflecting a decline in performance. Debt write-offs increased by 532% over the period, contributing to the downward variance.
- It should be noted that in 2026, debt write-offs are being recognised on a quarterly basis, whereas in the prior year the majority of write-offs were recorded in June, affecting the comparability of the results.

**EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M09 - Quarter 3**

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	4,581	4,763	4,763	-	4,763	3,572	1,191	33.3%	4,763
Vote 2 - MUNICIPAL MANAGER		450	-	-	-	265	-	265	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	843	2,732	4,842	(2,110)	-43.6%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		59,249	61,732	61,732	13,759	45,699	49,965	(4,266)	-8.5%	61,732
Vote 5 - COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	1,511	5,949	5,250	699	13.3%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		180,152	231,653	259,485	36,344	149,226	215,238	(66,011)	-30.7%	259,485
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	34,704	107,275	106,794	481	0.5%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	30,650	132,585	172,711	(40,127)	-23.2%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	69,223	233,075	242,112	(9,037)	-3.7%	292,655
Vote 10 -		-	-	-	110	110	-	110	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>780,265</b>	<b>889,793</b>	<b>978,668</b>	<b>187,143</b>	<b>681,678</b>	<b>800,483</b>	<b>(118,805)</b>	<b>-14.8%</b>	<b>978,668</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	14,349	15,180	15,547	3,792	10,853	12,115	(1,261)	-10.4%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	8,363	33,263	39,533	(6,270)	-15.9%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	7,776	27,780	37,180	(9,399)	-25.3%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		87,499	96,371	96,660	22,361	58,400	54,007	4,394	8.1%	96,660
Vote 5 - COMMUNITY AND PROTECTION SERVICES		29,336	31,457	31,167	8,844	25,459	24,015	1,444	6.0%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		153,600	218,129	227,101	37,194	114,968	168,368	(53,400)	-31.7%	227,101
Vote 7 - ELECTRICITY SERVICES		122,192	133,085	133,085	32,227	91,673	106,211	(14,538)	-13.7%	133,085
Vote 8 - WATER WORKS		123,096	116,370	122,370	29,665	78,964	69,078	9,887	14.3%	122,370
Vote 9 - FINANCIAL SERVICES		60,885	92,250	83,774	16,017	44,227	46,466	(2,239)	-4.8%	83,774
Vote 10 -		(5,453)	-	-	173	173	-	173	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>675,051</b>	<b>794,742</b>	<b>805,252</b>	<b>166,412</b>	<b>485,762</b>	<b>556,972</b>	<b>(71,210)</b>	<b>-12.8%</b>	<b>805,252</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>	<b>(47,595)</b>	<b>-19.5%</b>	<b>173,416</b>

The unauthorised is calculated based on the year-to-date budget as reflected in table C3 above.

- The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications. Community Services reflects unauthorized expenditure of R5,838 million, and Water Services reflects R9,887 million, at the end of March 2026.

**EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		113,862	125,640	125,640	31,502	96,861	94,230	2,630	3%	125,640
Service charges - Water		68,605	71,898	71,898	16,296	48,346	53,924	(5,577)	-10%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	8,692	26,567	29,530	(2,964)	-10%	35,749
Service charges - Waste management		28,727	30,454	30,454	7,358	22,622	22,840	(218)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	668	3,459	3,096	363	12%	4,128
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14,255	18,219	18,219	3,263	9,097	13,664	(4,568)	-33%	18,219
Interest from Current and Non-Current Assets		10,515	14,215	14,215	1,059	3,933	10,661	(6,728)	-63%	14,215
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,121	1,317	1,317	226	1,196	987	209	21%	1,317
Licence and permits		4,263	5,076	5,076	635	3,521	3,807	(286)	-8%	5,076
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		3,734	2,719	2,719	976	1,728	2,081	(353)	-17%	2,719
<b>Non-Exchange Revenue</b>										
Property rates		170,174	183,503	183,503	44,124	137,475	137,627	(152)	0%	183,503
Surcharges and Taxes		6,614	7,327	7,327	1,748	5,370	5,496	(125)	-2%	7,327
Fines, penalties and forfeits		(80)	550	550	75	325	412	(87)	-21%	550
Licence and permits		1,166	1,968	1,968	495	2,146	1,476	670	45%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	38,582	158,323	204,706	(46,383)	-23%	226,456
Interest		6,665	2,647	2,647	1,294	4,417	1,985	2,432	123%	2,647
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		431	-	-	52	457	-	457	-	-
Other Gains		824	-	-	112	127	-	127	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>607,392</b>	<b>720,093</b>	<b>731,866</b>	<b>157,158</b>	<b>525,971</b>	<b>586,524</b>	<b>(60,553)</b>	<b>-10%</b>	<b>731,866</b>
<b>Expenditure By Type</b>										
Employee related costs		214,913	213,426	215,979	51,452	164,051	163,065	986	1%	215,979
Remuneration of councillors		8,682	8,469	8,469	2,421	6,652	6,351	300	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	25,020	69,783	80,746	(10,963)	-14%	92,354
Inventory consumed		49,541	54,452	49,502	6,002	30,959	37,535	(6,577)	-18%	49,502
Debt impairment		84,353	50,948	50,948	-	-	(2,089)	2,089	-100%	50,948
Depreciation and amortisation		52,763	51,635	51,635	11,084	34,613	42,514	(7,901)	-19%	51,635
Interest		8,498	8,679	8,679	-	-	-	-	-	8,679
Contracted services		90,557	181,915	189,656	31,534	93,897	148,559	(54,663)	-37%	189,656
Transfers and subsidies		5,196	5,738	5,562	1,496	4,645	4,178	467	11%	5,562
Irrecoverable debts written off		31	41,774	41,774	21,079	29,557	2,323	27,234	1172%	41,774
Operational costs		62,740	85,354	90,694	15,704	49,915	73,788	(23,873)	-32%	90,694
Losses on Disposal of Assets		3,225	-	-	416	1,484	-	1,484	-	-
Other Losses		25	-	-	204	207	-	207	-	-
<b>Total Expenditure</b>		<b>675,051</b>	<b>794,742</b>	<b>805,252</b>	<b>166,412</b>	<b>485,762</b>	<b>556,972</b>	<b>(71,210)</b>	<b>-13%</b>	<b>805,252</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	29,985	155,707	213,959	(58,252)	-27%	246,801
Transfers and subsidies - capital (in-kind)		1,168	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>			<b>173,416</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>			<b>173,416</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>			<b>173,416</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>105,214</b>	<b>95,051</b>	<b>173,416</b>	<b>20,732</b>	<b>195,916</b>	<b>243,511</b>			<b>173,416</b>

**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 March is R525,971 million and the year-to-date budget of R588,524 million and this reflects a variance of -R60,553 million which is -10%.

- Sales of goods and rendering of services reflect a variance of 12% for March. The increase is as a result of 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.
- Rental from fixed assets on exchange reflects a variance of 21% during the end of March, this is as a result of rental billing corrections.
- Operational revenue reflects a decrease of -17% due to reduction in insurance refund revenue.
- Licenses and permits on non-exchange reflects 45% for the month ending in March due to increase on boat license registration.
- Fines, penalties and forfeits reflects -21% for the month ending in March reduction in revenue from impound fees.
- Transfers and Subsidies – Operational reflects an underspending of -23% variance at the end of March, due to time of revenue recognition.
- Interest reflects a variance of 123% for the month of March due to interest in property rates that was erroneously omitted during the budgeting process.

#### **Operating Expenditure:**

The year-to-date operational expenditure at the end of March is R485,762 million, and the year-to-date budget is R556,972 million. This reflects an underspending level of 71,210 million, which is -13%.

- Bulk purchases reflect a variance of 14% in the month of March due to decrease in consumption during the summer period. This variance is expected to balance during the winter months.
- Inventory consumption for March reflects a negative variance of 18%. This is mainly attributable to strengthened control measures on fuel usage and the takeover of the Bushmans RO Plant, previously managed by Amatola, which has reduced expenditure on the purchase of bulk water.
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors, i.e. debtors payment trend and ageing of debts. The recognition of the impairment is processed after year end.
- Depreciation and amortization reflect a negative variance of 11% when considering the year-to-date budget figure being R38,726 million compared to the year-to-date actual of R34,613 million.
- Contracted Services reflects a negative underspending variance of 37%. The budget for contracted services includes projects funded by Human Settlements grants for the upgrading of informal settlements. Delays in the implementation of these projects are the primary contributor to the underspending
- The variance on the actual write-offs vs budget reflects 1172%, this is as a result of the year-to-date budget reflecting as write-offs to be processed in June. During the mid-year assessment by Provincial treasury, it was recommended that the municipality process write-offs more frequently. The variance will reflect a negative of 6% when considering the year-to-date budget figure being R31,330 million compared to the year-to-date actual of R29,557.
- Operational costs are all the other expenses relating to operations, which reflect the variance of -32% at the end of March due to due to prioritization in spending

**Surplus/Deficit:**

- Taking the above into consideration, the net operating surplus for the period ending March is R40,209 million.
- The net operating surplus 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.

**1.3 CAPITAL EXPENDITURE**

**EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M09 - Quarter 3**

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	513	-	106	513	(408)	-79%	513
Vote 2 - MUNICIPAL MANAGER		272	771	108	5	84	108	(23)	-22%	108
Vote 3 - CORPORATE SERVICES		870	187	274	73	84	274	(190)	-69%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,173	3,507	2,052	160	205	2,072	(1,868)	-90%	2,052
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	74	19	80	54	26	49%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		120,032	97,250	117,587	22,801	83,476	101,552	(18,076)	-18%	117,587
Vote 7 - ELECTRICITY SERVICES		-	12,834	10,971	2,756	7,002	9,959	(2,957)	-30%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	7,075	53,126	90,920	(37,793)	-42%	101,034
Vote 9 - FINANCIAL SERVICES		668	371	321	74	223	321	(98)	-30%	321
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	169,424	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934
<b>Total Capital Expenditure</b>		<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>32,963</b>	<b>144,387</b>	<b>205,773</b>	<b>(61,386)</b>	<b>-30%</b>	<b>232,934</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1,686</b>	<b>2,464</b>	<b>1,447</b>	<b>247</b>	<b>720</b>	<b>1,369</b>	(649)	-47%	<b>1,447</b>
Executive and council		281	1,291	581	-	157	581	(424)	-73%	581
Finance and administration		1,405	1,133	826	242	530	748	(218)	-29%	826
Internal audit		-	40	40	5	33	40	(7)	-17%	40
<b>Community and public safety</b>		<b>2,246</b>	<b>3,407</b>	<b>1,419</b>	<b>97</b>	<b>174</b>	<b>1,473</b>	(1,299)	-88%	<b>1,419</b>
Community and social services		162	-	164	53	53	151	(98)	-65%	164
Sport and recreation		1,334	2,307	1,151	12	13	1,212	(1,198)	-99%	1,151
Public safety		749	580	50	19	56	61	(5)	-8%	50
Housing		-	20	15	13	13	16	(3)	-18%	15
Health		-	500	39	-	38	33	5	15%	39
<b>Economic and environmental services</b>		<b>36,363</b>	<b>44,862</b>	<b>51,385</b>	<b>10,363</b>	<b>52,417</b>	<b>50,547</b>	1,870	4%	<b>51,385</b>
Planning and development		1,352	30	59	-	52	54	(2)	-4%	59
Road transport		35,010	44,832	51,327	10,363	52,364	50,493	1,872	4%	51,327
Environmental protection		1	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>129,098</b>	<b>107,786</b>	<b>178,682</b>	<b>22,256</b>	<b>91,076</b>	<b>152,383</b>	(61,308)	-40%	<b>178,682</b>
Energy sources		-	12,834	10,971	2,756	7,002	9,959	(2,957)	-30%	10,971
Water management		42,762	42,458	101,034	7,075	53,126	90,920	(37,793)	-42%	101,034
Waste water management		83,670	51,919	66,677	12,425	30,947	51,450	(20,503)	-40%	66,677
Waste management		2,667	575	-	-	-	55	(55)	-100%	-
<b>Other</b>		<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>169,424</b>	<b>158,518</b>	<b>232,934</b>	<b>32,963</b>	<b>144,387</b>	<b>205,773</b>	<b>(61,386)</b>	<b>-30%</b>	<b>232,934</b>
<b>Funded by:</b>										
National Government		80,424	86,770	142,413	16,634	96,225	127,261	(31,036)	-24%	142,413
Provincial Government		75,337	58,586	77,358	9,994	39,521	65,722	(26,201)	-40%	77,358
District Municipality		55	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	(412)	1,295	1,117	178	16%	1,489
<b>Transfers recognised - capital</b>		<b>157,100</b>	<b>146,845</b>	<b>221,260</b>	<b>26,216</b>	<b>137,040</b>	<b>194,099</b>	<b>(57,059)</b>	<b>-29%</b>	<b>221,260</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		11,155	11,673	11,673	6,747	7,347	11,673	(4,327)	-37%	11,673
<b>Total Capital Funding</b>		<b>168,256</b>	<b>158,518</b>	<b>232,934</b>	<b>32,963</b>	<b>144,387</b>	<b>205,773</b>	<b>(61,386)</b>	<b>-30%</b>	<b>232,934</b>

### 1.4 FINANCIAL POSITION

**EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		66,691	80,272	–	43,178	80,272
Trade and other receivables from exchange transactions		42,112	39,338	–	79,881	39,338
Receivables from non-exchange transactions		73,981	24,509	–	86,161	24,509
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	–	1,082	2,148
VAT		178,428	169,845	–	191,642	169,845
Other current assets		409	1,519	–	84	1,519
<b>Total current assets</b>		<b>364,531</b>	<b>317,631</b>	<b>–</b>	<b>402,026</b>	<b>317,631</b>
<b>Non current assets</b>						
Investments		44	46	–	56	46
Investment property		233,069	241,717	–	230,332	241,717
Property, plant and equipment		1,406,815	1,362,996	–	1,497,419	1,362,996
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	(1,200)	0
Intangible assets		46	52	–	59	52
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,639,974</b>	<b>1,604,811</b>	<b>–</b>	<b>1,726,666</b>	<b>1,604,811</b>
<b>TOTAL ASSETS</b>		<b>2,004,505</b>	<b>1,922,442</b>	<b>–</b>	<b>2,128,692</b>	<b>1,922,442</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	–	2,976	2,828
Trade and other payables from exchange transactions		96,554	79,550	–	54,631	79,550
Trade and other payables from non-exchange transactions		73,409	17,522	–	43,922	17,522
Provision		17,623	18,036	–	17,623	18,036
VAT		170,376	174,427	–	190,665	174,427
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>360,853</b>	<b>292,363</b>	<b>–</b>	<b>309,817</b>	<b>292,363</b>
<b>Non current liabilities</b>						
Financial liabilities		(0)	–	–	(0)	–
Provision		79,426	81,999	–	79,426	81,999
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	62,083	–	70,249	62,083
<b>Total non current liabilities</b>		<b>149,675</b>	<b>144,082</b>	<b>–</b>	<b>149,675</b>	<b>144,082</b>
<b>TOTAL LIABILITIES</b>		<b>510,528</b>	<b>436,444</b>	<b>–</b>	<b>459,492</b>	<b>436,444</b>
<b>NET ASSETS</b>	2	<b>1,493,977</b>	<b>1,485,998</b>	<b>–</b>	<b>1,669,201</b>	<b>1,485,998</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,491,999	1,485,998	–	1,669,201	1,485,998
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,491,999</b>	<b>1,485,998</b>	<b>–</b>	<b>1,669,201</b>	<b>1,485,998</b>

- The above table outlines that community wealth amounts to R1,689,580 billion, total liabilities R489,173 million and the total assets R2,178,753 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 3 ending in March is 1.29 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 – M09 – Quarter 3

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		163,614	160,808	160,808	14,063	125,480	120,606	4,874	4%	160,808
Service charges		197,289	241,574	251,953	20,139	166,299	188,965	(22,666)	-12%	251,953
Other revenue		78,355	72,236	82,261	7,410	61,662	61,696	(34)	0%	82,261
Government - operating		172,573	222,200	224,745	35,539	176,721	168,559	8,162	5%	224,745
Government - capital		126,348	111,682	218,393	29,296	127,390	163,795	(36,405)	-22%	218,393
Interest		11,199	16,174	16,174	404	4,225	12,131	(7,906)	-65%	16,174
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(53,431)	(490,966)	(535,538)	(44,573)	8%	(714,051)
Finance charges		(59)	-	-	-	-	-	-		-
Transfers and Grants		-	(5,538)	(5,621)	-	(15)	(4,216)	(4,201)	100%	(5,621)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>100,577</b>	<b>124,537</b>	<b>234,662</b>	<b>53,419</b>	<b>170,795</b>	<b>175,997</b>	<b>5,201</b>	<b>3%</b>	<b>234,662</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,999	-	-	(22)	495	-	495	-100%	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(175,839)	(173,938)	(260,344)	(17,368)	(173,527)	(195,258)	(21,731)	11%	(260,344)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(173,840)</b>	<b>(173,938)</b>	<b>(260,344)</b>	<b>(17,390)</b>	<b>(173,032)</b>	<b>(195,258)</b>	<b>(22,226)</b>	<b>11%</b>	<b>(260,344)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		359	-	-	40	322	-	322		-
<b>Payments</b>										
Repayment of borrowing		(973)	-	-	-	(0)	-	0	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(614)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>322</b>	<b>-</b>	<b>(322)</b>	<b>0%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(73,876)</b>	<b>(49,401)</b>	<b>(25,682)</b>	<b>(19,262)</b>	<b>(1,915)</b>	<b>(19,262)</b>			<b>(25,682)</b>
Cash/cash equivalents at beginning:		140,309	138,552	66,691		64,823	138,552			66,691
Cash/cash equivalents at month/year end:		66,433	89,151	41,009		62,908	119,291			41,009

*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.*

The cash and cash equivalents balance decreased significantly to R69,908 million, compared to R138,613 million reported in Quarter 3 of 2025. This represents a material decline of approximately 50%, indicating a substantial variance between the two financial years.

**PART 2: SUPPORTING TABLES**

**2.1 Supporting Table: SC 9 - Debtors Age Analysis M09 - Quarter 3**

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	8,247	2,835	2,819	2,722	2,128	1,939	2,247	42,959	65,895	51,994	(7,207)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,350	4,247	2,085	1,780	1,338	1,218	1,022	15,855	37,895	21,213	119	-
Receivables from Non-exchange Transactions - Property Rates	1400	14,046	5,034	2,966	2,395	2,021	1,697	1,561	34,395	64,115	42,069	(2,097)	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,283	1,512	1,314	1,253	1,230	1,153	1,091	19,288	30,124	24,015	(6,409)	-
Receivables from Exchange Transactions - Waste Management	1600	3,305	1,469	1,166	1,050	1,004	920	870	26,855	36,639	30,700	(3,280)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,235	1,235	1,235	(43)	-
Interest on Arrear Debtor Accounts	1810	1,616	1,567	1,492	1,454	1,374	1,346	1,306	41,359	51,513	46,839	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	35	29	19	19	42	23	7,352	7,638	7,455	(507)	-
<b>Total By Income Source</b>	<b>2000</b>	<b>40,965</b>	<b>16,700</b>	<b>11,871</b>	<b>10,672</b>	<b>9,113</b>	<b>8,315</b>	<b>8,120</b>	<b>189,299</b>	<b>295,055</b>	<b>225,519</b>	<b>(19,423)</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>35,233</b>	<b>19,350</b>	<b>14,518</b>	<b>11,447</b>	<b>11,314</b>	<b>11,358</b>	<b>9,748</b>	<b>212,999</b>	<b>325,968</b>	<b>256,866</b>	<b>61</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	684	548	266	183	197	120	92	5,522	7,612	6,114	(233)	-
Commercial	2300	6,963	2,942	2,066	1,734	1,541	1,540	1,577	35,479	53,841	41,871	(2,111)	-
Households	2400	33,319	13,211	9,538	8,756	7,375	6,655	6,450	148,298	233,602	177,535	(17,079)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>40,965</b>	<b>16,700</b>	<b>11,871</b>	<b>10,672</b>	<b>9,113</b>	<b>8,315</b>	<b>8,120</b>	<b>189,299</b>	<b>295,055</b>	<b>225,519</b>	<b>(19,423)</b>	<b>-</b>

Supporting table SC3 provides a breakdown of the debtors.

- The outstanding debtors as at quarter 3 amounts to R295,055 million, whereas debtor’s account over 90 days reflect at R225,519 million.
- The debt breakdown shows that 79,06% of the debt is owed by households and 18,24% relates to debt owed by commercial property owners. Further 17,45% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2.57% of the arrears.
- For further details on the total debt of R295,055 million note that 68,74% or R202,831 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 – M09 - Quarter 3

Description	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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,284	-	-	1,391	-	-	-	-	-	4,675	3,631
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,284</b>	<b>-</b>	<b>-</b>	<b>1,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,675</b>	<b>3,631</b>

### Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of March reflect at R4,675 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 31 March 2026.

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	-10,336,536
16589	PROXA SOUTH AFRICA	-7,678,702
16431	SIZWE AMANSI INVESTMENTS	-2,193,025
16900	MANTISHE CONSTRUCTION	-1,691,245
13100	RICHEFOND PEARLS	-1,449,000
17085	STUTT GROUP	-1,433,665
04377	LRC CIVILS CC	-1,419,405
14695	NUWATER SYSTEMS	-1,265,973
04515	LUKHOZI CONSULTING	-1,046,145
01479	THE BUILDING COMPANY TRADING	-1,030,575
11817	MANDLACHUMA TRADING	-1,029,785
09618	THE DEPT PAYMASTER	-847,321
16316	Amlo Trading (PTY) LTD	-706,447
12945	CDR TECHNICAL (MONTH VARIABLE	-690,410
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	-663,550
05922	Munsoft	-631,519
17237	VTT HOLDINGS	-563,388
25991	ABSA Property Development (Pty	-558,820
16899	SINCEDE CONSULTING SERVICES	-538,861
12959	PE FUEL DISTRIBUTORS	-526,518

**2.3 Supporting Table SC5 - Investment portfolio and Loans – M09 - Quarter 3**

Investments by maturity Name of institution & investment ID  R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>Municipality</b>														
FNB		3 Months	Call Account	Yes						15,246	894	(53,843)	53,099	15,396
Absa		Month to Month	Call Account	No						7,771	1,526	(192,424)	233,239	50,113
Investec		Month to Month	Call Account	No						6,444	308	(4,408)	2,536	4,879
STD Bank		Month to Month	Call Account	No						28,779	1,231	(67,461)	44,061	6,610
<b>TOTAL INVESTMENTS AND INTEREST</b>										<b>58,241</b>	<b>3,959</b>	<b>(318,136)</b>	<b>332,935</b>	<b>76,998</b>

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in March and this excludes current accounts amounting to R79,998 million.

## 2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

### EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M09 - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:	1,2	140,698	147,880	147,036	35,529	146,397	144,405	1,992	1.4%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	-	2,500	1,875	625	33.3%	2,500
Municipal Infrastructure Grant		1,562	3,261	2,417	-	1,778	1,602	176	11.0%	2,417
Equitable Share		136,636	142,119	142,119	35,529	142,119	140,928	1,191	0.8%	142,119
Provincial Government:		31,960	72,470	75,859	17,921	28,814	58,041	(29,228)	-50.4%	75,859
Alien Eradication Grant		-	1,200	1,200	1,200	1,200	1,200	-	-	1,200
Human Settlement		28,746	71,270	71,270	16,721	24,369	53,452	(29,083)	-54.4%	71,270
Libraries and Archives - DSRAC		3,214	-	3,389	-	3,245	3,389	(145)	-4.3%	3,389
District Municipality:		1,007	-	-	-	-	-	-	-	-
Refurbishment of Pumpstations		1,007	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>173,665</b>	<b>220,350</b>	<b>222,895</b>	<b>53,450</b>	<b>175,211</b>	<b>202,447</b>	<b>(27,236)</b>	<b>-13.5%</b>	<b>222,895</b>
<b>Capital Transfers and Grants</b>										
National Government:		90,445	103,604	163,649	34,722	125,651	143,505	(17,854)	-12.4%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	7,638	34,606	28,565	6,041	21.1%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	5,426	10,852	9,043	1,809	20.0%	12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	7,679	53,806	90,701	(36,895)	-40.7%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	13,979	26,387	15,197	11,191	73.6%	20,262
Provincial Government:		35,496	5,100	53,256	100	245	49,452	(49,207)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	100	100	100	-	-	100
Water Infrastructure Grant OTP		5,352	-	-	-	-	-	-	-	-
Human Settlement		-	-	48,156	-	-	45,602	(45,602)	-100.0%	48,156
Small Town Revitalisation		-	5,000	5,000	-	-	3,750	(3,750)	-100.0%	5,000
Libraries and Archives - DSRAC		145	-	-	-	145	-	145	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1,317	2,978	1,489	447	1,489	744	745	100.0%	1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	447	1,489	744	745	100.0%	1,489
<b>Total Capital Transfers and Grants</b>		<b>127,258</b>	<b>111,682</b>	<b>218,393</b>	<b>35,269</b>	<b>127,384</b>	<b>193,701</b>	<b>(66,317)</b>	<b>-34.2%</b>	<b>218,393</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>300,923</b>	<b>332,032</b>	<b>441,289</b>	<b>88,719</b>	<b>302,596</b>	<b>396,148</b>	<b>(93,552)</b>	<b>-23.6%</b>	<b>441,289</b>

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R1,448,000 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 – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		4,056	5,761	4,917	1,068	3,001	3,477	(476)	-13.7%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	549	1,315	1,875	(560)	-29.9%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	519	1,686	1,602	84	5.3%	2,417
<b>Provincial Government:</b>		54,116	75,828	77,570	2,551	11,374	58,913	(47,539)	-80.7%	77,570
Alien Eradication Grant		-	1,200	1,200	1,448	638	1,200	(562)	-46.8%	1,200
Human Settlement		51,474	71,270	71,270	593	8,525	53,452	(44,928)	-84.1%	71,270
Libraries and Archives - DSRAC		2,642	3,358	5,100	510	2,211	4,261	(2,049)	-48.1%	5,100
<b>District Municipality:</b>		1,007	-	-	152	244	-	244	-	-
Specify (Add grant description)		-	-	-	-	61	-	61	-	-
Environmental Health		(0)	-	-	152	184	-	184	#DIV/0!	-
Refurbishment of Pumpstations		1,007	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		14,114	-	-	-	293	-	293	#DIV/0!	-
Housing Development Agency		14,114	-	-	-	293	-	293	#DIV/0!	-
<b>Total Operating Transfers and Grants</b>		<b>73,294</b>	<b>81,589</b>	<b>82,487</b>	<b>3,771</b>	<b>14,913</b>	<b>62,390</b>	<b>(47,477)</b>	<b>-76.1%</b>	<b>82,487</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		90,451	103,604	163,649	19,876	110,679	143,505	(32,826)	-22.9%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	5,644	28,433	28,565	(132)	-0.5%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,057	2,148	7,031	9,043	(2,011)	-22.2%	12,057
Regional Bulk Infrastructure Grant		23,278	-	59,201	7,898	57,895	59,201	(1,306)	-2.2%	59,201
Water Services Infrastructure Grant		37,600	62,262	62,262	4,185	17,320	46,697	(29,377)	-62.9%	62,262
<b>Provincial Government:</b>		38,280	64,607	81,664	10,656	43,548	69,338	(25,790)	-37.2%	81,664
Municipal Disaster Relief Granr & Alien Eradication Grant		11,718	100	100	2,680	27,896	100	27,796	27796.4%	100
Office of the Premier		5,352	-	-	-	-	-	-	-	-
Department of Water and Sanitation		-	-	-	-	84	-	84	#DIV/0!	-
Human Settlement		21,210	34,087	48,156	8,035	12,885	37,080	(24,195)	-65.3%	48,156
Municipal Disaster Relief Grant		-	30,420	33,308	-	2,710	32,058	(29,348)	-91.5%	33,308
Alien Eradication Grant		-	-	100	(59)	(28)	100	(128)	-128.1%	100
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,317	1,489	1,489	(447)	1,489	1,117	372	33.3%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	(447)	1,489	1,117	372	33.3%	1,489
<b>Total Capital Transfers and Grants</b>		<b>130,048</b>	<b>169,700</b>	<b>246,801</b>	<b>30,084</b>	<b>155,715</b>	<b>213,959</b>	<b>(58,244)</b>	<b>-27.2%</b>	<b>246,801</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>203,342</b>	<b>251,289</b>	<b>329,289</b>	<b>33,855</b>	<b>170,628</b>	<b>276,350</b>	<b>(105,721)</b>	<b>-38.3%</b>	<b>329,289</b>

**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 – M09 - Quarter 3**

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

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 – M09 - Quarter 3**

Summary of Employee and Councilor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,941	5,719	5,719	1,728	4,580	4,289	291	7%	5,719
Pension and UIF Contributions		387	398	398	102	301	299	2	1%	398
Medical Aid Contributions		130	127	127	35	102	95	7	7%	127
Motor Vehicle Allowance		1,360	1,360	1,360	340	1,020	1,020	-		1,360
Cellphone Allowance		864	864	864	216	648	648	-		864
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>8,682</b>	<b>8,469</b>	<b>8,469</b>	<b>2,421</b>	<b>6,652</b>	<b>6,351</b>	<b>300</b>	<b>5%</b>	<b>8,469</b>
<b>% increase</b>	4		<b>-2.5%</b>	<b>-2.5%</b>						<b>-2.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7,802	6,950	6,950	1,805	5,564	5,213	351	7%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	337	1,002	975	27	3%	1,300
Medical Aid Contributions		304	320	320	84	242	240	2	1%	320
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		1,339	579	584	-	602	439	163	37%	584
Motor Vehicle Allowance		972	972	972	243	729	729	-		972
Cellphone Allowance		123	123	123	31	92	92	-		123
Housing Allowances		132	140	140	33	99	105	(6)	-6%	140
Other benefits and allowances		60	64	64	15	45	48	(3)	-6%	64
Payments in lieu of leave		540	614	614	158	229	461	(231)	-50%	614
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		199	199	199	108	237	149	88	59%	199
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>12,654</b>	<b>11,261</b>	<b>11,266</b>	<b>2,814</b>	<b>8,842</b>	<b>8,451</b>	<b>391</b>	<b>5%</b>	<b>11,266</b>
<b>% increase</b>	4		<b>-11.0%</b>	<b>-11.0%</b>						<b>-11.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		114,574	132,023	130,068	31,052	93,191	97,063	(3,871)	-4%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	5,732	17,079	17,959	(879)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	4,351	12,508	13,834	(1,326)	-10%	18,492
Overtime		13,170	6,650	8,412	3,065	9,102	7,192	1,910	27%	8,412
Performance Bonus		9,876	10,789	10,752	20	10,150	8,055	2,095	26%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	1,611	4,760	4,166	594	14%	5,539
Cellphone Allowance		322	305	312	85	249	236	14	6%	312
Housing Allowances		1,038	497	514	118	354	389	(35)	-9%	514
Other benefits and allowances		4,251	2,855	2,855	1,146	3,328	2,141	1,186	55%	2,855
Payments in lieu of leave		73	-	-	93	510	-	510		-
Long service awards		2,775	-	-	-	-	-	-		-
Post-retirement benefit obligations		12,351	-	2,966	781	2,256	2,966	(710)	-24%	2,966
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		820	743	795	478	1,152	609	543	89%	795
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>202,258</b>	<b>202,165</b>	<b>204,707</b>	<b>48,533</b>	<b>154,639</b>	<b>154,609</b>	<b>30</b>	<b>0%</b>	<b>204,707</b>
<b>% increase</b>	4		<b>0.0%</b>	<b>1.2%</b>						<b>1.2%</b>
<b>Total Parent Municipality</b>		<b>223,594</b>	<b>221,895</b>	<b>224,441</b>	<b>53,767</b>	<b>170,133</b>	<b>169,411</b>	<b>722</b>	<b>0%</b>	<b>224,441</b>

- 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 13<sup>th</sup> cheque for the municipal employees. The item is how it is configuring the mScoa chart.

**2.7 Supporting Table SC9 Actuals and revised targets for cash receipts**

**EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M09 – Quarter 3**

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>			
<b>Cash Receipts By Source</b>																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063				160,808	168,044	172,245
Service charges - electricity revenue		13,080	11,761	12,398	13,815	10,498	9,767	11,130	11,007	12,945				122,040	132,473	142,828
Service charges - water revenue		3,430	3,217	3,342	3,716	3,090	3,294	3,501	3,490	3,761				65,391	70,230	74,076
Service charges - sanitation revenue		1,294	1,242	1,238	1,451	1,320	1,257	1,407	1,239	1,451				34,729	25,580	26,390
Service charges - refuse		1,936	1,969	1,959	2,016	1,798	1,808	1,903	1,788	1,981				29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79				1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404				14,215	14,855	15,226
Interest earned - outstanding debtors		-	-	-	-	-	-	195	161	263				1,959	2,049	2,113
Dividends received		-	-	-	-	-	-	-	-	-				-	-	-
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18				623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240	1,617	1,260	1,425				7,339	7,670	7,813
Agency services		-	-	-	-	-	-	-	-	-				-	-	-
Transfer receipts - operating		60,503	5,747	3,760	6	647	53,294	14,420	2,806	35,539				224,745	155,449	160,603
Other revenue		4,035	6,511	6,025	6,261	5,618	3,342	8,160	1,788	5,626				62,862	41,454	41,386
<b>Cash Receipts by Source</b>		<b>100,813</b>	<b>46,763</b>	<b>44,619</b>	<b>43,641</b>	<b>39,567</b>	<b>87,825</b>	<b>56,752</b>	<b>36,852</b>	<b>77,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>725,915</b>	<b>651,068</b>	<b>676,794</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409	-	5,874	29,296				218,393	116,577	122,958
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-				-	-	-
Proceeds on disposal of PPE		3	15	418	-	-	-	81	-	(22)				-	-	-
Short term loans		-	-	-	-	-	-	-	-	-				-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-				-	-	-
Increase or decrease in consumer deposits		24	36	57	33	39	19	27	47	40				-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-				10,025	-	-

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

- Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type.
- The first six months reflect the actual cash flow movements vs the budget cash flow movements for the remaining months of the financial year.

## 2.8 Supporting Table SC12 Capital expenditure trend – M09 - Quarter 3

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

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R13,090 million.
- The year-to-date actual expenditure incurred is R144,387 million whilst the year-to-date budget is R205,773 million, which gives 29,8% variance.

**2.9 Supporting Table SC13a Capital expenditure on new assets by asset class – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		59,684	95,144	149,451	15,660	78,006	127,968	49,962	39.0%	149,451
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		527	12,334	10,971	2,756	7,002	9,959	2,957	29.7%	10,971
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	402	402	-	402	-	-
MV Substations		-	4,348	4,348	(50)	4,197	3,261	936	0	4,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	7,986	6,623	2,404	2,404	6,698	(4,294)	(0)	6,623
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		527	-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,458	35,810	90,810	6,984	53,035	81,782	28,747	35.2%	90,810
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		7,026	2,609	2,609	-	2,357	1,957	400	0	2,609
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		19,372	33,202	88,001	6,677	50,343	79,700	(29,357)	(0)	88,001
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	200	306	334	125	209	0	200
Sanitation Infrastructure		32,699	47,000	47,671	5,920	17,969	36,227	18,258	50.4%	47,671
Pump Station		299	-	-	-	-	-	-	-	-
Reticulation		24,482	40,334	44,178	4,976	14,723	34,095	(19,372)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	43	1,555	441	1,114	0	1,801
Outfall Sewers		7,054	1,226	1,691	901	1,691	1,691	(0)	(0)	1,691
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	700	57	-	-	68	68	100.0%	57
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	700	57	-	-	68	68	100.0%	57
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	700	57	-	-	68	(68)	(0)	57
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	26	-	26	(8)	(34)	409.7%	26
Operational Buildings		-	-	26	-	26	(8)	(34)	409.7%	26
Municipal Offices		-	-	26	-	26	(8)	34	(0)	26
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,146	530	480	94	324	460	135	29.4%	480
Computer Equipment		1,146	530	480	94	324	460	(135)	(0)	480
<b>Furniture and Office Equipment</b>		191	564	374	56	184	403	218	54.2%	374
Furniture and Office Equipment		191	564	374	56	184	403	(218)	(0)	374
<b>Machinery and Equipment</b>		66	1,182	149	34	56	187	131	70.1%	149
Machinery and Equipment		66	1,182	149	34	56	187	(131)	(0)	149
<b>Transport Assets</b>		5,094	4,750	6,833	92	283	6,838	6,555	95.9%	6,833
Transport Assets		5,094	4,750	6,833	92	283	6,838	(6,555)	(0)	6,833
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	66,181	102,870	157,369	15,936	78,880	135,916	57,036	42.0%	157,369

### 2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class- M09 - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		998	-	1,900	-	-	1,900	1,900	100.0%	1,900
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		998	-	1,900	-	-	1,900	1,900	100.0%	1,900
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	1,900	-	-	1,900	(1,900)	(0)	1,900
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		998	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		476	1,785	1,039	-	-	1,108	1,108	100.0%	1,039
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		476	1,785	1,039	-	-	1,108	1,108	100.0%	1,039
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		476	1,785	1,039	-	-	1,108	(1,108)	(0)	1,039
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Capital Spares		-	-	-	-	-	-	-	-	-
<b><u>Biological or Cultivated Assets</u></b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b><u>Furniture and Office Equipment</u></b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b><u>Land</u></b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	<b>1,474</b>	<b>1,785</b>	<b>2,939</b>	-	-	<b>3,008</b>	<b>3,008</b>	<b>100.0%</b>	<b>2,939</b>

**2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class – M09 - Quarter 3**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		26,667	40,863	46,427	14,469	40,719	37,241	(3,478)	-9.3%	46,427
Roads Infrastructure		6,127	6,200	6,530	1,771	7,131	5,003	(2,128)	-42.5%	6,530
Roads		6,127	6,200	6,530	1,771	7,131	5,003	2,128	0	6,530
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		854	1,400	1,200	306	631	1,062	431	40.6%	1,200
Drainage Collection		854	1,400	1,200	306	631	1,062	(431)	(0)	1,200
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3,276	3,276	(714)	1,709	2,457	748	30.4%	3,276
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	3,276	3,276	(714)	1,709	2,457	(748)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	11,037	24,115	20,338	(3,778)	-18.6%	24,366
Dams and Weirs		100	80	80	-	58	60	(2)	(0)	80
Boreholes		172	112	112	-	-	97	(97)	(0)	112
Reservoirs		98	570	580	105	486	520	(34)	(0)	580
Pump Stations		1,561	3,190	3,190	351	1,438	2,710	(1,272)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	10,581	22,133	16,951	5,182	0	20,405
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		840	3,450	3,180	(240)	696	2,688	1,992	74.1%	3,180
Pump Station		840	2,700	2,430	60	689	2,114	(1,425)	(0)	2,430
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	650	650	(306)	-	488	(488)	(0)	650
Outfall Sewers		-	100	100	7	7	86	(80)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6,356	8,725	7,875	2,308	6,437	5,694	(743)	-13.1%	7,875
Landfill Sites		6,356	8,725	7,875	2,308	6,437	5,694	743	0	7,875
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>277</b>	<b>360</b>	<b>360</b>	<b>73</b>	<b>304</b>	<b>285</b>	<b>(19)</b>	<b>-6.7%</b>	<b>360</b>
Community Facilities		45	60	60	-	45	60	15	25.4%	60
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Puris		45	60	60	-	45	60	(15)	(0)	60
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		232	300	300	73	259	225	(34)	-15.3%	300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		232	300	300	73	259	225	34	0	300
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			<b>70</b>	<b>70</b>		<b>26</b>	<b>52</b>	<b>26</b>	<b>50.5%</b>	<b>70</b>
Revenue Generating		-	70	70	-	26	52	26	50.5%	70
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	70	70	-	26	52	(26)	(0)	70
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>3,801</b>	<b>4,898</b>	<b>4,815</b>	<b>865</b>	<b>2,420</b>	<b>3,914</b>	<b>1,494</b>	<b>38.2%</b>	<b>4,815</b>
Operational Buildings		3,801	4,898	4,815	865	2,420	3,914	1,494	38.2%	4,815
Municipal Offices		3,801	4,898	4,815	865	2,420	3,914	(1,494)	(0)	4,815
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		10	103	101	4	4	91	87	95.4%	101
Computer Equipment		10	103	101	4	4	91	(87)	(0)	101
<b>Furniture and Office Equipment</b>		30	467	235	27	50	242	192	79.5%	235
Furniture and Office Equipment		30	467	235	27	50	242	(192)	(0)	235
<b>Machinery and Equipment</b>		2,067	932	774	83	267	672	405	60.3%	774
Machinery and Equipment		2,067	932	774	83	267	672	(405)	(0)	774
<b>Transport Assets</b>		2,414	3,870	3,913	489	1,763	3,034	1,272	41.9%	3,913
Transport Assets		2,414	3,870	3,913	489	1,763	3,034	(1,272)	(0)	3,913
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	35,266	51,562	56,694	16,011	45,552	45,531	(21)	0.0%	56,694

**2.12 Supporting Table SC13d Depreciation by asset class – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		33,533	31,800	31,800	8,527	25,933	31,667	5,734	18.1%	31,800
Roads Infrastructure		13,482	12,659	12,659	3,371	10,251	12,658	2,407	19.0%	12,659
Roads		11,897	11,680	11,680	2,935	8,934	11,679	(2,745)	(0)	11,680
Road Structures		1,458	914	914	393	1,186	914	272	0	914
Road Furniture		126	63	63	43	130	63	66	0	63
Capital Spares		1	1	1	0	1	1	(0)	(0)	1
Storm water Infrastructure		80	1	1	3	19	1	(18)	-1391.6%	1
Drainage Collection		7	1	1	3	8	1	7	0	1
Storm water Conveyance		73	-	-	-	11	-	11	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,765	3,747	3,747	938	2,831	3,747	916	24.4%	3,747
Power Plants		37	37	37	9	28	37	(9)	(0)	37
HV Substations		4	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		351	350	350	91	268	350	(82)	(0)	350
MV Substations		628	627	627	153	465	627	(162)	(0)	627
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	3	9	12	(3)	(0)	12
LV Networks		97	97	97	24	73	97	(24)	(0)	97
Capital Spares		2,637	2,624	2,624	658	1,988	2,624	(636)	(0)	2,624
Water Supply Infrastructure		10,150	9,991	9,991	2,645	8,051	9,952	1,901	19.1%	9,991
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	9	28	37	(9)	(0)	37
Reservoirs		27	27	27	7	21	27	(7)	(0)	27
Pump Stations		993	942	942	252	767	942	(176)	(0)	942
Water Treatment Works		6,775	6,727	6,727	1,793	5,460	6,727	(1,267)	(0)	6,727
Bulk Mains		180	179	179	44	135	179	(45)	(0)	179
Distribution		1,836	1,776	1,776	464	1,413	1,737	(324)	(0)	1,776
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	47	12	36	47	(12)	(0)	47
Capital Spares		255	255	255	64	193	255	(62)	(0)	255
Sanitation Infrastructure		6,054	5,402	5,402	1,570	4,781	5,310	529	10.0%	5,402
Pump Station		388	388	388	96	291	296	(4)	(0)	388
Reticulation		598	-	-	153	467	-	467	#DIV/0!	-
Waste Water Treatment Works		88	-	-	121	368	-	368	#DIV/0!	-
Outfall Sewers		4,423	4,491	4,491	1,063	3,237	4,491	(1,254)	(0)	4,491
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	523	523	137	418	523	(105)	(0)	523
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3 2025/2026

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>637</b>	<b>416</b>	<b>416</b>	<b>184</b>	<b>561</b>	<b>416</b>	<b>(145)</b>	<b>-34.9%</b>	<b>416</b>
Community Facilities		0	0	0	0	0	0	0	24.8%	0
Halls		-	-	-	-	-	-	-	-	-
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)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		637	416	416	184	561	416	(145)	-34.9%	416
Indoor Facilities		64	64	64	16	48	64	(16)	(0)	64
Outdoor Facilities		490	269	269	148	451	269	182	0	269
Capital Spares		83	83	83	20	62	83	(21)	(0)	83
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>1,175</b>	<b>1,174</b>	<b>1,174</b>	<b>290</b>	<b>1,802</b>	<b>1,174</b>	<b>(629)</b>	<b>-53.6%</b>	<b>1,174</b>
Revenue Generating		1,175	1,174	1,174	290	1,802	1,174	(629)	-53.6%	1,174
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,175	1,174	1,174	290	1,802	1,174	629	0	1,174
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>4,157</b>	<b>4,257</b>	<b>4,257</b>	<b>1,019</b>	<b>3,101</b>	<b>4,257</b>	<b>1,156</b>	<b>27.2%</b>	<b>4,257</b>
Operational Buildings		4,157	4,257	4,257	1,019	3,101	4,257	1,156	27.2%	4,257
Municipal Offices		4,142	4,242	4,242	1,015	3,090	4,242	(1,152)	(0)	4,242
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	6	1	4	6	(2)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	9	9	2	7	9	(2)	(0)	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3 2025/2026

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		7	2	2	1	3	2	(1)	-47.9%	2
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		7	2	2	1	3	2	(1)	-47.9%	2
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		7	2	2	1	3	2	1	0	2
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		750	984	984	214	641	984	343	34.9%	984
Computer Equipment		750	984	984	214	641	984	(343)	(0)	984
<b>Furniture and Office Equipment</b>		521	590	590	130	390	589	199	33.8%	590
Furniture and Office Equipment		521	590	590	130	390	589	(199)	(0)	590
<b>Machinery and Equipment</b>		411	453	453	90	274	452	178	39.4%	453
Machinery and Equipment		411	453	453	90	274	452	(178)	(0)	453
<b>Transport Assets</b>		2,715	2,973	2,973	629	1,907	2,973	1,065	35.8%	2,973
Transport Assets		2,715	2,973	2,973	629	1,907	2,973	(1,065)	(0)	2,973
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	43,907	42,648	42,648	11,084	34,613	42,514	7,901	18.6%	42,648

**2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class – M09 - Quarter 3**

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		100,427	53,834	72,257	16,868	65,342	66,579	1,237	1.9%	72,257	
Roads Infrastructure		34,150	44,567	50,660	10,363	52,364	49,853	(2,511)	-5.0%	50,660	
Roads		34,150	44,567	50,660	10,363	52,364	49,853	2,511	0	50,660	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		15,305	4,348	2,590	-	-	1,503	1,503	100.0%	2,590	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		15,305	4,348	2,590	-	-	1,503	(1,503)	(0)	2,590	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		50,972	4,919	19,007	6,504	12,978	15,222	2,245	14.7%	19,007	
Pump Station		28,708	4,919	10,492	606	5,499	9,262	(3,763)	(0)	10,492	
Reticulation		22,264	-	8,514	5,898	7,478	5,960	1,518	0	8,514	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		859	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		859	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		859	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		484	30	369	160	165	271	106	39.0%	369
Operational Buildings		484	30	369	160	165	271	106	39.0%	369
Municipal Offices		484	30	369	160	165	271	(106)	(0)	369
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<b><u>Biological or Cultivated Assets</u></b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b><u>Intangible Assets</u></b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights <i>Water</i>		-	-	-	-	-	-	-		-
<i>Rights Effluent</i>		-	-	-	-	-	-	-		-
<i>Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software</i>		-	-	-	-	-	-	-		-
<i>Applications Unspecified</i>		-	-	-	-	-	-	-		-
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<b><u>Furniture and Office Equipment</u></b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b><u>Machinery and Equipment</u></b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<b><u>Land</u></b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b><u>Living resources</u></b>		-	-	-	-	-	-	-		-
Mature <i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i> Immature <i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	101,769	53,864	72,626	17,027	65,507	66,849	1,342	2.0%	72,626

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

## PART 3: SUPPORTING INFORMATION

### 3.1 Indigent households M09 – Quarter 3

Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	FBS Cost
Rates	433,959	430,606	404,437	478,245	419,332	418,994	418,906	422,797	414,270	<b>3,841,545</b>
Service Charges	-	-	-	-	-	-	-	-	-	-
Water	2,350,629	1,427,096	1,283,577	2,104,488	1,288,579	1,269,498	2,420,839	1,233,426	1,257,338	<b>14,635,471</b>
Sewerage	1,930,146	1,930,973	2,004,213	2,023,987	2,017,396	2,016,663	2,017,396	2,039,002	1,995,424	<b>17,975,199</b>
Sanitation	137,132	204,450	204,450	262,905.01	11090	75,675	234,230	63,280	7,176	<b>1,200,388</b>
Refuse	905,763	905,082	940,410	161,135.00	944,012	942,765	942,626	948,583	928,495	<b>7,618,871</b>
Electricity	670,040	755,815	707,565	703,457	694,490	693,513	690,079	685,489	640,346	<b>6,240,794</b>
Environmental Levy	225,982	225,810	234,931	237,176	235,948	235,667	235,667	237,176	232,159	<b>2,100,517</b>
Gel Fuel	415,910	421,990	423,130	428,830	435,100	346,990	420,630	420,630	429,240	<b>3,742,450</b>
Gel Stoves	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>7,069,561</b>	<b>6,301,821</b>	<b>6,202,713</b>	<b>6,400,223</b>	<b>6,045,947</b>	<b>5,999,765</b>	<b>7,380,373</b>	<b>6,050,383</b>	<b>5,904,448</b>	<b>57,355,234</b>

MONTHLY NUMBER OF BENEFICIARIES										Average
Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Beneficiaries
Rates	4,998	4,977	5,433	5,339	5,550	5,548	5,548	5,597	5,277	<b>5,363</b>
Service Charges	-	-	-	-	-	-	-	-	-	-
Water	6,382	6,377	6,633	6,695	6,660	5,900	6,651	6,694	6,553	<b>6,505</b>
Sewerage	5,271	5,273	5,473	5,527	5,509	5,507	5,509	5,568	5,549	<b>5,465</b>
Sanitation	220	250	250	247.0	17	116	351	97	12	<b>173</b>
Refuse	6,537	6,532	6,787	6848	6,813	6,804	6,803	6,846	6,701	<b>6,741</b>
Electricity	5,509	5,469	5,432	5,398	5,332	5,324	5,294	5,260	5,179	<b>5,355</b>
Environmental Levy	6,442	6,437	6,697	6,761	6,726	6,718	6,718	6,761	6,618	<b>6,653</b>
Gel fuel issued	4,378	4,442	4,454	4,514	4,580	3,842	4,006	4,006	4,088	<b>4,257</b>
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 R19,335 million for the 3<sup>rd</sup> quarter of 2025/2026 financial year and the year to date amounting to R57,355.
- Ndlambe Municipalities have 6795 households registered as indigent households as at end of March 2026. 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 3<sup>rd</sup> quarter relating to gel fuel and gel stoves amounted to R1,271

<b>NDLAMBE TOTAL YEAR TODATE DEBTORS - AGE ANALYSIS AS AT MARCH 2026</b>								
	<b>Feb-26</b>	<b>HAND OVERS</b>	<b>PENALTY INTEREST</b>	<b>+ 90 DAYS</b>	<b>60 DAYS</b>	<b>30 DAYS</b>	<b>CURRENT</b>	<b>TOTAL</b>
Rates (Yearly)	6,260,390	-	300,907	5,309,627	-	-	-161	5,610,373
Rates (Monthly)	71,775,114	-	12,897,590	35,582,412	2,896,772	4,952,997	14,638,149	70,967,920
Service Charge	10,373,473	-	3,845,195	6,465,541	-	-	-	10,310,736
Water	76,735,279	-	12,943,316	51,960,497	2,814,314	2,831,201	8,833,324	79,382,651
Sewage	38,487,669	-	5,103,083	23,085,748	1,265,629	1,426,979	3,055,536	33,936,975
Sanitation	1,830,627	-	234,072	929,311	47,980	85,305	240,664	1,537,332
Refuse	39,448,722	-	8,244,127	24,341,050	935,590	1,183,375	2,785,799	37,489,941
Electricity	42,676,775	-	3,947,177	21,245,844	2,089,652	4,251,366	8,747,135	40,281,175
Housing	2,068,994	-	338,414	1,176,621	69,607	81,434	148,376	1,814,452
Legal Fees	418,255	-	201,627	209,141	-	-	-	410,768
Indigent Charge	10,443	-	4,569	5,874	-	-	-	10,443
Sundry	-1,284,353	-	933,749	1,354,679	28,615	35,371	-8,246,221	-5,893,807
Enviromental Levy	10,837,302	-	2,518,072	7,018,605	230,523	285,198	271,508	10,323,907
Undefined Category	-	-	-	-	-	-	-	-
<b>TOTAL: MAR 2026</b>		-	<b>51,511,897</b>	<b>178,684,952</b>	<b>10,378,682</b>	<b>15,133,226</b>	<b>30,474,108</b>	<b>286,182,865</b>
<b>TOTAL: FEB 2026</b>	<b>299,638,689</b>	-	<b>51,386,336</b>	<b>188,243,016</b>	<b>15,077,658</b>	<b>19,965,279</b>	<b>24,966,400</b>	
<b>NON-INDIGENT DEBT MAR 2026</b>			<b>51,180,385</b>	<b>177,143,659</b>	<b>10,061,705</b>	<b>14,939,722</b>	<b>29,816,191</b>	<b>283,141,663</b>
<b>INDIGENT DEBT MAR 2026</b>		-	<b>331,512</b>	<b>1,541,293</b>	<b>316,976</b>	<b>193,504</b>	<b>657,917</b>	<b>3,041,202</b>
<b>ARREARS PER ADMIN UNIT:</b>								
Ward 1 Kwanonkqubela	40,738,817	-	8,574,525	25,779,041	973,080	1,262,075	2,418,573	39,007,294
Ward 2 Boknes / C/Rocks / Alex	18,243,525	-	2,246,528	10,573,421	913,728	957,281	1,978,374	16,669,332
Ward 3 Boesmansriviermond	33,674,907	-	6,955,861	21,980,294	839,110	1,107,971	1,925,118	32,808,353
Ward 4 Kenton on Sea	32,779,766	-	6,134,519	20,808,580	1,167,524	1,740,126	3,645,892	33,496,640
Ward 5 Bathurst	25,383,195	-	5,896,176	15,510,207	616,281	634,428	1,212,841	23,869,934
Ward 6 S/field/Thornhill/Station Hill	37,967,915	-	7,208,885	23,156,327	1,356,359	1,804,978	3,413,084	36,939,633
Ward 7 Nemato	17,151,534	-	2,592,424	10,715,542	484,749	409,783	1,031,605	15,234,103
Ward 8 Mimosa / Nemato	13,192,345	-	2,164,223	8,531,834	336,631	326,014	562,317	11,921,020
Ward 9 Nemato	18,565,271	-	3,039,054	11,036,853	494,956	451,201	1,053,063	16,075,128
Ward 10 Port Alfred	61,941,414	-	6,699,702	30,592,853	3,196,263	6,439,370	13,233,241	60,161,429
<b>TOTAL OUTSTANDING</b>	<b>299,638,688.57</b>	-	<b>51,511,897</b>	<b>178,684,952</b>	<b>10,378,682</b>	<b>15,133,226</b>	<b>30,474,108</b>	<b>286,182,865</b>

The Non-Indigent Debt amounting to R283,142 million can be broken down as follows:

- Eskom electricity license area debt amounts to R191,516 million (68%)
- Municipal electricity license area debt amounts to R91,626 (32%)

**ARREARS GROUPED PER ENTITIES FOR 31 MARCH 2026**

<b>GOVERNMENT DEPARTMENTS</b>	<b>Total</b>
Agriculture	7,540.43
Education (Sec 20)	(144,431.79)
Education (Sec 21)	(45,084.12)
Health	1,042,077.49
Rural Development and Land Reform - Farms	485,258.34
Public Works Provincial	4,708,229.07
Public Works National - Farms	42,028.46
Public Works National - Rates	498,800.04
Public Works National - Services	370,190.46
<b>Total</b>	<b>6,964,608.38</b>

**3.2 Staff and councillor accounts M09 - Quarter 3**

The two tables below show the status of councilors and staff account balances.

A total of 276 of 361 employee accounts are in current, 13 employees have credit balances, and 63 employees have arrear balances. The 63 employees with arrear balances are further broken into those with valid arrangements being 40 and those with arrangements for a period longer than 24 months being 23.

The breakdown of the 23 employees is as follows:

Of the 23, 10 are repeat cases with the following reasons for not having their arrangement within 24 months, 4 affordability, 4 inherited debts, 2 have made arrangements within 24 months starting from April, the other 13 cases are new matters to be dealt with during April 2026.

Further 8 employees have accounts with enquiries to be resolved during the month of April 2026.

Of the twenty (20) Councillors, nineteen (18) is in current, 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 (18) are up to date, and two (2) are in arrears. The details of the three Councillors in arrears are as follows:

- **Councillor A:** Will settle the outstanding balance in April 2026.
- **Councillor B:** Has a water query on the account for which we await documentation from the account holder.

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 of March 2026
361	Staff on Age Analysis Coded as staff	1,187,250.43
276	Staff with current balance paying through staff deduction	325,688.73
13	Accounts with credit balances	- 8,037.87
40	Staff with arrears with valid arrangements in place (Balance is R 193 632.17 of which R 55 152.80 relates to current for March 2026 which is paid monthly and instalments towards arrears is R13 195.35(debt will be settled in 0-24 months)	193,632.17
23	Staff with arrears with arrangements towards arrears but repayment periods are from 26-1147 months therefore arrangements is not valid. Balance of these staff debtors' arrears is R 379 797.99 of which current is R 34 303.99 and instalment towards arrears amounts to R 2 324.61(debt will be paid back between 28-24495 months).	379,797.99
1	Account 1200786 relates to a staff member living on mothers' 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.	3,439.75
8	Staff accounts with queries to be resolved during April 2026	292,729.66
0	Staff account Pay Account Cash monthly	-
361		R 1,187,250.43

**REPORT ON COUNCILLORS ACCOUNTS**

Quantity of Debtors	Explanation	Balance as at March 2026
20		R 53,467.64
18	Councilors in current balance - paying by staff deduction	18,485.80

0	Accounts with credit balances	-
1	2x Councilors account number 4004030 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt over period (0-1) months.	2,123.25
1	Councilors 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	32,858.59
0	Councilors account with queries to be resolved during Feb 2025	-
<b>20</b>		<b>R 53,467.64</b>

### 3.3 Collection rate M09 - Quarter 3

#### Ndlambe collection levels: 2025/2026

The table below reflects the collection rate of the municipality for the 3<sup>rd</sup> quarter ending in March 2026.

Collection Rate	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Dec
Monthly	85%	57%	77%	104%	78%	82%	77%	72%	96%	82%
Quarterly			<b>73%</b>			<b>88%</b>				<b>82%</b>

#### Property rates Income Forgone for March 2026

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Indigent Rebate	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	0	10,548.28
'000183	RES VACANT - 30% ECO ESTATE (M)	43763130	0.0125	45586.67	30	0	-12836.77	15000	-2797.77	0	0	15,634.54
'000242	RES - 30% PRIVATE OWNED TOWN RATES MONTHLY	458068000	0.0116	442799.06	30	0	131926.22	15000	-3045	0	0	134,971.22
'000243	RES - 30% ECO-VILLAGE(ESTATE) MONTHLY RATES	43990000	0.0116	42523.67	30	0	-12704.9	15000	-174	0	0	12,878.90
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	17193667	0.0128	18341.15	100	0	-18341.15		0	0	0	18,341.15
'000246	100% PRIVATE ROAD REBATE	4	0.0128	0	100	0	0		0	0	0	-
'000247	MUNICIPAL OWNED PROPERTY RATES	370314523	0.0128	395002.3	100	0	-395002.3		0	0	0	395,002.30
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	94884540	0.0128	101210.22	100	0	101210.22		0	0	0	101,210.22
'000249	PUBLIC BENEFIT ORGANISATION	97500	0.0128	104	100	0	-104		0	0	0	104.00
'000270	45% PENSIONERS/DISABLED RATES REB	68102000	0.0116	65831.91	45	0	0	15000	-754	0	-29285.11	30,039.11
'000271	35% PENSIONERS/DISABILITY RATES	29115000	0.0116	28144.5	35	0	0	15000	-246.5	0	-9764.33	10,010.83
'000272	25% PENSIONERS/DISABILITY RATES	9769000	0.0116	9443.37	25	0	0	15000	-116	0	-2331.85	2,447.85
'002181	RESIDENTIAL VACANT LAND RATES MONTHLY (INDIGENT)	10661201	0.0119	10572.48	100		0	15000	-3194.22	-7378.26	0	10,572.48
'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	500088801	0.0116	483419.25	100	0	0	15000	-76527.13	-406892.12	0	483,419.25
<b>TOTAL Property rates Income Forgone=(L4:L16)</b>												<b>1,225,180.13</b>

**3.4 Insurance report M09 - Quarter 3**

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

Below are all the insurance claims open as at 31 March 2026:

CLAIM NUMBER	DIVISION	DATE OF LOSS	DATE NOTIFIED	REG NO	POLICY TYPE DESCRIPTION	GROSS	EXCESS TOTAL	CREDITS TOTAL	NETT
AIP452424	Ndlambe Municipality	2026/03/03	2026/03/03		Buildings Combined	25 000	-	-	25 000
AIP431450	Ndlambe Municipality	2025/09/17	2025/09/19	988WJNEC	Motor	2 987	-	-	2 987
AIP440053	Ndlambe Municipality	2025/10/22	2025/11/26	JMG861GP	Motor	24 000	-	-	24 000
AIP443752	Ndlambe Municipality	2025/12/17	2025/12/18	HXF879EC	Motor	-	-	-	-
AIP449145	Ndlambe Municipality	2026/01/07	2026/02/04	KKD468EC	Motor	488 530	95 406	-	393 124
AIP447677	Ndlambe Municipality	2026/01/15	2026/01/23	JRL485EC	Motor	3 805	-	15 000	(11 195)
AIP450340	Ndlambe Municipality	2026/01/25	2026/02/13	HZD086EC	Motor	25 000	-	-	25 000
AIP452445	Ndlambe Municipality	2026/02/24	2026/03/03	KPT752EC	Motor	14 800	5 000	15 000	(200)

Table below are closed/ resolved insurance claims as at 31 March 2026:

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	11 199	2 500	-	8 699
AIP426650	Ndlambe Municipality	2025/07/11	2025/08/07	KJH326EC	Motor	139 684	6 913	-	132 770
AIP426598	Ndlambe Municipality	2025/07/18	2025/08/07	JPF808EC	Motor	56 933	5 000	-	51 933
AIP426233	Ndlambe Municipality	2025/07/20	2025/08/05		Motor	68 940	5 000	-	63 940
AIP427591	Ndlambe Municipality	2025/07/25	2025/08/15	KFN035EC	Motor	12 427	5 000	-	7 427
AIP429886	Ndlambe Municipality	2025/08/09	2025/09/05	DVX382EC	Motor	-	-	-	-
AIP431450	Ndlambe Municipality	2025/09/17	2025/09/19	988WJNEC	Motor	2 987	-	-	2 987
AIP440053	Ndlambe Municipality	2025/10/22	2025/11/26	JMG861GP	Motor	24 000	-	-	24 000
AIP443752	Ndlambe Municipality	2025/12/17	2025/12/18	HXF879EC	Motor	-	-	-	-
AIP415562	Ndlambe Municipality	2025/05/13	2025/05/20		Buildings Combined	-	-	-	-
AIP415480	Ndlambe Municipality	2025/05/09	2025/05/19		Combined Claims	10 499	2 500	-	7 999

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AIP427542	Ndlambe Municipality	2025/03/14	2025/08/15		Combined Claims	-	-	-	-
AIP411979	Ndlambe Municipality	2025/04/06	2025/04/22		Business All Risk	27 390	-	-	27 390
AIP378011	Ndlambe Municipality	2024/07/28	2024/08/05		Electronic Equipment	-	-	-	-
AIP379569	Ndlambe Municipality	2024/08/10	2024/08/21		Electronic Equipment	8 450	2 500	-	5 950
AIP396865	Ndlambe Municipality	2024/12/31	2025/01/08		Electronic Equipment	14 099	-	-	14 099
AIP378081	Ndlambe Municipality	2024/07/12	2024/08/05	KJH326EC	Motor	-	-	-	-
AIP379514	Ndlambe Municipality	2024/08/09	2024/08/20	HHN377EC	Motor	4 117	-	-	4 117
AIP379573	Ndlambe Municipality	2024/08/19	2024/08/21	HXF879EC	Motor	-	-	-	-
AIP379732	Ndlambe Municipality	2024/08/20	2024/08/23	KDV937EC	Motor	1 282	-	-	1 282
AIP381747	Ndlambe Municipality	2024/08/28	2024/09/17	KHK065EC	Motor	13 484	-	-	13 484
AIP382272	Ndlambe Municipality	2024/09/09	2024/09/23	HBF570EC	Motor	39 857	-	-	39 857
AIP382563	Ndlambe Municipality	2024/09/13	2024/09/27	HXD242EC	Motor	81 654	-	-	81 654
AIP384438	Ndlambe Municipality	2024/09/18	2024/10/11	KDY710EC	Motor	3 533	-	-	3 533
AIP385293	Ndlambe Municipality	2024/10/04	2024/10/17	JLL113EC	Motor	8 792	-	-	8 792
AIP386153	Ndlambe Municipality	2024/10/04	2024/10/23	CGT788EC	Motor	-	-	-	-
AIP389598	Ndlambe Municipality	2024/10/16	2024/11/13	HTG277EC	Motor	-	-	-	-
AIP387312	Ndlambe Municipality	2024/10/18	2024/10/30	KKD466EC	Motor	4 766	-	-	4 766
AIP387348	Ndlambe Municipality	2024/10/18	2024/10/30	FPL659EC	Motor	-	-	-	-
AIP390171	Ndlambe Municipality	2024/10/25	2024/11/18	JVL343EC	Motor	-	-	-	-
AIP391116	Ndlambe Municipality	2024/10/26	2024/11/22	JYJ734EC	Motor	-	-	-	-
AIP391087	Ndlambe Municipality	2024/11/05	2024/11/22	JVL336EC	Motor	-	-	-	-
AIP395115	Ndlambe Municipality	2024/11/29	2024/12/20	JSH638EC	Motor	13 771	5 000	-	8 771
AIP393915	Ndlambe Municipality	2024/12/12	2024/12/12	TBA	Motor	3 756	-	-	3 756
AIP401315	Ndlambe Municipality	2025/01/07	2025/02/05	HZD086EC	Motor	20 085	5 000	-	15 085
AIP400443	Ndlambe Municipality	2025/01/17	2025/01/30	JFW531EC	Motor	1 377	-	-	1 377
AIP402880	Ndlambe Municipality	2025/01/21	2025/02/17	JVL343EC	Motor	87 675	-	-	87 675
AIP401233	Ndlambe Municipality	2025/01/23	2025/02/05	KDV927EC	Motor	38 626	-	-	38 626
AIP401622	Ndlambe Municipality	2025/01/30	2025/02/07	DYB116EC	Motor	-	-	-	-
AIP409181	Ndlambe Municipality	2025/03/17	2025/04/01	HBX987EC	Motor	72 836	6 167	-	66 670

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AIP410480	Ndlambe Municipality	2025/03/22	2025/04/09	JJS331EC	Motor	9 663	5 000	-	4 663
AIP412449	Ndlambe Municipality	2025/04/11	2025/04/25	KFN032EC	Motor	9 575	5 000	-	4 575
AIP419900	Ndlambe Municipality	2025/05/12	2025/06/19	HMV935EC	Motor	59 239	5 000	-	54 239
AIP419975	Ndlambe Municipality	2025/06/04	2025/06/19	JBH569EC	Motor	47 051	5 000	-	42 051
AIP356579	Ndlambe Municipality	2024/01/04	2024/01/09		Buildings Combined	-	-	-	-
AIP367326	Ndlambe Municipality	2024/04/08	2024/04/26		Business All Risk	198 890	-	-	198 890
AIP371561	Ndlambe Municipality	2024/05/17	2024/06/07		Electronic Equipment	10 775	2 500	-	8 275
AIP380819	Ndlambe Municipality	2024/06/25	2024/09/06		Electronic Equipment	4 918	-	-	4 918
AIP356539	Ndlambe Municipality	2024/01/01	2024/01/09	KBG278EC	Motor	31 285	-	-	31 285
AIP360078	Ndlambe Municipality	2024/02/02	2024/02/13	HGD873EC	Motor	-	-	-	-
AIP361700	Ndlambe Municipality	2024/02/26	2024/02/29	JDJ175EC	Motor	4 914	-	-	4 914
AIP363515	Ndlambe Municipality	2024/03/07	2024/03/25	JCL202EC	Motor	52 102	-	-	52 102
AIP371996	Ndlambe Municipality	2024/06/01	2024/06/12	JRL485EC	Motor	15 098	-	-	15 098
AIP371976	Ndlambe Municipality	2024/06/05	2024/06/11	KJR034EC	Motor	-	-	-	-
AIP357489	Ndlambe Municipality	2024/01/12	2024/01/18		Theft	12 820	2 500	-	10 320
AIP363333	Ndlambe Municipality	2024/03/14	2024/03/21		Theft	7 040	-	-	7 040
AIP364694	Ndlambe Municipality	2024/03/24	2024/04/08		Theft	7 040	-	-	7 040

The insurance premiums are paid monthly and occasionally they are updated either increase or decrease. In the past nine months the municipality has made the premiums of R2,776 million which includes commission to the broker. The number of claims active to date is 8 claims.

**Irregular, fruitless and wasteful expenditure M09 - Quarter 3****3.6.1 IRREGULAR EXPENDITURE**

The potential Irregular Expenditure identified for the period 01 January 2026 to 28 February 2026 is detailed in **Annexure D** and the expenditure amounted to approximately R14,850,734.02. The Quarter 3 figure is reported for January and February only, as the municipality reports one month in arrears due to month-end closure processes. March 2026 transactions will be captured in the Quarter 4 report.

The overall IE trend is downward: Quarter 1 recorded R27.40 million across 136 transactions; Quarter 2 recorded R36.03 million across 125 transactions; and Quarter 3 (two months) recorded R14.85 million across 54 transactions, representing a 59% reduction in value in Quarter 2. The Quarter 3 irregular expenditure originates from prior-year Auditor-General findings and legacy contract arrangements, not from new occurrences.

Table C below provides a departmental summary of Irregular Expenditure with comparatives. Table D provides the Top 10 contributing transactions for the period.

<b>TABLE C – IRREGULAR EXPENDITURE 01 JAN – 28 FEB 2026 (WITH COMPARATIVES)</b>						
<b>DEPARTMENT</b>	<b>TRANS Q3</b>	<b>SUM Q3</b>	<b>TRANS Q2</b>	<b>SUM Q2</b>	<b>TRANS Q1</b>	<b>SUM Q1</b>
Community Services	0	R0.00	0	R0.00	20	R2 046 294.99
Municipal Manager	2	R27 064.00	0	R0.00	2	R23 244.10
Finance	6	R105 627.64	12	R209 793.25	8	R221 344.63
Corp Services	1	R68 407.77	4	R242 372.87	4	R272 118.19
Infrastructure	45	R14 649 634.61	109	R35 578 543.36	102	R24 833 556.13
<b>Grand Total</b>	<b>54</b>	<b>R14 850 734.02</b>	<b>125</b>	<b>R36 030 709.48</b>	<b>136</b>	<b>R27 396 558.04</b>

<b>TABLE D – TOP 10 IRREGULAR TRANSACTIONS FOR THE PERIOD OCT 2025 – DEC 2025</b>		
<b>SERVICE PROVIDER</b>	<b>SUM OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE</b>	<b>PERCENTAGE OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE</b>
Sizwe Amansi Investments	R4,011,531.73	27.01%
CDR Technical (Month Variable)	R3,582,766.83	24.13%
CDR Technical (Monthly Fixed)	R2,781,976.34	18.73%
Nuwater Systems	R2,487,954.81	16.75%
Lukhozi Consulting	R652,593.72	4.39%
Pullen Bros	R321,273.44	2.16%
Glenshaw Business Trust (P & S Consulting)	R306,318.83	2.06%
Kleinemonde Trading	R233,282.86	1.57%
Sholine Projects	R149,443.65	1.01%
Kowie Marina Prope	R105,627.64	0.71%
<b>TOP 10 TOTAL</b>	<b>R14,632,769.85</b>	<b>98.53%</b>
<b>GRAND TOTAL</b>	<b>R14,850,734.02</b>	<b>100%</b>

- **Analysis of Irregular Expenditure**

The Infrastructure Department accounts for approximately 98.6% of total Quarter 3 irregular expenditure at R14 649 634.61. The four highest-value contributors within this category are set out below:

SERVICE PROVIDER	SUM OF PAYMENT AMOUNT	% OF TOTAL
Sizwe Amanzi Investments	R4,011,531.73	27.01%
CDR Technical (Month Variable)	R3,582,766.83	24.13%
CDR Technical (Monthly Fixed)	R2,781,976.34	18.73%
Nuwater Systems	R2,487,954.81	16.75%

These four suppliers collectively represent 86.62% of the total irregular expenditure for the quarter. For context, the comparative dominant contributors in prior quarters were:

- Quarter 2: Sizwe Amanzi Investments – 47.74%; CDR Technical (Fixed) – 18.47%; Nuwater Systems – 12.52%
- Quarter 1: CDR Electrical – 44%; Nuwater Systems – 13%; LRC Civils – 5%

The root causes across all these transactions are substantially the same: legacy contracts and prior-year Auditor-General findings indicating that competitive procurement processes were not followed at the time of initial appointment. The SCM unit, together with the End-user departments, is actively addressing each through the mitigating measures detailed in section 5.4.2 below.

- **Mitigating Measures**

The following mitigating actions have been implemented or are actively in progress to address the sources of irregular expenditure:

- CDR Technical: MPAC has reviewed the CDR Electrical matter, and the item is being prepared for submission to Council for consideration of write-off. All future expenditure on the CDR Electrical contract (effective 1 June 2020 – 30 June 2030) will continue to be recorded as irregular and submitted to Council accordingly.
- Sizwe Amanzi Investments: The tender for the appointment of a panel of service providers for the management and operation of municipal water and wastewater treatment plants has been completed and adjudicated. Award is planned for 1 May 2026. Once the new panel is in place, the irregular expenditure associated with Sizwe Amanzi Investments, the largest contributor to Quarter 3 IE at 27.01% will be eliminated going forward.
- Expired Contracts: All identified expired contract service providers have been re-appointed. The one remaining item, rental of photocopiers (Sky Metro) is currently in adjudication and will be finalised during April 2026, thereby resolving all expired contract items previously identified in the register.
- Water Services Infrastructure Tender: The Infrastructure Department has initiated a formal 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 further reduce irregular expenditure in the Infrastructure Department.

**MPAC – Status of Irregular Expenditure Resolutions**

Council should note the following regarding the processing of prior quarters’ irregular expenditure through the Municipal Public Accounts Committee (MPAC):

- Quarter 1 Irregular Expenditure: MPAC has finalised its review and the matter will be submitted to Council at the next Council meeting for consideration of write-off.
- Quarter 2 Irregular Expenditure: MPAC has not yet passed its resolutions. It is anticipated that Quarter 2 will similarly be submitted to Council for consideration of write-off once MPAC convenes.

The SCM unit will continue to monitor and report on the progress of these submissions.

commenced as at the reporting date and are lagging *supply and delivery of pipes and pipe fittings (36 months); supply and delivery of water meters (36 months); supply and delivery of water quality testing equipment*. These items require close monitoring to ensure procurement is completed before year-end.

**Deviations**

Paragraph 36 of the SCM Policy allows the Accounting Officer to dispense with the official procurement processes established by this Policy and procure any required goods or services through any convenient process, which may include direct negotiations, but only –

- (i) in an emergency.
- (ii) if such goods or services are produced or available from a single provider only.
- (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile.
- (iv) acquisition of animals for zoos and/or nature and game reserves; or
- (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes.

For the quarter under review, eight (8) deviations amounting to R 283,510.21 were processed by the SCM unit and approved by the Accounting Officer.

This compares to 20 deviations valued at R4 096 436.83 in Quarter 2 and 29 deviations valued at R17 050 575.98 in Quarter 1. The quarter-on-quarter trajectory represents a **98.3% reduction in the value of deviations since the start of the financial year**, and is indicative of sustained improvement in procurement planning, contract management and compliance discipline within the SCM unit and user departments.

The departmental analysis of approved deviations for Quarter 3 is set out in Table B below.

<b>TABLE B – DEVIATIONS DEPARTMENTAL ANALYSIS</b>		
<b>DEPARTMENT</b>	<b>NO OF TRANSACTIONS</b>	<b>SUM OF TRANSACTIONS</b>
COMMUNITY PROTECTION SERVICES	3	R191,332.61
CORP SERV	0	R 0.00
COUNCIL	1	R23,933.75
FINANCE	1	R35,192.00
INFRA	0	R 0.00
MM	3	R33,051.85
<b>GRAND TOTAL</b>	<b>8</b>	<b>R 283,510.21</b>

- **Irregular Expenditure Implications from Approved Deviations**

Of the 8 deviations approved, two (2) have been deemed to be non-compliant with the regulatory requirements and are deemed to be irregular by the SCM unit, pending final review by the Municipal Public Accounts Committee (MPAC).

(Q2: 20 – 4 non-compliant), and (Q1: 29 – 11 non-compliant)

- None of the non-compliant deviations have future expenditure implications, as the transactions are once off.

The key underlying causes for the two non-compliant Quarter 3 deviations are summarised below:

- Wispernet (MM - R27 064.00): The end-user department processed payment for two invoices relating to internet services rendered in December 2022 that had not been paid due to a non-receipt of the invoice. At the time the services were rendered, the Wispernet contract was classified as irregular; accordingly, this expenditure has been classified as irregular. A new contract for the services is in place.
- AVIS-Zenith Car Rental (Council – R23 933.75): A deviation was processed to facilitate payment for the rental of a vehicle in the office of the Speaker. The difference arose due to the extension of the rental period without following due SCM processes. The deviation was approved as services were rendered on behalf of the municipality.

The figures for the non-compliant deviations are depicted in Table C.1 and with comparatives for Quarter 1 and 2 in Table C.2-C.3.

<b>TABLE C.1 – QUARTER 2 NON-COMPLIANT DEVIATIONS</b>		
<b>SERVICE PROVIDER</b>	<b>DEVIATION AMOUNT</b>	<b>AMOUNT PAID 2526</b>
Wispernet	R 27,064.00	R 27,064.00
AVIS-Zenith car rental	R 23,933.75	R 0.00
<b>GRAND TOTAL</b>	<b>R 50 997.29</b>	<b>R 50 997.29</b>

<b>TABLE C.2 – QUARTER 2 NON-COMPLIANT DEVIATIONS</b>		
<b>SERVICE PROVIDER</b>	<b>DEVIATION AMOUNT</b>	<b>AMOUNT PAID 2526</b>
Sizwe Amanzi	R 352,408.88	R 352,408.88
Sholine Projects	R 159,677.50	R 159,677.50
LRC Civils Cc	R 3,246,371.90	R 513,805.19
Windeed	R 3,400.99	R 3,400.99
<b>GRAND TOTAL</b>	<b>R 3,761,859.29</b>	<b>R1,029,292.56</b>

<b>TABLE C.3 – QUARTER 1 NON-COMPLIANT DEVIATIONS</b>		
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<b>SERVICE PROVIDER</b>	<b>DEVIATION AMOUNT</b>	<b>AMOUNT PAID 2526</b>
LUROLEX	R 264,566.00	R 264,556.00
KFC ENGINEERING AND INDUSTRIAL	R 12,195.75	R -
EKHAYA SEARCH	R 24,360.00	R 7,453.65
MAILTRONIC DIRECT MARKETING CC	R 273,376.62	R 91,125.54
SIZWE AMANZI	R 13,395,147.10	-
MVR	R 60,507.25	R 60,507.25
NDLAMBE INVESTMENT (PTY) LTD	R 68,490.00	R 68,490.00
PA PLANT	R 119,520.00	R 119,520.00
PAYDAY	R 21,429.10	R 21,429.10
SHOLINE	R 69,805.00	R 69,805.00
HIRING OF PLANT AND EQUIPMENT	R 1,945,349.52	R 1,945,349.52
<b>GRAND TOTAL</b>	<b>R 16,254,746.34</b>	<b>R2,648,236.06</b>

### 3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 3.

Inv Date	Supplier/Creditor	Comment	Payment Number	Invoice	Total Amount of Potential Fruitless & Wasteful Exp	Amount Retrieved/Recovered	Evidence /Proof of Recovery	Receipt No	Total Fruitless and Wasteful Expenditure
Jan-26	Nelson Mandela Metro	Mr Velezantsi	Ef008978-0008-23/12/2025		R900.00	R900.00	Deduction Jan 2026	03/02/2026-01168237	R0.00
Feb-26	Eskom	Bulk account interest	Not paid		55.19				R55.19
Feb-26	Eskom	Bulk account interest	Not paid		9438.07				9438.07
Mar-26	Eskom	Bulk account interest	Not paid		46.2				46.2
Mar-26	Eskom	Bulk account interest	Not paid		40627.45				40627.45
	Zenith/avis car rental	Speaker	Ef009299-0003-02/04/2026	E684540124	5471.08				5471.08
<b>TOTAL</b>									<b>R55,637.99</b>

### 3.7 Electricity and Water Losses M09 - Quarter 3

- 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	Oct	Nov	Dec	Jan	Feb	Mar	Total	
	Purchases(kWh)	419,420.50	433,801.25	428,764.00	450,606.50	459,678.50	387,611.50	<b>2,579,882.25</b>	
Alexandria	<b>Total Sales</b>	<b>333,401.72</b>	<b>291,248.54</b>	<b>371,921.57</b>	<b>334,605.70</b>	<b>317,370.17</b>	<b>321,321.84</b>	<b>1,969,869.55</b>	
	Sales(kWh)- Mun. Readings	115,772.00	74,564.00	141,818.00	112,717.00	111,624.00	105,467.00	<b>661,962.00</b>	
	Sales (kWh)- CDR Readings	21,565.21	23,084.53	23,107.36	24,876.39	25,559.26	20,818.13	<b>139,010.88</b>	
	Prepaid (kWh)	171,524.70	169,060.20	182,456.40	172,472.50	155,647.10	170,496.90	<b>1,021,657.80</b>	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	<b>147,238.87</b>	
	Unmetered - pumps	-	-	-	-	-	-	<b>-</b>	
	Lost (kWh)	86,018.78	142,552.71	56,842.43	116,000.80	142,308.33	66,289.66	<b>610,012.70</b>	

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	<b>Loss %</b>	<b>21%</b>	<b>33%</b>	<b>13%</b>	<b>26%</b>	<b>31%</b>	<b>17%</b>	<b>24%</b>	
	Purchases(kWh)	2,588,722.48	2,721,727.88	2,658,427.56	2,945,198.09	2,905,601.90	2,590,411.49	<b>16,410,089.40</b>	
	<b>Total Sales</b>	<b>2,521,712.61</b>	<b>2,396,480.02</b>	<b>2,632,789.79</b>	<b>2,837,009.31</b>	<b>2,956,060.02</b>	<b>2,335,086.45</b>	<b>15,679,138.21</b>	
<b>Port Alfred</b>	Sales(kWh)- Mun. Readings	1,056,120.00	870,790.00	1,012,342.15	1,288,393.00	1,320,435.00	736,802.00	<b>6,284,882.15</b>	
	Sales(kWh)- CDR Readings	593,415.10	690,554.71	673,526.93	678,370.60	818,575.91	723,407.34	<b>4,177,850.59</b>	
	Prepaid (kWh)	780,187.80	743,145.60	854,931.00	778,256.00	725,059.40	782,887.40	<b>4,664,467.20</b>	
	Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	<b>446,259.19</b>	
	Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	<b>105,679.08</b>	
	Lost (kWh)	67,009.87	325,247.86	25,637.77	108,188.78	-50,458.12	255,325.04	<b>730,951.19</b>	
	<b>Loss %</b>	<b>3%</b>	<b>12%</b>	<b>1%</b>	<b>4%</b>	<b>-2%</b>	<b>10%</b>	<b>4%</b>	
		Purchases(kWh)	3,008,142.98	3,155,529.13	3,087,191.56	3,395,804.59	3,365,280.40	2,978,022.99	18,989,971.65
		<b>Total Sales</b>	<b>2,855,114.34</b>	<b>2,687,728.57</b>	<b>3,004,711.37</b>	<b>3,171,615.01</b>	<b>3,273,430.19</b>	<b>2,656,408.29</b>	<b>17,649,007.77</b>
<b>Overall</b>	Sales(kWh)- Mun. Readings	1,171,892.00	945,354.00	1,154,160.15	1,401,110.00	1,432,059.00	842,269.00	<b>6,946,844.15</b>	
	Sales(kWh)- CDR Readings	614,980.31	713,639.24	696,634.29	703,246.99	844,135.17	744,225.47	<b>4,316,861.47</b>	
	Prepaid (kWh)	951,712.50	912,205.80	1,037,387.40	950,728.50	880,706.50	953,384.30	<b>5,686,125.00</b>	
	Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.34	98,916.34	98,916.34	<b>593,498.07</b>	
	Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	<b>105,679.08</b>	
	Lost (kWh)	153,028.64	467,800.56	82,480.19	224,189.58	91,850.21	321,614.70	<b>1,340,963.88</b>	
	<b>Loss %</b>	<b>5%</b>	<b>15%</b>	<b>3%</b>	<b>7%</b>	<b>3%</b>	<b>11%</b>	<b>7%</b>	

**WATER BALANCE REPORT – MARCH 2026****Overview of Non-Revenue Water (NRW) and Losses**

The Non-Revenue Water (NRW) report for the Ndlambe Municipality for March 2026 indicates an overall NRW average of 33.9% across the water supply systems.

**Summary of Non-Revenue Water Per Water Supply System**

Water Supply System	Water Supplied	Water Billed	Non-Revenue Water	
	(kL)	(kL)	kL	%
Port Alfred	209 030	135 101	73 929	35.4%
Bathurst	15 413	10 971	4 442	28.8%
Kleinemonde	9 639	4 825	2 114	30.5%
Kenton-on Sea	46 895	32 116	14 779	31.5%
Cannon Rocks	15 166	10 095	5 071	33.4%
Alexandria	45 135	30 086	14 447	29.4%
<b>TOTAL</b>	<b>338 578</b>	<b>223 796</b>	<b>99 671</b>	<b>33.9%</b>

**3.7 Cost containment report M09 - Quarter 3**

Measures	Year to date Budget '000	Q1 '000	Q2 '000	Q3 '000	Q4 Savings '000
Use of Consultants	42,403	8,307	8,085	9,082	
Vehicles used for political office- bearers	0	0	0	0	
Travel and subsistence	2,248	264	210	276	
Domestic accommodation (Included with Travel)	1,574	216	228	109	
Sponsorships. Events	2,647	130	225	1,496	
Catering	1,485	360	252	76	
Entertainment Senior management, Mayor and Speaker	157	49	19	10	
Communication	4,166	725	1,057	1,270	
Other related expenditure	0	0	0	0	
<b>Total</b>	<b>54,680</b>	<b>10,051</b>	<b>10,076</b>	<b>12,319</b>	

- 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 3<sup>rd</sup> quarter amounted to R7,532,838 million compared to the virements made in Quarter 3 of 2025 of R3,630 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES1	SEGMENT_DESCRIPTION
202601	Virement:	(4,000.00)	Funds budgeted for wellness were depleted due to unanticipated expenditure on travels to attend funerals	Air Transport
202601	Virement	(100,000.00)	Need more funds for the building f toilets at Nemato township	Maintenance of unspecified assets
202601	Virement	(20,000.00)	Not enough funds to donate for the SMME Mthombo Wempilo co-op for seeding their project.	SMME Support: Training
202601	Virement	(100,000.00)	Not enough funds to donate for the SMME forest hill farm dam which is dry and livestock need water catchment	SMME Support: Training
202601	Virement	(100,000.00)	The amount of diesel budgeted for this year was used up early as water trucks are being used more to deliver water to consumers	Maintenance: Alexandria Reservoirs
202601	Virement	(1,500.00)	This transfer is undertaken to facilitate the reimbursement of Mr Kholofelo Radingoana for 2x fans purchased to assist with the heat in town planning office.	Computers
202601	Virement	(50,000.00)	Not enough funds for the building of toilets project(east)	Green Drop Compliance
202601	Virement	(100,000.00)	Due to the ongoing water crisis affecting the entire Port Alfred community, there is an urgent need to secure additional water tanks to ensure that residents have access to water.	Inventory Consumed: Material and Supplies: Canon Rocks
202601	Virement	(90,000.00)	This will assist led unit on drought intervention by assisting emerging farmers.	FHCP Materials and supplies
202601	Virement	(2,000.00)	As there is no budget under catering; it is necessary to transfer money from S&T road transport to cater for council meeting on 30 January 2026	Subsistence and travelling road transport
202601	Virement	(50,000.00)	There's a need to purchase two laptops for corporate services therefore this necessitates the transfer of funds.	Acquisition: Furniture and Equipment
202601	Virement	(40,000.00)	The budgeted amount for fuel has depleted and there's a need for water delivery to the consumers; therefore, this necessitates the transfer of funds.	Maintenance: Bathurst Reservoirs
202601	Virement	(20,000.00)	A transfer of funds is necessary to cover the cost of maintaining and	Building and maintenance
202602	Virement	(5,000.00)	The internal audit budget also accommodates the risk & MPAC office which was not budgeted for at the time of the 2025/2026 budget process as there was no one appointed in the post. We therefore share the budget	Printing Publication Books
202602	Virement	(10,000.00)	The funds in municipal electricity service vote for electricity in freestone library are insufficient; therefore, transfer of funds is necessary	Travel and subsistence Accommodation
202602	Virement	(20,000.00)	Not enough funds to assist with rehabilitation of water catchment areas	Hire Charges
202602	Virement	(50,000.00)	Not enough funds to assist with rehabilitation of water catchment areas	Contractors project implementation

202602	Virement	(50,000.00)	We urgently need material	Inventory Consumed: Material and Supplies: Alexandria
202602	Virement	(50,000.00)	We urgently need material	Inventory consumed: Material and Supplies: Kenton
202602	Virement	(50,000.00)	We urgently need material	Inventory consumed: Material and Supplies: Bathurst
202603	Moving funds	(15,000.00)	The funds for maintenance of machinery and equipment have been depleted. The transfer is made to service the machines under refuse vote.	Materials and labour
202603	Moving funds	(5,000.00)	There are not enough funds to attend risk workshops, and funds are needed for travelling to this workshop.	Subsistence and travelling air transport
202603	Moving funds	(170,000.00)	The purpose of this transfer is to assist with the rehabilitation of water catchment areas.	Water supply to farmers
202603	Moving funds	(70,000.00)	The purpose of this transfer is to assist with the rehabilitation of water catchment areas.	
202603	Moving funds	(50,000.00)	The purpose of this transfer is to assist with the rehabilitation of water catchment areas.	Contractors project implementation
202603	Moving funds	(20,000.00)	The purpose of this transfer is to assist with the rehabilitation of water catchment areas.	Hire Charges
202603	Virement	(100,000.00)	Due to high demand for service delivery vehicles	Inventory consumed: Material and Supplies: Seafield
202603	Virement	(150,000.00)	Due to high demand for service delivery vehicles	Inventory consumed: Material and Supplies: Alexandria
202603	Virement	(350,000.00)	Due to high demand for service delivery vehicles	Inventory consumed: Material and Supplies: Port Alfred
202603	Virement	(100,000.00)	Due to high demand for service delivery vehicles	Inventory consumed: Material and Supplies: Bathurst
202603	Virement	(18,000.00)	The funds in disaster management are insufficient to cater for the relief fund food parcels; therefore, transfer of funds is necessary	Material and Supplies
202603	Virement	(30,000.00)	The grader requiring maintenance work	Buildings Maintenance 7020
202603	Virement	(5,900.00)	The funds in bylaw compliance vote for diesel in Port Alfred are insufficient; therefore, transfer of funds is necessary	Diesel - KOS 011023
202603	Virement	(6,000.00)	The funds in disaster management vote are insufficient; therefore, transfer of funds is necessary	Maintenance: Unspecifies assets
202603	Virement	(40,000.00)	To pay for working on fire services provided as per the partnership agreement with Ndlambe which require payment for movement of their vehicle when their team is tasked with risk reduction efforts in the	Hire Transport Assets
202603	Virement	(10,000.00)	Not enough budget for catering council meeting dated 27-03-2026	Subsistence and travelling other transport provider shuttle
202603	Virement	(90,000.00)	Not enough funds to assist the Alexandria tourism office which they were not budgeted for; therefore, this necessitates the transfer	Inventory Consumable: Material and Supplies

202603	Virement	(6,000.00)	We are moving funds because there are not enough funds to buy office furniture: desk	Other Assets: Trellidoors
202603	Virement	(20,000.00)	We are moving funds because there is not enough funding to pay service provider for animal feed	Inventory Consumables Standard Rated
202603	Virement	(100,000.00)	We urgently need to make payment for casuals	Inventory consumed: Material and Supplies: Kenton & Bushmans
202603	Virement	(45,000.00)	The demand for sports donations is more than the allocated budget; soup kitchen was under budgeted for one-by-one month.	Development of Children: Donations
202603	Virement	(15,000.00)	The demand for sports donations is more than the allocated budget; soup kitchen was under budgeted for one-by-one month.	GBV: Cash Donations
202603	Virement	(70,000.00)	The demand for sports donations is more than the allocated budget; soup kitchen was under budgeted for one-by-one month.	Donations Cash Donations
202603	Virement	(50,000.00)	The demand for sports donations is more than the allocated budget; soup kitchen was under budgeted for one-by-one month.	Men's Forum: Cash Donations
202603	Virement	(120,000.00)	The demand is more than the allocated budget; soup kitchen was under budget by one month. Savings were identified to close this gap	Soup Kitchen Cash Donations
202603	Virement	(50,000.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory consumed: Material and Supplies: Bathurst
202603	Virement	(50,000.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory consumed: Material and Supplies: Alexandria
202603	Virement	(65,450.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory consumed: Material and Supplies: Kenton & Bushmans
202603	Virement	(10,000.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory Consumables Standard Rated
202603	Virement	(35,000.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory Consumed: Material and Supplies: Canon Rocks
202603	Virement	(47,000.00)	The virement is required to fund the procurement of fittings. The pipe network is old and there is increased need for repairs and maintenance to reduce water losses	Inventory consumed: Material and Supplies: Seafeld
202603	Virement	(6,000.00)	Not enough funds for a trip for Mr Robiyane to cape town for world travel market expo	Subsistence and travelling Accommodation
202603	Virement	(6,000.00)	Not enough funds for a trip for Mr Robiyana to cape town for world travel expo	Subsistence and travelling Accommodation
202603	Virement	(7,000.00)	We are moving funds because the segment to pay for the staff training was not budgeted for.	Maintenance: Computer Equipment
202603	Virement	(55,000.00)	Not enough funds for farmers' preparation of their soil for the hump production	Animal Feeds
202603	Budget shifting	(4,532,988.00)	Budget Shifting to accommodate the Bushmans RO plant operations and maintenance payments from the Bulk Water Supply provided for Amatola Water Board	Inventory Consumed Water

## QUALITY CERTIFICATION



I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certifies that the monthly budget statement report and supporting documentation for quarter 3 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)**

**DATE 22/04/2026**

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 22 APRIL 2026 FROM THE  
MUNICIPAL MANAGER TO COUNCIL: ICT  
GOVERNANCE FRAMEWORK**

**ANNEXURE SC.04**

## NDLAMBE LOCAL MUNICIPALITY



<b>Policy Custodian</b>	<b>FINANCE</b> <b>MUNICIPAL MANAGER</b> <b>CORPORATE SERVICES</b>
<b>Policy Name</b>	<b>CORPORATE GOVERNANCE</b> <b>OF THE ICT FRAMEWORK</b>
<b>Policy Number</b>	<b>??</b>
<b>Status</b>	<b>DRAFT</b>
<b>Date</b>	<b>July 2025</b>

<b>Approved by</b>	<b>Council</b>
<b>Date First Approved</b>	<b>Not Approved Yet</b>
<b>Date Last Approved</b>	<b>Not Approved</b>
<b>Date for Next Review</b>	

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# 1. INTRODUCTION

Information and Communication Technology (ICT) Governance has been described as the effective and efficient management of ICT resources and processes to facilitate the achievement of municipal goals and objectives. ICT Governance has escalated in importance due to the widening gulf between what the organization expects and what ICT delivers. A Governance of the ICT framework is expected to align ICT functions to the organizational goals, minimise the risk ICT introduces and ensure that there is value in the investment made in ICT.

Translated into a municipal operating environment the corporate governance of ICT places a very specific responsibility on the **Council** and **Management** within a municipality to ensure that the decision-making process for ICT-related investments and the operational efficiencies of the municipality's ICT environment remain transparent and are upheld. This accountability enables the municipality to align the delivery of ICT services with the municipality's **Integrated Development Plan (IDP)** and strategic goals.

The Council and Management of a municipality need to extend their governance functions to include the Corporate Governance of ICT. In the execution of the Corporate Governance of ICT, they should provide the necessary strategies, architectures, plans, frameworks, policies, structures, procedures, processes, mechanisms and controls and culture which follow the best practice of ICT Governance Frameworks.

To strengthen the Corporate Governance of ICT further, responsibility for the decision-making of ICT programmes and projects should be placed at a strategic level in the municipality. The Corporate Governance of ICT is a continuous function that should be embedded in all operations of a municipality, from Council and Management level to all areas within a municipality including ICT service delivery.

## 1 DEFINITIONS

2.1	The Municipality	Refers to Ndlambe Local Municipality as established in terms of the prescription.
2.2	IDP	Integrated Development Plan
2.3	ISO	International Standards organisation
2.5	ICT	Information Communications Technology

## 2 PRESCRIPTIVE/LEGAL FRAMEWORK

Ndlambe Local Municipality ICT Governance Framework has been developed with recognition of the macro and micro prescriptive context – within which it needs to comply, and policy imperatives of national and provincial government; as indicated, but not limited to;

- Municipal Systems Act, Act 32, of 2000,
- Municipal Structures Act, Act 117 of 1998,
- Public Administration Management Act, Act 11 of 2014
- Municipal Finance Management Act, Act 56 of 2003
- Cobit 2019
- King III Code of Good Practice
- ISO/IEC 38500
- CGICT Assessment Standard and Framework
- SALGA Strategic Digital Framework
- Promotion of Access to Information Act 2 of 2000 (PAIA)
- Protection of Personal Information Act 4 of 2013 (POPIA)

- Electronic Communications and Transactions Act 25 of 2002
- Electronic Communications Act 36 of 2005
- Cybercrimes Act 19 of 2020

### **3 BENEFITS OF GOOD GOVERNANCE OF ICT:**

When the Corporate Governance of ICT is effectively implemented and maintained, the following benefits are realised:

- Establishment of ICT as a strategic enabler in a municipality.
- Improved achievement of municipal integrated development plans
- Improved effective service delivery through ICT-enabled access to municipal information and services.
- Improved ICT enablement of a municipality
- Improved delivery of ICT service quality
- Improved stakeholder communication
- Improved trust between the municipality and the community using ICT
- Lower costs (for ICT functions and ICT-dependent functions)
- Increased alignment of ICT investment toward municipal integrated development plans
- Improved return on ICT investments
- ICT risks managed in line with the ICT priorities and risk appetite of the municipality
- Appropriate security measures to protect both the municipalities and its employee's information
- Improved management of municipal-related ICT projects

- Improved management of information as ICT is prioritised on the same level as other resources in municipalities
  - ICT proactively recognises potential efficiencies and guides municipalities in the timely adoption of appropriate technology.
  - Improved ICT ability and agility to adapt to changing circumstances
- 
- ICT executed in line with legislative and regulatory requirements
  - Value creation through ICT and digital interventions

## 4 PRINCIPLES OF MUNICIPAL CORPORATE GOVERNANCE OF ICT

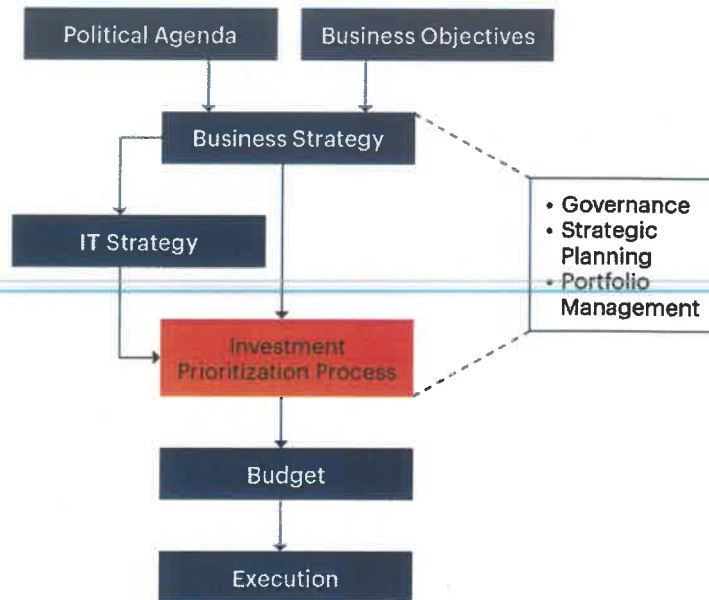
Within the Corporate Governance system, the **Executive Authority** provides the political leadership, the **Accounting Officer** provides the strategic leadership and **Executive Management** ensures implementation and management.

### 5 PRINCIPLE 1: POLITICAL MANDATE

The governance of ICT must enable the municipality's political mandate. The Municipal Council must ensure that the Corporate Governance of ICT achieves the service delivery mandate of the municipality.

The Executive Authority is considered within this principle and is accountable to ensure that a corporate governance system is implemented in the Municipality. The Executive Authority of the Municipality is the Mayor and delegates this oversight to the Portfolio Chairperson of the Sound Governance and Human Resources Portfolio Committee, who will consider frequent reports on the implementation of Corporate Governance at Ndlambe Local Municipality

## Demand Governance Components



Source: Gartner  
720959\_C

**Gartner.**

Figure 1 Gartner's Political and Strategic Alignment for ICT governance

## 6 PRINCIPLE 2: STRATEGIC MANDATE

The Governance of ICT must enable the municipality's strategic mandate. The Municipal Manager must ensure that Corporate Governance of ICT serves as an enabler of the municipality's strategic plans.

The Accounting Officer provides the strategic mandate, is accountable for the corporate governance system, and officially delegates the Section 57 Manager responsible for ICT as the ICT Governance Champion. The Section 57 Manager responsible for ICT will chair the ICT Steering Committee and ensure Corporate Governance oversight and frequent reporting is done to the Committee Alternatively the municipality may elect to appoint an external independent chairperson.

## **7 PRINCIPLE 3: CORPORATE GOVERNANCE OF ICT**

The Municipal Manager is responsible for the Corporate Governance of ICT. The Municipal Manager must create an enabling environment in respect of the Corporate Governance of ICT within the applicable legislative and regulatory landscape and information security context.

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All Departmental Heads are responsible for the implementation of the corporate governance system. These include the established Departments of the Municipality, ie., Office of the Municipal Manager, Corporate Services,

- Municipal Manager
- Corporate Services
- Finance
- Community Protection Services
- Infrastructure

The successful implementation of the Corporate Governance of ICT is reliant on the designation of a Governance Champion role/function. The Governance Champion will be responsible to drive the development, implementation, change management and maintenance of Corporate Governance and Governance of ICT in the Municipality.

## **8 PRINCIPLE 4: ICT STRATEGIC ALIGNMENT**

ICT service delivery must be aligned with the strategic goals of the municipality. All Departmental Heads must ensure that ICT service delivery is aligned with the municipal strategic goals and that the administration accounts for the current and future capabilities of ICT. ICT must ensure that technologies and solutions are fit for purpose at the correct service levels and quality for both current and future municipal needs.

Furthermore, the programmer, architecture decision, solution and data management direction must respond to how Digital/ICT infrastructure, platforms, algorithms, systems, and data will be used and configured to address Business Problems, Opportunities to improve service delivery, the municipal strategy enablement, business processes and use-case enablement augmentation, as well and citizen experience requirements (as per SALGA strategic digital framework).

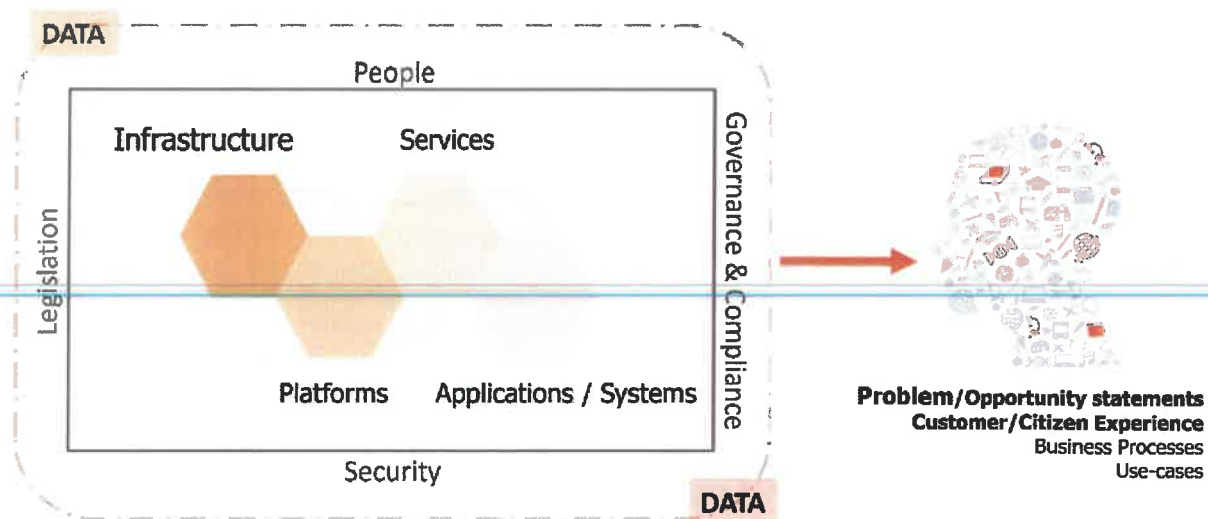


Figure 2 SALGA Strategic Digital Framework

### **8.1 PRINCIPLE 5: SIGNIFICANT ICT EXPENDITURE**

All Departmental Heads must monitor and evaluate significant ICT expenditures. Management must monitor and evaluate major ICT expenditures, ensure that ICT expenditure is made for valid municipal enabling reasons and monitor and manage the benefits, opportunities, costs and risks resulting from this expenditure while ensuring that information assets are adequately managed. This should be done within the framework of the ICT ROI Policy.

## **9 PRINCIPLE 6: RISK MANAGEMENT AND ASSURANCE**

All Departmental Heads must ensure that ICT risks are managed, and that the ICT function is audited. The Audit and Risk Management Committee must ensure that ICT risks are managed within the municipal risk management practice. Internal Audit must ensure that the ICT function is audited as part of the municipal audit plan.

## **9.1 PRINCIPLE 7: ORGANISATIONAL BEHAVIOUR**

All Departmental Heads must ensure that ICT service delivery is sensitive to organisational behaviour/culture. Management must ensure that the use of ICT demonstrates an understanding of and respect for organisational behaviour/culture.

# **10 MUNICIPAL STRUCTURE, ROLES, AND RESPONSIBILITIES**

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## **11 THE MUNICIPAL COUNCIL**

Provide political leadership and strategic direction through:

- Determining policy and providing oversight
- Take an interest in the Corporate Governance of ICT to the extent necessary to ensure that a properly established and functioning Corporate Governance of ICT system is in place in the municipality to leverage ICT as an enabler of the municipal IDP.
- Assist the municipal manager to deal with intergovernmental, political, and other ICT-related municipal issues beyond their direct control and influence
- Ensure that the municipality's organisational structure makes provision for the Corporate Governance of ICT.

## **12 THE ACCOUNTING OFFICER**

- Provide strategic leadership and management of ICT
- Ensure alignment of the ICT strategic plan with the municipal IDP
- Ensure that the Corporate Governance of ICT is placed on the municipality's strategic agenda
- Ensure that the Corporate Governance of ICT policy, charter, and related policies for the institutionalism of the Corporate Governance of ICT are developed and implemented by management.
- Determine the delegation of authority, personal responsibilities, and accountability to the management with regards to the Corporate Governance of ICT.

- Ensure the realisation of municipality-wide value through ICT service delivery and management of municipal and ICT-related risks.
- Ensure that appropriate ICT capability and capacity are provided, and a suitably qualified and experienced Governance Champion ( ICT Manager) is designated
- Ensure that appropriate ICT capacity and capability are provided and that a designated official at a management level takes accountability for the management of ICT in the municipality
- Ensure the monitoring and evaluation of the effectiveness of the Corporate Governance of ICT environment. e.g., ICT Steering Committee.

## **12.1 THE ICT STEERING COMMITTEE, RISK, AND AUDIT COMMITTEE**

Assists the Municipal Manager in carrying out his/her Corporate Governance of ICT accountabilities and responsibilities in line with the Terms of Reference of the Committee.

## **12.2 MANAGEMENT**

Must ensure ICT strategic goals are aligned with the municipality's strategic goals, and IDP and support the municipal processes.

Municipal-related ICT strategic goals are cascaded throughout the municipality for implementation and reported on.

## **12.3 DEPARTMENTS**

The ICT Steering Committee is the oversight committee established by the Municipal Manager. This committee meets quarterly, and its membership includes all General Managers representing all Departments of the Municipality. Principles 1 to 7 in this framework must be implemented by all Departments in the execution of their operations.

Ndlambe Local Municipality may elect to have the ICT steering committee in form of a section 79 Committee or by appointment and external/independent chairperson

## **13 MONITORING AND EVALUATION**

This ICT Governance Framework shall be monitored and evaluated by the Section 57 - ICT Manager of Ndlambe and regular monitoring reports submitted to the ICT Steering Committee, Management Committee Meetings as well as Council Meetings.

---

## **14 COMMENCEMENT**

This version of the ICT Governance Framework is implemented upon adoption by Council and commences after Council resolution as per the dates appearing in the table in the Records of Approval.

## **15 AMENDMENT AND/OR ABOLITION**

The Municipality may amend or repeal this policy through a Council Resolution.

## **16 COMPLIANCE AND ENFORCEMENT**

Violation or non-compliance with this charter may lead to disciplinary steps to be taken or similar remedies.

## **17 POLICY REVIEW**

This Policy will be reviewed annually to ensure applicability, relevance, and the adoption of emerging ICT management best practices

**17.1 Records of Approval**

Meeting	Date	Resolution
ICT Steering Committee		
Council Meeting		
<del>Corporate Governance of ICT Framework Review 2025 – 2026</del>		

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 22 APRIL 2026 FROM MUNICIPAL  
MANAGER TO COUNCIL: REPORT ON ADOPTION  
OF THE NEW DISASTER RECOVERY PLAN**

**ANNEXURE SC.05**



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## 1. Plan introduction

NDLAMBE Municipality recognizing their operational dependency on computer system, including the Local Area Network (LAN), Database Servers, Internet, Intranet and e-Mail, and the potential loss of revenue and operational control that may occur in the event of a disaster; authorized the preparation, implementation and maintenance of a comprehensive disaster recovery plan.

The intent of a Disaster Recovery Plan is to provide a written and tested plan directing the computer system recovery process in the event of an interruption in continuous service resulting from an unplanned and unexpected disaster.

---

## 2. Mission

To articulate well-defined responsibilities, actions, and procedures for reinstating the municipality's computer, communication, and network infrastructure in the case of an unforeseen and unscheduled disruption. The plan is designed with the following key objectives in mind:

- Restore the physical network within the Critical Time Frames, as determined and endorsed by the user community.
- Restore the applications within the Critical Time Frames established and accepted by the IT Steering Committee.

Moreover, the plan aims to:

- Minimize the impact on the business concerning financial losses and operational disruptions.

## 3. Objectives

Establish a clear financial framework by limiting the combined capital and operating budgets for Disaster Recovery, encompassing servers, clients, LAN facilities, and applications, to a maximum of 20% of the overall organizational IT Operational Budget. This allocation covers both operational backup and Disaster Recovery measures.

While no specific cap is mandated, it is expected that the capital and operating budget for decentralized environments remain reasonable, justifiable, and cost-effective. This approach ensures a balanced investment, aligning with the goal of mitigating potential business risks associated with technological dependencies.

### 3.1 Client / Server Objectives

- Streamlining the Disaster Recovery Procedure to minimize complexity and administrative workload through automation.
- Decreasing the recovery time for primary server backup facilities and all server-related applications in NDLAMBE MUNICIPALITY to 24 hours by 2024.
- ~~· Restricting the recovery time of centralized server backup facilities to the critical timeframe of the Municipality by 2024.~~
- Where applicable, reducing the recovery time of secondary backup facilities to 18 hours by 2024.
- Integrating disaster recovery and operational recovery to achieve cost and workload reduction.
- Simplifying Disaster Recovery testing to the extent that regular testing, conducted through disaster recovery systems and infrastructure, results in minimal impact on daily services, making it transparent to daily operations.
- Conducting an analysis on the potential impact of server loss on LAN environments.
- 

### 3.2 Network Objectives

Disaster Recovery Resilience Implementation for NDLAMBE MUNICIPALITY Network:

LAN Objectives:

1. Implement a comprehensive backup strategy for all critical data hosted on production LANs by 2024, including off-site cycling.
2. Develop and test effective Disaster Recovery Plans and backup facilities for all high-priority Business Units by 2024.
3. Constrain the recovery time at backup facilities to meet the actual critical time frames of all high-priority Business Units by 2024.
4. Establish a unified Disaster Recovery facility for high-priority Business Units and a shared testing site for low, medium, and high-priority business units.
- 
- 

### 3.3 System Recovery Strategy

Enhanced System Recovery Strategy for Ndlambe Municipality:

Ndlambe Municipality employs a sophisticated warm site, serving as an off-site recovery facility housing critical data facilities such as UPS and air conditioning, along with a continuously accessible IT infrastructure comprising servers, disks, and networking resources.

All system services are efficiently virtualized and hosted on a Hyper Visor server, hyperv01. The entire server infrastructure has been seamlessly virtualized, leveraging Veeam Backup and Replication to back up all servers in virtualization format.

The virtualization of Ndlambe's server infrastructure empowers swift restoration of any server with a simple click, showcasing the municipality's commitment to operational efficiency. Moreover, Ndlambe adopts the best practice backup scenario of a 321 strategy, ensuring data security by replicating information across three distinct repositories in different locations and at various intervals. This strategic approach serves as a robust defense against potential threats, such as ransomware attacks.

#### 4. ICT Server Infrastructure

<b>Mission Critical Status (Business Continuity)</b>	<b>System name</b>	<b>Equipment Name</b>	<b>System Location</b>	<b>Recovery Type</b>	<b>Data Backup Location</b>
Critical	Firewall	Firewall	ICT Server Room	Warm system restart, Restore	Daily Full Configuration Backup
Critical	DC-01	Primary domain Controller /DNS Server/Active Directory	ICT Server Room	Warm system restart, Restore	Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
Critical	Munsoft	Financial System	ICT Server Room	Warm system restart, Restore	Munsoft Offsite Backup location @ Munsoft Head Office and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans

Critical	Veeam Backup Server	Backup server	ICT Server Room	Warm system restart, Restore	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
None Critical	Kaspersky Ad Audit Plus	Application Server	ICT Server Room	Warm system restart, Restore	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
Critical	Fin backup	Backup Server	ICT Server Room	Warm system restart, Restore	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
None Critical	Traffic Cop System	Traffic Cop System	ICT Server Room	Warm system restart, Restore	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans

Critical	NAS-FIN01	NAS Server	ICT Server Room	Warm system restart	User Documents Replicated by real-time rsync toNdlambe DR Management Firestation at Bushmans
Critical	NAS-CORP01	NAS Server	Civic Centre Server Room	Warm system restart	User Documents Replicated by real-time rsync toNdlambe DR Management Firestation a
None Critical	Ovvio	Spatial and Document Indexing System	Cloud Base	N/A	Cloud Based Backup stored at Ovvio's Hosting Cloud Server
None Critical	Archive	Mail Archive Server	ICT Server Room	Warm system restart	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
Critical	ZIMBRA	Mail Server	ICT Server Room	Warm system restart	On Premise and Fin backup server Veeam Backup & Replication Repository @ Ndlambe DR Management Firestation at Bushmans
None Critical	Zabbix/ GLPI/Monitoring/Proxy/UNIFY  WIFI CONTROLLER SOFTWARE	Monitoring SERVER		Warm system restart	On Premise and Fin backup server Veeam Backup & Replication

					Repository @ Ndlambe DR Management Firestation at Bushmans
--	--	--	--	--	--

## 5. ICT Network Infrastructure

### 5.1 Network Switches

Switch	Number of Ports	TYPE	LOCATION
FINANCEA	24	MANAGED	ICT SERVER ROOM
FINANCEB	48	MANAGED	FINANCE GROUND FLOOR (Meters Readers Section
FINANCEC	24	MANAGED	ICT OFFICE
SPEAKERS	24	MANAGED	SPEAKERS OFFICE
SUPPLYCHAIN	16	MANAGED	SUPPLYCHAIN UNIT FIRST FLOOR
PMU	16	MANAGED	PMU FIRST FLOOR
MM	16	MANAGED	MM FIRST FLOOR
CIVICA	16	MANAGED	CIVIC CENTRE SERVER ROOM
CIVICB	24	MANAGED	CIVIC CENTRE SERVER ROOM
CIVICC	24	MANAGED	CIVIC CENTRE REGISRTY ARCHIVE SERVER ROOM
CIVICD	16	MANAGED	CIVIC CENTRE HOUSING OFFICE
LIBRARY	10	MANAGED	PORT ALFRED LIBRARY
CPS	16	MANAGED	COMMUNITY PROTECTION SERVICES
STORES	16	MANAGED	MUNICIPAL STORES AT THE MUNICIPAL YARD
FLEET	10	MANAGED	FLEET MANAGEMENT MUNICIPAL YARD

FIRESDEPT	10	MANAGE D	FIRE DEPARTMENT FIRE CHIEF OFFICE
TRAFFIC DEPT	24	MANAGE D	TRAFFIC DEPARTMENT CHIEF OFFICE

### 5.2 Indoor Wi-Fi Access Points

Access Point	BRAND	LOCATION
FINANCE	Unify	First Floor Hall way
MM	Unify	MM Office First Floor

### 5.3 Network Backbone Wi-Fi

MUNICIPAL BUILDING	MAKE AND MODEL	IP	TYPE	LOCATION
FINANCE	Unify Air Fiber 60 LR	10.10.0.149	STATION	FINANCE ROOF POINT TO HIGH SITE
FINANCE	PowerBeam M5 400	10.0.1.15	ACCESS POINT	FINANCE FACING TO MM
MM	PowerBeam M5 300	10.0.1.16	STATION	MM FACING TO FINANCE
FINANCE	Mikrotik RBLHGG60ad	10.10.0.34	STATION	FINANCE FACING TO CIVIC CENTRE
CIVIC	Mikrotik RBLHGG60ad	10.10.0.35	ACCESS POINT	CIVIC CENTRE TO FINANCE
CIVIC	PowerBeam M5 300	10.10.0.50	ACCESS POINT	CIVIC TO CPS AND STORES
CPS	PowerBeam M5 300	10.10.0.53	STATION	CPS TO CIVIC BUILDING
STORES	PowerBeam M5 300	10.10.0.51	STATION	STORES TO CIVIC CENTRE
FIRE DEPARTMENT	Unify Air Fiber 60 LR	10.10.0.4	STATION	FACING FROM FIRE DEPT TO HIGH SITE (TYALI STREET)
FIRE DEPARTMENT	Unify Air Fiber 60 LR		ACCESS POINT	FACING FROM FIRE DEPT TO TRAFFIC DEPT
TRAFFIC DEPT	Unify Air Fiber 60 LR		STATION	FACING FROM TRAFFIC DEPT TO FIRE DEPT

### 5.4 Municipal Building Gateways

Municipal Building Gateways			
ROUTER	MODEL NR	LAN IP	LOCATION
FINANCE	RB2011	192.168.10.1	ICT SERVER ROOM
SPEAKERS	RB2011	192.168.11.254	SPEAKERS OFFICE
SUPPLYCHAIN	RB2011	192.168.8.1	SUPPLYCHAIN UNIT FIRST FLOOR
CIVIC	RB2011	192.168.0.254	CIVIC CENTRE REGISRTY ARCHIVE SERVER ROOM
CPS	RB2011	192.168.4.254	COMMUNITY PROTECTION SERVICES
STORES	RB2011	192.168.5.254	MUNICIPAL STORES AT THE MUNICIPAL YARD
FIRESDEPT	RB2011	192.168.3.254	FIRE DEPARTMENT FIRE CHIEF OFFICE
TRAFFIC DEPT	RB2011	192.168.7.254	TRAFFIC DEPARTMENT CHIEF OFFICE

## 6. Recovery information

### 6.1 Recovery Team Check List

The recovery checklist is used as the main contact list for the system's recovery roles and responsibilities. The IT Department can call on the required individuals to ensure that the system can be recovered efficiently. Each team member will have an alternative team member defined to ensure continuity can be achieved in case where a team member for recovery is unavailable (on leave or was part of the disaster). The Municipality system owner list is used by the IT Manager for this system to communicate system status during the recovery phase.

### 6.2 Municipalities Contacts

Ndlambe Municipality	IT Department	Cell	Office Contact No	After Hours No
Gerrie Germishuizen	IT Manager	067 8088 088	046 604 5627	067 8088 088

### 6.3 Recovery team contact (Service Provider)

Member Name	Role	Responsibility	Cell	Office no	After Hours No
Gerrie Germishuizen	IT Manager	To call Service Provider and report back to the IT Steering Committee process Status	0678088088	046 604 5627	067 8088 088

### 6.4 Damage Assessment Check List

The damage assessment checklist below details all equipment that needs to be recovered for this system to be considered operational. The checklist is used by the damage assessment team to check all status of equipment damaged in the disaster for this system.

Equipment Item Number	Equipment name	Area	User of equipment, and use	Status (please tick correct check box)
0	Firewall	IT Department Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
1	DC-01	IT Department Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
2	Munsoft Got their own disaster recovery plan from ITNA	IT Department Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
3	Finbackup	IT Corporate Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
6	Zimbra	IT Department Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable

7	Zabbix/ GLPI/Proxy	IT Department Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question	Total loss Salvageable
11	NAS-FIN01	IT Server room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question	Total loss Salvageable
12	NAS-CORP01	Corporate Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question	Total loss Salvageable
13	Telkom Teltrace PC	Corporate Server Room	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
14	All Mikrotik Routers	All Municipal Buildings	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question	Total loss Salvageable
15	All PowerBeam WIFI Routers	All Municipal Buildings including municipal High Site	ALL EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable
16	KASPERSKY	IT Server Room	EQUIPMENT IN THIS ENVIRONMENT (Please only continue the check if salvageable is answered to the first question)	Total loss Salvageable

### 6.5 IT System Checklist Timelines and who's in charge

The Timeline matrix detailed below is the detail of the timing expected to recover each area of the system.

Equipment name	Pre-recovery Time	Hardware Recovery Time	Operation System Recovery Time	Application Recovery Time	Testing Recovery Time	Total For this piece of equipment	Business Critical Timeframe
FIREWALL							8 HOURS
Main Mikrotik Router							
Hyperv01							
DC-01							
MUNSOFT backups							
Finbackup							
NAS-FIN01							
DCCORP							
KASPERSKY							
ZIMBRA							
ARCHIVE							
ZIBBIX / GLPI/proxy							

Total technical recovery time frame	X HOURS
-------------------------------------	---------

### 6.6 Alternative Site/s

The following details the designated alternative site(s) intended for the recovery of this system in the event of a disaster. This comprehensive list is provided as a reference for all members of the recovery team and suppliers tasked with ensuring the accurate restoration of the system to the specified recovery premises.

Site Name	Physical Address	Contact Number	Site Contact Person	Equipment Number (refer to Damage assessment list) recovered to this site
Fire Department	Bushmans DR Management Center	046 604 5536	Mr. M Sauls	All

### 6.7 Critical Dependencies (e.g., people, systems, other DR Plans etc.)

The following list provides a comprehensive overview of all systems, personnel, and other environments on which this system relies for recovery. The dedicated recovery team responsible for ensuring the consideration of all dependencies during the system recovery process will utilize this information. Moreover, the main Disaster Recovery (DR) Management team will incorporate these dependencies into their recovery planning for all departments. The list is strategically organized based on system priority and dependencies, indicating the sequence in which operational restoration must occur before focusing on this system's recovery. The recovery team will employ this list as an inquiry tool, engaging with the main DR team manager to assess the status of dependent systems.

Dependency Order	Dependency Element	Reason for dependency
1st	LAN	The system is reliant on the network switches being up.
2nd	Firewall	The system is reliant on the lan being up and running as it gets routing info from the firewall to operate
3rd	Backup Server	The system needs the Firewall up and running so restored data can be recovered for this systems recovery
4th	Hyperv01	Master Virtual Hosting Server
5th	DC-01	The system uses the PDC to gain user access to the workstations sites for application usage and needs it up and running

## 6.8 Test Check List

Technicians and business end-user testers are required to ensure the completion of all necessary tests to validate the readiness and operational state of the system. Please refer to the checklist provided below for guidance:

Action	Test Status	Testers Name (To be filled in at time of test)
1. Data integrity test by Technical Restore personnel:		
2. User integrity test:		
3. Recovery of lost data		
4. Technical integrity test by technical restore personnel (recovery of lost source data)		
5. User integrity and acceptance test		
6. Hand over to user for production		
7. Processing of backlogs		
8. Ready for normal production		
9. System Integrity checks		

This checklist outlines the essential tests that must be conducted to confirm the system's preparedness for operation. Ensure that each item on the checklist is thoroughly reviewed and validated before certifying the system as ready for use.

## 6.9 Systems Setting Sheet

### System Rebuild and Restoration Settings Checklist:

This checklist outlines specific details regarding system, application, or hardware settings that are imperative for rebuilding the system to an operational state. Restore technicians should reference this checklist to ensure the accurate incorporation of system variables and settings during the system rebuild or restoration process.

### Operating System Configuration:

- Verify the correct version and configuration of the operating system.
- Confirm system language, time zone, and regional settings.

### Application Settings:

- Document and reinstate application-specific configurations and preferences.
- Ensure licensing and registration details are accurate.

### Network Configurations:

- Confirm network settings, including IP addresses, DNS, and gateway configurations.
- Validate firewall and security settings.

### Hardware Specifications:

- Document and verify hardware specifications, including CPU, RAM, and storage.
- Ensure compatibility with peripheral devices.

### Data Restoration:

- Confirm the availability of up-to-date backups.
- Validate the integrity of restored data.

### User Authentication and Authorization:

- Ensure user accounts are recreated with the correct permissions.
- Verify access controls and security policies.

### Monitoring and Logging:

- Reinstall monitoring tools and configurations.
- Validate log settings for error tracking and system performance.

### Testing and Validation:

- Conduct thorough testing of each system component.
- Verify the functionality of critical applications and services.

By adhering to this checklist, restore technicians will contribute to a successful system rebuild or restoration, guaranteeing the accurate setup of system variables and settings for optimal functionality.

Environment/ Variable name	Setting	Completed
HYPERV01	Hypervisor Virtual Host	
1. DC-01	Primary Domain Controller	
2. Domain	Ndlambe	
3. Munsoft	Financial System	
4. Zimbra (mail server)	Mail.ndlambe.local.gov.za	
5. Monitoring (GLPI/Zabbix)	Monitoring.ndlambe.local.gov.za	

## 6.10 System Specification Sheet

The specification sheets serve as a crucial reference for technicians to guarantee the accurate construction of a system based on the defined specifications. These sheets meticulously outline hardware specifications, peripheral connectivity details, and, importantly, aid in the procurement process. When ordering hardware, the specifications indicated on the sheet ensure a match with the operational requirements of the intended system.

Moreover, the specification sheets contain additional information such as the locations of backups. This information proves invaluable in ensuring that the restoration process aligns with the intended operational state. In essence, these specification sheets play a pivotal role in maintaining consistency, accuracy, and efficiency throughout the system building and restoration processes.

Server	Operating System
HYPERV01	Windows DataCenter 2022
DC01	Windows Server Standard 2022
MUNSOFT	
MONITORING/proxy/GLPI	Linux Ubuntu
ZIMBRA MAIL	Linux Ubuntu
BACKUP	Linux Debian
PAYDAY PAYROLL SERVER	Windows Server 2012 STD

## 4. Administration

This plan is under the administration of the Senior Manager ICT and will undergo revisions at least annually.

## 5. Document Details

<b>Title:</b>	IT Data Recovery Plan
<b>Version:</b>	1.0
<b>Address:</b>	47 Campbell Street   Port Alfred   6170
<b>Phone:</b>	0466045627

## 6. Version Control

<b>Author(s)</b>	Gerrie Germishuizen (ICT Manager)
<b>Version</b>	1.0
<b>Effective Date</b>	On Council Approval

## 7. Document Revision

<b>Revised by</b>	Gerrie Germishuizen (ICT Manager)
<b>Version</b>	1.0
<b>Effective Date</b>	July 2024

## Document Acceptance

This plan has been approved by the undersigned signatories, signifying their acknowledgment and acceptance of its content. They hereby authorize the implementation of the plan.

\_\_\_\_\_  
**ADV. R. DUMEZWENI**  
**MUNICIPAL MANAGER**

\_\_\_\_\_  
**DATE**

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 22 APRIL 2026: FROM THE  
MUNICIPAL MANAGER TO COUNCIL: ICT  
BUSINESS CONTINUITY PLAN**

**ANNEXURE SC.06**



# ICT BUSINESS CONTINUITY PLAN

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## 1. TERMS AND DEFINITIONS

Terminology	Definition
Architecture	Refers to the technology configuration of a computerized system (i.e., a system composed of software and hardware) in order to fulfil business requirements.
Business continuity	Capability of the organization to continue delivery of products or services at acceptable predefined levels following a disruptive incident.
Disruptive Incident	Any occurrence that threatens or damages the ability of the organization to produce its products or deliver services
ICT Continuity	Capability of the organization to continue the use of ICT in the delivery of products or services at acceptable predefined levels following a disruptive incident.
ICT	Information and Communication Technology
Recovery	Ability to recover normal business after an incident or disaster.

## 2. INTRODUCTION

Business continuity represents the capability of the municipality to continue delivery of services at acceptable levels should an unexpected event or disaster occur. Business continuity encompasses a loosely defined set of planning, preparatory and related activities which are intended to ensure that the municipality's critical business functions and services will:

- Be protected against circumstances that could hamper the delivery of services;
- Reduce the likelihood of occurrence of interrupting incidents and disasters;
- Prepare for, respond to, and recover from disruptive incidents and disasters when they arise; and
- In the case of an incident or disaster ensure that critical services are recovered to an operational state within a reasonable period of time.

In this regard, Business Continuity Management (BCM) is a holistic management approach that identifies potential events (incidents and disasters) threatening the municipality's continuity of business activities and services and provides a framework for building resilience and capability for an effective response that safeguards interests.

BCM activities include but are not limited to incident preparedness, service continuity management, disaster recovery management and, at its core, threat and risk management. BCM should be planned by default when delivery of services is planned and the municipality should be structured and capacitated accordingly, within budget/capacity constraints.

In this regard, as is normal practice, all incident (negligible service interruption) and disaster (significant service interruption) related internal and external threats should be considered

during planning for service delivery, continuity and incident and disaster management. Where possible threat prevention, aversion and mitigation should be applied to mitigate the possibility of it realizing. And where threats cannot be averted (such as an earth quake) disaster recovery management should be planned and provided for.

Common threats that are planned for in business continuity include:

- Earthquake;
- Fire;
- Flood;
- Wind storms;
- Sabotage (insider or external threat);
- Utility outage;
- Cyber and other terrorism/piracy;
- War/civil disorder;
- Theft (insider or external threat, vital information or material); and
- Random failure of mission-critical systems.

Planning for the management of business continuity addresses both interruptions of services to the citizen and interruptions of normal business operations. The planning for BCM involves the following:

- Identify possible threats;
- Identify the possible resultant interruptions that would be caused by these threats;
- Determine the possibility that the threat will occur;
- Define the impact of each threat (to every area of the municipal business; service delivery and operations);
- Identify ways in which the threat can be prevented, averted or mitigated;
- If no suitable measure can be put in place leaving residual threats, plan how service delivery and operations should be restored once a disaster does occur (disaster recovery planning).
- In the restoration of service delivery and operations, the following should be considered for each critical function (as priority) and non-critical function (after priorities are addressed). In this the following should be considered:
  - **Minimum Business Continuity Objective (MBCO)** – minimum level information, human resources, processes, information systems, infrastructure and facilities that is required by the municipality to continue to achieve its business objectives during a disruption;
  - **Recovery Point Objective (RPO)** – measures the ability to recover information, human resources, processes, information systems, infrastructure and facilities by specifying a point to which it must be restored to enable the service or operations to function adequately.
  - **Recovery Time Objective (RTO)** – period of time following an incident or disaster within which the information, human resources, processes, information systems, infrastructure and facilities must be recovered to enable the service or operations to function adequately; and
  - **Maximum Tolerable Period of Disruption (MTPD)** – ensures that the maximum tolerable loss of information, human resources, processes, information systems, infrastructure and facilities for resumption of service delivery and operations is not

exceeded. In this regard, the recovery time objective must ensure that the MTPD for services and operations is not exceeded.

· Determine the disaster recovery strategy that informs the following continuity plans:

- Information Continuity Plan;
- Human Resources Continuity Plan;
- Process Continuity Plan;
- Infrastructure Continuity Plan;
- Service delivery enabling information systems (ICT Business Continuity Plan); and
- Facilities Continuity Plan.

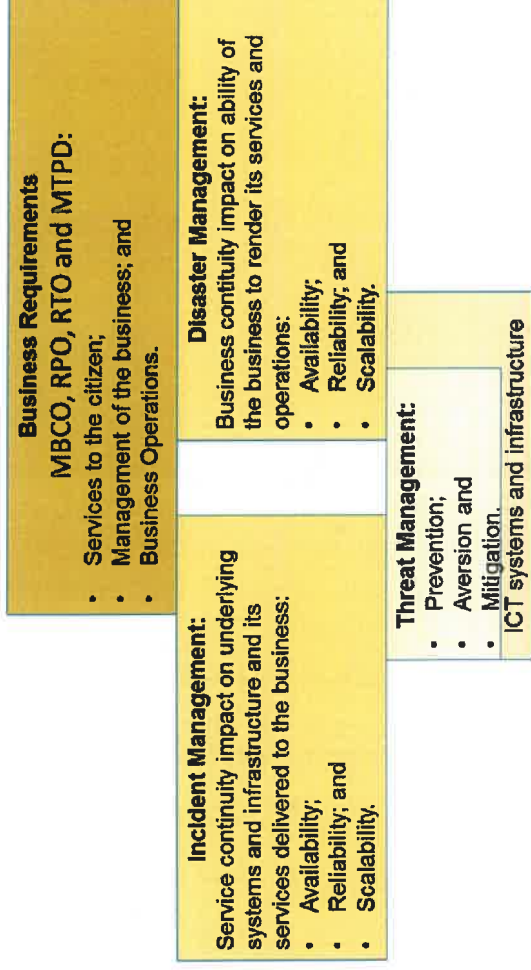
**Note:** The continuity plan is normally prioritized in services and operations that should be recovered first, second and so on. This is delimited by a period of time measured in minutes, hours, days and months. This is informed by: the MBCO, RPO, RTO and MTPD above. Business continuity management is a responsibility of the business executives of the municipality. ICT continuity (in the context of this report) as with information, human resources, processes, infrastructure and facilities is a subset of the wider business continuity management.

ICT continuity, as with business continuity, addresses a wider spectrum than just disaster recovery. ICT continuity addresses:

- Threat prevention, aversion and mitigation to the ICT systems and technology (as informed by the Business Continuity Plan [BCPI]);
- Incident management;
- Disaster recovery:
  - Providing a reliable and agile foundational system and infrastructure platform; and
  - Recovery of information systems and infrastructure that directly enables the core business to deliver its services.

This is shown in the following Diagram 1:

**Diagram 1: RELATIONSHIP BETWEEN THREAT MANAGEMENT, INCIDENT MANAGEMENT AND DISASTER RECOVERY**



ICT continuity involves actions taken to keep the lights on through threat management; incident management and disaster recovery management. Threat management is guided by the BCP and informs ICT architectural design and implementation to mitigate risks related to threats. Disaster recovery, as a subset of continuity management, is done through invoking an ICTCP according to technology and business requirements, where a disaster is declared by the business. In the context of this an ICTCP is thus informed by the business continuity plan, risk profile of the municipality and ICT department, the measure to which incidents can be managed and resolved and lastly the ability to recover ICT information systems and services to the business in case of a disaster. ICT continuity planning thus do not stand on its own but is informed by the business needs of the municipality.

## 2.1 MUNICIPAL BUSINESS AND ICT CONTINUITY PLAN IN CONTEXT

As indicated in the previous paragraph the ICT Continuity Plan (ICTCP) should be based on the technological continuity requirements of the business as reflected in the BCP. The municipality currently does not have a developed BCP. There is thus no direct guidance from the business with regards to the ICT continuity requirements. In this regard ICT continuity planning is thus based on the precept that the business is enabled via core or priority business information systems and some peripheral information systems.

In this regard core systems refers to those that have an impact on strategy, core business, financial administration and human resource administration. These are:

Type	Related	Comments
Core Business	Ovvio Spatial System	Hosted by service provider
	Traffic Fine System	Hosted in Finance building
	Active Directory	Hosted in Ndlambe Civic Centre and Finance building
	Zimbra Email System	Hosted in Finance building
Financial Administration and Asset Management	MunSoft	Hosted in Finance building

All other information systems are seen as peripheral systems and do not form part of the ICT continuity strategy. This will be revised once the BCP is completed. In the light of these priority applications, the following paragraph discusses the strategic impact of a business disruptive disaster on the ICT environment and how recovery will be managed.

## 2.2 ICT BUSSINESS CONTINUITY PLAN

It is inevitable that a disaster that disrupts business to such an extent that recovery is required will have an effect on ICT continuity. As it is not clear what the business' recovery requirements are in terms of MBCO, RPO, RTO and MTPD in relation to the above-mentioned priority applications ICT continuity management will be based on a best-effort approach.

ICT continuity design will thus be done in such a way that the current state of the technology capability and information system data in the Finance building and Ndlambe Civic Centre will be recovered with an 8-business hour lag. By implication the commitment is that the business will have to recapture the data captured in the previous 8 hours before the disaster occurred. The RPO in this regard is thus 8 working hours before the disaster occurred.

Furthermore, it should be kept in mind that when a business disruptive disaster occurs, the recovery of technological capability is not the highest priority. It is thus quite possible to set an RTO that is realistic for each information system. In this regard, due to logical sequence and where applications are hosted there are varying recovery requirements. The applications that are hosted in Ndlambe requires the

recovery of technology and communication capability, whilst the service provider-based systems require recovery of communication. A separate RTO is thus required for each information system. It must be kept in mind that the capability requirements described cannot readily be addressed through the current ICT infrastructure. The RTO for each of the above mentioned are as follows:

In this regard the MBCO and MTPD will be determined during the development of the BCP. A technology architecture design must inform the way forward in establishing the necessary ICT facilities to be able to address the requirements alluded to above.

### **3 FOUNDATIONAL ICT BUSINESS CONTINUITY ARCHITECTURE**

The ICT technology architecture establishes the foundational precepts for technology provisioning to mitigate the impact of possible disasters in order to deliver on the RTO and RPO objectives. In this regard, the technology platform in Ndlambe Municipality forms the core capability of the provisioning of enabling ICT to be business. The Ndlambe ICT server room in the Finance building is thus the primary ICT technology facility. The provisioning of all business enabling ICT facilities are concentrated at the Finance building. The Finance building and Civic center is architecture according to the following model:

The primary ICT technology facility has the full capacity to process all priority and peripheral systems. It is shielded from the Internet by a firewall. It comprises of three primary components. At a high level it provides processing capability. This is enabled by application system, database and network operating system software. This runs on a server and storage platform that is backed up via backup technology. Access to information systems that are hosted by service providers are provided through the Internet connection.

Backups are made of the full configuration and data in line with the Backup Policy. This single primary ICT technology facility only provides partial protection against business disasters. If it so happens that the Finance building and/or Ndlambe Civic center is compromised it inherently means that the primary facility is also compromised. This will hamper the ability to restore ICT technology services and its related data. It is thus important that a technology architectural solution be implemented that enables the municipality to recover from the loss of the primary facility.

In this regard the ICT department is in a process to develop a secondary ICT technology facility in the Bushmans ER Centre building. This facility will initially provide recovery capability for the priority business information systems and eventually also the peripheral information systems. This ICT technology architectural model are reflected as follows:

This replication will initially be established via dedicated fiber VPN and Wifi Radio link connection. Furthermore, it must be kept in mind that as replication can only take place after hours and not in real time. The data stored in the secondary ICT technology facility will thus always be 1 day (8 working hours) out of date, hence the notion that business might have to re-capture the transactions of the previous 8 hours after a disaster.

In this ICT architectural model, if the Bushmans ER Centre site is the center that experience a disaster and it does not influence the Port Alfred site, there will be no interruption in the availability of the primary ICT technology facility and related capability.

In order to facilitate amicable technology recovery capability, the ICT technology implemented in both facilities should adhere to a base set of capabilities. There are discussed in the following paragraph.

### **3.2 ICT ARCHITECTURAL TECHNOLOGY CAPABILITY**

There are certain baseline technologies currently available in the market that enables easy and rapid cut-over from a primary to a secondary facility. This means that technology itself can facilitate the cut-over and little to no human interference may be required. Inherently it should not be necessary to “rebuild” any of the technological platforms, but rather be able to seamlessly move the functionality from one facility to another. There are four base-line requirements that should be and are currently implemented in the municipality to facilitate this requirement. These are:

#### **3.2.1 Virtualization Technology**

Virtualization technology provides the capability to implement more than one virtual computer on a physical platform. This instead of implementing a single physical platform per application system and database, several can be implemented on one physical host. The municipality is currently making use of the Microsoft Hyper-V technology to provide the virtualization facilities.

This technology provides the ability to commission a decommission information systems platforms at the push of a button. It also provides the capability to perform load sharing between physical host platforms where it can move the operations of an information system to another host if resources become sluggish.

### **3.2.2 Data Storage Technology**

Data storage technology is linked to the host platform and is used to store data on disk. All transaction enacted writes data to the database that is stored on the storage platform. This technology inherently provides the capability to store the same data on more than one storage platform and facilitates the replication between data stores. Furthermore, it provides the capability to compress data stored and remove duplicate files on these devices.

### **3.2.3 Automated Backups**

In the architectural model above, it reflects that the backup devices will eventually be located in both the primary and secondary ICT technology facility. It currently has the capability to automate backups to run at a certain time of day.

### **3.2.4 Push-button Recovery**

Although the ICT technology in use in the municipality allows for push button recovery from failures the current ICT architecture does not allow for this to take place. Even with the implementation of replication this type of seamless capability will not fully realize its value. With replication the data at the secondary ICT facility will always be 8 hours behind the transactions recorded at the primary ICT technology facility.

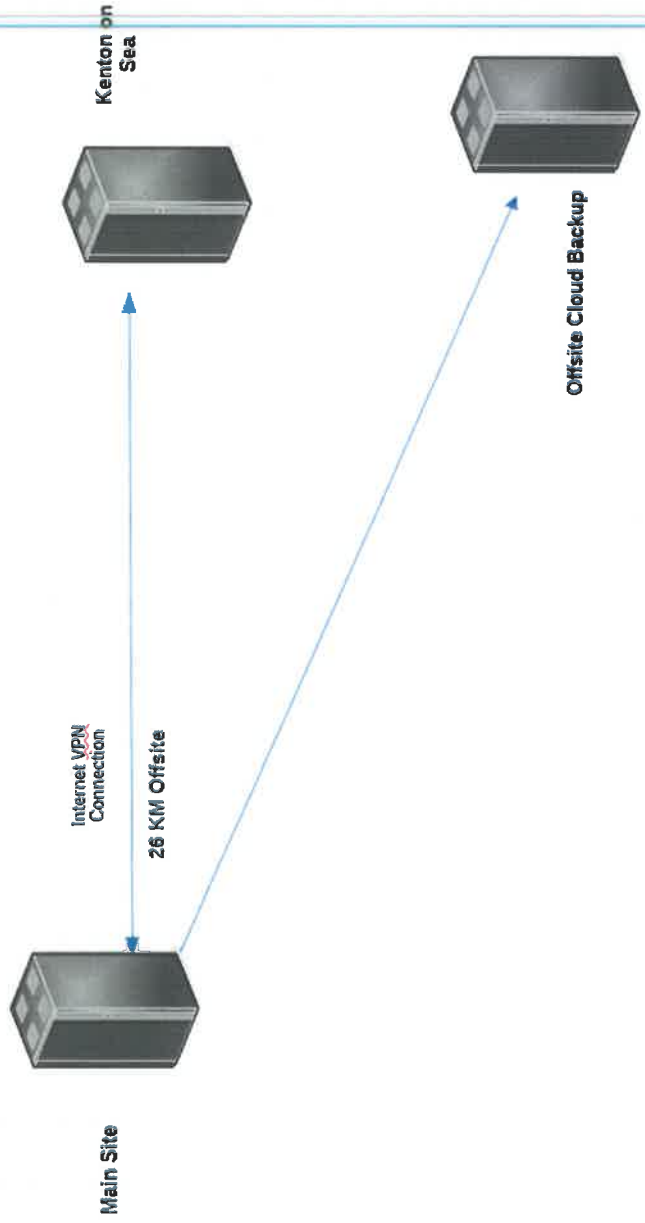
This technology is however still important. If an information system recovery is required at the secondary ICT technology facility it is still important to make use of the current technological capability to "start-up" the information system at the secondary ICT technology facility. It will just be limited to the data replicated during the night of the previous replication cycle. It will thus not provide seamless migration but seamless functionality.

The current ICT technology design of the municipality provides for all 4 baseline technology capabilities. It must be kept in mind that this ICT continuity strategy only addresses the recovery of the functionality of the primary and/or secondary ICT technology facilities. It does not address nor guarantee that the business will have computer-based access to these facilities. It is presumed that access to the information systems will not be compromised. This view will be revised once the BCP development is completed. The ICT department will however ensure that GPRS (3G) access to the Ndlambe domain will be recovered as soon as the service provider can achieve it. This will be negotiated with the service provider at the time of awarding the Internet Service Provider contract.

# Offsite backup plan ensuring ICT Continuity



## NDLAMBE Offsite Backup Plan



**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 23 APRIL 2026: FROM THE  
INFORMATION & COMMUNICATIONS  
TECHNOLOGY UNIT: ICT PROJECT AND  
PORTFOLIO MANAGEMENT POLICY, DISASTER  
RECOVERY POLICY ,NETWORK SECURITY POLICY  
AND USER ACCESS MANAGEMENT POLICY**

**ANNEXURE SC.07**

**NDLAMBE LOCAL MUNICIPALITY**  
**ICT PROJECT AND PORTFOLIO MANAGEMENT POLICY**

**1. PURPOSE**

The purpose of this policy is to establish a formal framework for the effective governance, management, prioritisation, and delivery of ICT projects and portfolios within Ndlambe Local Municipality. This policy ensures that ICT initiatives support the Municipality's Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP), and overall strategic objectives.

**2. SCOPE**

This policy applies to all ICT-related projects, programmes, and initiatives undertaken by Ndlambe Local Municipality, including:

- New ICT systems and applications
- Enhancements or upgrades to existing systems
- Infrastructure projects (hardware, networks, security)
- Software licensing and renewals
- ICT-related consultancy and outsourced services

**3. LEGISLATIVE AND REGULATORY FRAMEWORK**

This policy is informed by and aligned with the following legislation and frameworks:

- Constitution of the Republic of South Africa, 1996
- Municipal Systems Act, 2000 (Act No. 32 of 2000)
- Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003)
- Public Service Regulations
- King IV Report on Corporate Governance
- COBIT and ITIL best practice frameworks (where applicable)

**4. DEFINITIONS**

- **ICT Project:** A temporary endeavour undertaken to create a unique ICT product, service, or result.
- **ICT Portfolio:** A collection of ICT projects and programmes managed together to achieve strategic objectives.
- **Project Sponsor:** A senior manager accountable for the success of an ICT project.

- **Project Manager:** An individual responsible for planning, executing, monitoring, and closing a project.

## **5. POLICY OBJECTIVES**

The objectives of this policy are to:

- Ensure alignment of ICT projects with municipal strategic goals
  - Improve decision-making through structured project prioritisation
  - Promote accountability, transparency, and value for money
  - Reduce project risks and failures
  - Ensure optimal utilisation of ICT resources and budgets
- 

## **6. GOVERNANCE STRUCTURE AND ROLES**

### **6.1 Municipal Council**

- Provides overall oversight and approves major ICT investments where required.

### **6.2 Municipal Manager**

- Ensures implementation of this policy
- Approves ICT projects within delegated authority

### **6.3 ICT Steering Committee**

- Reviews and prioritises ICT project proposals
- Ensures alignment with strategic and budgetary priorities
- Monitors performance of the ICT project portfolio

### **6.4 ICT Manager**

- Oversees the ICT project portfolio
- Ensures compliance with this policy and standards
- Allocates ICT resources to approved projects

### **6.5 Project Sponsor**

- Provides strategic direction and funding approval
- Removes obstacles affecting project delivery

### **6.6 Project Manager**

- Develops project plans and schedules
- Manages risks, issues, and change requests
- Reports on project progress and performance

## **7. ICT PROJECT LIFE CYCLE**

All ICT projects shall follow a standard project life cycle consisting of:

### **7.1 Initiation**

- 
- ~~Business case development~~
  - Identification of objectives, scope, costs, and benefits
  - Approval by the ICT Steering Committee

### **7.2 Planning**

- Detailed project plan, timeline, and budget
- Risk and quality management plans
- Resource allocation

### **7.3 Execution**

- Implementation of project activities
- Stakeholder communication and engagement

### **7.4 Monitoring and Control**

- Progress tracking against scope, time, and cost
- Risk and issue management
- Regular reporting to governance structures

### **7.5 Closure**

- Formal acceptance of deliverables
- Post-implementation review
- Documentation and knowledge transfer

## **8. ICT PORTFOLIO MANAGEMENT**

### **8.1 Project Prioritisation**

ICT projects shall be prioritised based on:

- Strategic alignment with IDP and SDBIP
- Legislative and compliance requirements

- Risk and security considerations
- Budget availability and resource capacity
- Expected benefits and service delivery impact

## **8.2 Portfolio Review**

- The ICT portfolio shall be reviewed at least quarterly
  - Projects may be deferred, re-prioritised, or terminated based on performance and constraints
- 

## **9. FINANCIAL MANAGEMENT**

- All ICT projects must comply with MFMA and Supply Chain Management policies
- Approved budgets must be secured before project commencement
- Cost overruns require formal approval through change control

## **10. RISK AND QUALITY MANAGEMENT**

- ICT project risks shall be identified, assessed, and managed throughout the project life cycle
- Quality assurance measures shall be applied to ensure fit-for-purpose solutions

## **11. REPORTING AND DOCUMENTATION**

- Project managers shall provide regular status reports
- Key documents shall be retained for audit and governance purposes

## **12. COMPLIANCE AND NON-COMPLIANCE**

Non-compliance with this policy may result in disciplinary action in accordance with municipal policies and procedures.

## **13. POLICY REVIEW**

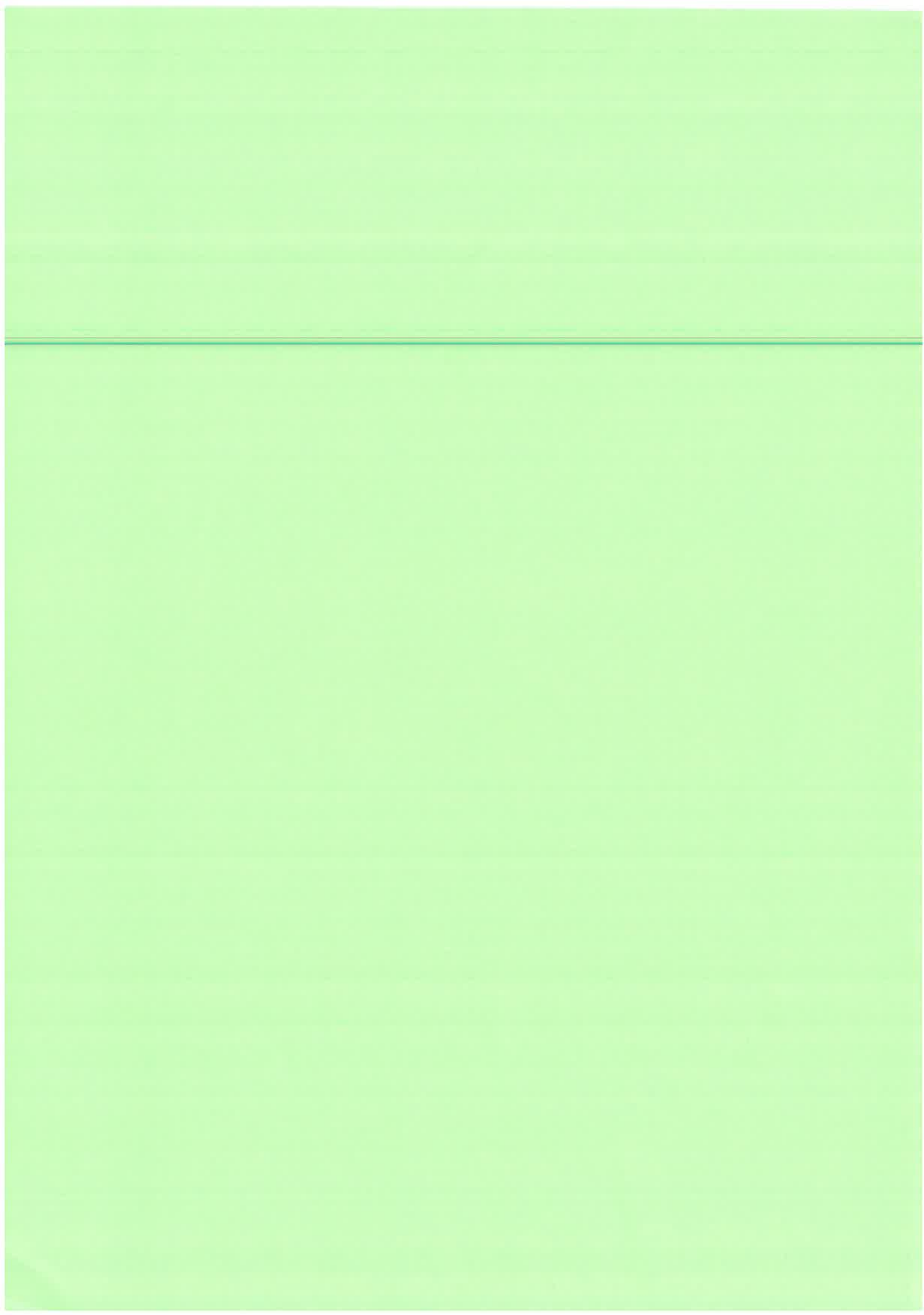
This policy shall be reviewed every three (3) years or as required due to legislative or organisational changes.

## **14. EFFECTIVE DATE**

This policy becomes effective upon approval by Ndlambe Local Municipality Council.

**Approved by:** Ndlambe Local Municipality Council

**Date:** \_\_\_\_\_





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## Ndlambe Municipality IT Disaster Recovery Plan Policy

### 1. Purpose

This policy establishes the guidelines for developing, implementing, and maintaining an IT Disaster Recovery Plan (DRP) for Ndlambe Municipality. The aim is to ensure the continuity of critical IT services and minimize the impact of disruptions caused by disasters.

### 2. Scope

This policy applies to all IT systems, applications, and infrastructure within Ndlambe Municipality. It includes procedures for responding to and recovering from various types of disasters, such as natural disasters, cyber-attacks, hardware failures, and other significant disruptions.

### 3. Responsibilities

- **IT Department:** Responsible for developing, implementing, and maintaining the IT Disaster Recovery Plan. This includes conducting regular risk assessments, testing the plan, and ensuring all staff are trained on their roles and responsibilities.
- **Employees:** Required to comply with the procedures outlined in the IT Disaster Recovery Plan and participate in training and testing exercises.

### 4. Risk Assessment and Business Impact Analysis

- **Risk Assessment:** Conduct regular risk assessments to identify potential threats to IT systems and evaluate their likelihood and impact.
- **Business Impact Analysis (BIA):** Perform a BIA to identify critical IT services and determine the potential impact of disruptions on municipal operations.

## 5. Disaster Recovery Plan Development

- **Plan Components:** The IT Disaster Recovery Plan should include the following components:
  - **Emergency Response Procedures:** Steps to be taken immediately following a disaster to ensure the safety of personnel and minimize damage.
  - **Communication Plan:** Procedures for communicating with stakeholders, including employees, management, and external parties, during and after a disaster.
  - **Recovery Strategies:** Detailed strategies for recovering critical IT services, including data backup and restoration, system rebuilds, and alternative work arrangements.
  - **Roles and Responsibilities:** Clearly defined roles and responsibilities for all personnel involved in the disaster recovery process.
  - **Resource Requirements:** Identification of the resources required for disaster recovery, including personnel, equipment, and facilities.

## 6. Data Backup and Restoration

- **Backup Procedures:** Implement regular data backup procedures to ensure that critical data is protected and can be restored in the event of a disaster.
- **Offsite Storage:** Store backup copies of critical data offsite to protect against local disasters.
- **Restoration Testing:** Regularly test data restoration procedures to ensure backups can be successfully restored.

## 7. Plan Testing and Maintenance

- **Testing:** Conduct regular testing of the IT Disaster Recovery Plan to ensure its effectiveness and identify any areas for improvement. This includes tabletop exercises, simulations, and full-scale drills.
- **Plan Review and Updates:** Review and update the IT Disaster Recovery Plan at least annually, or whenever significant changes occur in the IT environment or organizational structure.

## 8. Training and Awareness

- **Training Programs:** Provide regular training programs for all personnel involved in the disaster recovery process to ensure they understand their roles and responsibilities.

- **Awareness Campaigns:** Conduct awareness campaigns to inform all employees about the importance of disaster recovery and their role in ensuring the continuity of IT services.

## **9. Documentation and Reporting**

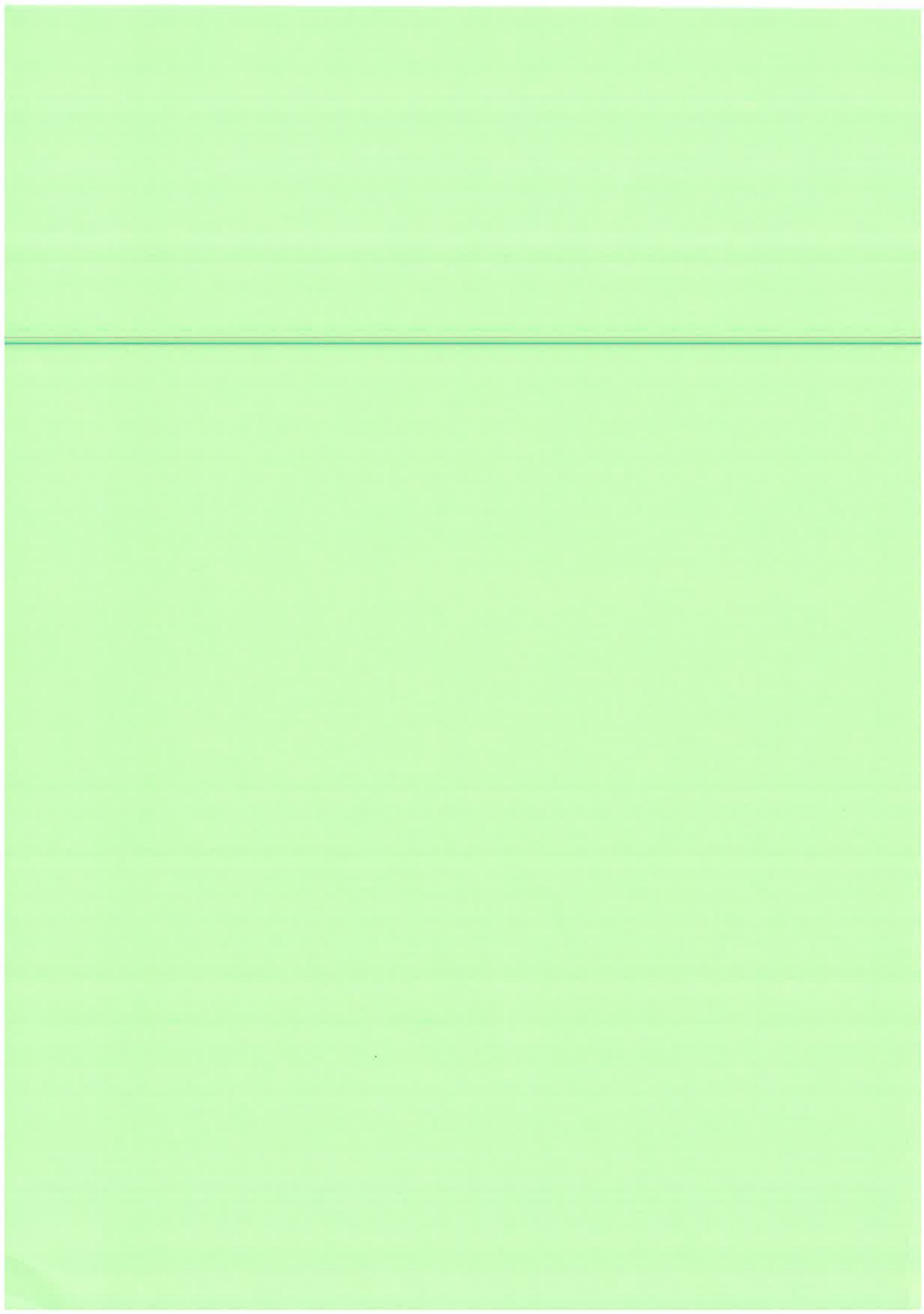
- **Plan Documentation:** Maintain comprehensive documentation of the IT Disaster Recovery Plan, including all procedures, roles, and responsibilities.
- **Incident Reporting:** Document all incidents and recovery activities, including lessons learned and any actions taken to improve the plan.

## **10. Compliance and Auditing**

- **Regulatory Compliance:** Ensure that the IT Disaster Recovery Plan complies with relevant legal, regulatory, and organizational requirements.
- **Auditing:** Conduct regular audits of the disaster recovery process to ensure compliance with this policy and identify areas for improvement.

## **11. Policy Review**

This policy will be reviewed annually and updated as necessary to ensure it remains relevant and effective.





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## Ndlambe Municipality Network Security Policy

### 1. Purpose

This policy establishes guidelines to protect the integrity, confidentiality, and availability of Ndlambe Municipality's network infrastructure and data.

### 2. Scope

This policy applies to all employees and temporary staff, and other workers at Ndlambe Municipality, including all personnel affiliated with third parties who have access to the network.

### 3. Network Access Control

- **Authentication:** All users must authenticate using unique credentials. Multi-factor authentication (MFA) is required for accessing sensitive systems.
- **Authorization:** Access to network resources is granted based on the principle of least privilege. Users are given the minimum level of access necessary to perform their job functions.
- **Guest Access:** Guest access to the network is restricted and monitored. Temporary credentials are issued and must be deactivated after use.

### 4. Network Security Measures

- **Firewalls:** Firewalls must be configured to protect the network from unauthorized access and threats. Regular reviews and updates of firewall rules are required.
- **Intrusion Detection and Prevention:** Intrusion detection and prevention systems (IDPS) must be deployed to monitor and respond to suspicious activities.
- **Encryption:** Data transmitted over the network must be encrypted using secure protocols (e.g., TLS, VPN).

### 5. Endpoint Security

- **Antivirus and Anti-malware:** All endpoints must have up-to-date antivirus and anti-malware software installed.

- **Patch Management:** Systems and applications must be regularly updated with the latest security patches.
- **Device Management:** Only authorized devices are allowed to connect to the network. Mobile Device Management (MDM) solutions should be used to enforce security policies on mobile devices.

## 6. Monitoring and Logging

- **Network Monitoring:** Continuous monitoring of network traffic is required to detect and respond to security incidents.
- **Logging:** All network activities must be logged. Logs should be retained for a minimum of one year and reviewed regularly for signs of unauthorized access or anomalies.

## 7. Incident Response

- **Incident Reporting:** All security incidents must be reported immediately to the IT department.
- **Incident Management:** A formal incident response plan must be in place to address and mitigate the impact of security breaches. Regular drills and reviews of the incident response plan are required.

## 8. User Responsibilities

- **Training:** Users must receive regular training on network security best practices and policies.
- **Compliance:** Users must comply with this policy and report any security concerns or violations.

## 9. Policy Compliance

- **Audits:** Regular audits will be conducted to ensure compliance with this policy.
- **Violations:** Non-compliance with this policy may result in disciplinary action, up to and including termination of employment.

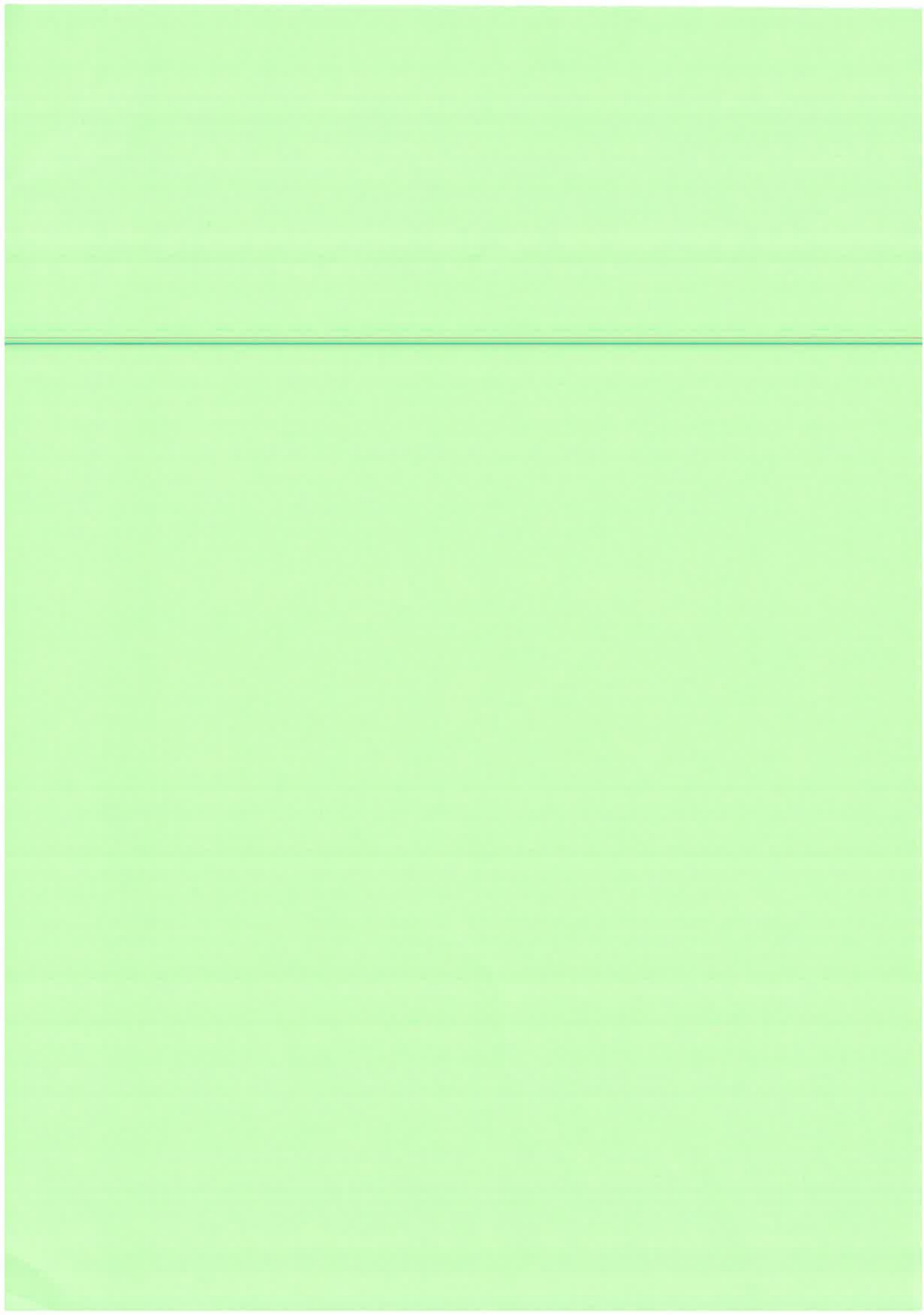
## 10. Review and Updates

This policy will be reviewed annually and updated as necessary to ensure it remains relevant and effective.

## 11. Document Approvals:

**IT Steering Committee**

**DATE:**





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## Ndlambe Municipality User Access Management Policy

### 1. Purpose

This policy establishes the guidelines for managing user access to Ndlambe Municipality's information systems and resources. The aim is to ensure that access is granted appropriately and securely, based on the principle of least privilege.

### 2. Scope

This policy applies to all employees and temporary staff who require access to Ndlambe Municipality's information systems and resources.

### 3. Access Control Principles

- **Least Privilege:** Access rights should be granted based on the minimum necessary privileges required to perform job functions.
- **Role-Based Access Control (RBAC):** Access should be assigned based on defined roles and responsibilities within the organization.
- **Separation of Duties:** Critical tasks should be divided among multiple individuals to prevent fraud and errors.

### 4. Access Request and Approval

- **Request Process:** Access requests must be submitted through a formal process, including a justification for the access required.
- **Approval:** Access requests must be reviewed and approved by the relevant manager and the IT department before access is granted.

### 5. User Authentication

- **Strong Passwords:** Users must create strong passwords that meet the municipality's password policy requirements.
- **Multi-Factor Authentication (MFA):** Where possible, MFA should be implemented to enhance security.

## 6. Access Reviews

- **Regular Reviews:** Access rights should be reviewed regularly to ensure they are still appropriate. This includes periodic audits of user access.
  - **Revocation:** Access rights must be promptly revoked when no longer needed, such as when an employee leaves the organization or changes roles.
- 

## 7. Monitoring and Logging

- **Activity Monitoring:** User activities should be monitored to detect any unauthorized access or suspicious behaviour.
- **Logging:** Access logs should be maintained and reviewed regularly to ensure compliance with this policy.

## 8. Policy Review

This policy will be reviewed annually and updated as necessary to ensure it remains relevant and effective.

**SPECIAL OPEN NDLAMBE COUNCIL MEETING**

**HELD ON TUESDAY, 28 APRIL 2026**

**REPORT DATED 23 APRIL 2026 FROM THE  
MUNICIPAL MANAGER TO COUNCIL: MUNICIPAL  
INFRASTRUCTURE GRANT PROJECTS FOR  
2026/2027 AND OUTER YEARS**

**ANNEXURE SC.08**

# NDLAMBE MUNICIPALITY

## Port Alfred



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(046) 624 1140  
Fax: (046) 624 2669  
portalfred@ndlambe.gov.za  
http://www.ndlambe.co.za

### RESOLUTION

MINUTES OF AN OPEN NDLAMBE COUNCIL MEETING HELD ON FRIDAY, 31  
JANUARY 2025 AT 10H00 IN THE COUNCIL CHAMBERS, CAMPBELL STREET,  
PORT ALFRED.

NCM020/01/2025

REPORT DATED 13 JANUARY 2025 FROM THE DIRECTORATE:  
INFRASTRUCTURAL DEVELOPMENT TO COUNCIL: MUNICIPAL  
INFRASTRUCTURE GRANT PROJECTS FOR 2024/2025 AND OUTER YEARS

#### COUNCIL RESOLVED

- 1.) That the below list be approved for implementation for the next MTEF Cycle from  
financial year 2024/25 - 2026/2027

List of current projects for 2024/2025 financial year

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Outfall Sewers:Thornhill Link Sanitation Service Portion 1 PMU 5%	6	Sanitation	R 51 468 983.00	R 3 067 643.33
Upgrading of Mamityi Gidana Sportsfield	7,8,9	Sports field	R11 189 937,01	R 987 498.40
Upgrading of Protea crescent in Station- hill	6	Roads	R 9 467 762.99	R 4 652 861.64
Upgrading of Mjuza Street in Marselle	3	Roads	R 2 185 000.00	R 181 275.40
Upgrading of Tana Square in Kenton on Sea	4	Roads	R 5 810 262.10	R 5 443 697.50
Upgrading of Koti Street in Bathurst	5	Roads	R 4 511 915.75	R 3 414 255.50
Upgrading of Mbundwini Road in Nemato	8,9	Roads	R 5 003 798.00	R 1 985 048.17

Signature :  ..... Date : 31/01/2025 .....

Upgrading of Atherstone Road	10	Roads	R 22 580 069.57	R 8 943 820.06
Construction of a Bulk Wastewater Treatment Works at Freestone Farm, Bathurst	5	Sanitation	R 59 295 547.40	R 1 000 000.00
PMU ADMIN. 5%	N/A	N/A	R 1 630 550.00	R 1 630 550.00
<b>Total Allocation</b>				<b>R 31 238 000.00</b>

List of proposed projects for 2025/2026 financial year

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Upgrading of Koti Street in Bathurst	5	Roads	R 4 511 915.75	R 1 996 497.49
Upgrading of Phandle Street	1	Roads	R 5 003 798.00	R 3 018 750.00
Upgrading of Park Road	10	Roads	R 5 810 262.99	R 5 810 262.99
Thornhill Ministerial Housing Project MIG: Balance phase 2 Contract 1 Link Water Infrastructure	6	Sanitation	R 51 468 983.00	R 1 409 866.18
Upgrading of Atherstone Road	10	Roads	R 22 580 069.57	R 3 842 984.41
Upgrading of Gladiola Street Road in Alexandria	2	Roads	R 6 510 306.82	R 3 255 153.41
Upgrading of Mswela road in Nemato	9,8	Roads	R 3 695 335.34	R 3 695 335.34
Development of Infrastructure Asset Managemet	All wards	Asset	R 3 388 800.00	R 1 630 550.00
Construction of a Bulk Wastewater Treatment Works at Freestone Farm, Bathurst	5	Sanitation	R 59 295 547.40	R 6 321 050.18
PMU ADMIN. 5%	N/A	N/A	R 1 630 550.00	R 1 630 550.00
<b>Total Allocation</b>				<b>R 32 611 000.00</b>

List of proposed projects for 2026/2027 financial year

PROJECT NAME	WARD	SECTOR	TOTAL PROJECT COST	BUDGET
Upgrading of Gladiola Street road in Alexandria	2	Roads	R 6 510 306.82	R 3 255 153.41
Development of Infrastructure Asset Managemet	All Wards	Asset	R 3 388 800.00	R 1 758 250.00
Upgrading of phandle street Alexandria	1	Roads	R 5 859 276.14	R 2 840 526.14

Signature : 

Date : 31/02/2025

Upgrading of Mbundwini Road in Nemato pahse 2	8,9	Roads	R 5 003 798.00	R 3 018 750.00
Construction of a Bulk Wastewater Treatment Works at Freestone Farm, Bathurst	5	Sanitation	R 59 295 547.40	R 18 534 070.45
PMU ADMIN. 5%	N/A	N/A	R 1 758 250.00	R 1 758 250.00
<b><u>Total Allocation</u></b>				<b>R 35 165 000.00</b>

2. That the following projects be registered on the MIG-MIS for implementation in phases until the scope of work is completed starting in 2024/25 financial year to 2027.
3. That it be noted that the amounts reflected in all the items are cost estimate not meaning the exact amount will be allocated for each area and the amount each year will depend on the total allocation from MIG and other grants.
4. That the above projects be included in the IDP document.
5. That it be noted that the implementation of the above projects will take longer than three-year cycle due to a scope of works and amount of allocations received.
6. THAT another column be inserted in the table, to read "SPENT TO DATE".

\*\*\*

Signature : .....



Date : .....

31/01/2025