

# **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 2025/20 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>731,868</b>	<b>157,158</b>	<b>525,971</b>	<b>586,524</b>	<b>(60,553)</b>	<b>-10%</b>	<b>731,868</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>188,412</b>	<b>485,762</b>	<b>558,972</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>28,552</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>									
Capital expenditure	169,424	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934
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	1,483,977	1,485,998	1,667,052	-	1,669,580	-	-	-	1,667,052
<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>315,285</b>	<b>89,151</b>	<b>42,226</b>	<b>-</b>	<b>65,838</b>	<b>47,980</b>	<b>(17,658)</b>	<b>-37%</b>	<b>42,226</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age 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>Revenue - Functional</b>										
<b>Governance and administration</b>		280,327	297,948	297,948	69,602	238,600	246,082	(7,482)	-3%	297,948
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>		10,057	78,896	80,738	2,546	14,129	81,339	(47,211)	-77%	80,738
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	1,688	317	697	1,574	(877)	-56%	1,688
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>		47,504	60,360	63,248	9,142	64,101	58,918	4,183	7%	63,248
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>		438,679	447,512	531,656	105,219	361,328	429,337	(68,009)	-16%	531,656
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>	4	3,698	5,076	5,076	635	3,521	3,807	(286)	-8%	5,076
<b>Total Revenue - Functional</b>	2	780,265	889,793	978,668	187,143	681,678	800,483	(118,805)	-15%	978,668
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		166,788	201,590	196,742	39,636	125,587	136,859	(11,273)	-8%	196,742
Executive and council		44,176	50,978	53,063	10,324	35,249	41,806	(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>		55,552	130,620	132,814	13,299	47,827	101,954	(54,127)	-53%	132,814
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>		105,378	103,578	102,058	23,777	77,988	78,286	(298)	0%	102,058
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>		344,761	356,365	371,188	88,942	232,128	237,832	(5,705)	-2%	371,188
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	78,984	89,078	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>		2,572	2,589	2,650	757	2,234	2,041	193	9%	2,650
<b>Total Expenditure - Functional</b>	3	675,051	794,742	805,252	166,412	485,762	556,972	(71,210)	-13%	805,252
<b>Surplus/ (Deficit) for the year</b>		105,214	95,051	173,416	20,732	195,916	243,511	(47,595)	-20%	173,416

- 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>689,793</b>	<b>978,668</b>	<b>187,143</b>	<b>681,678</b>	<b>600,483</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	49,783	8,363	33,263	39,533	(6,270)	-15.9%	49,783
Vote 3 - CORPORATE SERVICES		49,416	43,258	45,788	7,776	27,780	37,180	(9,399)	-25.3%	45,788
Vote 4 - COMMUNITY AND PROTECTION SERVICES		87,499	96,371	96,660	22,381	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 unauthorised 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	Budget Year 2025/26								
		2024/25 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>										
Exchange Revenue										
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	3,095	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	(6,726)	-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		4,283	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	137,527	(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	226,466	38,582	158,323	204,706	(46,383)	-23%	226,466
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>		<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; 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	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>Multi-Year expenditure appropriation</b>	<b>2</b>									
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>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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>	<b>4</b>	169,424	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934
<b>Total Capital Expenditure</b>		169,424	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,686	2,464	1,447	247	720	1,369	(643)	-47%	1,447
Executive and council		291	1,291	581	-	157	581	(424)	-73%	581
Finance and administration		1,405	1,133	826	242	530	749	(218)	-29%	826
Internal audit		-	40	40	5	33	40	(7)	-17%	40
<b>Community and public safety</b>		2,246	3,407	1,419	97	174	1,473	(1,299)	-88%	1,419
Community and social services		162	-	164	53	63	161	(98)	-65%	164
Sport and recreation		1,304	2,307	1,151	12	12	1,152	(1,198)	-99%	1,151
Public safety		749	830	50	19	59	51	(5)	-9%	50
Housing		-	20	15	13	13	15	(3)	-18%	15
Health		-	500	39	-	30	39	5	15%	39
<b>Economic and environmental services</b>		36,363	44,862	51,385	10,363	52,417	50,547	1,870	4%	51,385
Planning and development		1,362	30	59	-	12	54	(2)	-4%	59
Road transport		35,001	44,832	51,327	10,363	52,399	50,493	1,872	4%	51,327
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		129,098	107,786	178,682	22,256	91,076	152,383	(61,308)	-40%	178,682
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	51,459	(20,503)	-40%	66,677
Waste management		2,667	575	-	-	-	55	(55)	-100%	-
Other		31	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	169,424	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934
<b>Funded by:</b>										
National Government		80,424	86,770	142,413	16,234	96,226	127,261	(31,036)	-24%	142,413
Provincial Government		75,337	58,586	77,358	8,694	39,621	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	(1,120)	1,295	1,117	178	16%	1,489
Transfers recognised - capital		157,100	146,845	221,260	26,216	137,040	194,089	(57,089)	-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 Capital Funding</b>		168,256	158,518	232,934	32,963	144,387	205,773	(61,386)	-30%	232,934

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>	<b>1</b>					
<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	24,500	-	86,161	24,509
Current portion of non-current receivables		-	-	-	-	-
Inventory		2,909	2,145	-	1,082	2,148
VAT		178,428	169,845	-	191,642	169,845
Other current assets		409	1,619	-	84	1,519
<b>Total current assets</b>		<b>384,531</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	1,382,996	-	1,487,418	1,382,996
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>	<b>2</b>	<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>	<b>2</b>	<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	Budget Year 2025/26								
		2024/25 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	160,806	160,806	14,063	125,420	120,606	4,874	4%	160,606
Service charges		197,208	241,574	251,953	20,138	166,299	188,965	(22,666)	-12%	251,953
Other revenue		78,355	72,236	82,261	7,410	61,562	61,696	(34)	0%	82,261
Government - operating		172,573	222,200	224,745	35,538	176,721	168,559	8,162	5%	224,745
Government - capital		126,348	111,662	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		(248,740)	(294,690)	(714,051)	(53,431)	(430,366)	(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)	(173,936)	(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>(173,936)</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		322	-	-	40	322	-	322	-	-
<b>Payments</b>										
Repayment of borrowing		(973)	-	-	-	(0)	-	0	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(641)</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										Total	Over 1Yr	Actual Bad Debts Written Off Against Debtors	Impairment - Bad Debts I.L.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days						
<b>Debtors Age Analysis By Income Source</b>																	
Trade and Other Receivables from Exchange Transactions - Water	1200	8,237	2,835	2,819	2,722	2,128	1,939	2,247	42,959	66,885	51,994	7,207	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10,350	4,247	2,065	1,780	1,330	1,218	1,022	18,855	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	1,263	1,230	1,163	1,091	19,298	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	26,955	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	41,393	51,513	46,839	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	35	29	19	19	42	23	7,362	7,638	7,455	(607)	-	-	-	-	-
<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>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>11,368</b>	<b>9,748</b>	<b>212,999</b>	<b>325,968</b>	<b>256,866</b>	<b>61</b>	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>																	
Organs of State	2200	584	548	266	183	197	120	92	5,522	7,612	6,114	(233)	-	-	-	-	-
Commercial	2300	6,953	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>	-	-	-	-	-

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	-1,438,666
04377	LRC CIVILS CC	-1,419,405
14695	NUWATER SYSTEMS	-1,265,973
04515	LUKHOZI CONSULTING	-1,046,145
01479	THE BUILDING COMPANY TRADING	-1,030,975
11817	MANDLACHUMA TRADING	-1,029,785
09618	THE DEPT PAYMASTER	-847,321
16316	Amlu Trading (PTY) LTD	-706,447
12945	CDR TECHNICAL /MONTH VARIABLE	-696,410
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	-663,550
05922	Munsoft	-631,519
17237	VTT HOLDINGS	-563,388
25097	ABSA Property Development (Pty)	-558,820
16899	SINCEDE CONSULTING SERVICES	-538,861
12959	BE FUEL DISTRIBUTORS	-526,518

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<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	(87,461)	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							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		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	53,482	(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	125,851	143,505	(17,854)	-12.4%	163,649
Municipal Infrastructure Grant		29,867	29,285	30,129	7,638	34,806	28,565	6,041	21.1%	30,129
Integrated National Electrification Programme Grant		-	12,057	12,957	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		30,800	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	-	-	-	-
District Municipality:		-	-	-	-	-	-	1	-	-
Other grant providers:		1,317	2,978	1,489	447	1,489	744	4	100.0%	1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	447	1,489	744	-	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>		54,118	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>62,350</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	103,804	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	2,143	7,031	8,043	(2,011)	-22.2%	12,057
Regional Bulk Infrastructure Grant		23,278	-	59,201	7,898	57,895	59,201	(1,308)	-2.2%	59,201
Water Services Infrastructure Grant		37,800	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 Grant & Alien Eradication Grant		11,718	100	100	2,526	27,596	100	27,796	27796.4%	100
Office of the Premier		5,352	-	-	-	-	-	-	-	-
Department of Water and Sanitation		-	-	-	-	54	-	84	#DIV/0!	-
Human Settlement		21,210	34,087	48,156	8,235	12,585	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		
<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>	1									
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>
% increase	4		-2.5%	-2.5%						-2.5%
<b>Senior Managers of the Municipality</b>	3									
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	2	-	-	-	-	-	-	-		-
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>11,281</b>	<b>11,286</b>	<b>2,814</b>	<b>8,842</b>	<b>8,451</b>	<b>391</b>	<b>5%</b>	<b>11,286</b>
% increase	4		-11.0%	-11.0%						-11.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		114,574	132,023	130,066	31,052	93,191	97,063	(3,871)	-4%	130,066
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	2	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>202,185</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>
% increase	4		0.0%	1.2%						1.2%
<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.





**2.8 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>									
<u>Monthly expenditure performance trend</u>									
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	12,688	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	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>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>59,684</b>	<b>95,144</b>	<b>149,451</b>	<b>15,660</b>	<b>78,006</b>	<b>127,968</b>	<b>49,962</b>	<b>39.0%</b>	<b>149,451</b>
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	0	4,348
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	6,577	50,343	79,700	(29,357)	(0)	88,001
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		60	-	209	306	354	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									
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Information and Communication Infrastructure</b>		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	700	57	-	-	68	68	100.0%	57
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	700	57	-	-	68	68	100.0%	57
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	700	57	-	-	68	(68)	(0)	57
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	26	-	26	(8)	(34)	409.7%	26
<i>Operational Buildings</i>		-	-	26	-	26	(8)	(34)	409.7%	26
<i>Municipal Offices</i>		-	-	26	-	26	(8)	34	(0)	26
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-

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>Stores</b>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,146	530	480	94	324	460	135	29.4%	460
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		-	-	-	-	-	-	-	-	-
<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 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
<i>R thousands</i>										
<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	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>Information and Communication Infrastructure</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		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		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1,474	1,785	2,939	-	-	3,008	3,008	100.0%	2,939

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

Description	Ref	Budget Year 2024/25								
		Audited Outcomes	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>26,667</b>	<b>40,863</b>	<b>46,427</b>	<b>14,469</b>	<b>40,719</b>	<b>37,241</b>	<b>(3,478)</b>	<b>-8.3%</b>	<b>46,427</b>
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	6,630
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		654	1,400	1,200	306	631	1,062	431	40.6%	1,200
Drainage Collection		654	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	24,368	11,037	24,115	20,338	(3,778)	-18.6%	24,368
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		1,581	3,190	3,190	351	1,438	2,710	(1,272)	(0)	3,190
Water Treatment Works		10,559	13,850	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	550	(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		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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>	<b>1</b>									
<b>Information and Communication Infrastructure</b>										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		277	380	360	73	304	285	(19)	-6.7%	380
<b>Community Facilities</b>		46	60	60	-	46	60	15	25.4%	60
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks		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										
<b>Sport and Recreation Facilities</b>		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>			70	70	-	26	52	26	50.5%	70
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>		3,801	4,898	4,815	865	2,420	3,914	1,494	38.2%	4,815
<b>Operational Buildings</b>		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	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	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	182	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	35,288	51,582	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	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	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		33,533	31,800	31,800	8,527	25,933	31,967	5,734	18.1%	31,800
Roads Infrastructure		13,482	12,659	12,659	3,371	10,251	12,658	2,407	18.0%	12,659
Roads		11,257	11,589	11,589	2,935	8,934	11,229	(2,745)	(0)	11,680
Road Structures		1,659	914	914	393	1,186	914	272	0	914
Road Furniture		126	63	63	43	130	63	66	0	63
Capital Spares		-	-	-	0	1	-	(0)	(0)	1
Storm water Infrastructure		80	1	1	3	19	1	(18)	-1391.6%	1
Drainage Collection		7	-	-	3	8	-	7	0	1
Storm water Conveyance		73	-	-	-	11	-	11	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,766	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		-	-	-	-	-	-	-	-	-
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		2,624	2,624	2,624	668	1,988	2,624	(636)	(0)	2,624
Water Supply Infrastructure		10,150	9,991	9,991	2,845	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		942	942	942	252	767	942	(176)	(0)	942
Water Treatment Works		6,773	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		1,730	1,775	1,775	464	1,413	1,737	(324)	(0)	1,775
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		395	-	-	153	467	-	467	#DIV/0!	-
Waste Water Treatment Works		88	-	-	121	368	-	368	#DIV/0!	-
Outfall Sewers		4,423	4,491	4,491	1,633	3,237	4,491	(1,254)	(0)	4,491
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		523	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	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>										
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		493	269	269	148	451	269	182	0	269
Capital Spares		20	83	83	26	62	53	(21)	(0)	83
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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		0	6	6	1	4	6	(2)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		0	9	9	2	7	6	(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	1	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	593	199	33.8%	590
Furniture and Office Equipment		521	590	590	130	390	599	(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	626	1,907	2,973	1,065	35.8%	2,973
Transport Assets		2,715	2,973	2,973	626	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	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										
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	44,587	50,660	10,363	52,364	49,853	(2,511)	-5.0%	50,660
Roads		34,150	44,587	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	1,603	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		28,704	4,919	10,492	600	5,499	9,262	(3,763)	(0)	10,492
Reticalation		22,264	-	8,514	5,888	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	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>Information and Communication Infrastructure</b>		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		859	-	-	-	-	-	-	-	-
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		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%	309
Operational Buildings		484	30	369	160	165	271	106	39.0%	309
Municipal Offices		484	30	369	160	165	271	(106)	(0)	309
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

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 Forecas t
R thousands	1									
<u>Capital Spares</u>										
<u>Biological or Cultivated Assets</u>										
Biological or Cultivated Assets										
<u>Intangible Assets</u>										
Servitudes										
Licences and Rights Water										
Rights Effluent										
Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software										
Applications Unspecified										
<u>Computer Equipment</u>										
Computer Equipment										
<u>Furniture and Office Equipment</u>										
Furniture and Office Equipment										
<u>Machinery and Equipment</u>										
Machinery and Equipment										
<u>Transport Assets</u>										
Transport Assets										
<u>Land</u>										
Land										
<u>Zoo's, Marine and Non-biological Animals</u>										
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>										
Mature										
Policing and Protection										
Zoological plants and animals Immature										
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>101,769</b>	<b>53,864</b>	<b>72,626</b>	<b>17,027</b>	<b>65,507</b>	<b>66,849</b>	<b>1,342</b>	<b>2.0%</b>	<b>72,626</b>

- 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	3,841,545
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	14,635,471
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	17,975,199
Sanitation	137,132	204,450	204,450	262,905.01	11090	75,675	234,230	63,280	7,176	1,200,388
Refuse	905,763	905,082	940,410	161,135.00	944,012	942,765	942,626	948,583	928,495	7,618,871
Electricity	670,040	755,815	707,565	703,457	694,490	693,513	690,079	685,489	640,346	6,240,794
Environmental Levy	225,982	225,810	234,931	237,176	235,948	235,667	235,667	237,176	232,159	2,100,517
Gel Fuel	415,910	421,990	423,130	428,830	435,100	346,990	420,630	420,630	429,240	3,742,450
Gel Stoves	-	-	-	-	-	-	-	-	-	-
TOTAL	7,069,561	6,301,821	6,202,713	6,400,223	6,045,947	5,999,765	7,380,373	6,050,383	5,904,448	57,355,234

  

MONTHLY NUMBER OF BENEFICIARIES	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Average
Free Basic Service Categories	4,998	4,977	5,433	5,339	5,550	5,548	5,548	5,597	5,277	5,363
Service Charges	-	-	-	-	-	-	-	-	-	-
Water	6,382	6,377	6,633	6,695	6,660	5,900	6,651	6,694	6,553	6,505
Sewerage	5,271	5,273	5,473	5,527	5,509	5,507	5,509	5,568	5,549	5,465
Sanitation	220	250	250	247.0	17	116	351	97	12	173
Refuse	6,537	6,532	6,787	6848	6,813	6,804	6,803	6,846	6,701	6,741
Electricity	5,509	5,469	5,432	5,398	5,332	5,324	5,294	5,260	5,179	5,355
Environmental Levy	6,442	6,437	6,697	6,761	6,726	6,718	6,718	6,761	6,618	6,653
Gel fuel issued	4,378	4,442	4,454	4,514	4,580	3,842	4,006	4,006	4,088	4,257
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

**NDLAMBE TOTAL YEAR TODATE DEBTORS - AGE ANALYSIS AS AT MARCH 2026**

	Feb-26	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
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
Environmental 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>177,143,859</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>

ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkubela	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 Nematso	17,151,534	-	2,592,424	10,715,542	484,749	409,783	1,031,605	15,234,103
Ward 8 Mimosa / Nematso	13,192,345	-	2,164,223	8,531,834	336,631	326,014	562,317	11,921,020
Ward 9 Nematso	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	-
20		R 53,467.64

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			73%			88%				82%

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

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	Motor	-	-	-	-
AIP379514	Ndlambe Municipality	2024/08/09	2024/08/20	Motor	4 117	-	-	4 117
AIP379573	Ndlambe Municipality	2024/08/19	2024/08/21	Motor	-	-	-	-
AIP379732	Ndlambe Municipality	2024/08/20	2024/08/23	Motor	1 282	-	-	1 282
AIP381747	Ndlambe Municipality	2024/08/28	2024/09/17	Motor	13 484	-	-	13 484
AIP382272	Ndlambe Municipality	2024/09/09	2024/09/23	Motor	39 857	-	-	39 857
AIP382563	Ndlambe Municipality	2024/09/13	2024/09/27	Motor	81 654	-	-	81 654
AIP384438	Ndlambe Municipality	2024/09/18	2024/10/11	Motor	3 533	-	-	3 533
AIP385293	Ndlambe Municipality	2024/10/04	2024/10/17	Motor	8 792	-	-	8 792
AIP386153	Ndlambe Municipality	2024/10/04	2024/10/23	Motor	-	-	-	-
AIP389598	Ndlambe Municipality	2024/10/16	2024/11/13	Motor	-	-	-	-
AIP387312	Ndlambe Municipality	2024/10/18	2024/10/30	Motor	4 766	-	-	4 766
AIP387348	Ndlambe Municipality	2024/10/18	2024/10/30	Motor	-	-	-	-
AIP390171	Ndlambe Municipality	2024/10/25	2024/11/18	Motor	-	-	-	-
AIP391116	Ndlambe Municipality	2024/10/26	2024/11/22	Motor	-	-	-	-
AIP391087	Ndlambe Municipality	2024/11/05	2024/11/22	Motor	-	-	-	-
AIP395115	Ndlambe Municipality	2024/11/29	2024/12/20	Motor	13 771	5 000	-	8 771
AIP393915	Ndlambe Municipality	2024/12/12	2024/12/12	Motor	3 756	-	-	3 756
AIP401315	Ndlambe Municipality	2025/01/07	2025/02/05	Motor	20 085	5 000	-	15 085
AIP400443	Ndlambe Municipality	2025/01/17	2025/01/30	Motor	1 377	-	-	1 377
AIP402880	Ndlambe Municipality	2025/01/21	2025/02/17	Motor	87 675	-	-	87 675
AIP401233	Ndlambe Municipality	2025/01/23	2025/02/05	Motor	38 626	-	-	38 626
AIP401622	Ndlambe Municipality	2025/01/30	2025/02/07	Motor	-	-	-	-

AIP409181	Ndlambe Municipality	2025/03/17	2025/04/01	HBX987EC	Motor	72 836	6 167	-	66 670
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.

DEPARTMENT	TRANS Q3	SUM Q3	TRANS Q2	SUM Q2	TRANS Q1	SUM Q1
Community Services	0	R0.00	0	R0.00	26	R2 046 294.99
Municipal Manager	2	R27 064.00	0	R0.00	2	R23 244.10
Finance	6	R105 627.64	12	R209 799.25	8	R221 944.63
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>

SERVICE PROVIDER	SUM OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE	PERCENTAGE OF EXPENDITURE RELATIVE TO TOTAL IRREGULAR EXPENDITURE
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%
Nurwater 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	R238,292.86	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 –

- in an emergency.
- if such goods or services are produced or available from a single provider only.
- for the acquisition of special works of art or historical objects where specifications are difficult to compile.
- acquisition of animals for zoos and/or nature and game reserves; or
- 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 9,761,859.29</b>	<b>R1,029,292.56</b>

<b>TABLE C.3 – QUARTER 1 NON-COMPLIANT DEVIATIONS</b>		
<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 16,254,746.36</b>	<b>R 2,648,236.66</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.

Town	Description	2025 -2026 ELECTRICITY PURCHASES AND SALES (KWH)											
		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	2,579,882.25					
	<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	661,962.00					
	Sales (kWh)- CDR Readings	21,565.21	23,084.53	23,107.36	24,876.39	25,559.26	20,818.13	139,010.88					
	Prepaid (kWh)	171,524.70	169,060.20	182,456.40	172,472.50	155,647.10	170,496.90	1,021,657.80					
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	147,238.87					
	Unmetered - pumps	-	-	-	-	-	-	-					
	Lost (kWh)	86,018.78	142,552.71	56,842.43	116,000.80	142,308.33	66,289.66	610,012.70					

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	21%	33%	13%	26%	31%	17%	24%
<b>Loss %</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	16,410,089.40
<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>
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	6,284,882.15
Sales(kWh)- CDR Readings	593,415.10	690,554.71	673,526.93	678,370.60	818,575.91	723,407.34	4,177,850.59
Prepaid (kWh)	780,187.80	743,145.60	854,931.00	778,256.00	725,059.40	782,887.40	4,664,467.20
Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	446,259.19
Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08
Lost (kWh)	67,009.87	325,247.86	25,637.77	108,188.78	-50,458.12	255,325.04	730,951.19
<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>
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	6,946,844.15
Sales(kWh)- CDR Readings	614,980.31	713,639.24	696,634.29	703,246.99	844,135.17	744,225.47	4,316,861.47
Prepaid (kWh)	951,712.50	912,205.80	1,037,387.40	950,728.50	880,706.50	953,384.30	5,686,125.00
Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.34	98,916.34	98,916.34	593,498.07
Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08
Lost (kWh)	153,028.64	467,800.56	82,480.19	224,189.58	91,850.21	321,614.70	1,340,963.88
<b>Loss %</b>	<b>5%</b>	<b>15%</b>	<b>3%</b>	<b>7%</b>	<b>3%</b>	<b>11%</b>	<b>7%</b>

Port Alfred

Overall

**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 2024 of R3,630 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES	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 of toilets at Nematso 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: Seafield
202603	Virement	(6,000.00)	Not enough funds for a trip for Mr Robiyana 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)**

A handwritten signature in black ink, appearing to read 'Rolly Dumezweni', is written over a horizontal dotted line.

**DATE 22/04/2026**