NDLAMBE LOCAL MUNCIPALITY

SECTION 52(d) MONITORING REPORT: 2025/2026

REPORTING PERIOD: 4th 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.

INTRODUCTION

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

LEGISLATIVE FRAMEWORK

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

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the financial performance for quarter 4 of 2025/26 as well as a comprehensive overview of the Municipality's financial management and viability, and the extent to which the Municipality is meeting or exceeding planned performance as contained within the Service Delivery and Budget implementation plan.

PART 1: IN - YEAR REPORT

1. IN YEAR BUDGET STATEMENT TABLES

1.1 SUMMARY/OVERVIEW

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M12 – Quarter 4

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	170,174	183,503	183,503	42,559	180,035	183,503	(3,468)	-2%	183,503
Service charges	235,511	252,866	263,741	71,803	266,200	263,741	2,459	1%	263,741
Investment revenue	10,515	14,215	14,215	1,124	5,057	14,215	(9,158)	-64%	14,215
Transfers and subsidies - Operational	148,220	225,558	226,456	4,585	162,908	226,456	(63,548)	-28%	226,456
Other own revenue	42,971	43,951	43,951	10,837	42,680	43,951	(1,271)	-3%	43,951
Total Revenue (excluding capital transfers and contributions)	**607,392**	**720,093**	**731,866**	**130,909**	**656,880**	**731,866**	**(74,986)**	**-10%**	**731,866**
Employee costs	214,913	213,426	215,979	51,849	215,901	215,979	(78)	0%	215,979
Remuneration of Councillors	8,682	8,469	8,469	2,231	8,883	8,469	414	5%	8,469
Depreciation and amortisation	52,763	51,635	51,635	11,241	45,854	51,635	(5,781)	-11%	51,635
Interest	8,498	8,679	8,679	–	–	8,679	(8,679)	-100%	8,679
Inventory consumed and bulk purchases	144,275	146,806	141,857	34,374	135,116	141,857	(6,741)	-5%	141,857
Transfers and subsidies	5,196	5,738	5,562	682	5,327	5,562	(235)	-4%	5,562
Other expenditure	240,988	359,990	373,072	57,874	232,934	373,072	(140,138)	-38%	373,072
Total Expenditure	**675,315**	**794,742**	**805,252**	**158,252**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/(Deficit)	**(67,923)**	**(74,649)**	**(73,386)**	**(27,343)**	**12,866**	**(73,386)**	**86,252**	**-118%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)	171,705	169,700	246,801	31,090	186,797	246,801	(60,005)	-24%	246,801
Transfers and subsidies - capital (in-kind)	1,168	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**	**26,247**	**15%**	**173,416**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**	**26,247**	**15%**	**173,416**
Capital expenditure & funds sources									
Capital expenditure	**169,424**	**158,518**	**232,934**	**37,714**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Capital transfers recognised	157,100	146,845	221,260	27,695	164,735	221,260	(56,526)	-26%	221,260
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	11,155	11,673	11,673	10,020	17,366	11,673	5,693	49%	11,673
Total sources of capital funds	**168,256**	**158,518**	**232,934**	**37,714**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Financial position									
Total current assets	365,027	317,631	341,070		416,132				341,070
Total non current assets	1,639,052	1,604,811	1,820,351		1,773,634				1,820,351
Total current liabilities	361,044	292,363	333,050		347,028				333,050
Total non current liabilities	149,675	144,082	161,320		149,675				161,320
Community wealth/Equity	**1,493,977**	**1,485,998**	**1,667,052**		**1,693,063**				**1,667,052**
Cash flows									
Net cash from (used) operating	–	124,536	235,879	16,130	188,795	224,637	35,842	16%	235,879
Net cash from (used) investing	175,742	(173,938)	(260,344)	(27,893)	(201,932)	(260,344)	(58,412)	22%	(260,344)
Net cash from (used) financing	–	–	–	119	440	–	(440)	-	–
Cash/cash equivalents at the month/year end	**315,265**	**89,151**	**42,226**	**–**	**53,994**	**30,984**	**(23,010)**	**-74%**	**42,226**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	39,419	16,809	11,827	11,943	8,514	8,385	8,088	196,880	301,864
Creditors Age Analysis									
Total Creditors	21,986	0	0	–	–	–	–	62	22,049

The 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 4th quarter is R656,880 million and the year-to-date budget of R731,866 million and this reflects a negative variance of R74,986 million which is -10%. The year-to-date collection rate for the 4th quarter is 87% vs the prior quarter 4 of 78%.

Operating Expenditure:

The year-to-date operational expenditure for the 4th quarter is R644,014 million, and the year-to-date budget is R805,252 million. This reflects an underspending of R161,238 million for the 4th quarter ending in June, which is -20%.

Capital Expenditure:

The year-to-date capital expenditure for the 4th quarter ending in June is R182,101 million and the year-to-date capital grants transferred are R232,934 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published on the National Treasury website.
(www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 4th quarter ending in June is R12,866 million compared to prior quarter 4 that reflected a surplus of R47,839 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 4th quarter ending in June is 2% greater than the norm of = or >0% compared to quarter 4 of 2025 of 7%.

Debtors:

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The total outstanding debtors as at end of June amount to R301,864 million compared to the prior year quarter 4 that was reflecting R349,439 million.

Creditors:

Creditors are paid within 30 days of receipt of invoice as required by MFMA. Outstanding creditors in the 4th quarter ending in June amounts to R21,986 million compared to prior year quarter 4 that reflected at R22,673 million. The group of creditors outstanding is trade creditors,

1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**280,327**	**297,948**	**297,948**	**46,605**	**285,205**	**297,948**	(12,743)	-4%	**297,948**
Executive and council		4,587	4,763	4,763	–	4,763	4,763	–		4,763
Finance and administration		275,295	293,185	293,185	46,490	280,063	293,185	(13,123)	-4%	293,185
Internal audit		444	–	–	115	380	–	380	-	–
Community and public safety		**10,057**	**78,896**	**80,738**	**2,581**	**16,709**	**80,738**	(64,029)	-79%	**80,738**
Community and social services		2,758	3,469	5,311	995	3,339	5,311	(1,972)	-37%	5,311
Sport and recreation		1,298	1,666	1,666	353	1,051	1,666	(615)	-37%	1,666
Public safety		192	299	299	21	482	299	183	61%	299
Housing		1,978	71,270	71,270	696	9,510	71,270	(61,760)	-87%	71,270
Health		3,830	2,193	2,193	516	2,328	2,193	135	6%	2,193
Economic and environmental services		**47,504**	**60,360**	**63,248**	**8,107**	**72,208**	**63,248**	8,959	14%	**63,248**
Planning and development		9,242	8,165	7,321	2,[illegible]	8,918	7,321	1,597	22%	7,321
Road transport		37,324	50,570	54,302	5,173	61,200	54,302	6,898	13%	54,302
Environmental protection		938	1,625	1,625	123	2,090	1,625	465	29%	1,625
Trading services		**438,679**	**447,512**	**531,656**	**103,416**	**464,744**	**531,656**	**(66,913)**	-13%	**531,656**
Energy sources		116,188	141,866	141,866	43,735	151,010	141,866	9,144	6%	141,866
Water management		134,576	146,124	205,325	35,599	168,184	205,325	(37,142)	-18%	205,325
Waste water management		132,960	101,691	126,634	13,612	92,322	126,634	(34,312)	-27%	126,634
Waste management		54,955	57,830	57,830	10,470	53,227	57,830	(4,603)	-8%	57,830
Other	4	**3,698**	**5,076**	**5,076**	**1,289**	**4,810**	**5,076**	**(266)**	-5%	**5,076**
Total Revenue - Functional	2	**780,265**	**889,793**	**978,668**	**161,999**	**843,677**	**978,668**	**(134,991)**	**-14%**	**978,668**
Expenditure - Functional										
Governance and administration		**166,790**	**201,590**	**196,742**	**37,463**	**163,050**	**196,742**	(33,692)	-17%	**196,742**
Executive and council		44,176	50,978	53,063	9,952	45,200	53,063	(7,863)	-15%	53,063
Finance and administration		114,449	140,556	133,623	26,361	109,016	133,623	(24,607)	-18%	133,623
Internal audit		8,165	10,056	10,056	1,151	8,834	10,056	(1,222)	-12%	10,056
Community and public safety		**55,606**	**130,620**	**132,614**	**13,101**	**60,927**	**132,614**	(71,686)	-54%	**132,614**
Community and social services		15,811	18,845	19,587	3,155	11,953	19,587	(7,634)	-39%	19,587
Sport and recreation		19,254	21,511	21,372	4,273	18,983	21,372	(2,389)	-11%	21,372
Public safety		13,072	12,367	12,421	3,528	13,858	12,421	1,437	12%	12,421
Housing		5,037	75,131	76,487	1,555	13,810	76,487	(62,677)	-82%	76,487
Health		2,431	2,766	2,746	589	2,322	2,746	(424)	-15%	2,746
Economic and environmental services		**105,378**	**103,578**	**102,058**	**22,393**	**100,381**	**102,058**	(1,677)	-2%	**102,058**
Planning and development		38,056	35,675	34,585	7,506	30,752	34,585	(3,833)	-11%	34,585
Road transport		64,870	65,104	64,714	14,228	66,825	64,714	2,111	3%	64,714
Environmental protection		2,452	2,798	2,758	660	2,803	2,758	45	2%	2,758
Trading services		**344,969**	**356,365**	**371,188**	**84,529**	**316,656**	**371,188**	**(54,532)**	-15%	**371,188**
Energy sources		122,192	133,085	133,085	33,447	125,120	133,085	(7,965)	-6%	133,085
Water management		123,304	116,370	122,370	29,851	108,816	122,370	(13,554)	-11%	122,370
Waste water management		48,183	46,934	55,276	10,311	40,127	55,276	(15,148)	-27%	55,276
Waste management		51,290	59,976	60,458	10,920	42,593	60,458	(17,865)	-30%	60,458
Other		**2,572**	**2,589**	**2,650**	**766**	**3,000**	**2,650**	**350**	**13%**	**2,650**
Total Expenditure - Functional	3	**675,315**	**794,742**	**805,252**	**158,252**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/ (Deficit) for the year		**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**	**26,247**	**15%**	**173,416**

- The electricity services have realised an actual surplus of R25,890 million. The surplus, excluding capital grant funding, amounts to R14,003 million, compared to an operating deficit of R9,066 million reported in Quarter 4 of 2025.
- The water services have realised an actual surplus of R59,368 million. The deficit, excluding capital grant funding, amounts to R18,696 million, compared to an operating deficit of R32,066 million reported in Quarter 4 of 2025, indicating a decrease over a year. Debt impairment costs for 2026 financial year have not yet been recognised and will be recorded at year-end.
- Wastewater services have realised an actual surplus of R52,195 million. The surplus, excluding capital grant funding, amounts to R14,388 million, compared to an operating deficit of R3,676 million reported in Quarter 4 of 2025, reflecting an improvement in performance.

- Waste management has realised an actual surplus of R14,716 million. The surplus, excluding capital grant funding, amounts to R14,716 million, compared to an operating surplus of R7,759 million reported in Quarter 4 of 2025, reflecting an improvement in performance.

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M12 - Quarter 4

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,581	4,763	4,763	–	4,763	4,763	–		4,763
Vote 2 - MUNICIPAL MANAGER		450	–	–	115	380	–	380	-	–
Vote 3 - CORPORATE SERVICES		3,938	3,999	5,842	995	3,727	5,842	(2,115)	-36.2%	5,842
Vote 4 - COMMUNITY AND PROTECTION SERVICES		4,294	3,902	3,902	898	3,840	3,902	(61)	-1.6%	3,902
Vote 5 -COMMUNITY AND PROTECTION SERVICES		5,821	7,000	7,000	1,433	7,382	7,000	382	5.5%	7,000
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		47,192	129,963	132,851	8,651	79,167	132,851	(53,684)	-40.4%	132,851
Vote 7 - ELECTRICITY SERVICES		116,188	141,866	141,866	43,735	151,010	141,866	9,144	6.4%	141,866
Vote 8 - WATER WORKS		134,576	146,124	205,325	35,599	168,184	205,325	(37,142)	-18.1%	205,325
Vote 9 - FINANCIAL SERVICES		275,310	292,655	292,655	46,490	279,565	292,655	(13,090)	-4.5%	292,655
Vote 10 -		–	–	–	–	110	–	110	-	–
Vote 11 - WASTE MANAGEMENT		54,955	57,830	57,830	10,470	53,227	57,830	(4,603)	-8.0%	57,830
Vote 12 - WASTE WATER MANAGEMENT		132,960	101,691	126,634	13,612	92,322	126,634	(34,312)	-27.1%	126,634
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**780,265**	**889,793**	**978,668**	**161,999**	**843,677**	**978,668**	**(134,991)**	**-13.8%**	**978,668**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14,349	15,180	15,547	3,524	14,377	15,547	(1,170)	-7.5%	15,547
Vote 2 - MUNICIPAL MANAGER		40,132	48,645	49,763	8,009	41,272	49,763	(8,491)	-17.1%	49,763
Vote 3 - CORPORATE SERVICES		49,416	43,256	45,786	7,247	35,027	45,786	(10,758)	-23.5%	45,786
Vote 4 - COMMUNITY AND PROTECTION SERVICES		40,303	40,045	40,334	9,133	38,999	40,334	(1,336)	-3.3%	40,334
Vote 5 -COMMUNITY AND PROTECTION SERVICES		29,389	31,457	31,167	9,293	34,752	31,167	3,585	11.5%	31,167
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		107,191	174,471	175,101	22,412	109,273	175,101	(65,828)	-37.6%	175,101
Vote 7 - ELECTRICITY SERVICES		120,418	129,809	129,809	33,335	123,299	129,809	(6,511)	-5.0%	129,809
Vote 8 - WATER WORKS		123,304	116,370	122,370	29,851	108,816	122,370	(13,554)	-11.1%	122,370
Vote 9 - FINANCIAL SERVICES		60,887	92,250	83,774	15,161	59,389	83,774	(24,385)	-29.1%	83,774
Vote 10 -		(5,453)	–	–	–	173	–	173	-	–
Vote 11 - WASTE MANAGEMENT		47,196	56,326	56,326	9,977	38,511	56,326	(17,815)	-31.6%	56,326
Vote 12 - WASTE WATER MANAGEMENT		48,183	46,934	55,276	10,311	40,127	55,276	(15,148)	-27.4%	55,276
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**675,315**	**794,742**	**805,252**	**158,252**	**644,014**	**805,252**	**(161,238)**	**-20.0%**	**805,252**
Surplus/ (Deficit) for the year	2	**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**	**26,247**	**15.1%**	**173,416**

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

- The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications. Community Services reflects unauthorized expenditure of R3,585 million at the year-end 2026.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 - Quarter 12

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		113,862	125,640	125,640	38,185	135,046	125,640	9,406	7%	125,640
Service charges - Water		68,605	71,898	71,898	16,807	65,153	71,898	(6,745)	-9%	71,898
Service charges - Waste Water Management		24,318	24,874	35,749	9,194	35,760	35,749	11	0%	35,749
Service charges - Waste management		28,727	30,454	30,454	7,618	30,240	30,454	(214)	-1%	30,454
Sale of Goods and Rendering of Services		3,978	4,128	4,128	1,404	4,863	4,128	734	18%	4,128
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		14,255	18,219	18,219	3,429	12,525	18,219	(5,694)	-31%	18,219
Interest from Current and Non Current Assets		10,515	14,215	14,215	1,124	5,057	14,215	(9,158)	-64%	14,215
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,121	1,317	1,317	380	1,576	1,317	260	20%	1,317
Licence and permits		4,263	5,076	5,076	1,289	4,810	5,076	(266)	-5%	5,076
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		3,734	2,719	2,719	606	2,334	2,719	(385)	-14%	2,719
Non-Exchange Revenue								–		
Property rates		170,174	183,503	183,503	42,559	180,035	133,503	(3,468)	-2%	183,503
Surcharges and Taxes		6,614	7,327	7,327	1,810	7,181	7,327	(147)	-2%	7,327
Fines, penalties and forfeits		(80)	550	550	33	358	550	(192)	-35%	550
Licence and permits		1,166	1,968	1,968	127	2,273	1,968	305	15%	1,968
Transfers and subsidies - Operational		148,220	225,558	226,456	4,585	162,908	226,456	(63,548)	-28%	226,456
Interest		6,665	2,647	2,647	1,627	6,044	2,647	3,397	128%	2,647
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		431	–	–	131	588	–	588	-	–
Other Gains		824	–	–	2	129	–	129	-	–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**607,392**	**720,093**	**731,866**	**130,909**	**656,880**	**731,866**	**(74,986)**	**-10%**	**731,866**
Expenditure By Type										
Employee related costs		214,913	213,426	215,979	51,849	215,901	215,979	(78)	0%	215,979
Remuneration of councillors		8,682	8,469	8,469	2,231	8,883	8,469	414	5%	8,469
Bulk purchases - electricity		94,526	92,354	92,354	26,368	96.151	92,354	3,796	4%	92,354
Inventory consumed		49,749	54,452	49,502	8,006	38,965	49,502	(10,538)	-21%	49,502
Debt impairment		84,353	50,948	50,948	–	–	50,948	(50,948)	-100%	50,948
Depreciation and amortisation		52,763	51,635	51,635	11,241	45,854	51,635	(5,781)	-11%	51,635
Interest		8,498	8,679	8,679	–	–	8,679	(8,679)	-100%	8,679
Contracted services		90,559	181,915	189,656	28,449	122,345	189,656	(67,311)	-35%	189,656
Transfers and subsidies		5,196	5,738	5,562	682	5,327	5,562	(235)	-4%	5,562
Irrecoverable debts written off		31	41,774	41,774	15,216	44,773	41,774	2,999	7%	41,774
Operational costs		62,794	85,354	90,694	14,207	64,121	90,694	(26,573)	-29%	90,694
Losses on Disposal of Assets		3,225	–	–	0	1,484	–	1,484	-	–
Other Losses		25	–	–	3	210	–	210	-	–
Total Expenditure		**675,315**	**794,742**	**805,252**	**158,252**	**644,014**	**805,252**	**(161,238)**	**-20%**	**805,252**
Surplus/(Deficit)		**(67,923)**	**(74,649)**	**(73,386)**	**(27,343)**	**12,866**	**(73,386)**	**86,252**	**-118%**	**(73,386)**
Transfers and subsidies - capital (monetary allocations)		171,705	169,700	246,801	31,090	186,797	246,801	(60,005)	-24%	246,801
Transfers and subsidies - capital (in-kind)		1,168	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**			**173,416**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**			**173,416**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**			**173,416**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**104,950**	**95,051**	**173,416**	**3,747**	**199,663**	**173,416**			**173,416**

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 June is R656,880 million and the year-to-date budget of R731,866 million and this reflects a variance of -R74,986 million which is -10%.

- Sales of goods and rendering of services reflect a variance of 18% for June. The increase is as a result of increase in Town planning application and business plans.

- Interest from receivable exchange and non-exchange.
  The budget allocation for exchange transactions has been overestimated, while the allocation for non-exchange transactions is understated. The budget provision includes full billing interest, including interest that is written off. However, to mitigate the current position, the following year's budget provides only for collectible interest.

- Rental from fixed assets on exchange reflects a variance of 20% during the end of June, this is as a result of rental billing corrections effected in February 2026 and the budget was not adjusted to affect this correction.

- Operational revenue reflects a decrease of -14% due to reduction in insurance refund revenue.

- Fines, penalties and forfeits reflets -35% for the month ending in June reduction in revenue from impound fees.

- Licenses and permits on non-exchange reflets 15% for the month ending in June due to increase on trading licenses or permits.

- Transfers and Subsidies – Operational reflects an underspending of -28% variance at the end of June, due to budgeted grants that were not fully received.

- Interest reflets a variance of 128% for the month of June due to interest in property rates that was erroneously omitted during the budgeting process.

Operating Expenditure:

The year-to-date operational expenditure at the end of June is R644,014 million, and the year-to-date budget is R805,252 million. This reflects an underspending level of R161,238 million, which is -20%.

- Inventory consumption for June reflects a negative variance of 21%. This is mainly attributable to strengthened control measures on fuel usage.

- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors, i.e. debtors payment trend and ageing of debts. The recognition of the impairment is processed after year end.

- Depreciation and amortisation reflect a favorable variance of 11% against the year-to-date budget. The year-to-date budget amounted to R51.635 million, compared to the actual expenditure of R45.854 million, resulting in a variance of R5.781 million. The variance is mainly attributable to the disposal of assets during the financial year, the impact of which was not provided for in the budget.

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

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

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending June is R12,866 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) – M12 - Quarter 4

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 5 - COMMUNITY AND PROTECTION SERVICES		–	–	–	–	–	–	–		–
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		1,919	–	–	–	–	–	–		–
Vote 7 - ELECTRICITY SERVICES		–	–	–	–	–	–	–		–
Vote 8 - WATER WORKS		–	–	–	–	–	–	–		–
Vote 9 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 12 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**1,919**	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	560	513	570	676	513	162	32%	513
Vote 2 - MUNICIPAL MANAGER		272	771	108	(26)	59	108	(49)	-45%	108
Vote 3 - CORPORATE SERVICES		870	137	274	836	919	274	645	236%	274
Vote 4 - COMMUNITY AND PROTECTION SERVICES		506	3,507	2,052	1,756	1,961	2,052	(91)	-4%	2,052
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1,638	580	74	–	80	74	6	8%	74
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		34,443	45,332	50,909	5,180	57,709	50,909	6,799	13%	50,909
Vote 7 - ELECTRICITY SERVICES		–	12,834	10,971	4,223	11,225	10,971	254	2%	10,971
Vote 8 - WATER WORKS		42,762	42,458	101,034	21,711	74,837	101,034	(26,197)	-26%	101,034
Vote 9 - FINANCIAL SERVICES		668	371	321	25	248	321	(73)	-23%	321
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 - WASTE MANAGEMENT		2,667	–	–	105	105	–	105	#DIV/0!	–
Vote 12 - WASTE WATER MANAGEMENT		83,670	51,919	66,677	3,336	34,283	66,677	(32,394)	-49%	66,677
Vote 13 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	167,504	158,518	232,934	37,714	182,101	232,934	**(50,833)**	**-22%**	232,934
Total Capital Expenditure		**169,424**	**158,518**	**232,934**	**37,714**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Capital Expenditure - Functional Classification										
Governance and administration		**1,686**	**2,464**	**1,447**	**671**	**1,391**	**1,447**	(56)	-4%	**1,447**
Executive and council		281	1,291	581	544	701	581	120	21%	581
Finance and administration		1,405	1,133	826	127	657	826	(169)	-20%	826
Internal audit		–	40	40	–	33	40	(7)	-17%	40
Community and public safety		**2,246**	**3,407**	**1,419**	**1,998**	**2,172**	**1,419**	753	53%	**1,419**
Community and social services		162	–	164	797	850	164	686	419%	164
Sport and recreation		1,334	2,307	1,151	1,201	1,214	1,151	63	5%	1,151
Public safety		749	580	50	–	56	50	6	13%	50
Housing		–	20	15	–	13	15	(2)	-11%	15
Health		–	500	39	–	38	39	(1)	-2%	39
Economic and environmental services		**36,363**	**44,862**	**51,385**	**5,671**	**58,088**	**51,385**	6,703	13%	**51,385**
Planning and development		1,352	30	59	–	52	59	(7)	-11%	59
Road transport		35,010	44,832	51,327	5,671	58,036	51,327	6,709	13%	51,327
Environmental protection		1	–	–	–	–	–	–		–
Trading services		**129,098**	**107,786**	**178,682**	**29,374**	**120,450**	**178,682**	(58,232)	-33%	**178,682**
Energy sources		–	12,834	10,971	4,223	11,225	10,971	254	2%	10,971
Water management		42,762	[illegible]2,458	101,034	21,711	74,837	101,034	(26,197)	-26%	101,034
Waste water management		83,670	51,919	66,677	3,336	34,283	66,677	(32,394)	-49%	66,677
Waste management		2,667	575	–	105	105	–	105	-	–
Other		31	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**169,424**	**158,518**	**232,934**	**37,714**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**
Funded by:										
National Government		80,424	86,770	142,413	25,112	121,337	142,413	(21,076)	-15%	142,413
Provincial Government		75,337	58,586	77,358	2,488	42,009	77,358	(35,349)	-46%	77,358
District Municipality		55	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,284	1,489	1,489	95	1,389	1,489	(100)	-7%	1,489
Transfers recognised - capital		**157,100**	**146,845**	**221,260**	**27,695**	**164,735**	**221,260**	**(56,526)**	**-26%**	**221,260**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		11,155	11,673	11,673	10,020	17,366	11,673	5,693	49%	11,673
Total Capital Funding		**168,256**	**158,518**	**232,934**	**37,714**	**182,101**	**232,934**	**(50,833)**	**-22%**	**232,934**

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		66,691	80,272	32,230	51,811	32,230
Trade and other receivables from exchange transactions		42,599	39,338	47,286	87,916	47,286
Receivables from non-exchange transactions		73,981	24,509	74,148	70,867	74,148
Current portion of non-current receivables		–	–	–	–	–
Inventory		2,909	2,148	8,568	2,602	8,568
VAT		178,438	169,845	178,428	202,831	178,428
Other current assets		409	1,519	409	104	409
Total current assets		**365,027**	**317,631**	**341,070**	**416,132**	**341,070**
Non current assets						
Investments		44	46	44	49	44
Investment property		232,149	241,717	230,975	228,369	230,975
Property, plant and equipment		1,406,813	1,362,996	1,590,468	1,546,358	1,590,468
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	(1,200)	(1,200)	(1,200)
Intangible assets		46	52	64	58	64
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,639,052**	**1,604,811**	**1,820,351**	**1,773,634**	**1,820,351**
TOTAL ASSETS		**2,004,079**	**1,922,442**	**2,161,421**	**2,189,765**	**2,161,421**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		0	–	–	–	–
Consumer deposits		2,892	2,828	2,892	3,106	2,892
Trade and other payables from exchange transactions		96,745	79,550	86,967	77,468	86,967
Trade and other payables from non-exchange transactions		73,409	17,522	43,131	41,884	43,131
Provision		17,623	18,036	17,623	17,623	17,623
VAT		170,376	174,427	182,437	206,948	182,437
Other current liabilities		–	–	–	–	–
Total current liabilities		**361,044**	**292,363**	**333,050**	**347,028**	**333,050**
Non current liabilities						
Financial liabilities		(0)	–	0	(0)	0
Provision		79,426	81,999	88,105	79,426	88,105
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70,249	62,083	73,215	70,249	73,215
Total non current liabilities		**149,675**	**144,082**	**161,320**	**149,675**	**161,320**
TOTAL LIABILITIES		**510,719**	**436,444**	**494,370**	**496,703**	**494,370**
NET ASSETS	2	**1,493,360**	**1,485,998**	**1,667,052**	**1,693,063**	**1,667,052**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,493,977	1,485,998	1,667,052	1,693,063	1,667,052
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,493,977**	**1,485,998**	**1,667,052**	**1,693,063**	**1,667,052**

- The above table outlines that community wealth amounts to R1,693,063 billion, total liabilities R496,703 million and the total assets R2,189,765 billion.
- Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites.
- It must be noted that the valuation for the items mentioned is done at year-end by the experts.

- The current ratio for the quarter 4 ending in June is 1.20 vs the norm of 1.5-2:1, the ratio means that the municipality might experience difficultieson 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 – M12 – Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		163,614	160,808	160,808	15,986	168,447	160,808	7,639	5%	160,808
Service charges		197,289	241,574	251,953	29,034	227,824	251,953	(24,129)	-10%	251,953
Other revenue		78,355	72,236	82,261	1.396	80,621	82,261	(1,640)	-2%	82,261
Government - operating		172,573	222,200	224,745	7	188,884	224,745	(35,861)	-16%	224,745
Government - capital		126,348	111,682	218,393	11,092	152,297	218,393	(66,096)	-30%	218,393
Interest		11,199	16,174	16,174	231	5,329	16,174	(10,845)	-67%	16,174
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(648,740)	(694,599)	(714,051)	(40,343)	(635,912)	(714,051)	(78,139)	11%	(714,051)
Finance charges		(59)		–	–	–	–	–		–
Transfers and Grants		–	(5,538)	(5,621)	–	(15)	(5,621)	(5,606)	100%	(5,621)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**100,577**	**124,537**	**234,662**	**17,403**	**187,474**	**234,662**	**47,188**	**20%**	**234,662**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,999	–	–	–	646	–	646	-100%	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	-	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(175,839)	(173,938)	(260,344)	(3,453)	(201,572)	(260,344)	(58,772)	23%	(260,344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(173,840)**	**(173,938)**	**(260,344)**	**(3,453)**	**(200,926)**	**(260,344)**	**(59,418)**	**23%**	**(260,344)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		359	–	–	24	440	–	440	#DIV/0!	–
Payments										
Repayment of borrowing		(973)	–	–	–	(0)	–	0	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(614)**	–	–	–	**440**	–	**(440)**	**0%**	–
NET INCREASE/ (DECREASE) IN CASH HELD		**(73,876)**	**(49,401)**	**(25,682)**	**(25,682)**	**(13,012)**	**(25,682)**			**(25,682)**
Cash/cash equivalents at beginning:		140,309	138,552	66,691		64,823	138,552			66,691
Cash/cash equivalents at month/year end:		66,433	89,151	41,009		51,812	112,870			41,009

It must be noted that figures in the cash flow statement above are VAT inclusive for vatable 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 R51,812 million, compared to R64,828 million reported in Quarter 4 of 2025. This represents a material decline of approximately 20%, indicating a substantial variance between the two financial years.

PART 2: SUPPORTING TABLES

2.1 Supporting Table: SC 9 - Debtors Age Analysis M12 - Quarter 4

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

Supporting table SC3 provides a breakdown of the debtors.

- The outstanding debtors as at quarter 4 amounts to R301,864 million, whereas debtor's account over 90 days reflect at R233,808 million.
- The debt breakdown shows that 80.17% of the debt is owed by households and 17,73% relates to debt owed by commercial property owners. Further 17,86% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2.08% of the arrears.
- For further details on the total debt of R301,864 million note that 69.71% or R210,431 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 – M12 - Quarter 4

Description R thousands	NT Code	Budget Year 2025/26 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	Total	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	21,986	0	0	–	–	–	–	62	22,049	22,673
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	21,986	0	0	–	–	–	–	62	22,049	22,673

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of June reflect at R22,049 thousand whereas.
- The group of creditors outstanding is trade and creditors; the outstanding balance is between current and 30 days.

TOP 20 OUTSTANDING CREDITORS for the month ending 30 June 2026.

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

2.3 Supporting Table SC5 - Investment portfolio and Loans – M12 - Quarter 4

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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Months	Call Account	Yes						16,135	1,070	(91,452))	90,183	15,936
ABSA		Month to Months	Call Account	No						7,771	2,116	(291,599))	293,236	11,525
Investec		Month to Months	Call Account	No						6,536	371	(5,641))	2,712	3,978
STD Bank		Month to Months	Call Account	No						28,613	1,308	(70,730)	46,468	5,660
TOTAL INVESTMENTS AND INTER	2									59,056	4,865	(459,422)	432,599	37,098

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in June and this excludes currents accounts amounting to R37,098 million.

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M12 - Quarter 4

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		140,698	147,880	147,036	–	146,397	147,036	(639)	-0.4%	147,036
Local Government Financial Management Grant	3	2,500	2,500	2,500	–	2,500	2,500	–		2,500
Municipal Infrastructure Grant		1,562	3,281	2,417	–	1,778	2,417	(639)	-26.4%	2,417
Equitable Share		136,636	142,119	142,119	–	142,119	142,119	0	0.0%	142,119
Provincial Government:		31,960	72,470	75,859	–	28,814	75,859	(47,045)	-62.0%	75,859
Alien Eradication Grant		–	1,200	1,200	–	1,200	1,200	–		1,200
EC Human Settlement		28,746	71,270	71,270	–	24,369	71,270	(46,900)	-65.8%	71,270
Libraries and Archives - DSRAC		3,214	–	3,389	–	3,245	3,389	(145)	-4.3%	3,389
District Municipality:		1,007	–	–	–	–	–	–		–
Refurbishment of Pumpstations		1,007	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		173,665	220,350	222,895	–	175,211	222,895	(47,684)	-21.4%	222,895
Capital Transfers and Grants										
National Government:		90,445	103,604	163,649	19,933	145,584	163,649	(18,065)	-11.0%	163,649
Municipal Infrastructure Grant		29,567	29,285	30,129	–	34,606	30,129	4,477	14.9%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	1,205	12,057	12,057	–		12,057
Regional Bulk Infrastructure Grant		23,278	42,000	101,201	18,728	72,534	101,201	(28,667)	-28.3%	101,201
Water Services Infrastructure Grant		37,600	20,262	20,262	–	26,387	20,262	6,125	30.2%	20,262
Provincial Government:		35,496	5,100	53,256	–	245	53,256	(53,011)	-99.5%	53,256
Alien Eradication Grant		30,000	100	100	–	100	100	–		100
Water Infrastructure Grant - OTP		5,352	–	–	–	–	–	–		–
EC Human Settlement		–	–	48,156	–	–	48,156	(48,156)	-100.0%	48,156
Small Town Revitalization		–	5,000	5,000	–	–	5,000	(5,000)	-100.0%	5,000
Libraries and Archives - DSRAC		145	–	–	–	145	–	145	-	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	2,978	1,489	–	1,489	1,489	–		1,489
Human Settlement Re-development Programme		1,317	2,978	1,489	–	1,489	1,489	–		1,489
Total Capital Transfers and Grants		127,258	111,682	218,393	19,933	147,317	218,393	(71,076)	-32.5%	218,393
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,923	332,032	441,289	19,933	322,528	441,289	(118,760)	-26.9%	441,289

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R1,930,838.50 thousand Table, SC6 is configured to report only conditional and unconditional grants excluding subsidies and donations received by the municipality

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2.5 Supporting Table SC7(1) Transfers and grant expenditure – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,056	5,761	4,917	2,318	5,320	4,917	402	8.2%	4,917
Local Government Financial Management Grant	3	2,500	2,500	2,500	1,139	2,454	2,500	(46)	-1.8%	2,500
Municipal Infrastructure Grant		1,556	3,261	2,417	1,180	2,866	2,417	449	18.6%	2,417
Provincial Government:		54,116	75,828	77,570	1,755	13,128	77,570	(64,442)	-83.1%	77,570
Alien Eradication Grant		–	1,200	1,200	294	932	1,200	(268)	-22.4%	1,200
EC Human Settlement		51,474	71,270	71,270	696	9,221	71,270	(62,049)	-87.1%	71,270
Libraries and Archives		2,642	3,358	5,100	765	2,976	5,100	(2,124)	-41.6%	5,100
District Municipality:		1,007	–	–	29	273	–	273	#DIV/0!	–
Refurbishment of Pumpstation		–	–	–	–	61	–	61	#DIV/0!	–
Environmental Health Subsidy		(0)	–	–	29	212	–	212	#DIV/0!	–
Refurbishment of Pumpstation		1,007	–	–	–	–	–	–		–
Other grant providers:		14,114	–	–	–	293	–	293	#DIV/0!	–
Housing Development Agency		14,114	–	–	–	293	–	293	#DIV/0!	–
Total Operating Transfers and Grants		73,294	81,589	82,487	4,102	19,015	82,487	(63,473)	-76.9%	82,487
Capital Transfers and Grants										
National Government:		90,451	103,604	163,649	28,973	139,652	163,649	(23,997)	-14.7%	163,649
Municipal Infrastructure Grant		29,573	29,285	30,129	4,244	32,677	30,129	2,548	8.5%	30,129
Integrated National Electrification Programme Grant		–	12,057	12,057	4,856	11,887	12,057	(170)	-1.4%	12,057
Regional Bulk Infrastructure Grant		23,278	–	101,201	16,613	74,508	101,201	(26,693)	-26.4%	101,201
Water Services Infrastructure Grant		37,600	62,262	20,262	3,260	20,580	20,262	318	1.6%	20,262
Provincial Government:		38,280	64,607	81,664	2,022	45,570	81,664	(36,094)	-44.2%	81,664
Municipal Disaster Relief Grant & Alien Eradication Grant		11,718	100	100	819	28,715	100	28,615	28614.9%	100
Office of the Premier		5,352	–	–	–	–	–	–		–
Department of Water and Sanitation		–	–	–	–	84	–	84	#DIV/0!	–
EC Human Settlement		21,210	34,087	48,156	240	13,124	48,156	(35,032)	-72.7%	48,156
Municipal Disaster Relief Grant		–	30,420	33,308	761	3,471	33,308	(29,837)	-89.6%	33,308
Alien Eradication Grant		–	–	100	203	175	100	75	74.7%	100
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		1,317	1,489	1,489	95	1,584	1,489	95	6.3%	1,489
Human Settlement Re-development Programme		1,317	1,489	1,489	95	1,584	1,489	95	6.3%	1,489
Total Capital Transfers and Grants		130,048	169,700	246,801	31,090	186,805	246,801	(59,996)	-24.3%	246,801
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		203,342	251,289	329,289	35,191	205,820	329,289	(123,469)	-37.5%	329,289

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

EC105 Ndlambe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M12 – Quarter 4

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

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.

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2.6 EC105 Ndlambe - Supporting Table SC8 Councilor's and staff benefits – M12 - Quarter 4

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,941	5,719	5,719	1,536	6,116	5,719	397	7%	5,719
Pension and UIF Contributions		387	398	398	102	403	398	4	1%	398
Medical Aid Contributions		130	127	127	35	137	127	10	8%	127
Motor Vehicle Allowance		1,360	1,360	1,360	342	1,362	1,360	2	0%	1,360
Cellphone Allowance		864	864	864	217	865	864	1	0%	864
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		8,682	8,469	8,469	2,231	8,883	8,469	414	5%	8,469
% increase	4		-2.5%	-2.5%						-2.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,802	6,950	6,950	1,805	7,369	6,950	418	6%	6,950
Pension and UIF Contributions		1,183	1,300	1,300	337	1,339	1,300	40	3%	1,300
Medical Aid Contributions		304	320	320	84	326	320	6	2%	320
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1,339	579	584	670	1,272	584	688	118%	584
Motor Vehicle Allowance		972	972	972	243	972	972	–		972
Cellphone Allowance		123	123	123	31	123	123	–		123
Housing Allowances		132	140	140	33	132	140	(8)	-6%	140
Other benefits and allowances		60	64	64	15	60	64	(4)	-6%	64
Payments in lieu of leave		540	614	614	221	450	614	(164)	-27%	614
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		199	199	199	–	237	199	38	19%	199
In kind benefits			–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		12,654	11,261	11,266	3,439	12,281	11,266	1,015	9%	11,266
% increase	4		-11.0%	-11.0%						-11.0%
Other Municipal Staff										
Basic Salaries and Wages		114,574	132,023	130,068	30,649	123,840	130,068	(6,228)	-5%	130,068
Pension and UIF Contributions		21,038	24,175	24,002	5,681	22,760	24,002	(1,242)	-5%	24,002
Medical Aid Contributions		16,084	18,634	18,492	4,373	16,881	18,492	(1,611)	-9%	18,492
Overtime		13,170	6,650	8,412	2,975	12,078	8,412	3,666	44%	8,412
Performance Bonus		9,876	10,789	10,752	114	10,264	10,752	(488)	-5%	10,752
Motor Vehicle Allowance		5,886	5,495	5,539	1,573	6,334	5,539	794	14%	5,539
Cellphone Allowance		322	305	312	83	332	312	21	7%	312
Housing Allowances		1,038	497	514	116	471	514	(43)	-8%	514
Other benefits and allowances		4,251	2,855	2,855	1,140	4,468	2,855	1,613	56%	2,855
Payments in lieu of leave		73	–	–	446	956	–	956	#DIV/0!	–
Long service awards		2,775	–	–	–	–	–	–		–
Post-retirement benefit obligations		12,351	–	2,966	771	3,027	2,966	61	2%	2,966
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		820	743	795	369	1,520	795	726	91%	795
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		202,258	202,165	204,707	48,291	202,930	204,707	(1,777)	-1%	204,707
% increase	4		0.0%	1.2%						1.2%
Total Parent Municipality		223,594	221,895	224,441	53,961	224,094	224,441	(347)	0%	224,441

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

2.7 Supporting Table SC9 Actuals and revised targets for cash receipts

EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 – Quarter 4

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		14,023	14,333	14,115	14,424	14,244	13,381	13,932	12,966	14,063	13,428	13,553	15,986	160,808	168,044	172,245
Service charges - electricity revenue		13,080	11,761	12,398	13,815	10,498	9,767	11,130	11,007	12,945	9,171	9,967	21,511	122,040	132,473	142,828
Service charges - water revenue		3,430	3,217	3,342	3,716	3,090	3.294	3,501	3,490	3,761	3,507	3,534	3,638	65,391	70,230	74,076
Service charges - sanitation revenue		1,294	1,242	1,238	1,451	1.320	1,257	1,407	1,239	1,451	1,308	1,335	1,666	34,729	25,580	26,390
Service charges - refuse		1,936	1,969	1.959	2,016	1,798	1,808	1,903	1,788	1,981	1,826	1,844	2,219	29,792	31,137	31,934
Rental of facilities and equipment		82	71	57	75	70	146	46	93	79	83	70	92	1,412	1,475	1,512
Interest earned - external investments		831	603	480	658	308	287	434	221	404	573	300	231	14,215	14,855	15,226
Interest earned - outstanding debtors		–	–	–	–	–	–	195	161	263	194	328	271	1,959	2,049	2,113
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		18	25	35	22	29	10	8	31	18	7	20	2	623	652	668
Licences and permits		1,582	1,286	1,210	1,199	1,944	1,240	1,617	1,260	1,425	870	749	1,155	7,339	7,670	7,813
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		60,503	5,747	3,760	6	647	53,294	14,420	2,806	35,539	0	12,156	7	224,745	155,449	160,603
Other revenue		4,035	6,511	6,025	6,261	5,618	3,342	8,160	1,788	5,626	7,897	7,347	(124)	62,862	41,454	41,386
Cash Receipts by Source		**100,813**	**46,763**	**44,619**	**43,641**	**39,567**	**87,825**	**56,752**	**36,852**	**77,554**	**38,863**	**51,202**	**46,654**	**725,915**	**651,068**	**676,794**
Other Cash Flows by Source													–			
Transfer receipts - capital		20,865	13,069	24,824	13,850	9,203	10,409	–	5,874	29,296	8,889	4,926	11,092	218,393	116,577	122,958
Contributions & Contributed assets		–	–		–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		3	15	418	–	–	–	81	–	(22)	–	151	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase or decrease in consumer deposits		24	36	57	33	39	19	27	47	40	49	46	24	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	10,025	–	–

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

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

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

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	8,709	18,434	18,134	3,619	3,619	18,434	14,814	80.4%	2%
August	26,574	14,176	14,274	17,796	21,415	32,708	11,292	34.5%	14%
September	9,180	15,848	19,200	27,852	49,267	51,908	2,641	5.1%	31%
October	11,312	18 103	18.955	21,288	70,555	70,862	307	0.4%	45%
November	12,698	18,119	18,971	15,096	85,651	89,833	4,182	4.7%	54%
December	12,142	12,979	13,831	25,773	111,424	103,664	(7,760)	-7.5%	70%
January	12,167	13,929	16,908	6,384	117,808	120,572	2,765	2.3%	74%
February	4,772	12,177	74,203	13,489	131,297	194,775	63,479	32.6%	83%
March	25,001	10,146	10,998	13,090	144,387	205,773	61,386	29.8%	91%
April	5,139	8,202	3,054	15,401	159,788	214,827	55,038	25.6%	92%
May	11,528	8,202	9,054	6,450	166,238	223,880	57,642	25.7%	106%
June	30,203	8,202	9,054	15,863	182,101	232,934	50,833	21.8%	114%
Total Capital expenditure	**169,424**	**158,518**	**232,934**	**182,101**					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of June amounts to R15,863 million.
- The year-to-date actual expenditure incurred is R182,101 million whilst the year-to-date budget is R232,934 million, which gives 21,8% variance.

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		59,684	95,144	149,451	5,267	100,396	149,451	49,055	32.8%	149,451
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		527	12,334	10,971	1,821	11,225	10,971	(254)	-2.3%	10,971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	402	–	402	#DIV/0!	–
MV Substations		–	4,348	4,348	–	4,197	4,348	(151)	(0)	4,348
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	7,986	6,623	1.821	6,627	6,623	3	0	6,623
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		527	–	–	–	–	–	–		–
Water Supply Infrastructure		26,458	35,810	90,810	2,433	68,143	90,810	22,667	25.0%	90,810
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		7,026	2,609	2,609	–	3,019	2,609	410	0	2,609
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		19,372	33,202	88,001	2,433	64,790	88,001	(23,211)	(0)	88,001
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		60	–	200	–	334	200	134	0	200
Sanitation Infrastructure		32,699	47,000	47.671	1,012	21,028	47,671	26,642	55.9%	47,671
Pump Station		299	–	–	–	–	–	–		–
Reticulation		24,482	40,334	44,178	960	17,527	44,178	(26,651)	(0)	44,178
Waste Water Treatment Works		864	5,440	1,801	52	1,810	1,801	9	0	1,801
Outfall Sewers		7,054	1,226	1.691	–	1,691	1,691	(0)	(0)	1,691
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M12 - Quarter 4

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

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M12 - Quarter 4

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

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M12 - Quarter 4

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class- M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		998	–	1,900	1,270	1,270	1,900	630	33.2%	1,900
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		998	–	1,900	1,270	1,270	1,900	630	33.2%	1,900
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	1,900	1,270	1,270	1,900	(630)	(0)	1,900
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		998	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		476	1,785	1,039	1,191	1,191	1,039	(151)	-14.6%	1,039
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		476	1,785	1,039	1,191	1,191	1,039	(151)	-14.6%	1,039
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		476	1,785	1,039	1,191	1,191	1,039	151	0	1,039
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	1,474	1,785	2,939	2,460	2,460	2,939	479	16.3%	2,939

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		26,667	40,863	46,427	11,914	52,633	46,427	(6,206)	-13.4%	46,427
Roads Infrastructure		6,127	6,200	6,530	161	7,292	6,530	(762)	-11.7%	6,530
Roads		6,127	6,200	6,530	161	7,292	6,530	762	0	6,530
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–		–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		854	1,400	1,200	441	1,073	1,200	127	10.6%	1,200
Drainage Collection		854	1,400	1,200	441	1,073	1,200	(127)	(0)	1,200
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3,276	3,276	113	1,821	3,276	1,455	44.4%	3,276
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	3,276	3,276	113	1,821	3,276	(1,455)	(0)	3,276
Water Supply Infrastructure		12,489	17,812	24,366	9,024	33,139	24,366	(8,773)	-36.0%	24,366
Dams and Weirs		100	80	80	–	58	80	(22)	(0)	80
Boreholes		172	112	112	–	–	112	(112)	(0)	112
Reservoirs		98	570	580	–	486	580	(94)	(0)	580
Pump Stations		1,561	3,190	3,190	158	1,596	3,190	(1,594)	(0)	3,190
Water Treatment Works		10,559	13,860	20,405	8,866	30,999	20,405	10,595	0	20,405
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		840	3,450	3,180	364	1,059	3,180	2,121	66.7%	3,180
Pump Station		840	2,700	2,430	308	997	2,130	(1,433)	(0)	2,430
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	650	650	55	55	650	(595)	(0)	650
Outfall Sewers		–	100	100	-	7	100	(93)	(0)	100
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		6,356	8,725	7,875	1,812	8,249	7,875	(374)	-4.8%	7,875
Landfill Sites		6,356	8,725	7,875	1,812	8,249	7,875	374	0	7,875
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		277	360	360	–	304	360	56	15.5%	360
Community Facilities		45	60	60	–	45	60	15	25.4%	60
Halls		–	–	–	–	–	–	–		–

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		45	60	60	–	45	60	(15)	(0)	60
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		232	300	300	–	259	300	41	13.6%	300
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		232	300	300	–	259	300	(41)	(0)	300
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	70	70	28	54	70	16	22.9%	70
Revenue Generating		–	70	70	28	54	70	16	22.9%	70
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	70	70	28	54	70	(16)	(0)	70
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		3,801	4,898	4,815	1,270	3,690	4,815	1,124	23.4%	4,815
Operational Buildings		3,801	4,898	4,815	1,270	3,690	4,815	1,124	23.4%	4,815
Municipal Offices		3,801	4,898	4,815	1,270	3,690	4,815	(1,124)	(0)	4,815
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–			–
Licences and Rights		–	–	–	–	–	–			–
Water Rights		–	–	–	–	–	–			–
Effluent Licenses		–	–	–	–	–	–			–
Solid Waste Licenses		–	–	–	–	–	–			–
Computer Software and Applications		–	–	–	–	–	–			–
Load Settlement Software Applications		–	–	–	–	–	–			–
Unspecified		10	103	101	8	12	101			101
Computer Equipment		10	103	101	8	12	101	(89)	(0)	101
Computer Equipment		30	467	235	14	64	235	171	72.9%	235
Furniture and Office Equipment		30	467	235	14	64	235	(171)	(0)	235
Furniture and Office Equipment										

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		**2,067**	**932**	**774**	**79**	**346**	**774**	**428**	55.3%	**774**
Machinery and Equipment		2,067	932	774	79	346	774	(428)	(0)	774
Transport Assets		**2,416**	**3,870**	**3,913**	**361**	**2,124**	**3,913**	**1,789**	45.7%	**3,913**
Transport Assets		2,416	3,370	3,913	361	2,124	3,913	(1,789)	(0)	3,913
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**35,268**	**51,562**	**56,694**	**13,675**	**59,227**	**56,694**	**(2,533)**	-4.5%	**56,694**

2.12 Supporting Table SC13d Depreciation by asset class – M12 - Quarter 4

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		33,533	31,800	31,800	8,624	34,557	31,800	(2,758)	-8.7%	31,800
Roads Infrastructure		13,482	12,659	12,659	3,408	13,659	12,659	(1,001)	-7.9%	12,659
Roads		11,897	11,680	11,680	2,967	11,902	11,680	221	0	11,680
Road Structures		1,458	914	914	398	1,584	914	670	0	914
Road Furniture		126	63	63	43	173	63	109	0	63
Capital Spares		1	1	1	0	1	1	0	0	1
Storm water Infrastructure		80	1	1	3	22	1	(21)	-1603.2%	1
Drainage Collection		7	1	1	3	11	1	10	0	1
Storm water Conveyance		73	–	–	–	11	–	11	-	–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,765	3,747	3,747	942	3,773	3,747	(26)	-0.7%	3,747
Power Plants		37	37	37	9	37	37	0	0	37
HV Substations		4	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		351	350	350	90	358	350	8	0	350
MV Substations		628	627	627	155	620	627	(7)	(0)	627
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		12	12	12	3	12	12	0	0	12
LV Networks		97	97	97	24	97	97	0	0	97
Capital Spares		2,637	2,624	2,624	661	2,649	2,624	25	0	2,624
Water Supply Infrastructure		10,150	9,991	9,991	2,683	10,734	9,991	(743)	-7.4%	9,991
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		37	37	37	9	37	37	0	0	37
Reservoirs		27	27	27	7	27	27	0	0	27
Pump Stations		993	942	942	255	1,021	942	79	0	942
Water Treatment Works		6,775	6,727	6,727	1,821	7,281	6,727	554	0	6,727
Bulk Mains		180	179	179	45	180	179	0	0	179
Distribution		1,836	1,776	1,776	469	1,882	1,776	106	0	1,776
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		47	47	47	12	47	47	0	0	47
Capital Spares		255	255	255	66	259	255	4	0	255
Sanitation Infrastructure		6,054	5,402	5,402	1,588	6,369	5,402	(967)	-17.9%	5,402
Pump Station		388	388	388	97	388	388	0	0	388
Reticulation		598	–	–	155	622	–	622	#DIV/0!	–
Waste Water Treatment Works		88	–	–	122	490	–	490	#DIV/0!	–
Outfall Sewers		4,423	4,491	4,491	1,075	4,312	4,491	(179)	(0)	4,491
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		557	523	523	139	557	523	34	0	523
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		637	416	416	186	748	416	(332)	-79.6%	416
Community Facilities		0	0	0	0	0	0	(0)	-0.1%	0
Halls		–	–	–	–	–	–	–		–

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	0	0	0
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		637	416	416	186	748	416	(332)	-79.7%	416
Indoor Facilities		64	64	64	16	64	64	0	0	64
Outdoor Facilities		490	269	269	150	601	269	331	0	269
Capital Spares		83	83	83	21	83	83	0	0	83
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		1,175	1,174	1,174	293	2,095	1,174	(922)	-78.5%	1,174
Revenue Generating		1,175	1,174	1.174	293	2.095	1,174	(922)	-78.5%	1,174
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		1,175	1,174	1.174	293	2.095	1,174	922	0	1,174
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		4,157	4,257	4,257	1,031	4,132	4,257	125	2.9%	4,257
Operational Buildings		4,157	4,257	4,257	1,031	4,132	4,257	125	2.9%	4,257
Municipal Offices		4,142	4,242	4,242	1,028	4,118	4,242	(124)	(0)	4,242
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		6	6	6	1	6	6	(1)	(0)	6
Depots		–	–	–	–	–	–	–		–
Capital Spares		9	9	9	2	9	9	0	0	9
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		7	2	2	15	18	2	(16)	-915.1%	2
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		7	2	2	15	18	2	(16)	-915.1%	2
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		7	2	2	15	18	2	16	0	2
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		750	984	984	218	859	984	125	12.7%	984
Computer Equipment		750	984	984	218	859	984	(125)	(0)	984
Furniture and Office Equipment		521	590	590	135	525	590	65	11.0%	590
Furniture and Office Equipment		521	590	590	135	525	590	(65)	(0)	590

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Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		411	453	453	92	366	453	88	19.3%	453
Machinery and Equipment		411	453	453	92	366	453	(88)	(0)	453
Transport Assets		2,715	2,973	2,973	647	2,554	2,973	418	14.1%	2,973
Transport Assets		2,715	2.973	2,973	647	2,554	2,973	(418)	(0)	2,973
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	43,907	42,648	42,648	11,241	45,854	42,648	(3,206)	-7.5%	42,648

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		100,427	53,834	72,257	5,456	70,799	72,257	1,458	2.0%	72,257
Roads Infrastructure		34,150	44,567	50,660	5,180	57,544	50,660	(6,884)	-13.6%	50,660
Roads		34,150	44,567	50,660	5,180	57,544	50,660	6,884	0	50,660
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		15,305	4,348	2,590	–	–	2,590	2,590	100.0%	2,590
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		15,305	4,348	2,590	–	–	2,590	(2,590)	(0)	2,590
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		50,972	4,919	19,007	277	13,255	19,007	5,752	30.3%	19,007
Pump Station		28,708	4,919	10,492	277	5,776	10,492	(4,716)	(0)	10,492
Reticulation		22,264	–	8,514	–	7,478	8,514	(1,036)	(0)	8,514
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		859	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

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Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		859	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		859	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		484	30	369	50	215	369	154	41.7%	369
Operational Buildings		484	30	369	50	215	369	154	41.7%	369
Municipal Offices		484	30	369	50	215	369	(154)	(0)	369
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	101,769	53,864	72,626	5,506	71.014	72,626	1,612	2.2%	72,626

- Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and tableSC13d 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 M12 – Quarter 4

Indigent Households - Monthly Free Basic Service Costs and Number of Beneficiaries

Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	FBS Cost
Rates	433,959	430,606	404,437	478,245	419,332	418,994	418,906	422,797	414,270	444,860	445,568	441,667	5,173,639
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	1,687,070	2,092,232	2,347,945	2,300,500	21,805,881
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	1,995,790	2,024,354	2,026,551	1,992,860	24,019,330
Sanitation	137,132	204,450	204,450	262,905.01	11090	75,675	234,230	63,280	33,271	49,580	91,984	53,199	1,421,245
Refuse	905,763	905,082	940,410	161,135.00	944,012	942,765	942,626	948,583	928,634	943,873	945,397	1,163,051	10,671,330
Electricity	670,040	755,815	707,565	703,457	694,490	693,513	690,079	685,489	640,346	630,256			6,871,050
Environmental Levy	225,982	225,810	234,931	237,176	235,948	235,667	235,667	237,176	232,195	236,053	236,334	290,693	2,863,633
Gel Fuel	415,910	421,990	423,130	428,830	435,100	346,990	420,630	420,630	430,710	498,750	503,160	503,160	5,248,990
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	6,362,285	6,919,958	6,596,939	6,745,131	78,075,099

MONTHLY NUMBER OF BENEFICIARIES

Free Basic Service Categories	July 25	Aug 25	Sept 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Average Beneficiaries
Rates	4,998	4,977	5,433	5,339	5,550	5,548	5,548	5,597	5,484	5,586	5,594	5,503	5,430
Service Charges								-	-				-
Water	6,382	6,377	6,633	6,695	6,660	5,900	6,651	6,694	6,554	11,523	15,459	13,662	8,266
Sewerage	5,271	5,273	5,473	5,527	5,509	5,507	5,509	5,568	5,450	5,528	5,534	5,442	5,466
Sanitation	220	250	250	247.0	17	116	351	97	51	76	141	160	165

Refuse	6,537	6,532	6,787	6848	6,813	6,804	6,803	6,846	6,702	6,812	6,823	8,418	6,894
Electricity	5,509	5,469	5,432	5,398	5,332	5,324	5,294	5,260	5,179	5,100			5,330
Environmental Levy	6,442	6,437	6,697	6,761	6,726	6,718	6,718	6,761	6,619	6,729	6,737	8,310	6,805
Gel fuel issued	4,378	4,442	4,454	4,514	4,580	3,842	4,006	4,006	4,102	4,750	4,792	4,792	4,388
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 R20,262 million for the 4th quarter of 2025/2026 financial year and the year to date amounting to R78,075.
- Ndlambe Municipalities have 6797 households registered as indigent households as at end of June 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 4th quarter relating to gel fuel and gel stoves amounted to R1,505

NDLAMBE TOTAL YEAR TODATE DEBTORS - AGE ANALYSIS AS AT JUNE 2026

	May-26	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	5,593,323	-	309,571	3,380,899	-	-	-755	3,689,714
Rates (Monthly)	72,376,515	-	13,409,006	36,926,298	2,874,978	4,825,219	3,561,196	71,596,697
Service Charge	10,409,217	-	3,880,168	6,323,941	-	-	-	10,204,109
Water	82,906,844		13,766,928	54,448,529	2,774,641	3,151,879	3,895,568	78,037,546
Sewage	38,081,282		5,409,799	24,862,765	1,268,523	1,413,795	3,483,066	36,437,948
Sanitation	1,608,081		233,827	942,345	35,943	88,466	325,332	1,625,914
Refuse	39,675,194		8,517,504	24,954,513	942,241	1,188,547	2,899,886	38,502,690
Electricity	43,413,986	-	4,281,174	22,934,043	2,045,587	4,066,700	8,483,091	41,810,596
Housing	1,935,378		373,482	1,313,770	78,116	75,886	106,676	1,947,930
Legal Fees	414,643	-	202,851	206,827	-	-	-	409,677
Indigent Charge	10,443	-	4,569	5,874	-	-	-	10,443
Sundry	-2,009,834	-	944,381	1,294,656	30,181	47,102	-4,050,375	-1,734,054
Environmental Levy	10,982,779	-	2,609,561	7,206,358	231,811	290,805	411,478	10,750,013
Undefined Category	-	-	-	-	-	-	-	-
TOTAL: JUNE 2026			53,942,822	184,800,818	10,282,021	15,148,399	29,115,163	293,289,222
TOTA : MAY 2026	305,397,851	-	54,103,775	188,446,028	15,741,411	18,797,325	28,309,313	
NON-INDIGENT DEBT JUNE 2026			53,751,215	182,865,661	9,996,895	14,884,376	28,593,261	290,091,408
INDIGENT DEBT JUNE 2026		-	191,607	1,935,157	285,126	264,023	521,902	3,197,814

ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkqubela	41,492,602	-	9026747.6	26,885,550	1112131.38	1350629.3	2215552.61	40,590,611
Ward 2 Boknes / C/Rocks / Alex	18,640,490	-	2,307,328	10,662,707	865,970	996,141	1,601,651	16,433,798
Ward 3 Boesmansriviermond	34,730,735	-	7,222,529	22,425,358	833,306	1,136,481	1,932,497	33,550,171
Ward 4 Kenton on Sea	35,468,277	-	6,575,620	22,461,886	1,186,704	1,826,114	3,908,330	35,958,654
Ward 5 Bathurst	25,787,915	-	6,014,408	16,201,335	708,650	823,373	1,027,227	24,774,993
Ward 6 S/field/Thornhill/Station Hill	37,727,113	-	7,500,877	23,661,864	1,188,063	1,672,681	2,369,941	36,393,426
Ward 7 Nemato	17,135,739	-	2,700,394	11,339,183	467,688	457,832	1,009,718	15,974,814
Ward 8 Mimosa / Nemato	13,307,814	-	2,278,415	8,240,319	327,275	315,910	637,161	11,799,080
Ward 9 Nemato	17,772,173	-	3,173,629	11,291,718	490,039	490,440	1,310,216	16,756,041
Ward 10 Port Alfred	63,334,994	-	7,142,874	31,630,897	3,102,196	6,078,798	13,102,868	61,057,634
TOTAL OUTSTANDING	305,397,851.23	-	53,942,822	184,800,818	10,282,021	15,148,399	29,115,163	293,289,222

The Non-Indigent Debt amounting to R521,902 million can be broken down as follows:

- Eskom electricity license area debt amounts to R205,346 million (70%)
- Municipal electricity license area debt amounts to R87,943 (30%)

ARREARS GROUPED PER ENTITIES FOR 30 JUNE 2026

Government Departments	Total
Agriculture	10,008.17
Education (Sec 20)	(97,400.84)
Education (Sec 21)	16,612.36
Health	1,207,908.98
Rural Development And Land Reform - Farms	541,499.56
Public Works Provincial	2,539,886.55
Public Works National - Farms	45,813.47
Public Works National - Rates	632,015.42
Public Works National - Services	272,571.89
Total	**5,168,915.56**

3.2 Staff and councillor accounts M12 - Quarter 4

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

A total of 275 of 356 employee accounts are in current, 12 employees have credit balances, and 55 employees have arrear balances. The 55 employees with arrear balances are further broken into those with valid arrangements being 41 and those with arrangements for a period longer than 24 months being 14.

The breakdown of the 15 employees is as follows:

Of the 14, 9 are repeat cases with the following reasons for not having their arrangement within 24 months, 4 affordability, 1 inherited debts, 3 will pay additional amount with their bonuses, 1 increase will be made in July from salary increase to be within 24 months, the other 5 cases are new matters to be dealt with during July2026.

Further 14 employees have accounts with enquiries to be resolved during the month of July 2026.

Of the twenty (20) Councillors, nineteen (19) is in current, one (1) Councillor has an enquiry on the account hence the arrear balance, 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 nineteen (19) accounts, eighteen (18) are up to date, and one (1) is in arrears. The details of the Councillor in arrears is as follows:

- **Councillor A:** The Councillor has raised a dispute regarding the debt, maintaining that the debt relates to her sister's company rather than to her in her personal capacity. The company is linked to the same property and therefor to the same account, being their parents' residence, and as a result, the debt appears against the account for which the Councillor is making payment.

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

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	**Explanation**	**Balance as at June 2026**
356	Staff on Age Analysis Coded as staff	1,136,537.51
274	Staff with current balance paying through staff deduction	309,946.55
12	Accounts with credit balances	-18,935.32
40	Staff with arrears with valid arrangements in place (Balance is R 211 025.97 of which R 49 255.91 relates to current for June 2026 which is paid monthly and instalments towards arrears is R15 957.36(debt will be settled in 0-24 months)	211,025.97
15	Staff with arrears with arrangements towards arrears but repayment periods is from 27-428 months therefore arrangements is not valid. Balance of these staff debtors' arrears is R 213 579.60 of which current is R 22 981.66 and instalment towards arrears amounts to R 2 519.58 (debt will be paid back between 27-428months).	213,579.60
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.	3,249.09
14	Staff accounts with queries to be resolved during July 2026	417,671.62
0	Staff account Pay Account Cash monthly	-

356		R1,136,537.51
REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	**Explanation**	**Balance as at June 2026**
19		R49,986.31
18	Councillors in current balance - paying by staff deduction	16,608.27
0	Accounts with credit balances	-
0		-
0		-
1	Councillors account with queries to be resolved during July 2026	33,378.04
19		R49,986.31

3.3 Collection rate M12 - Quarter 4

Ndlambe collection levels: 2025/2026

The table below reflects the collection rate of the municipality for the 4th quarter ending in June 2026.

Collection Rate	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Monthly	85%	57%	77%	104%	78%	82%	77%	72%	96%	72%	82%	87%
Quarterly			**73%**			**88%**			**82%**			**80%**

Property rates Income Forgone for June 2026

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Indigent Rebate	Pensioner Rebate	Total
'000182	RES VACANT - 30% PRIV O T REBATE (M)	28470000	0.0125	29656.29	30	0	-8301.39	15000	-1985.01	0	0	- 10,286.40
'000183	RES VACANT - 30% ECO ESTATE (M)	43562130	0.0125	45377.3	30	0	-12778.65	15000	-2782.14	0	0	- 15,560.79
'000242	RES - 30% PRIVATE OWNED TOWN RATES MONTHLY	463732000	0.0116	448274.3	30	0	-133555.73	15000	-3088.5	0	0	- 136,644.23
'000243	RES - 30% ECO-VILLAGE(ESTATE) MONTHLY RATES	40515000	0.0116	39164.5	30	0	-11701.5	15000	-159.5	0	0	- 11,861.00
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	17188667	0.0128	18335.82	100	0	-18335.82		0	0	0	- 18,335.82
'000246	100% PRIVATE ROAD REBATE	3	0.0128	0	100	0	0		0	0	0	-
'000247	MUNICIPAL OWNED PROPERTY RATES	368984523	0.0128	393583.6	100	0	-393583.63		0	0	0	- 393,583.63
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	94404540	0.0128	100698.2	100	0	-100698.21		0	0	0	- 100,698.21
'000249	PUBLIC BENEFIT ORGANISATION	97500	0.0128	104	100	0	-104		0	0	0	- 104.00
'000270	45% PENSIONERS/DISABLED RATES REB	62734000	0.0116	60642.85	45	0	0	15000	-710.5	0	-26969.61	- 27,680.11
'000271	35% PENSIONERS/DISABILITY RATES	29115000	0.0116	28144.5	35	0	0	15000	-246.5	0	-9764.33	246.50
'000272	25% PENSIONERS/DISABILITY RATES	8319000	0.0116	8041.7	25	0	0	15000	-101.5	0	-1985.06	- 2,086.56
'002181	RESIDENTIAL VACANT LAND RATES MONTHLY (INDIGENT)	10467601	0.0119	10380.49	100	0	0	15000	-3105.94	-7274.55	0	- 10,380.49
'002270	45% PENSIONERS/DISABLED RATES MONTHLY	1153000	0.0116	1114.56	45	0	0	15000	-29	-488.5	0	- 517.50
'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	528897301	0.0116	511267.5	100	0	0	15000	-76875.13	-434392.36	0	- 511,267.49
TOTAL: INCOME FORGONE = (L7:L20)												- 1,239,252.73

3.4 Insurance report M12 - Quarter 4

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 outstanding claims as at 30 June 2026

Insured Year	Division	Date of Loss	Date Notified	Reg No	Policy Type Description	Gross	Excess Total	Nett
2025	Ndlambe Municipality	2025/08/22	2025/08/28	FZR820EC	Motor	48 966	5 000	2 597
2025	Ndlambe Municipality	2026/01/07	2026/02/04	KKD468EC	Motor	488 530	95 406	393 124
2025	Ndlambe Municipality	2026/01/15	2026/01/23	JRL485EC	Motor	13 258	5 000	(1 742)
2025	Ndlambe Municipality	2026/03/03	2026/03/03		Buildings Combined	25 000	-	25 000
2025	Ndlambe Municipality	2026/03/11	2026/04/14	KFN035EC	Motor	310 800	31 080	264 720
2025	Ndlambe Municipality	2026/04/23	2026/04/30	JPF877EC	Motor	10 000	-	10 000
2025	Ndlambe Municipality	2026/05/04	2026/06/01	JBH569EC	Motor	25 000	-	25 000
2025	Ndlambe Municipality	2026/05/11	2026/06/26		Public Liability	-	-	-
2025	Ndlambe Municipality	2026/05/12	2026/05/12		Buildings Combined	15 000	-	15 000
2024	Ndlambe Municipality	2024/10/23	2024/10/28	000NCPEC	Motor	45 155	5 000	30 155
2024	Ndlambe Municipality	2025/01/20	2025/02/06	JMH006EC	Motor	15 015	5 000	10 015
2021	Ndlambe Municipality	2021/11/09	2026/05/22		Public Liability	-	-	-
Grand Total						**996 724**	**146 486**	**773 369**

Below are the new claims as at 30 June 2026

Insured Year	Division	Date of Loss	Date Notified	Reg No	Policy Type Description	Gross	Excess Total	Nett
2025	Ndlambe Municipality	2026/05/04	2026/06/01	JBH569EC	Motor - Fleet	25 000	-	25 000
2025	Ndlambe Municipality	2026/05/11	2026/06/26		Public Liability - Limit of Liability	-	-	-
Grand Total						**25 000**	-	**25 000**

Below are the outstanding recoveries as 30 June 2026

Insured Year	Claim Number	Client	Division	Subsidiary	Client Ref	Date of Loss	Date Notified	Status Description	Registration Number	Own Damage	Recovery Outstanding	Recovery Received	% Received
2024	AIP386771	Ndlambe Municipality	Ndlambe Municipality	Ndlambe Municipality	000NCPEC	2024/10/23	2024/10/28	Open - Lod Sent	000NCPEC	40 155	10 000	-	24.90%
2024	AIP401348	Ndlambe Municipality	Ndlambe Municipality	Ndlambe Municipality	JMH006EC	2025/01/20	2025/02/06	Open - Negotiating Settlement	JMH006EC	10 015	-	-	0.00%
2025	AIP429011	Ndlambe Municipality	Ndlambe Municipality	Ndlambe Municipality	FZR820EC	2025/08/22	2025/08/28	Open - Corresponding	FZR820EC	43 966	42 474	3 895	87.75%

								With Third Party					
2025	AIP447677	Ndlambe Municipality	Ndlambe Municipality	Ndlambe Municipality	JRL485EC	2026/01/15	2026/01/23	Open - Corresponding With Third Party	JRL485EC	8 258	4 453	-	53,92%
Grand Total										**102 394**	**56 927**	**3 895**	

The insurance premiums are paid monthly and occasionally they are updated either increase or decrease. In the year end the municipality has made the premiums of R3,844 million which includes commission to the broker.

Irregular, fruitless and wasteful expenditure M12 - Quarter 4

IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 April 2026 to 30 June 2026 is detailed in **Annexure D**.

The Quarter 3 figure has been restated, previously reported as R14 850 734.02, covered January and February 2026, as the municipality reports one month in arrears. The restated full Quarter 3 figure, inclusive of March 2026, is R22 714 673.70, representing an increase of approximately R7.86 million attributable to March 2026 transactions.

The overall IE trend is consistently downward across the financial year: Quarter 1 recorded R31.58 million across 156 transactions; Quarter 2 recorded R24.03 million across 106 transactions; Quarter 3 (restated) recorded R22.71 million across 87 transactions; and Quarter 4 recorded R21.43 million across 81 transactions. Quarter 4 is the lowest quarter of the year for both value and transaction volume.

Table D below provides a departmental summary of Irregular Expenditure with comparatives. Table E provides the Top 10 contributing transactions for the period. The complete listing is contained in **Annexure D** and **Annexure E.**

TABLE D – IRREGULAR EXPENDITURE 01 APRIL 2026 – 30 JUNE 2026 (WITH COMPARATIVES)								
DEPARTMENT	TRANS Q4	Q4 AMOUNT (Apr–Jun 2026)	TRANS Q3*	Q3 AMOUNT (Jan–Mar 2026)*	TRANS Q2	Q2 AMOUNT (Oct–Dec 2025)	TRANS Q1	Q1 AMOUNT (Jul–Sep 2025)
Infrastructure	67	R21 171 057.08	74	R22 394 648.07	95	R23 721 721.44	117	R28 878 843.81
Finance	11	R93 915.08	7	R110 608.23	8	R143 593.26	12	R287 544.62
Corporate Services	3	R168 032.78	2	R137 110.65	3	R168 587.93	5	R345 903.13
Municipal Manager	0	R0.00	4	R72 306.75	0	R0.00	2	R23 244.10
Community and Protection Services	0	R0.00	0	R0.00	0	R0.00	20	R2 046 294.99
Grand Total	**81**	**R21 433 004.94**	**87**	**R22 714 673.70**	**106**	**R24 033 902.63**	**156**	**R31581 830.65**

TABLE E – TOP 10 IRREGULAR EXPENDITURE CONTRIBUTORS: APR – JUN 2026		
SERVICE PROVIDER	SUM OF EXPENDITURE	% OF TOTAL IE
SIZWE AMANSI INVESTMENTS	R5 101 414.69	23.80%
NUWATER SYSTEMS	R4 191 114.83	19.55%
CDR TECHNICAL (MONTHLY FIXED)	R4 172 964.51	19.47%
CDR TECHNICAL (MONTH VARIABLE)	R3 713 508.29	17.33%

LUKHOZI CONSULTING	R1 109 796.66	5.18%
LRC CIVILS CC	R881 764.22	4.11%
OKO 1020 TRADING	R690 605.14	3.22%
GLENSHAW BUSINESS TRUST (P&S CONSULTING)	R616 016.51	2.87%
KLEINEMONDE TRADING	R298 314.17	1.39%
SKY METRO OFFICE AUTOMATION	R168 032.[illegible]	0.78%
TOP 10 TOTAL	**R20 943 531.80**	**97.72%**
GRAND TOTAL	**R21 433 004.94**	**100%**

- **Analysis of Irregular Expenditure**

The Infrastructure Department accounts for approximately **98.8% of total Quarter 4 irregular expenditure** at R21 171 057.08. The four highest-value contributors are set out below:

SERVICE PROVIDER	Q4 AMOUNT	% OF TOTAL
SIZWE AMANSI INVESTMENTS	R5 101 414.69	23.80%
NUWATER SYSTEMS	R4 191 114.83	19.55%
CDR TECHNICAL (MONTHLY FIXED)	R4 172 964.51	19.47%
CDR TECHNICAL (MONTH VARIABLE)	R3 713 508.29	17.33%

These four suppliers collectively represent 80.15% of total Quarter 4 irregular expenditure. It is noted that Sizwe Amansi Investments remains the largest contributor despite the award of T9-2526 (Water and Wastewater Treatment Plants panel) during Quarter 4. Expenditure reflected in Q4 relates to services rendered prior to the award of the new panel.

The root causes remain consistent with prior quarters: legacy contracts and prior-year Auditor-General findings where competitive procurement processes were not followed at the time of initial appointment.

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. 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 Amansi Investments: The tender for the appointment of a panel of service providers for the management and operation of municipal water and wastewater treatment plants (T9-2526) was awarded during Quarter 4. This appointment will eliminate the ongoing irregular expenditure associated with Sizwe Amansi Investments in the new financial year.

- Expired Contracts: All identified expired contract service providers have been re-appointed, including the rental of photocopiers (Sky Metro Office Automation), which was outstanding at

Quarter 3. All expired contract items previously identified in the register have been resolved.

- 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 closed in June 2026 and will be finalised in the next quarter.

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 and Quarter 2 Irregular Expenditure: MPAC has finalised its review and submitted the items to Council for consideration. Irregular expenditure incurred in both quarters has been written off by Council, with further referrals to the Disciplinary Committee as applicable.
- Quarter 3 Irregular Expenditure: Quarter 3 has been submitted to MPAC for review. MPAC has not yet passed its resolutions. It is anticipated that Quarter 3 will be submitted to Council for consideration of write-off once MPAC convenes.
- Quarter 4 Irregular Expenditure: Quarter 4 will be submitted to MPAC for review during July 2026, with Council submission to follow upon completion of MPAC's review.

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

Tender Pipeline – Status as at 30 June 2026

Twenty-nine (29) tenders were awarded during the 2025/26 financial year.

The following procurement items remain in progress or are lagging as at the end of the financial year:

- T20-2526 - Supply and Delivery of Stores Items: Awarded; implementation in progress.
- T21-2526 - Supply and Delivery of Road Materials: Awarded; implementation in progress.
- T19-2526 - Maintenance of Street Lights and High Masts: Awarded; implementation in progress.
- T23-2526 - Provision of VAT Services: In progress.

The following Infrastructure items were not completed before year-end and will require prioritisation in the 2026/27 financial year: *supply and delivery of pipes and pipe fittings (36-month period); supply and delivery of water meters (36-month period); and supply and delivery of water quality testing equipment.*

Deviations

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

(i) in an emergency.

(ii) if such goods or services are produced or available from a single provider only.

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile.
(iv) acquisition of animals for zoos and/or nature and game reserves; or
(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes.

For the quarter under review, 11 deviations amounting to R806 780.63 were processed by the SCM unit and approved by the Accounting Officer. This compares to 8 deviations valued at R283 510.21 in Quarter 3; 20 deviations valued at R4 096 436.83 in Quarter 2; and 29 deviations valued at R17 050 575.98 in Quarter 1.

The overall quarter-on-quarter trajectory represents a **95.3% reduction** in the value of deviations from Quarter 1 to Quarter 4, indicative of sustained improvement in procurement planning and compliance discipline across user departments. The increase in Q4 relative to Q3 is primarily attributable to a deviation of R500 000.00 processed for the provision of fuel (Astron Energy), necessitated by a countrywide reduction in fuel supply following geopolitical developments.

The departmental analysis of approved deviations for Quarter 4 is set out in Table B below. A full listing is contained in Annexure C.

TABLE B – DEVIATIONS DEPARTMENTAL ANALYSIS – QUARTER 4		
DEPARTMENT	NO OF TRANSACTIONS	SUM OF TRANSACTIONS
COMMUNITY PROTECTION SERVICES	2	R166 004.03
CORPORATE SERVICES	1	R5 390.00
COUNCIL	2	R4 007.27
FINANCE	4	R528 600.00
INFRASTRUCTURE	1	R97 779.33
MUNICIPAL MANAGER	1	R5 000.00
GRAND TOTAL	**11**	**R806 780.63**

- **Irregular Expenditure Implications from Approved Deviations**

  All eleven (11) deviations approved in Quarter 4 have been reviewed and deemed compliant with SCM processes. Quarter 4 records zero non-compliant deviations, the first quarter in the financial year with no irregular expenditure arising from deviations.

  The quarter-on-quarter comparison of deviations for the full financial year is set out in Table C. below:

TABLE C – QUARTER-ON-QUARTER COMPARISON: DEVIATIONS 2025/26

METRIC	QUARTER 1 (Jul–Sep 2025)	QUARTER 2 (Oct–Dec 2025)	QUARTER 3 (Jan–Mar 2026)	QUARTER 4 (Apr–Jun 2026)
No. of Deviations Approved	29	20	8	11
Total Value of Deviations	R17 050 575.98	R4 096 436.83	R283 510.21	R806 780.63
Non-Compliant Deviations	11	4	2	**0**

3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 4.

Inv Date	Supplier/ Creditor	Comment	Payment Number	Invoice	Total Amount of Potential Fruitless & Wastefull Exp	Amount Retrieved / Recovered	Evidence /Proof Of Recovery	Receipt No	Total Fruitless and Wastefull Expenditure
Mar-26	Late Cnlr Mbekela- Salary	Late Cnlr Mbekela	Salary Staff No:	Salaries	30,359.13		Later of resignation together with memo's from relevant departments, HR, Payroll, IT		30359.13
		Late Cnlr Mbekela		Salaries	2,851.89		Later of resignation together with memo's from relevant departments, HR, Payroll, IT		2851.89
	Late Cnlr Mbekela - Private Cell Phone Acc- MTN	Late Cnlr Mbekela	MTN	MTN	796.00		Later of resignation together with memo's from relevant departments, HR, Payroll, IT		796
	Late Cnlr Mbekela - Private Cell Phone Acc- **Telkom**	Late Cnlr Mbekela	TELKOM	TELKOM	9,984.12		Ltr of resignation together with memo's from relevant departments, HR, Payroll, IT		9984.12
Apr-26	Zenith/Avis Car Rental	Speaker	EF009299-0003-02/04/2026	E684540124	5,471.08	2,735.54	To be deducted in July salaries		2735.54
May-26	Dr Beyers Naude L M	Speaker	EF009494-0007-29/05/2026		800.00	400.00			400
		Speaker	EF009494-0007-29/05/2026		600.00	300.00			300
		Speaker	EF009494-0007-29/05/2026		300.00	150.00			150
		Speaker	EF009494-0007-29/05/2026		400.00	200.00			200
		Speaker	EF009494-0007-29/05/2026		200.00	100.00			100
		Speaker	EF009494-0007-29/05/2026		300.00	150.00			150
		Speaker	EF009494-0007-29/05/2026		200.00	100.00			100

		Speaker	EF009494-0007-29/05/2026		300.00	150.00			150
		Speaker	EF009494-0007-29/05/2026		200.00	100.00			100
		Speaker	EF009494-0007-29/05/2026		500.00	250.00			250
		Speaker	EF009494-0007-29/05/2026		400.00	200.00			200
		Speaker	EF009494-0007-29/05/2026		200.00	100.00			100
02/05/2026	Knysna LM	Speaker			400.00	200.00			200
May-26	King Sabatadalindyebo Municipality	Speaker			200.00	100.00			100
		TOTAL							**R49,226.68**

3.7 Electricity and Water Losses M12- Quarter 4

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

2025 - 2026 ELECTRICITY PURCHASES AND SALES (KWH)									
Town		**Description**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	**Total**
Alexandria		Purchases(kWh)	450,606.50	459,678.50	387,611.50	438,703.25	420,247.00	413,286.75	**4,983,253.37**
		Total Sales	***334,605.70***	***317,370.17***	***321,321.84***	***335,487.87***	***341,174.37***	***631,487.52***	**4,303,791.53**
		Sales(kWh)- Mun. Readings	112,717.00	111,624.00	105,467.00	121,858.00	121,989.00	425,154.88	**1,711,712.88**
		Sales (kWh)- CDR Readings	24,876.39	25,559.26	20,818.13	24,408.46	21,283.26	22,764.93	**269,357.50**
		Prepaid (kWh)	172,472.50	155,647.10	170,496.90	164,681.60	173,362.30	159,027.90	**2,028,243.40**
		Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	**294,477.74**
		Unmeterd - pumps	-	-	-	-	-	-	-

	Lost (kWh)	116,000.80	142,308.33	66,289.66	103,215.38	79,072.63	218,200.77	**679,461.84**
	Loss %	**26%**	**31%**	**17%**	**24%**	**19%**	**-53%**	**14%**
Port Alfred	Purchases(kWh)	2,945,198.09	2,905,601.90	2,590,411.49	2,803,254.35	2,656,180.71	2,878,126.67	**32,034,462.77**
	Total Sales	***2,837,009.31***	***2,956,060.02***	***2,335,086.45***	***2,638,227.32***	***2,584,793.88***	***2,504,121.01***	**31,322,314.86**
	Sales(kWh)- Mun. Readings	1,288,393.00	1,320,435.00	736,802.00	1,090,753.00	1,146,206.00	961,638.00	**12,712,284.78**
	Sales(kWh)- CDR Readings	678,370.60	818,575.91	723,407.34	690,413.81	561,317.37	642,108.60	**8,124,887.34**
	Prepaid (kWh)	778,256.00	725,059.40	782,887.40	765,070.80	785,280.80	808,384.70	**9,381,266.20**
	Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	**892,518.39**
	Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	**211,358.16**
	Lost (kWh)	108,188.78	50,458.12	255,325.04	165,027.03	71,386.83	374,005.66	**712,147.91**
	Loss %	**4%**	**-2%**	**10%**	**6%**	**3%**	**13%**	**2%**
Overall	Purchases(kWh)	3,395,804.59	3,365,280.40	2,978,022.99	3,241,957.60	3,076,427.71	3,291,413.42	37,017,716.14
	Total Sales	***3,171,615.01***	***3,273,430.19***	***2,656,408.29***	***2,973,715.19***	***2,925,968.25***	***3,135,608.53***	**35,626,106.38**
	Sales(kWh)- Mun. Readings	1,401,110.00	1,432,059.00	842,269.00	1,212,611.00	1,268,195.00	1,386,792.88	**14,423,997.66**
	Sales(kWh)- CDR Readings	703,246.99	844,135.17	744,225.47	714,822.27	582,600.63	664,873.53	**8,394,244.84**
	Prepaid (kWh)	950,728.50	88[illegible],706.50	953,384.30	929,752.40	958,643.10	967,412.60	**11,409,509.60**
	Total Unmetered - streetlights(kwh)	98,916.34	98,916.34	98,916.34	98,916.34	98,916.34	98,916.34	**1,186,996.13**
	Total Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	**211,358.16**
	Lost (kWh)	224,189.58	91,850.21	321,614.70	268,242.41	150,459.46	155,804.89	**1,391,609.76**
	Loss %	**7%**	**3%**	**11%**	**8%**	**5%**	**5%**	**4%**

WATER BALANCE REPORT – JUNE 2026

Overview of Non-Revenue Water (NRW) and Losses

The Non-Revenue Water (NRW) report for the Ndlambe Municipality for June 2026 indicates an overall NRW average of 29.9% 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	157 504	112 861	44 643	28.3%
Bathurst	12 983	9 269	3 714	28.6%
Kleinemonde	2 841	1 954	887	31.2%
Kenton-on Sea	43 941	29 533	14 408	32.8%
Cannon Rocks	12 644	8 512	4 132	32.7%
Alexandria	32 707	22 028	10 679	32.6%
TOTAL	**262 620**	**184 157**	**78 463**	**29.9%**

3.6 Cost containment report M12 - Quarter 4

Measures	Year to date Budget '000	Q1 '000	Q2 '000	Q3 '000	Q4'000	Q4 Savings '000
Use of Consultants	42,403	8,307	8,085	9,082	8,136	8,793
Vehicles used for political office- bearers	0	0	0	0	0	
Travel and subsistence	2,248	264	210	235	209	1,330
Domestic accommodation (Included with Travel)	1,574	216	228	126	211	793
Sponsorships. Events	2,647	130	225	1,496	144	652
Catering	1,485	360	252	76	123	674
Entertainment Senior management, Mayor and Speaker	157	49	19	10	12	67
Communication	4,166	725	1,057	1,270	850	264
Other related expenditure	0	0	0	0	0	
Total	**54,680**	**10,051**	**10,076**	**12,319**	**9,685**	**12,549**

- 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 4th quarter amounted to R6,138 million compared to the virements made in Quarter 4 of 2025 of R3,373 million. The virements are supported by the Council approved virement policy. The details are outlined below.

Period	Remarks	Amount	Notes	Segment Description
202604	Virement	(5,000.00)	Not enough funds to assist the Alexandria business and tourism organisation for their operations in Alex	Alexandria Abattoir (Inkwenkwezi): Consultant Project Mgmt.
202604	Virement	(70,000.00)	Not enough funds to assist the Alexandria business and tourism organisation for their operations in Alex	Tourism Development Events
202605	Virement	(100,000.00)	The funds are insufficient in this vote to cater for the traffic fleet for new engine purchasing therefore the transfer of funds is necessary	Fencing of cemeteries
202605	Virement	(10,000.00)	Due to insufficient funds in the maintenance of vehicle vote transfers of funds is necessary as maintenance of a vehicle is needed	Personnel and Labour
202605	Virement	(30,000.00)	The vote for diesel on kos has ran out of funds and therefore funds are needed for fuel to carry out municipal daily duties	Maintenance of Unspecified Assets
202605	Virement	(6,000.00)	Casual labour to assist with year-end physical verification. Casuals will mainly assist with the stage at the civic center as well as the storage at cannon rocks	Vehicle maintenance 7080
202605	Virement	(30,000.00)	To conduct valuation of land for erf 3133 kos as awarded to service providers under rfq57/2526 appointment of three professional valuers to conduct a valuation for erf 3133 kos	Rezoning of Municipal Land
202605	Virement	(2,000.00)	The purpose is to assist the led office with their travelling costs to accommodate an officer travelling to pe for a meeting in	Own Transport
202605	Virement	(15,000.00)	The virement is to enable the sitting of the municipal planning tribunal for processing land use applications(development) Gqeberha	National Seminars or Workshops
202606	Virement	(500.00)	The transfer is required for reimbursement claim for material purchased for repairs to the finance upstairs kitchen	Entertainment senior management
202606	Virement	(80,000.00)	The transfer of funds is required as there are insufficient funds available on the igg consultant segment to cover costs for the indigent verification payment	Communication: Postage/Stamps/Franking Machines
202606	Virement	(25,000.00)	The funds in disaster management are insufficient to cater for stores materials therefore the transfer of funds in necessary to ensure that there is enough money available to purchase blankets at stores	Branding Material
202605	Virement	(30,000.00)	There are insufficient funds in the diesel segment this therefore necessitates a transfer of funds	Maintenance: Transport Asset
202605	Virement	(5,000.00)	Admin had utilized some of the assets section consumables budget during the adjustment period. A transfer of funds is required to replenish the consumables budget for anticipated purchasing of barcode	Entertainment senior management
202606	Virement	(18,000.00)	Funds are needed to procure animal feed for the pound in Alex funds were not available on the appropriate vote	Control of plants and animals

202606	Virement	(20,000.00)	Funds are needed to procure animal feed for the pound in Alex funds were not available on the appropriate vote	Maintenance of Tools Furniture and Equipment
202606	Virement	(13,380.00)	More funds are needed for the acquisition of furniture and equipment for admin community protection vote	Cost: Acquisitions
202606	Virement	(50,000.00)	Materials need to be produced not enough funds available transfer of funds is therefore necessary	Maintenance of Unspecified Assets
202606	Virements	(30,000.00)	The funds on the vote are insufficient and there are urgent repairs to a pump that needs to be conducted	Maintenance: Cape Padrone Pumpstation
202604	Virement	(30,000.00)	This is a new segment for the transportation of piglets	Inventory Consumable: Material and Supplies
202604	Virement	(50,000.00)	This is a new segment for the animal feed	Inventory Consumable: Material and Supplies
202604	Virement	(200,000.00)	This is a new segment for the maintenance of buildings in the piggery project	Inventory Consumable: Material and Supplies
202604	Virement	(20,000.00)	The amount that was budgeted for is not enough for the transportation	Tourism Development Events
202604	Virement	(52,750.00)	There are no funds available for our bylaw vote for diesel in Port Alfred therefore transfer of funds is necessary.	Inventory Consumable Zero Rated
202605	Virement	(60,000.00)	The funds are insufficient in the segment for diesel to cater for the remaining months, so transfer of funds is necessary	Maintenance: Unspecifies assets
202605	Virement	(10,000.00)	The funds are insufficient in the segment for diesel to cater for the remaining months, so transfer of funds is necessary	Maintenance of Unspecified Assets
202605	Virement	(500.00)	Budget was not allocated for wreaths and flowers	Pest Control and Fumigation
202606	Virement	(950.00)	Due to the segment not being budget for and an outstanding payment that needs to be settled under the segment the transfer of funds is necessary	Hire charges
202606	Virement	(20,000.00)	Due to a recent break-in an urgent need to put trellidoors in place came up hence the need to avail budget for this activity.	Computer Acquisition
202606	Virement	(80,000.00)	Due to the segment not being budgeted for and an outstanding payment that needs to be settled under the segment the transfer of funds is necessary	Maintenance Unspecified Assets
202606	Virement	(2,000.00)	Due to funds not being sufficient funds need to be transferred to the segment for informal settlement management	Demolishing of old buildings
202606	Virement	(20,000.00)	Funds are insufficient for roads premix material to cater for the purchase of cold mix for maintenance of roads, so the transfer of fund is necessary	Maintenance: Stormwater pump (Medolino & Golf Course)

202606	Virement	(40,000.00)	Funds are insufficient for roads premix material to cater for the purchase of cold mix for maintenance of roads, so the transfer of funds is necessary	Motor Vehicle Maintenance
202606	Virement	(9,000.00)	Virement is undertaken to facilitate for the purpose of paying municipal planning tribal members and their travelling allowances	Town Planning: Appeal Authority
202606	Virement	(20,000.00)	The transfer of funds is required to cover costs of advertising and vacant position in the revenue section	Advertising Tenders
202605	Virement	(30,000.00)	To Transport fisheries to Jeffery's Bay	Tourism Development Events
202605	Virement	(400.00)	There is a shortage of funds to cover expenses	Maintenance of Equipment
202605	Virement	(16,000.00)	There are insufficient funds available on the vote for fuel therefore the transfer of funds in necessary	Signage
202605	Virement	(100,000.00)	There are insufficient funds available in the park & recreation segment to cater for the remain months therefore the transfer of funds is necessary	Grass Cutting - Co-operative
202605	Virement	(140,000.00)	The funds are insufficient in the small animal transportation vote to cater for the remaining months therefore the transfer of funds is necessary	Maintenance: Unspecifies assets
202605	Virement	(15,000.00)	There was not enough budget for personnel and labour	Maintenance Equipment
202605	Virement	(10,000.00)	There was not enough budget for personnel and labour	Maintenance Buildings
202606	Virement	(90,000.00)	Not enough funds to assist SMME'S for support	Tourism Development Events
202606	Virement	(10,000.00)	The funds are insufficient in rehabilitation of landfill sites for chipping garden refuse invoice therefore the transfer of funds is necessary to cater for the remaining period	Materials and labour
202606	Virement	(35,000.00)	The funds are insufficient in rehabilitation of landfill sites for chipping garden refuse invoice therefore the transfer of funds is necessary to cater for the remaining period	Signage
202606	Virement	(20,000.00)	The funds are insufficient in parks and recreations for fuel therefor the transfer of funds is necessary to cater for the remaining period	Cemetery EIA Studies
202606	Virement	(33,200.00)	Insufficient funds for payment of telephones in town secretary	Contractors: Maintenance of Unspecified Assets
202606	Virement	(56,000.00)	Insufficient funds for payment of telephones in town secretary	Maintenance of vehicles 7080
202606	Virement	(110,000.00)	Insufficient funds for payment of telephones in town secretary	Medical Checkups
202606	Virement	(40,499.00)	Moving budget	Capacity of Staff and Improve system controls
202604	Virement	(60,000.00)	There is more work that needs to be done on the building	PMS Review
202604	Virement	(17,500.00)	To carry out necessary repairs in libraries	Library week District Catering

202604	Virement	(3,500.00)	To carry out necessary repairs in libraries	YEP Transportation
202604	Virement	(22,000.00)	To carry out necessary repairs in libraries	Hygiene Services: Steiner
202604	Virement	(15,000.00)	To carry out necessary repairs in libraries	Travel and subsistence Daily allowances 6780
202604	Virement	(33,000.00)	To carry out necessary repairs in libraries	Travel and subsistence Air transport 6780
202604	Virement	(12,100.00)	There are not enough funds available in the administration vote to purchase laptops for cps therefore the transfer of funds is necessary is necessary	Acquisition: Machinery and Equipment
202604	Virement	(14,000.00)	There are not enough funds available in the administration vote to purchase laptops for CPS therefore the transfer of funds is necessary	Cost: Acquisitions
202604	Virement	(4,600.00)	There are not enough funds available in the administration vote to purchase laptops for CPS therefore the transfer of funds is necessary	Acquisition: Furniture and Office Equipment
202604	Virement	(15,000.00)	There are not enough funds available in the administration vote to purchase laptops for CPS therefore the transfer of funds is necessary	Acquisition: Computer Equipment
202605	Virement	(30,000.00)	To fund the road premix and quarry materials vote to purchase roads materials (sand)	Contractors: Maintenance of Buildings and Facilities
202605	Virement	(3,000.00)	No funds for registration fees for Mr Mbunge who will attend the Africa agricultural indaba in East London on the 20-22 May 2026	National Conferences and Events
202605	Virement	(20,000.00)	The funds are insufficient in small animal pound vote to cater for casual payments for the remaining months, so the transfer of funds is necessary to deliver services	Co-operative: Grass Cutting
202605	Virement	(30,000.00)	The funds are insufficient in small animal pound vote to cater for casual payments for the remaining months, so the transfer of funds is necessary to deliver services	Contractors Clearing and grass cutting
202605	Virement	(1,500.00)	The budget that was allocated is not sufficient to advertise the new tariff for 2026/2027 financial year	Advertising Tenders
202605	Virement	(1,434,862.00)	Due to roads damages caused by recent floods extra funds are needed to cater for the unforeseen events. Hence the necessity to transfer funds	Refurbishment of Bathurst Water Treatment Plant
202605	Virement	(687,083.00)	Due to roads damages caused by recent floods extra funds are needed to cater for the unforeseen events. Hence the necessity to transfer funds	Upgrading of Port Alfred Sewerage Pump Station
202606	Virement	(5,100.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment
202606	Virement	(4,256.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment
202606	Virement	(7,970.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Cost: Acquisitions
202606	Virement	(5,287.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment
202606	Virement	(5,000.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment
202606	Virement	(322.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment

202606	Virement	(1,445.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Computer Equipment
202606	Virement	(950.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Computers
202606	Virement	(1,502.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Furniture and Office Equipment
202606	Virement	(12,380.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Furniture and Office Equipment
202606	Virement	(11,304.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Furniture and Office Equipment
202606	Virement	(11,652.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Furniture and Office equipment
202606	Virement	(4,388.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Office Furniture and Equipment Acquisition
202606	Virement	(6,727.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Cost: Acquisitions
202606	Virement	(700.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Office Furniture
202606	Virement	(440.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Furniture and Office Equipment
202606	Virement	(15,257.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition Machinery and Equipment
202606	Virement	(9,905.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Machinery and Equipment
202606	Virement	(5,361.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Other Assets: Trellidoors
202606	Virement	(25,529.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Upgrading of Municipal Buildings
202606	Virement	(78,076.00)	The segment was not budgeted for. Therefore, the transfer of funds is necessary	Acquisition: Other Assets: Trellidoors
202606	Virement	(50,254.00)	The segment was not budgeted for. Therefore, the transfer of funds	Acquisition: Transport Assets
202606	Virement	(95,727.00)	Moving budget	Capacity of Staff and Improve system controls
202604	Virement	(10,000.00)	The consumable account is overspent for stationary cleaning materials. The tender vote will be utilised to offset this shortfall	Advertising tenders 6210
202604	Virement	(10,000.00)	Operational requirements to fund attendance at a leave workshop to strengthen compliance, improve leave administration and support audit preparedness.	Travel and subsistence Air transport
202605	Virement	(15,000.00)	The transfer of funds is required in order to cover costs of drying office chairs after flooding of the finance building	Entertainment senior management
202606	Virement	(10,500.00)	Due to insufficient funds in the segment, a transfer of funds is necessary to conduct a spatial analysis and mapping services for the rezoning of ERL 1569 and 341	Rezoning of Municipal Land
202606	Virement	(45,000.00)	No budget to support one of our SMME who are manufacturing coffins	Tourism Development Events

202606	Virement	(85,000.00)	There is not enough funds for fuel in the pe vote for the remainder of the financial year hence it necessitates transfer of funds	Hire charges
202606	Virement	(39,800.00)	Due to insufficient funds under personnel and labour for to cater for contact workers in SCM transfer of funds is necessary to accommodate the payment of contract workers	SALARIES: PERSONNEL AND LABOUR
202606	Virement	(137,121.00)	The budget did not make provision of election assistance. Therefore, the need to transfer funds to cover expenses related to the hiring catering and grass cutting	Legal Costs: Legal Advice and Litigations
202604	Virement	(8,000.00)	We are moving funds because there are not enough funds to pay for the it technicians training in cyber security	Travel and subsistence Accommodation 6780
202605	Virement	(200,000.00)	The virement is required to fund the procurement of casuals	Inventory Consumed Material and Supplies
202605	Virement	(50,000.00)	The vote was not budgeted for. We urgently need to repair water works fleet	Pipe Work: Alfred Road Pumpstation
202605	Virement	(50,000.00)	The vote was not budgeted for. We urgently need to repair water works fleet	Pipework: Pumpstation 2
202605	Virement	(50,000.00)	The vote was not budgeted for. We urgently need to repair water works fleet	Pipework: Mansfield Dam
202605	Virement	(50,000.00)	The vote was not budgeted for. We urgently need to repair water works fleet	Smith Steer Pumpstation
202605	Virement	(80,000.00)	We urgently need to repair roads and general fleet	Maintenance: Stormwater pump (Medolino & Golf Course)
202605	Virement	(50,000.00)	We urgently need to repair roads and general fleet	Sign Boards 6730
202605	Virement	(4,000.00)	There are insufficient funds in the diesel segment therefore necessitates a transfer of funds	Maintenance: Transport Asset
202605	Virement	(60,000.00)	Roads premix are needed urgently	Buildings Maintenance 7020
202605	Virement	(5,000.00)	There are insufficient funds in the own transport segment this therefore necessitates a transfer of funds	Subsistence and travelling other transport provider shuttle
202605	Virement	(20,000.00)	The funds in hiring of trucks transportation of stray animals in small animal pound is insufficient therefore the transfer of funds in necessary	Hire charges equipment, machinery etc.
202605	Virement	(30,000.00)	The funds in hiring of trucks transportation of stray animals in small animal pound is insufficient therefore the transfer of funds in necessary	Hire Charge
202605	Virement	(50,000.00)	The amount budgeted for chemicals this year was used up early due to the additional chemical dosing required to meet quality standards	Maintenance: Boknes Boreholes
202605	Virement	(50,000.00)	The amount budgeted for chemicals this year was used up early due to the additional chemical dosing required to meet quality standards	Maintenance: Cape Padrone Pumpstation
202605	Virement	(7,500.00)	More funds needed to cover expenses	Operating Lease: Furniture and Equipment
202605	Virement	(10,000.00)	There are insufficient funds available in the fire vote for KOS therefore the transfer of funds is necessary	Subscriptions Printing Publications Books
202605	Virement	(15,000.00)	There are insufficient funds available in the fire vote for KOS therefore the transfer of funds is necessary	Material and Supplies
202605	Virement	(40,000.00)	There are insufficient funds available in the vote for unleaded therefore the transfer of funds is necessary	Maintenance of Unspecified Assets

202605	Virement	(5,000.00)	There are insufficient funds available in the environmental compliance vote to cater for maintenance of fleet 211 therefore the transfer of funds is necessary	Accommodation
202605	Virement	(50,000.00)	The funds in consumables standard rated are insufficient therefore the transfer of funds are necessary	Materials and labour
202605	Virement	(35,000.00)	Not enough funds to assist the Alexandria business and tourism organisation in Alexandria	Tourism Development Events
202605	Virement	(40,000.00)	The funds are insufficient in refuse CPS pa to cater for the remaining months to our financial year to carry our daily activities therefore the transfer of funds is necessary	Maintenance of building and facilities
202605	Virement	(15,000.00)	The funds are insufficient in refuse cps pa to cater for the remaining months to our financial year to carry our daily activities therefore the transfer of funds is necessary	Subsistence and travelling daily allowance
202605	Virement	(60,000.00)	The funds are insufficient in refuse cps pa to cater for the remaining months to our financial year to carry our daily activities therefore the transfer of funds is necessary	Maintenance: Landfill Sites
202606	Virement	(20,000.00)	Funds required to have separate vote for water charges for the department of water and sanitation	Maintenance Dunes 7034
202606	Virement	(40,000.00)	Funds required to have separate vote for water charges for the department of water and sanitation	Maintenance: Boknes Booster Pumps
202606	Virement	(6,000.00)	The initial budget allocation has been exhausted. But due to a meeting to be held at eco sun village catering services will be needed. Hence the necessity for the transfer of funds	Maintenance of Buildings and Facilities
202606	Virement	(1,000.00)	The funds in the professional bodies are insufficient to cater for health professional fees therefore the transfer of funds is necessary	Contractors: Maintenance of Equipment
202606	Moving Funds	(60,000.00)	Insufficient funding to pay rental of office machines	Repairs and maintenance Buildings and facilities 7020

3.9 SCOA ROAD MAP M12 – QUARTER 4

EC105 FINAL ROADMAP 2027

Module	Description of activities	Responsible Official	Contact Details	Deliverable Start Date	Deliverable Due Date	Progress (%)	Completed Yes/No/In Progress	Progress	Comment/Action	Current Update/Status
IDP	Preparation and Compilation of the IDP on Munsoft	IDP Manager: Rene Uren	ruren@ndlambe.gov.za	Nov-26	Jun-27				Exploring the possibility of reconfiguring Munsoft basic modulesm- given that the IDP Module is too expensive and municipality cannot afford the IDP Module	
	Generation of PRTA & PROR data strings from system	IDP Manager: Rene Uren	ruren@ndlambe.gov.za	Jan-28	Jun-28					
Budget	Preparation of tabled and adopted budget on the system	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Integration of budget modules of own/third party modules to the GL for payrol	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Illustrate budget control as it relates to eliminating unauthorized expenditure	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Locking of budget on system after adoption	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Generation of TABB & ORGB data strings from system	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Generation of PRTA & PROR data strings from system.	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Generation of A Schedule from system.	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
				01/03/2017	01/07/2017	Ongoing	In Progress			
SCM	Configurations or parameters	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			

	Vendor/ Creditor Management (including CSD Integration and system validations)	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Requestions	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed		
	Quotations	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed		
	Orders	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed		
	GRN's	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Tender Management.	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Contract Management.	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed	System is undergoing ongoing enhancements to ensure full compliance	
	Generation of Reports. (Contract Register, Commitments register	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed	Commitment register is extracted from the Creditors module	
	Project payments (retain and payment of retentions)	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed		
			ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
inventory/Stores	Overview of configurations or parameters.	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Stores Management (Acquisitions, Stock Issues, Stock Count,)	SCM Manager: Simamkele Mbenga-Smaile	ssmaile@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress	Completed		
	Treatment of Water Inventory.	Water manager		01/03/2017	01/07/2017	Ongoing	In Progress			
				01/03/2017	01/07/2017	Ongoing	In Progress			
Billing and Receipting	Billing modules integrate with the GL	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Configurations or parameters	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			

	Tariff structure and design on the system	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	POS / Direct Receipting and day end closure.	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Meter reading management.	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Billing run	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Valuation Roll Implementation. (General & Supplementary)	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Consumer statement generation. (Email and Printing)	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Consumer account enquiries.	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Debt collection procedure.	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress		The Munsoft Credit Control module has not yet been implemented, as it does not currently accommodate the full debt collection cycle effectively and is therefore not yielding the desired results. To address this, presentations will be requested from two external service providers whose systems integrate with Munsoft, in order to assess whether their solutions will better support the Municipality's credit control processes and deliver the required outcomes.	
	Indigent or ATTP Management.	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress		The RUMAS system is used for Indigent management and integrates with the MUNSOFT system.	

	Prepaid Vending Integration or interface	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress		Meeting will be held with the service provider and MUNSOFT to assist with the integration setup	
	Generation of Reports. (Debtors Age Analysis, Billing run reports, etc.)	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
				01/03/2017	01/07/2017	Ongoing	In Progress			
Sundry registers	Unallocated deposit	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Hall hire/deposit	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress		Request manual from the MUNSOFT service provider to see how to implement. Thereafter arrange a workshop with the user departments to enable the implementation of the modules.	
	Cemetery	Manager Revenue: Diane May	dmay@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress		Request manual from the MUNSOFT service provider to see how to implement. Thereafter arrange a workshop with the user departments to enable the implementation of the modules.	
				01/03/2017	01/07/2017	Ongoing	In Progress			
General Ledger	Configurations or parameters.	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Sub module integration to GL and TB. (Billing, Supply Chain, Expenditure, Assets)	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Financial Report generation illustrated with all mSCOA segments. (General	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			

	ledger, Trial Balance etc.)									
	Monthly data string generation. (M01, M02,etc)	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Cumulative data string generation. (M01 – M12)	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
Cash book/Bank reconciliation	Receipting of debtor payments, other money	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/03/2017	30/06/2026	100%		Completed	n/a	Fully implemented
	Reconciling or clearing of cash received and payments	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/03/2017	30/06/2026	100%				
	Petty Cash	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/07/2027	30/7/2027	0%	No	none	Module available under registers- not implimented yet	Request guidance from service provider to assist with implementation
	Month end Close Off.	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/03/2017	30/06/2026	100%				
Grant Management	Grant capturing and revenue recognition.	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Grant reporting (Grant Registers)	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
Investment management	Investment recognition, transfers, deposits and interest capitalisation	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Investment report generation (Investment registers	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
Borrowing management	Loan recognition, transfers, payments and interest capitalisation	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Loan report generation (Loan registers	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			

VAT management	VAT handling capabilities as it relates to Output and Input Vat.	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/03/2017	30/06/2026	100%				
	VAT 201 Report generation.	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/07/2025	30/06/2026					
	VAT reconciliation	Manager Expenditure: Carin Engelbrecht	cengelbrecht@ndlambe.gov.za	01/07/2025	30/06/2026					
			-							
Asset Management	Allows budgeting for "new capital" projects requested in the integrated development plan (IDP) The asset management sub-module works on the system	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Calculates depreciation	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Calculates profit or loss on planned disposals.	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Provides for grant and work-in-progress (WIP	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			

	Contract management payment schedules to assist the main budget module with its forecasting and cash flow management (Contract register linkage)	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Provide for the asset maintenance plan and the integration between the maintenance budget	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Unbundling of assets	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Asset recognition	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Asset physical verification	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Asset Impairments	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Asset disposals	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Assessment of RUL	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Insurance register	Budget & Treasury Manager: Unathi Xako	uginela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
Human resources /Payroll	Configurations or parameters	Manager Expenditure: Carin Engelbrecht	VENDOR (PAYROLL) MSCOA COMPLIENT							
	Organisational structure accommodated on the system.	Manager Human Resources: Unathi Nondzube	unondzube@ndlambe.gov.za							

	Employee record management	Manager Human Resources: Unathi Nondzube	unondzube@ndlambe.gov.za	01/07/2025	ongoing	53%	In Progress		On going project	
	Payroll run (Inclusive of trial runs or preliminary runs	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	100%	Completed- PAYDAY Inergrated Into Munsoft	completed		completed
	Payment of salaries and integration with banks.	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	100%	Completed- PAYDAY Inergrated Into Munsoft And Intergrated To FNB	completed		completed
	Creation of payment to 3rd Parties and the integration with banks.	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	100%	Completed- PAYDAY Inergrated Into FNB	completed		completed
	Integration with General ledger. (Salary control and Employee related cost items.)	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	100%	Completed- PAYDAY Inergrated Into Munsoft Via JNL Import	completed		completed
	Generation of Reports. (Employee details report, Salary reports, 3rd party reports etc.)	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	100%	Completed- PAYDAY	completed		completed
Expenditure (Creditors)	Configurations or parameters	Manager Expenditure: Carin Engelbrecht	VENDOR (Munsoft)MSCOA COMPLIENT						VENDER TO RESPOND	
	Raising of accruals	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/07/2025	31/08/2026	100%	Completed	Completed	completed- 13th period captured after year end closure on Munsoft	Completed
	Direct Invoice payments	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	completed	Completed	completed	n/a	completed
	Sundry Payments (generated from payroll, billing or manual S&T payments	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	completed	Completed	completed	n/a	completed
	Credit & Debit notes.	Manager Expenditure: Carin Engelbrecht	lvanrensburg@ndlambe.gov.za	01/03/2017	30/06/2026	completed	Completed	completed	n/a	completed
	Generation of Reports. (Creditors Age Analysis and CR data string, accrual listing, etc.)	Manager Expenditure: Carin Engelbrecht	charper@ndlambe.gov.za	01/03/2017	30/06/2026	completed	Completed	completed	n/a	completed

Reporting	Generate A, B and C schedules	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Generation of audit data strings (PAUD, AUDA, RAUD) from the system	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Capturing of the adjustment journal entries (emanating from the audit) into the Core Financial System	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	The municipality's ability to drill down from AFS business module to ledger and sub-ledger	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Integration of AFS module to core system if a 3rd party AFS module is used.	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Roll-over the closing balance from M12 into period 13 and M01 of the new financial year?	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Alignment of ABC schedules to the data strings	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
	Balanced automated cash flow (Table C7)	Budget & Treasury Manager: Unathi Xako	uqinela@ndlambe.gov.za	01/03/2017	01/07/2017	Ongoing	In Progress			
No MSCOA risk register		Risk Officer: Chumisa Gqwetha	cgqwetha@ndlambe.gov.za	Ongoing	Ongoing	Ongoing	Completed			
MSCOA PSC Meetings not taking place thus minutes are not shared with PT		Chief Financial Officer: M. Klaas	mklaas@ndlambe.gov.za	1/07/2026	3006/2027	10%	In Progress	Committee members were appointed	Meeting will be held jointly with IT Steering committee	None

QUALITY CERTIFICATION

I Adv. **Rolly Dumezweni,** Municipal Manager of **Ndlambe Municipality,** hereby certifies that the monthly budget statement report and supporting documentation for quarter 4 of 2026 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Ndlambe Municipality (EC105)

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DATE 22/07/2026