

NELSON MANDELA BAY METROPOLITAN MUNICIPALITY

BUDGET AND TREASURY COMMITTEE

FIRST SUPPLEMENTARY AGENDA

(Meeting: 28 APRIL 2026)

8. SUPPLEMENTARY REPORT BY CHIEF FINANCIAL OFFICER (circulated herewith)



**Y MATAKANE-DAKUSE (MS)
ACTING EXECUTIVE DIRECTOR :
CORPORATE SERVICES**

22 April 2026

FIRST SUPPLEMENTARY REPORT BY CHIEF FINANCIAL OFFICER TO BUDGET AND TREASURY COMMITTEE

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NELSON MANDELA BAY MUNICIPALITY**CYCLE NO. 9/2025****REPORT OF THE CHIEF FINANCIAL OFFICER
TO THE
BUDGET AND TREASURY STANDING COMMITTEE****MEETING DATE: 28 April 2025****1. FINANCIAL REPORT FOR THE PERIOD 01 JULY 2025 TO MARCH 2026 AND THE
ASSESSMENT OF THE MUNICIPALITY'S FINANCIAL POSITION AS AT 31 MARCH
(2025/26 FINANCIAL YEAR)****1.1 PURPOSE**

The purpose of this financial report is to assess the financial performance and financial position of the Municipality and its consequential impact on the implementation of the approved 2025/26 Operating and Capital Budgets. This financial report presents an assessment of the municipality's financial performance and financial position as at 31 March 2026 as required in terms of Section 71 and Section 52 of the Municipal Finance Management Act (MFMA) 56 of 2003. of the Local Government: Municipal Finance Management Act (MFMA), (Act No. 56 of 2003). This financial report also highlights financial risks to the municipality that were identified whilst implementing the Council approved budget, with some of these risks being mentioned in previous reports to the Budget and Treasury Standing Committee.

The Committee must note that as this report contains financial and or performance information obtained or sourced from various role players, it goes without saying that the successful presentation of the required information depends on various stakeholders availing the required information timeously.

I must indicate, for an example, that the Electricity and Water losses disclosed in this report are obtained directly from officials of both Directorates (i.e. Electricity and Energy & Water Services), and in terms of this report the figures indicating both losses are as per the information received from the two Directorates. It is our desire that the information tabled to the Committee is always as updated as far as practically possible.

1.2 LEGISLATIVE REQUIREMENTS

The Municipality is required to assess on an ongoing basis whether it collects sufficient revenue to meet its commitments, such as paying Employees, Councillors, Eskom, Department of Water Affairs, service providers, etc. In accordance with Section 71 and Section 52 of the Municipal Finance Management Act (MFMA) 56 of 2003. of the MFMA, the Accounting Officer is required to submit to the National and Provincial Treasuries a monthly statement on the state of the municipality's budget

1.3 EXECUTIVE SUMMARY

This report provides a balanced and consolidated financial performance overview to assist Council in its oversight role over the financial affairs of the municipality. An analysis of the financial position and performance was undertaken to determine the relative financial strength and liquidity of the Municipality as at 31 March 2026.

To provide a comprehensive analysis, it was necessary to compare the 2025/26 Operating/ Capital Budgets, the General Ledger and the actual cash inflows and outflows of the Municipality, thereby determining relationships and the associated spending and income trends experienced for the 2025/26 financial year. The aforementioned were complemented by analysing the cash flow position, the investment portfolio, ratios, the operating and capital budget performance for the 2025/26 financial year, in order to facilitate an informed assessment of the relative liquidity and financial position of the Municipality.

1.4 FINANCIAL PERFORMANCE HIGHLIGHTS AS AT 31 March 2026 OF THE 2025/26 FINANCIAL YEAR

The current financial performance highlights are as follows:

- 1.4.1 Operating revenue amounted to R15,224 billion, whilst operating expenditure amounted to R10,893,238 billion. It must be noted that R10,904 billion of the operating revenue comprises of Property Rates and Service Charges (i.e., Electricity, Water, Sanitation and Refuse) which represent billed revenue.

The following table summarises revenue raised vs expenditure incurred from 1 July 2025 to 31 March 2026.

TABLE 1: Summary of Revenue Raised vs. Expenditure incurred (1 July 2025 to 31 March 2026)

Description	Budget Year 2025/26		
	Adjusted Budget	YearTD actual	% Achieved
R thousands			
Revenue			
Exchange Revenue			
Service charges - Electricity	6,447,444	4,536,097	70.35%
Service charges - Water	2,839,121	2,112,889	74.42%
Service charges - Waste Water Management	915,298	680,459	74.34%
Service charges - Waste management	365,994	259,950	71.03%
Sale of Goods and Rendering of Services	126,911	70,456	55.52%
Agency services	18,176	3,185	17.52%
Interest			
Interest earned from Receivables	1,106,615	1,093,120	98.78%
Interest from Current and Non-Current Assets	290,809	171,594	59.01%
Dividends			
Rent on Land			
Rental from Fixed Assets	44,286	33,585	75.84%
Licence and permits	22,365	16,542	73.96%
Operational Revenue	29,793	30,319	101.76%
Non-Exchange Revenue			
Property rates	3,328,813	3,314,232	99.56%
Surcharges and Taxes			
Fines, penalties and forfeits	134,530	60,642	45.08%
Licence and permits	1	0	33.71%
Transfers and subsidies - Operational	2,414,205	2,653,536	109.91%
Interest	158,695	184,784	116.44%
Fuel Levy	861,978		0.00%
Gains on disposal of Assets	2,379	2,428	102.07%
Total Revenue (excluding capital transfers and contributions)	19,107,414	15,223,820	79.67%
Expenditure By Type			

Description	Budget Year 2025/26		
	Adjusted Budget	YearTD actual	% Achieved
Employee related costs	4,506,106	3,118,392	69.20%
Remuneration of councillors	97,870	69,030	70.53%
Bulk purchases - electricity	7,277,226	5,184,080	71.24%
Inventory consumed	343,286	211,851	61.71%
Debt impairment	1,818,084	31	0.00%
Depreciation and amortisation	1,051,415	787,455	74.89%
Interest	88,760	51,730	58.28%
Contracted services	1,833,466	756,814	41.28%
Transfers and subsidies	34,959	125,603	359.28%
Irrecoverable debts written off	675,027	33,338	4.94%
Operational costs	961,271	554,915	57.73%
Losses on Disposal of Assets		-	
Other Losses	385,921	-	0.00%
Total Expenditure	19,073,394	10,893,238	57.11%

1.4.2 Capital spending for 2025/26 as at 31 March 2026 amounts to R757,125 million or 34.18% of the approved consolidated adjusted capital budget of R2,215 billion.

1.4.3 The conditional grants as indicated in the table below have been received up to 31 March 2026. The table below also reflects the spending on conditional grants and Equitable Share.

TABLE 2: Spending on Grants received from the national / provincial government as at 31 March 2026.

Description	Budget Year 2025/26				
	Original Budget	Year TD actual	Year TD actual	Available to Spend	% Spent
R thousands		Receipts	Expenditure		
Operating expenditure of Transfers and Grants					
National Government:	2,203,286	1,684,956	1,275,173	928,113	57.88%
Local Government Equitable Share	1,637,749	1,397,145	987,708	650,041	60.31%
EPWP Incentive	2,457	2,457	4,356	(1,899)	177.29%
Finance Management	1,000	1,000	609	391	60.91%
Infrastructure Skills Development	8,900	8,900	3,893	5,007	43.74%
LGSETA		4,654	845	(845)	0.00%
Urban Settlements Development	103,902	-	168,399	(64,497)	162.08%
Public Transport Networks Operations	241,225	178,585	107,363	133,862	44.51%
Neighbourhood Development Partnership	12,800	-	2,000	10,800	15.63%
Urban Development Financing Grant	36,000	22,400	-	36,000	0.00%
Regional Bulk Infrastructure	52,338	33,871	-	52,338	0.00%
Energy Efficiency & Demand Side Management	1,339	-	-	1,339	0.00%
Informal Settlements Partnership Grant	105,577	35,944	-	105,577	0.00%
				-	0.00%
Provincial Government:	206,899	36,789	22,030	184,869	10.65%
DRPW (Maintenance of Roads	22,200	7,946	14,885	7,315	67.05%
Marine and Coastal Development	514	-	17	497	3.35%
Housing Title Transfers		74	90	(90)	0.00%
Eastern Cape Capacity Building Grant	184,185	9,559	7,037	177,147	3.82%
Libraries		19,210	-	-	0.00%
				-	0.00%
District Municipality:	-	-	-	-	0.00%
<i>[insert description]</i>				-	0.00%

Description	Budget Year 2025/26				
	Original Budget	Year TD actual	Year TD actual	Available to Spend	% Spent
				-	0.00%
Other grant providers:	43,020	-	-	43,020	0.00%
Local Government, Water and Related Service SETA	35,565			35,565	0.00%
Marine Living Resources Fund				-	0.00%
Product				-	0.00%
South Africa Revenue Service (SARS)	7,455			7,455	0.00%
				-	0.00%
				-	0.00%
Total operating expenditure of Transfers and Grants:	2,453,205	1,721,745	1,297,203	1,156,001	52.88%
				-	0.00%
Capital expenditure of Transfers and Grants				-	0.00%
National Government:	1,388,944	1,102,779	517,858	871,086	37.28%
Public Transport Infrastructure	57,000	-	29,686	27,314	52.08%
Urban Settlements Development	1,304,370	537,841	190,761	1,113,609	14.62%
Neighbourhood Development Partnership				-	0.00%
Integrated National Electrification				-	0.00%
Integrated City Development				-	0.00%
Informal Settlements partnership Grant	21,913	315,810	174,347	(152,434)	795.63%
Flood Relief Grant			64,049	(64,049)	0.00%
Energy Efficiency & Demand Side Management	5,661	3,000	-	5,661	0.00%
Regional Bulk Infrastructure		246,129	38,830	(38,830)	0.00%
Flood Response Grant			20,185	(20,185)	0.00%
Provincial Government:	-	-	-	-	0.00%
Other grant providers:	43,000	-	31,975	11,025	74.36%
Private Contributions	43,000	-	31,975	11,025	74.36%
Total capital expenditure of Transfers and Grants	1,431,944	1,102,779	549,833	882,111	38.40%
				-	0.00%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	3,885,149	2,824,525	1,847,036	2,038,113	47.54%

- 1.4.4 As previously reported, the NMBM finalised the raising of an external loan during the 2020/21 financial year, to finance service delivery projects linked to the Water, Sanitation and Electricity services, in the amount of **R750 602 100**. The external borrowing was taken up in 6 tranches, and the last tranche of R 169,165,620 was taken up on 28 February 2023. As at 31 March 2026, the unspent portion of the External Loan from Nedbank amounted to **R1,707,617.39 (Incl VAT)**.
- 1.4.5 Overdue debts have increased by **R 4,582,338,522** during the 2025/26 financial year. The average collection rate for the 2025/26 financial year to date amounted to 66.37%. The collection rate for the month of March 2026 based on what was billed for February 2026 was 68.57%. As previously reported, the Committee must also note that the introduction of punitive water tariffs necessitated by the drought situation has had a negative impact on the collection rate and has also contributed to the escalation in water debt, hence there has been a report that recommends writing-off a portion of the arrear water debt in the Standing Committee meeting held on the 10th February 2025. As at 31 March 2026, R 8,166,640,400 or 68.57% of the R 11,909,927,234 revenue billed as at 28 February 2026 was received in cash. The budgeted collection rate of 75% required that 8,932,445,425 should have been collected during this period, resulting in an under collection of revenue billed to date amounting to approximately **R 765,805,025**.

- 1.4.6 An amount of R1,041,784 million is owing to Creditors (Trade and Other Payables excluding Bulk Electricity) of which R67,323 million is current creditors (within the 30-Day period and not yet payable or due). Creditors consist of Payments, Accruals and Retentions. Below is a table detailing the amounts included in this figure:

Detail	0 – 30 Days	31-60 days	61 – 90 days	Above 91 days	Total	%
	R '000	R '000	R '000	R '000	R '000	
Bulk Electricity	-	-	-	481,065,957	481,065,957	31%
Bulk Water	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	
Pensions / Retirement deductions	-	-	-	-	-	
Loan Repayments	-	-	-	-	-	
Trade Creditors	67,323,214	277,289	56,776,694	127,037,276	251,414,473	17%
Auditor-General	-	-	-	-	-	
Other	-	-	-	790,370,179	790,370,179	52%
Medical Aid Deductions	-	-	-	-	-	
Total	67,323,214	277,289	56,776,694	1,398,473,412	1,522,850,609	100

TABLE 3: Trade and other payables for the period ending 31 March 2026

NMBM's ESKOM Bulk Electricity account is not in arrears as per the attached statement of account for this reporting period and the value indicated in Table SC4 comprises of a reconciling item and monthly accrual entry.

It is important to note that the Non-Current Creditors in the amount of R1,455,527 million contains Developers Contributions and Other deposits (R120,427 million), Creditors Retention (R173,503 million), Payment received in advance (R128,288), Upgrading of New Brighton Library (R2.513 million) and Port Elizabeth Land Restitution Project (R2.129 million) that are not due within 30 days or to be paid back within the 2025/26 financial year. It can be concluded that an amount of **R426,860 million** is due for payment but has been outstanding for a period of longer than 30 Days from the date of the invoice, due to various reasons. The remaining R1,028,667 million, outstanding for a period of longer than 30 days, is not yet due for payment.

- 1.4.7 The municipality's investment portfolio has decreased by R181.285 million (4.81%) since June 2025 from R3.768 billion to R3.587 billion and this could have been because of the (i) number of payments that are processed during the period July to August 2025 as leading up to the conclusion of the prior year annual financial statements (2024/25), (ii) poor debtors' collection rate which also had a material impact on the cash flow position, (iii) delayed transfer of DORA Conditional Grants and (iv) a sign that the municipality may be utilizing the limited reserves to service certain operations, which is not financially sustainable.
- 1.4.8 The cumulative Non-Revenue Water losses for the 2024/25 financial year amounted to 73.741 million kl or 57.62%. The Cumulative Non-Revenue Water losses for the first 5 months of the 2025/26 financial year amounted to 44,295,017 kl or 56.0%.

- 1.4.9 Total non-revenue electricity losses for the 2024/25 budget year were 26.81% (932,537,678 kWh) or equivalent to R1.323 billion up from R1.176 billion or 26.36% for the 2023/24 financial year.

The Loss calculation up to 31st March 2026 was not available or received from Electricity and Energy Directorate at the time of finalising this report. The cumulative electricity losses for the month ending 31st December 2025 budget year amount to 30.14% (514,545,498 kWh) or equivalent to R939.423 million.

It is evident that the current strategies to address both water and electricity losses are not yielding positive results, over and above the loan amounting to R750.6 million that was raised by the municipality to address these challenges.

1.5 ANALYSING THE OVERDUE CONSUMER DEBTORS AS AT 31 March 2026

The analysis below indicates that from 30 June 2025 to 31 March 2026, the overdue debt has increased by R4,582,338,522 as follows:

TABLE 4: Overdue Consumer Debtors as at 31 March 2026

Detail	OVERDUE AMOUNTS		
	June 2025	Mar 2026	Difference
Trade and Other Receivables from Exchange Transactions – Water	R 9,316,231,825	R 11,720,870,238	R 2,404,638,413
Trade and Other Receivables from Exchange Transactions – Electricity	R 865,756,793	R 990,176,453	R 124,419,661
Receivables from Non-exchange Transactions - Property Rates	R 1,833,780,746	R 2,308,432,062	R 474,651,316
Receivables from Exchange Transactions - Waste Water Management	R 1,512,178,329	R 1,799,691,993	R 287,513,664
Receivables from Exchange Transactions - Waste Management	R 742,881,536	R 865,664,743	R 122,783,207
Receivables from Exchange Transactions - Property Rental Debtors	R 61,488,193	R 68,619,019	R 7,130,826
Interest in Arrear Debtor Accounts	R 3,822,318,447	R 4,935,566,339	R 1,113,247,892
Other	R 438,674,731	R 486,628,274	R 47,953,543
Total By Income Source	R 18,593,310,600	R 23,175,649,121	R 4,582,338,522
Debtors Analysis By Customer Group			
Organs of State	R 207,945,308	R 295,038,561	R 87,093,254
Commercial	R 2,313,305,563	R 2,697,788,350	R 384,482,787
Households	R 16,016,183,523	R 20,104,645,827	R 4,088,462,304
Other NMBM	R 55,876,206	R 78,176,383	R 22,300,177
Total By Customer Group	R 18,593,310,600	R 23,175,649,121	R 4,582,338,522

The following table provides a detailed analysis of the Debtors' Age Analysis per category, for the period ending 31 March 2026: -

Debtors' Age Analysis (Inclusive of VAT) as at 31 March 2026

Detail	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
Debtors Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	R 538,055,163	R 428,549,435	R 332,912,929	R 290,098,941	R 293,470,626	R 429,121,434	R 1,890,061,151	R 8,056,666,822	R 12,258,925,401
Trade and Other Receivables from Exchange Transactions - Electricity	R 470,898,611	R 110,492,135	R 61,946,570	R 33,195,390	R 42,788,560	R 91,471,781	R 146,737,812	R 503,544,207	R 1,461,075,064
Receivables from Non-exchange Transactions - Property Rates	R 951,091,856	R 65,273,376	R 143,735,788	R 166,730,888	R 77,707,850	R 45,986,214	R 224,029,949	R 1,584,967,997	R 3,259,523,918
Receivables from Exchange Transactions - Waste Water Management	R 119,585,783	R 70,233,340	R 60,832,627	R 51,312,794	R 51,104,374	R 44,814,023	R 203,832,491	R 1,317,562,344	R 1,919,277,776
Receivables from Exchange Transactions - Waste Management	R 51,048,418	R 25,107,156	R 21,637,966	R 14,719,127	R 22,924,710	R 13,625,544	R 91,993,894	R 675,656,346	R 916,713,161
Receivables from Exchange Transactions - Property Rental Debtors	R 2,593,112	R 1,326,864	R 2,124,299	R 1,908,903	R 2,293,690	R 372,117	R 7,429,960	R 63,163,286	R 71,212,131
Interest on Arrear Debtor Accounts	R 155,668,996	R 146,648,177	R 164,682,389	R 117,502,463	R 159,280,570	R 156,387,123	R 773,809,386	R 3,417,259,230	R 5,091,235,335
Other	R 16,215,001	R 6,976,489	R 9,441,401	R 5,271,550	R 8,215,949	R 9,503,071	R 37,767,417	R 409,452,397	R 502,843,275
Total By Income Source	R 2,305,156,940	R 854,606,972	R 797,313,969	R 680,739,956	R 657,786,229	R 791,281,307	R 3,375,662,060	R 16,018,258,628	R 25,480,806,061
Orans of State	R 42,370,457	R 14,146,191	R 13,913,495	R 7,666,162	R 11,643,370	R 7,468,727	R 88,287,306	R 151,903,310	R 337,409,018
Commercial	R 952,404,842	R 152,108,351	R 194,676,501	R 85,779,043	R 115,353,505	R 163,535,423	R 275,667,048	R 1,710,688,479	R 3,650,193,192
Households	R 1,286,103,219	R 679,682,432	R 586,366,947	R 583,141,513	R 529,380,070	R 619,016,280	R 3,005,182,521	R 14,101,866,064	R 21,390,749,046
Other NMBM	R 24,278,422	R 8,659,998	R 2,357,026	R 4,153,238	R 1,409,284	R 1,260,877	R 6,515,185	R 63,820,775	R 102,454,895
Total By Customer Group	R 2,305,156,940	R 854,606,972	R 797,313,969	R 680,739,956	R 657,786,229	R 791,281,307	R 3,375,662,060	R 16,018,258,628	R 25,480,806,061

It must be noted that the period of 0 to 30 days, represents current accounts and anything greater than 30 days represent arrear accounts. In terms of the above, it can be stated that the arrear debtors' amount to about R23.176 billion (or R25,481 billion – R2.305 billion).

It is important to note that since around May 2024 Budget and Treasury Directorate in conjunction with other service delivery Directorates that include Electricity and Energy have embarked in joint operation (known as Revenue Enhancement Blitz) to attend with mainly businesses that are owing the municipality for services.

1.6 THE FINANCIAL IMPACT OF OVERTIME

The overtime worked for the first 9 month of the 2025/26 financial year amounted to R252,856,900. The main Directorates responsible for the overspending are the (i) Water Service, (ii) Office of the Municipal Manager, (iii) Safety & Security, (iv) Office of the Executive Mayor, (v) Public Health, (vi) Sanitation Services, (vii) Human Settlements, (viii) Recreational Services and (viv)Electricity & Energy.

TABLE 6: Overtime expenditure for the period 1 July to 31 March 2026.

Description	2026 Budget	2026 Adj Budget	2026 Adj Virements	2026 Actuals	Projection
Budget & Treasury	8,860,780	9,233,040	400,000	7,327,200	11,117,860
Chief Operating Officer	2,378,030	2,143,030	235,000	982,457	2,417,975
Corporate Services	9,143,190	9,501,900	- 35,000	4,977,583	8,134,014
Economic Development, Tourism & Agriculture	385,900	385,900		278,627	417,941
Electricity & Energy	69,077,020	67,014,520		40,471,375	60,707,063
Executive Mayor	854,670	1,204,670		711,169	1,066,754
Human Settlements	896,870	3,078,110	1,150,000	360,068	4,282,932
Infrastructure & Engineering Unit - Rate and General	10,923,700	10,744,700	- 667,000	3,331,299	8,939,948
Municipal Manager	192,950	44,480		168,206	252,310
Nelson Mandela Metropolitan Municipality				16,214	24,321
Public Health	30,909,110	31,859,580	3,208,280	25,479,971	38,267,016
Safety & Security	125,393,480	131,219,830	2,800,000	101,809,036	153,232,454
Sanitation	32,308,050	38,796,120	1,438,750	23,433,939	41,862,109
Special Projects & Programmes		7,860		24,243	36,364
Sport, Recreation, Arts & Culture	10,716,380	13,868,060	1,934,000	8,083,554	16,103,171
Water Service	37,150,030	42,837,030	3,960,200	35,401,959	53,128,708
Grand Total	339,190,160	361,938,830	14,424,230	252,856,900	399,990,941

These directorates will have to make a concerted effort to monitor the work programmes of employees in these Directorates.

TABLE 7: Historic Overtime expenditure trends from 2017/18 to 2024/25

Directorate	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Actuals
Infrastructure & Engineering R&G	4,317,024	6,247,465	5,349,645	7,781,651	8,054,250	9,693,501	10,348,310	6,355,367
Human Settlements	430,116	942,996	734,493	522,384	550,583	831,766	1,194,328	2,602,911
Public Health	20,781,046	27,247,273	24,848,033	30,955,479	37,847,153	37,213,127	40,586,874	38,852,920
Sport, Rec, Arts & Culture	6,207,957	9,206,181	7,858,502	4,700,056	8,458,916	10,601,282	14,310,731	16,926,914
Safety & Security	45,617,891	76,720,540	112,333,008	128,459,967	108,843,218	107,835,094	149,728,791	159,838,562
Economic Dev, Tourism & Agri	568,589	640,741	802,378	668,259	472,287	675,650	1,324,153	418,884
Corporate Services	5,113,737	6,815,851	5,112,714	3,857,871	6,400,590	7,674,515	7,312,430	7,271,882
Budget & Treasury	7,913,218	9,404,412	7,576,136	4,514,354	6,249,574	6,949,565	7,335,618	9,586,026
Executive Mayor	435,847	307,970	420,580	358,220	544,583	412,059	893,557	1,113,589
Sanitation	16,154,418	19,237,423	24,073,918	26,278,028	29,265,055	36,340,236	40,947,849	40,697,648
Water	21,441,984	29,397,881	37,399,119	44,233,144	44,413,757	46,907,391	50,765,942	51,725,730
Municipal Manager	183,014	237,847	279,305	173,723	197,671	157,383	204,246	295,131
Electricity & Energy	25,209,115	35,465,323	41,720,359	50,381,141	56,910,684	80,896,565	92,641,006	78,002,423
Chief Operating Officer	252,894	677,398	386,227	1,515,504	903,439	1,225,940	1,201,055	1,525,182
Spec Proj and Programmes	97,673	230,027	119,170	14,705	33,309	43,225	65,920	46,898

Directorate	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Actuals
Grand Total	154,724,523	222,779,330	269,013,587	304,414,486	309,145,069	347,457,300	418,860,811	415,213,171
Percentage Increase		43.98%	20.75%	13.16%	1.55%	12.39%	20.55%	-0.87%

As indicated previously there was a reduction in actual overtime payments from 2017 to 2018 which was the direct result of a new Overtime Policy that was implemented at the time for a period of 2 months only, and subsequently withdrawn as a result of a moratorium placed by Council on the implementation of that policy. As reported in the previous financial year/s, considering the extent of overspending, the conclusion of the outstanding Overtime Policy in line with the relevant legislation, by the Corporate Services and Human Resources Standing Committee is long overdue. The fact that there is no guiding policy dealing with this matter, poses a significant financial risk for the institution, as previously also raised during the budget assessments and or mid-term financial reviews by National Treasury.

1.7 VARIOUS FINANCIAL RATIOS

The following financial ratios are monitored on an ongoing basis:

TABLE 8: Various ratios vs. targeted ratios for the 2025/26 financial year

Ratio	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Restate 2021/22	Audit 2022/23	Audit 2023/24	June 2024/25	March 2026	Targets
Current Ratio	1.63:1	1.73:1	1.85:1	2.12:1	2.14:1	2.14:1	2.41:1	2.31:1	2.17:1	2.02:1	2.20:1
Liquidity Ratio	0.70:1	0.92:1	1.05:1	1.01:1	1.19:1	1.29:1	1.27:1	1.22:1	1.10:1	1.02:1	1.15:1
Average Debtors' Collection Rate	94.3%	93.1%	94.7%	83.4%	85.5%	76.16%	63.31%	75.62%	71.07%	66.37%	75.00%
Creditors' payment Rate (i.e., 30 Days on Receipt of Invoice)	33 days	43 days	44 days	50 days	59 days	72 days	59 days	61 days	46 days	52 days	30 days
Cost Coverage (excluding unspent conditional grants)	2.20 months	3.18 months	3.64 months	4.00 months	4.84 months	5.24 months	5.24 months	4.08 months	2.54 months	61.16 days	2.76 months
Debt servicing costs to Operating Revenue Ratio	2.78%	2.40%	2.17%	1.96%	1.91%	2.33%	1.97%	1.92%	1.68%	0.91%	1.36%

1.7.1. Collection Rate as recorded above:

It must be noted that the original budgeted collection rate for the 2025/26 financial year was set at 75.00%. The average collection rate for the 2025/26 financial year to date amounted to 66.37%. The collection rate for the month of March 2026 based on what was billed for February 2026 was 68.57%. A lot is required to be done to improve this situation. As National Treasury advised during the latest Mid Term visit the city also require embarking on benchmark exercises with best performing cities to learn from best practices.

1.7.2. Creditor's Payment Rate

The main factors influencing the March 2026 payment days are the following:

The National Treasury target has been set at 30 days from the date when the invoice has been received. By using the receipt date of the invoice, as recorded by the Directorate, the number of days taken to pay creditors during the following three months is as follows:

January 2026 – 68 days
 February 2026 – 94 days
 March 2026 – 52 days

The results indicate that the Creditors' payment days were not met for the period of July 2025 to March 2026.

The March 2026 payment day's results of the NMBM are attributed to late payments that were made to supplier Z K S Projects where more than 250 invoices were paid in excess of 173 days from the Date of Receipt of invoice. The late payment reason recorded by the Infrastructure & Engineering Unit - Rate and General Directorate is "SECTION 32

It remains the responsibility of each Directorate to ensure that Invoices are received and processed relating to service delivery within their Directorate.

During March 2026 the number of days to process documentation increased significantly for the following Directorates:

Directorate	No. of Days (March)
Sanitation	136.29
Water Services	54.47
Safety & Security	29.38

The above results for the Sanitation Directorate are attributed to late payments that were made to supplier Xerox Eastern Cape which were approved in excess of 100 days from the Date of invoice. The late payment reason recorded by the Directorate is "INVOICE AMENDED DUE TO INCORRECT ORDER NO."

The above results for the Water Services Directorate are attributed to late payments that were made to supplier ABBY LABORATORIES which were approved in excess of 200 days from the Date of invoice. The late payment reason recorded by the Directorate is "Paper trail process brought on delay".

The above results for the Safety & Security Directorate are attributed to late payments that were made to supplier JI Bellardi T/A JPS Service Centre which were approved in excess of 90 days from the Date of invoice. The late payment reason recorded by the Directorate is "Supplier Resubmitted Invoice on 20 February 2026. Original Document cannot be allocated."

It must be noted that the level of the Creditors payment rate is due to various reasons, which can only be analysed on an invoice-by-invoice basis and per Directorate. In certain cases, it could be due to insufficient budget and compliance issues that may have not been properly addressed, such as proper authorities prior to committing the municipality to avoid unauthorised, irregular, and fruitless and wasteful expenditure (UIFW-E). Section 78(1)(c) of the Local Government: Municipal Finance Management Act (MFMA) (Act 56 of 2003) is instructive to senior managers and all officials dealing with the financial resources of the municipality in avoiding causing the incurrence of the UIFW-E.

The approach that has been implemented by Budget and Treasury Directorate is to write to Directorates requesting explanations for the delay in the payment of invoices, as well as ensuring that a report dealing with the payment of Creditors is tabled at EXCO as well as the Budget and Treasury Standing Committee. It is also important to note that payments to creditors can only be based on goods received and services rendered as pre-payments are against the MFMA.

2 DETAILED REPORTS ATTACHED AS ANNEXURES TO THIS REPORT

To comply with "Schedule C" of the Municipal Budget and Reporting Regulations (No. 32141 dated 17 April 2009) the following detailed schedules for the period ending 31 March 2026 are attached:

Annexure "A1" – Operating Revenue and Expenditure Performance: This Annexure illustrates the Operating Performance position for the reporting period. It answers the question of how the revenue as at the end of the reporting month compares to the expenditure for the same period.

Annexure “A2” – Capital Budget Performance: This Annexure gives the position of the Capital Budget for the reporting period. In total about 34.18 % of the Consolidated Capital Budget of R2.215 billion has been incurred as at the end of March 2026. Some of the reasons that may have resulted in this position are disclosed elsewhere in this report.

Annexure “A2(i)” – Capital Expenditure Report. This Annexure show the detail of all Capital Projects per Directorate indicating the Budget, any amendments, expenditure up to 31st March 2026 as well as the funding source for each project.

Annexure “A3” – Projected Cash Flow Statement: This Annexure illustrates the inflows and outflows of Cash for the period ending 31 March 2026.

Annexure “A4” – Consolidated Budget Tables (incl. MBDA figures): This Annexure illustrates the financial position of NMBM for the reporting period including the financial records of the municipal entity.

Annexure “A5” – Analysis of Municipality’s Balance Sheet: This Annexure details the balance sheet items including:

- i. Outstanding Consumer Debtors
- ii. Overview of Creditors position
- iii. Investment portfolio
- iv. Grants receipts and Expenditure
- v. Councillor & Officials allowances & benefits.
- vi. Key performance Indicators

Annexure “A6” – MBDA’s Monthly Report & Budget Tables: This Annexure contains the tables for the MBDA (municipal entity) for the reporting period.

RECOMMENDATION

- a) That the Budget & Treasury Standing Committee **NOTES** the Municipality’s consolidated (including the Entity) financial report as at 31 March 2026 Budget statement, prepared in line with Sections 71 of the Municipal Finance Management Act (MFMA) 56 of 2003. of the MFMA.

2.1 OTHER REPORTS

2.1.1 BANK RECONCILIATIONS

Annexure “B” reflects the reconciliation of Council’s Main Bank Account as at 31st March 2026. Council operates one primary bank account and several dedicated subsidiary accounts, all of which are reconciled with the main bank account. In terms of the internal B&T set target for completing the subsidiary bank reconciliation, the target is 20 days and 35 days for the main account. The receipting office balances the cash receipted to the cash banked daily, which assists in the timeous completion of bank reconciliations.

2.1.2 CAPITAL SPENDING – B&T DIRECTORATE

The attached **Annexure “C”** indicates the status of the various capital projects in the Budget and Treasury directorate for the 2025/26 financial year as of 31st March 2026. This annexure is extracted directly from the Municipality’s Accounting System.

2.1.3 ITEM TO THE BUDGET AND TREASURY STANDING COMMITTEE ON THE PAYMENT OF NELSON MANDELA BAY MUNICIPALITY (NMBM) CREDITORS FOR MARCH 2026

PURPOSE

The purpose of this item is for the Budget and Treasury standing Committee to note the NMBM's payment of creditors results for the period of MARCH 2026 and the respective interventions to improve the creditor payment days results.

BACKGROUND

Section 65(2)(e) of the MFMA states that "all monies owing by the Municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure".

DISCUSSION

To ensure efficient administration all reporting in relation to payment is based on using the invoice date as the baseline and not the date of receipt of the invoice.

For performance measuring purpose the 30 days has been split as follows:

- Phase 1 – The Directorate has 19 days to process from date of invoice: and
- Phase 2 – Creditors, Accountants & Cash Management have 11 days to finalise the payment process.

It must be noted that the date of receipt is inserted in the payments program by the directorate who is capturing the invoice. This date is subjective as it relies on the directorate to be honest when capturing the date, the invoice document was physically received by the municipality.

This reporting standard is being applied due to the fact that:

- Service Providers give discount based on the invoice date, irrespective of the invoice receipt date.
- Performance of the NMBM in relation to payment is determined by the Service Provider from the date of the invoice.
- Recording of the invoice receipt date may be subjective, impractical to manage and difficult to prove.
- The MFMA legislation specifies the date of receipt of an invoice as the start date for measuring the number of days taken to pay a municipality's creditors.

The NMBM has included in the performance scorecard of each Executive Director the

following Key Performance Indicator (KPI) , viz. *"the Percentage of invoices processed and submitted to budget and treasury within 19-days of invoice receipt date "*, in order to ensure that each Executive Director facilitates the compliance with Section 65 (2) (e) of the MFMA.

Table 1 below indicates the performance per Directorate, i.e. the number of days taken by each Directorate to process their payment documentation from the date of receiving the invoice for the month of March 2026 versus the nineteen (19) days allocated to Directorates for this step.

DIRECTORATE	January 2026	Total No	February 2026	Total No	March 2026	Total No of Invoices

		of Invoices		of Invoices		
Budget & Treasury	31.63	661	13.29	404	5.83	664
Chief Operating Officer	45.11	138	67.70	169	29.52	110
Corporate Services	69	1844	77.81	5585	64.19	1546
Economic Development, Tourism & Agriculture	18.76	17	19.00	5	4.52	21
Electricity & Energy	12.19	186	31.64	212	16.40	240
Human Settlements	5.35	88	5.78	78	4.20	135
Infrastructure & Engineering: Rate & General	17.37	394	72.23	673	25.53	771
Water Services	11.34	86	4.39	67	9.09	175
Municipal Manager	11	29	36.11	9	6.88	33
Office of the Executive Mayor	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	8.52	103	12.50	152	9.24	197
Recreational & Cultural Services	9.88	59	17.79	53	22.33	87
Safety & Security	9.46	123	5.46	72	10.80	142
Sanitation	55.24	90	84.34	76	107.62	139
Average for all Directorates	45.35	3818	68.50	7555	35.85	4260

An analysis of Table 1 illustrates the following:

The recording of the Invoice received Date is performed by each respective Directorate and is subjective as Suppliers often dispute that there has been any delay for submitting Invoices to the NMBM. When Suppliers initiate punitive action for late payment, such as legal action; penalty interest; revoking the NMBM's credit facility, etc. the date of the Invoice becomes relevant and not the date that it was received.

The NMBMs' performance cumulatively improved for the month of March 2026 as per the above analysis when compared to the performance of February 2026 and based on the 19 days allocated to process the payment documentation from the **date of receipt of the invoice**, however the following Directorates have exceeded the allocated 19 days:

DIRECTORATE	Number of days taken to approve payment documentation
Sanitation	107.62
Corporate Services	64.19
Chief Operating Officer	29.52
Infrastructure & Engineering: Rate & General	25.53
Recreational & Cultural Services	22.33

The analysis of the Average Number of Days between the Invoice Date and the Date of Receipt of Invoice per Directorate indicates the following for March 2026:

Directorate	No. of Days (March 2026)
Budget & Treasury	19.45
Chief Operating Officer	72.19
Corporate Services	20.42
Economic Development, Tourism & Agriculture	10.67
Electricity & Energy	22.32
Human Settlements	11.79
Infrastructure & Engineering: Rate & General	201.96
Water Services	46.02
Municipal Manager	13.64
Office of the Executive Mayor	N/A
Public Health	13.50
Recreational & Cultural Services	10.30
Safety & Security	20.00
Sanitation	29.58

The above information indicates that there is a significant delay between the Supplier's Invoice date and the date that it is received at the NMBM. This is evident for the following Directorates where it has taken *in excess of 30 Days* for the Invoices to be received:

- Chief Operating Officer 72.19
- Infrastructure & Engineering: Rate & General 201.96
- Water Services 46.02

All Directorates who encounter delays in receiving Invoices from Suppliers should address this with the respective Supplier(s) as the resultant late payments may be attributed to the NMBM and punitive action against the NMBM may be initiated by the Supplier(s).

The overall number of days taken to process documentation for payment has not improved for March 2026.

Table 3 below reflects the Phase 2 process payment cycle where the target has been set at 11 days as well as the performance of the Budget and Treasury Directorate's payment role-players

against this target. The target for this phase of processing has not been met by the Budget and Treasury's payment role-players for the period of January 2026 – March 2026.

	Number of Days taken by Accountant to sign off documentation	Number of Days taken by Creditors to process & final Sign Off of EFT	Delay in release of EFT's	Total No. of days from date Directorate approves invoice
January	19	4	1	24
February	24	2	0	26
March	10	4	3	17

If we combine Phase 1 and Phase 2 in the payment process, then the number of days taken to pay creditors from date of invoice is as follows against the target of 30 days.

January 2026 – 100.76 days

February 2026 – 132.77 days

March 2026 – 106.56 days

The National Treasury target has been set 30 days from the date when the invoice has been received. By using the receipt date of the invoice, as recorded by the Directorate, the number of days taken to pay creditors is as follows:

January 2026 – 68 days

February 2026 – 94 days

March 2026 – 52 days

The results above indicate that the Creditors' payment days were not met by the NMBM for March 2026.

The March 2026 payment day's results of the NMBM are attributed to late payments that were made to supplier Z K S Projects where more than 250 invoices were paid in excess of 173 days from the Date of Receipt of invoice. The late payment reason recorded by the Infrastructure & Engineering Unit - Rate and General Directorate is "SECTION 32".

It remains the responsibility of each Directorate to ensure that Invoices are received and processed relating to service delivery within their Directorate.

Another factor that contributes to a poor payment days' outcome is that some Directorates paid the majority of their Invoices in excess of 30 days from the Date of Receipt of Invoice as per the analysis below which measures the efficiency rate per Directorate, where the Corporate Services and Sanitation Directorates achieved a Creditors' Efficiency Rate of 18.56 percent and 46.76 percent, respectively, versus the NMBM's target of one hundred (100) percent.

Directorate	Total No. Of Invoices (March 2026)	No. of Invoices paid <u>within</u> 30 Days of Receipt	Efficiency Rate (%), calculated as No. of Invoices paid within 30 days of Receipt /Total No. of Invoices*100
Budget & Treasury	664	636	95.78
Chief Operating Officer	110	66	60.00
Corporate Services	1546	287	18.56

Economic Development, Tourism & Agriculture	21	19	90.48
Electricity & Energy	240	177	73.75
Human Settlements	135	129	95.56
Infrastructure & Engineering: Rate & General	771	476	61.74
Water Services	175	106	60.57
Municipal Manager	33	33	100.00
Office of the Executive Mayor	N/A	N/A	N/A
Public Health	197	177	89.85
Recreational & Cultural Services	87	63	72.41
Safety & Security	142	98	69.01
Sanitation	139	65	46.76

WHAT ARE SOME REASONS FOR DELAYS IN PAYMENT OF CREDITORS?

There are several reasons for the delayed payments to Creditors, which, inter-alia includes the following:

- Service providers having been committed by service Directorate with insufficient Budget available, thereby having to undertake Budget Amendments after invoicing has been done. This appears to be a recurring reason where during the month of March 2026, 94 invoices affecting 4 Suppliers were paid late, due to goods/services requested without sufficient budget.
- Work undertaken outside the terms and conditions of contract (Out of Scope work) resulting in irregular expenditure.
- Work undertaken without a valid order issued by an authorized official, resulting in irregular expenditure created. This appears to be a recurring reason where during the month of March 2026, 18 invoices, affecting 13 Suppliers were paid late, as work was undertaken without a valid NMBM order being received first by the respective Suppliers.
- Process being followed to obtain an Authority to Pay the invoice identified with irregularities as well as the Section 32 Reports that must accompany such an authority. This appears to be a recurring reason where during the month of March 2026, 1,147 invoices, affecting 9 Suppliers were paid late, as an authority to pay and Section 32 report were needed.
- Implementation or lack thereof when it comes to consequence management, etc.

WHAT ARE ACTIONS BEING TAKEN TO IMPROVE DELAYS IN PAYMENT OF CREDITORS?

The following are some of the actions that we are undertaking to improve the delayed payments to service providers: -

- Budget and Treasury Directorate continue to issue communication, in terms of direct memorandums addressed to relevant Directorates and copying in the Directorates' respective member of management committee (MMC) whenever there are overdue invoices identified in the payment value chain awaiting settlement.
- The acting City Manager also issued internal communication to the institution during July 2024 on the importance of ensuring that the administration does not commit to the

institution without an available budget, as it results to an unauthorised expenditure which has a delayed effect on the payment of invoices.

- The Expenditure Management Sub-Directorate circulates a weekly report on all unpaid Invoices to the City Manager, Executive Directors and Accountants.
- The Expenditure Management Sub-Directorate circulates a weekly report on monies owed to the NMBM's Suppliers to the Executive Mayor as well as the number of days taken to pay creditors for that respective week.
- All approved NMBM Orders and Contract Service Request documents (CSRDs) include a compulsory message to the Supplier to submit the invoice(s) to the respective Directorate that had requested the goods and/or services as well as to submit a statement of the NMBM's account electronically to the Creditors Section.
- A compulsory message is displayed on the NMBM's self-help Supplier Portal each month to remind the NMBM's Suppliers to submit a statement of the NMBM's account electronically to the Creditors Section.
- During the month of August 2025 communication was issued in the three (3) local languages to all existing service providers via the local newspapers, to submit their statement of account electronically to the NMBM so that any overdue invoice(s) can be identified.

The implementation of a centralized office within the NMBM's Creditors Section for the receiving of all Supplier invoices will be implemented w.e.f April 2026

2.2 QUARTERLY REPORTS

2.2.1 QUARTERLY REPORTING ON BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Purpose

The purpose of this report is to report on withdrawals from the municipal bank accounts which are not in terms of an approved budget, as required in terms of Section 11 of the Municipal Finance Management Act (MFMA).

Comments

The withdrawals from the municipal bank account which must be reported on a quarterly basis are those stipulated in Section 11(b) to (j) of the MFMA.

Attached as Annexure " " is the reports as required in terms of Section 11 of the Municipal Finance Management Act for the quarter ending 31 March 2026.

RECOMMENDATION

That Council note the Withdrawals from the municipal bank accounts reports in terms of Section 11 (b) to (j) of the MFMA, for the quarter ending 31 March 2026.

CONTRACTS AWAITING FINALISATION (OUTSTANDING CONTRACTS) AS AT 31 MARCH 2026

Attached as Annexure "F5" to this report is the register of contracts awaiting finalisation due to various reasons, as commented in the document, as at 31 March 2026. If these contracts were attended to or finalised in the 2025/26 financial year the number of contracts awarded during the financial year could have improved.

APPEALS AUTHORITY COMMITTEE'S REGISTER AS AT 31 MARCH 2026

Attached as Annexure "F6" to this report is the register of all matters attended to or outstanding in the Appeals Authority Committee. An Appeals Authority Committee has been established to deal with tender appeals or objections independently and its members are employees of Council, appointed by the City Manager and who are not involved in the SCM processes at any stage. Their report on the objection / appeal becomes final and can only be reversed in a Court of Law.

ATTACHMENTS TO THE ITEM

Attached to this item are the following: -

- (i) Annexure "F1" – Table summarising the operations of each Bid Committee during the period 01 January 2026 – 31 March 2026
- (ii) Annexure "F2" – Register of Contracts awarded as at 31 March 2026
- (iii) Annexure "F3" - Register of Contracts as at 31 March 2026 expiring in the next six months
- (iv) Annexure "F4" – Deviations Register as at 31 March 2026
- (v) Annexure "F5" – Contracts Awaiting Finalisation (outstanding Contracts) as at 31 March 2026
- (vi) Annexure "F6" – Appeals Authority Committee's Register as at 31 March 2026 (Matters outstanding as at 31 March 2026)

RECOMMENDATIONS

- (a) That the Budget and Treasury Standing Committee **NOTES** the report on the implementation of the Supply Chain Management Policy during the third quarter of the **2025/26** financial year (i.e. 01 January – 31 March 2026).

3. WRITE-OFF IN RESPECT OF IRRECOVERABLE ARREAR DEBTS

3.1 WRITE-OFF IN RESPECT OF ARREARS AMOUNTS REFLECTED ON ACCOUNTS OF POOR HOUSEHOLDS PRIOR TO THE HOUSEHOLDS QUALIFYING FOR ASSISTANCE TO THE POOR SUBSIDY

Purpose

The purpose of this report is to indicate the exact amount written off for the month of Mar 2026, in accordance with paragraph (b) of the Executive Mayor's resolution taken on 4 February 2004:

Background

The Executive Mayor on 4 February 2004 resolved (Min. No. 138/2004):

- "(a) that the following categories of arrear debts reflected on the accounts of poor households are written off against the provision for Doubtful Debts:
- (i) All arrear amounts that were transferred and are reflected in suspense accounts;
 - (ii) Accumulated interest, service charges and other debts raised and not paid for, subsequent to the date on which the household registered as poor or indigent; including tampering charges, related interest, and the estimated value of illegal consumption, but excluding rental and instalments raised in terms of the State Financed Letting and Selling Schemes; (See also paragraph (a)(iv)).
 - (iii) All arrear debts of poor households in respect of which arrangements were made to settle these arrears at R10 per month have been concluded (excluding rental and instalments).
 - (iv) Letting and Selling Scheme Rentals, Selling Scheme instalments and other service charges linked to these schemes, where these debts of the poor households exceed the PHDB subsidy of R7 500, inclusive of transfer costs, subject to the conclusion of the necessary transfer procedures, in terms of the Executive Mayor's resolution of 26 November 2003.
- (b) That arrears that could be classified under (a)(i) to (a)(iv) above on accounts of households currently not registered as poor, who may become eligible for assistance under the Assistance to the Poor Scheme in future, be written off against the provision for Doubtful Debts.
- (c) That the write-off of the categories of arrear debts referred to under (a)(i) to (a)(iv) and (b) above, be approved in principle only and that details of the individual accounts per category of service and applicable votes be submitted to the Budget and Treasury Committee for approval in terms of Section 29 of Council's Customer Care and Revenue Management By-law."

Paragraph (a) of the above resolution was implemented and R212.4 million (i.e. Capital of R196.4 million and VAT of R16.0 million) was written off.

The amounts written-off relating to the various debt categories as per paragraph (b) of the Executive Mayor's resolution are as follows:

Mar 2026

DEBT CATEGORY	CAPITAL	VAT	TOTAL	VOTE NUMBER
Electricity	R 374,097.42	R 56,114.61	R 430,212.03	03330153
Sanitation	R 1,091,926.07	R 163,788.91	R 1,255,714.98	04440153
Water	R 7,129,495.30	R 1,069,424.29	R 8,198,919.59	04730153
Refuse	R 614,126.74	R 92,119.01	R 706,245.75	13180153
General Rates/ Service Charges	R 1,334,307.16	R 0.00	R 1,334,307.16	06250153
Sundries	R 195,352.31	R 28,264.60	R 223,616.91	06250153
Interest	R 1,708,311.06	R 0.00	R 1,708,311.06	06250153
TOTAL	R 12,447,616.06	R 1,409,711.42	R 13,857,327.48	

A schedule indicating the number of accounts and amounts written- off by Ward is attached as Annexure "D"

The arrears of additional poor households will be written off, in accordance with the policy, as and when they qualify for assistance. Such write-offs will be reported to the Budget and Treasury Committee when they occur.

With the write-off of – R13,857,327.48 for MAR 2026 the write offs of the previous financial years have been included for comparison purposes.

PERIOD	CAPITAL	VAT	TOTAL
Section (a) of the Mayoral Resolution: February 2004	R 196,446,842.69	R 16,038,186.57	R 212,485,029.26
Section (b) of the Mayoral Resolution: - March 2004 – June 2014	R 800,476,336.96	R 67,159,230.86	R 867,635,567.82
Section (b) of the Mayoral Resolution: July 2014 – June 2015	R 47,290,190.07	R4,177,614.69	R51,467,804.76
Total for 2015/2016 (July 2015 to June 2016)	R 36,433,157.18	R 3,285,414.60	R 39,718,571.78
Total for 2016/2017 (July 2016 to June 2017)	R 429,161,048.51	R 39,190,453.06	R 468,351,501.57
Total for 2017/2018 (July 2017 to June 2018)	R 32,273,234.02	R 3,128,872.28	R 35,402,106.30
Total for 2018/2019 (July 2018 to June 2019)	R 31,225,655.12	R 3,062,579.24	R 34,288,234.36
Total for 2019/2020 (July 2019 to June 2020)	R 81,835,695.13	R 7,781,381.46	R 89,617,076.59
Total for 2020/2021 (July 2020 to June 2021)	R 202,612,331.81	R 20,433,553.52	R 223,045,885.33

PERIOD	CAPITAL	VAT	TOTAL
Total for 2021/2022 (July 2021 to June 2022)	R 150,120,791.95	R 15,542,811.04	R 165,663,602.99
Total for 2022/2023 (July 2022 to June 2023)	R 330,828,500.42	R 39,531,548.59	R 370,360,049.01
Total for 2023/2024 (July 2023 to June 2024)	R 2,349,092,565.03	R 295,202,027.58	R 2,644,294,592.61
Total for 2024/2025 (July 2024 to June 2025)	R 213,734,857.78	R 21,880,743.71	R 235,615,601.49
Grand Total in respect of Section (a) & (b) of the Mayor Resolution February 2004 – June 2025	R 4,901,531,206.67	R 536,414,417.20	R 5,437,945,623.87
Written off in current Financial Year			
Jul-25	R 14,468,502.18	R 1,406,228.40	R 15,874,730.58
Aug-25	R 20,656,016.26	R 1,984,090.13	R 22,640,106.39
Sep-25	R 6,232,252.93	R 595,572.07	R 6,827,825.00
Oct-25	R 15,436,891.98	R 1,477,227.78	R 16,914,119.76
Nov-25	R 290,336.44	-R 24,810.70	R 265,525.74
Dec-25	R 19,752,313.53	R 1,943,059.19	R 21,695,372.72
Jan-26	-R 8,577.27	-R 2,290.39	-R 10,867.66
Feb-26	R 39,105,943.49	R 3,731,924.34	R 42,837,867.83
Mar-26	R 12,447,616.06	R 1,409,711.42	R 13,857,327.48
Apr-26			
May-26			
Jun-26			
Sub Total 2024/2025	R 128,381,295.60	R 12,520,712.24	R 140,902,007.84
Grand Total: -	R 5,029,912,502.27	R 548,935,129.44	R 5,578,847,631.71

RECOMMENDATION:

The amount of **R13,857,327.48** for **Mar 2026** households that qualify for assistance in terms of the amended Assistance to the Poor Policy, be written off as irrecoverable against the provision for doubtful debts in terms of Section 29 of the Council's Customer Care and Revenue Management By-law, as follows:

Mar 2026

DEBT CATEGORY	CAPITAL	VAT	TOTAL	VOTE NUMBER
Electricity	R 374,097.42	R 56,114.61	R 430,212.03	03330153
Sanitation	R 1,091,926.07	R 163,788.91	R 1,255,714.98	04440153
Water	R 7,129,495.30	R 1,069,424.29	R 8,198,919.59	04730153
Refuse	R 614,126.74	R 92,119.01	R 706,245.75	13180153

General Rates/ Service Charges	R 1,334,307.16	R 0.00	R 1,334,307.16	06250153
Sundries	R 195,352.31	R 28,264.60	R 223,616.91	06250153
Interest	R 1,708,311.06	R 0.00	R 1,708,311.06	06250153
TOTAL	R 12,447,616.06	R 1,409,711.42	R 13,857,327.48	

3.2 WRITE-OFF IN RESPECT OF ARREARS AMOUNTS IN EXCESS OF NINETY (90) DAYS REFLECTED ON ACCOUNTS OF POOR HOUSEHOLDS QUALIFYING FOR ASSISTANCE TO THE POOR SUBSIDY

Purpose

The purpose of this report is to indicate the exact amount written off for the month of Mar 2026 in accordance with section (a)(iii), (j), (k) and (l) of the Executive Mayor's resolution taken on 3 September 2008 (Min. No. 95/2008).

Background

The Executive Mayor on 3 September 2008 resolved in paragraphs (a)(iii), (j), (k) and (l) as follows (Min. No. 95/2008):

- (a) The Assistance to the Poor Subsidy Policy be amended to include the following:
- (i)
 - (ii)
 - (iii) Existing legal costs and call-fees on ATTP accounts, with the exception of tampering charges, are written-off.
- (j) That debts in excess of ninety (90) days at the end of each month for ATTP account holders be written-off as "Irrecoverable" against the Provision for Bad Debt Vote number, with the exception of "Tampering Charges" raised after the initial registration and ATTP subsidy granted.
- (k) That the first write-off takes place at the end of the month that the Executive Mayor approves this recommendation and that the actual amount written-off is forwarded to the Budget and Treasury Committee for approval. (l) That thereafter, at the end of each month after the first write-off, all amounts accrued in excess of ninety (90) days in that month be written-off and that this amount be forwarded to the Budget and Treasury Committee for approval.

Paragraphs (a)(iii), (j) and (k) of the Executive Mayor's resolution were implemented as at 30 September 2008 and an amount of R130,511,809.30 was written-off. Paragraph (l) of the Executive Mayor's resolution was implemented from October 2008.

The amounts written-off for the various debt categories are as follows:

Mar 2026

DEBT CATEGORY	CAPITAL	VAT	TOTAL	VOTE NUMBER
Electricity	R 5,195.70	R 779.35	R 5,975.05	03330153
Sanitation	R 1,406,546.29	R 210,981.94	R 1,617,528.23	04440153
Water	R 6,082,661.20	R 912,399.18	R 6,995,060.38	04730153
Refuse	R 187,263.80	R 28,089.56	R 215,353.36	13180153

General Rates/ Service Charges	R 429,940.54	R 0.00	R 429,940.54	06250153
Sundries	R 200,700.11	R 29,879.67	R 230,579.78	06250153
Interest	R 800,212.70	R 0.00	R 800,212.70	06250153
TOTAL	R 9,112,520.34	R 1,182,129.70	R 10,294,650.04	

A schedule indicating the number of accounts and amounts written off by Ward's is attached as Annexure "D"

With the write-off of R 10,294,650.04 for Mar 2026, the write offs of the previous financial years have been included for comparison purposes:

PERIOD	CAPITAL	VAT	TOTAL
<i>Paragraphs (a)(iii), (j) and (k) of the Executive Mayor's - September 2008</i>	R 116,027,185.88	R 14,484,623.42	R 130,511,809.30
<i>Total for October 2008 to June 2014</i>	R 339,827,217.99	R 40,280,782.85	R 380,108,000.84
<i>Total for July 2014 to June 2015:</i>	R 97,644,607.19	R 10,674,551.72	R 108,319,158.91
<i>Total for 2015/2016 (July 2015 to June 2016)</i>	R 90,758,098.45	R 10,211,901.07	R 100,969,999.52
<i>Total for 2016/2017 (July 2016 to June 2017)</i>	R 130,374,723.69	R 15,080,772.58	R 145,455,496.27
<i>Total for 2017/2018 (July 2017 to June 2018)</i>	R 144,943,968.99	R 17,995,588.94	R 162,939,557.93
<i>Total for 2018/2019 (July 2018 to June 2019)</i>	R 121,007,026.18	R 14,735,686.08	R 135,742,712.26
<i>Total for 2019/2020 (July 2019 to June 2020)</i>	R 147,282,936.91	R 16,852,718.25	R 164,135,655.16
<i>Total for 2020/2021 (July 2020 to June 2021)</i>	R 179,795,495.74	R 20,716,680.97	R 200,512,176.71
<i>Total for 2021/2022 (July 2021 to June 2022)</i>	R 176,573,266.42	R 22,292,704.08	R 198,865,970.50
<i>Total for 2022/2023 (July 2022 to June 2023)</i>	R 308,240,938.81	R 41,551,619.12	R 349,792,557.93
<i>Total for 2023/2024 (July 2023 to June 2024)</i>	R 191,906,592.00	R 24,558,253.06	R 216,464,845.06
<i>Total for 2024/2025 (July 2024 to June 2025)</i>	R 194,887,892.67	R 23,578,122.05	R 218,466,014.72
Grand Total: Sections (a)(iii), (j) and (k) & (l) of the Mayor Resolution from September 2008 - June 25	R 2,239,269,950.92	R 273,014,004.19	R 2,512,283,955.11

PERIOD	CAPITAL	VAT	TOTAL
<i>Written off in current Financial Year</i>			
Jul-25	R 12,672,649.58	R 1,497,730.24	R 14,170,379.82
Aug-25	R 17,979,632.05	R 2,105,304.73	R 20,084,936.78
Sep-25	R 15,614,107.29	R 1,430,228.44	R 17,044,335.73
Oct-25	R 14,372,643.28	R 1,771,280.15	R 16,143,923.43
Nov-25	R 4,155,037.10	R 536,853.15	R 4,691,890.25
Dec-25	R 15,431,332.47	R 1,798,782.94	R 17,230,115.41
Jan-26	R 7,161,512.13	R 1,023,450.58	R 8,184,962.71
Feb-26	R 17,925,408.51	R 1,891,382.02	R 19,816,790.53
Mar-26	R 9,112,520.34	R 1,182,129.70	R 10,294,650.04
Apr-26			
May-26			
Jun-26			
Sub-Total for 2025/26	R 114,424,842.75	R 13,237,141.95	R 127,661,984.70
Grand Total: -	R 2,353,694,793.67	R 286,251,146.14	R 2,639,945,939.81

The details of the individual accounts per service category and the applicable votes are held in electronic format at the offices of the Budget and Treasury Directorate for audit purposes together with the schedule of the number of accounts and amount written off by Ward.

IT IS RECOMMENDED:

That the amount of **R 10,294,650.04** for **Mar 2026** be written off as irrecoverable in terms of paragraphs (a)(iii), (j), (k) and (l) of the Executive Mayor's resolution pertaining to the amended ATTP policy dated 3 September 2008 as follows:

Mar 2026

DEBT CATEGORY	CAPITAL	VAT	TOTAL	VOTE NUMBER
Electricity	R 5,195.70	R 779.35	R 5,975.05	03330153
Sanitation	R 1,406,546.29	R 210,981.94	R 1,617,528.23	04440153
Water	R 6,082,661.20	R 912,399.18	R 6,995,060.38	04730153
Refuse	R 187,263.80	R 28,089.56	R 215,353.36	13180153
General Rates/ Service Charges	R 429,940.54	R 0.00	R 429,940.54	06250153
Sundries	R 200,700.11	R 29,879.67	R 230,579.78	06250153
Interest	R 800,212.70	R 0.00	R 800,212.70	06250153
TOTAL	R 9,112,520.34	R 1,182,129.70	R 10,294,650.04	

OVERVIEW OF OPERATING REVENUE AND EXPENDITURE PERFORMANCE FOR THE 2025/26 FINANCIAL YEAR AS AT 31st MARCH 2026

Below is an analysis of the operating revenue and expenditure performance compared to the approved 2025/26 Adjustment Operating Budget.

Description	Adjusted Budget	YearTD actual	% Achieved
R thousands			
Revenue			
Exchange Revenue			
Service charges - Electricity	6,447,444	4,536,097	70.35%
Service charges - Water	2,839,121	2,112,889	74.42%
Service charges - Waste Water Management	915,298	680,459	74.34%
Service charges - Waste management	365,994	259,950	71.03%
Sale of Goods and Rendering of Services	126,911	70,456	55.52%
Agency services	18,176	3,185	17.52%
Interest			
Interest earned from Receivables	1,106,615	1,093,120	98.78%
Interest from Current and Non-Current Assets	290,809	171,594	59.01%
Dividends			
Rent on Land			
Rental from Fixed Assets	44,286	33,585	75.84%
Licence and permits	22,365	16,542	73.96%
Operational Revenue	29,793	30,319	101.76%
Non-Exchange Revenue			
Property rates	3,328,813	3,314,232	99.56%
Surcharges and Taxes			
Fines, penalties and forfeits	134,530	60,642	45.08%
Licence and permits	1	0	33.71%
Transfers and subsidies - Operational	2,414,205	2,653,536	109.91%
Interest	158,695	184,784	116.44%
Fuel Levy	861,978		0.00%
Gains on disposal of Assets	2,379	2,428	102.07%

Description	Adjusted Budget	YearTD actual	% Achieved
Total Revenue (excluding capital transfers and contributions)	19,107,414	15,223,820	79.67%
Expenditure By Type			
Employee related costs	4,506,106	3,118,392	69.20%
Remuneration of councillors	97,870	69,030	70.53%
Bulk purchases - electricity	7,277,226	5,184,080	71.24%
Inventory consumed	343,286	211,851	61.71%
Debt impairment	1,818,084	31	0.00%
Depreciation and amortisation	1,051,415	787,455	74.89%
Interest	88,760	51,730	58.28%
Contracted services	1,833,466	756,814	41.28%
Transfers and subsidies	34,959	125,603	359.28%
Irrecoverable debts written off	675,027	33,338	4.94%
Operational costs	961,271	554,915	57.73%
Losses on Disposal of Assets			
Other Losses	385,921	-	0.00%
Total Expenditure	19,073,394	10,893,238	57.11%

Below is a discussion of the significant revenue and expenditure variations:

The statement of financial performance should not be viewed in isolation from the cash flow statement and the cash flow forecast as discussed in **Annexure A3**.

Revenue VariationsProperty Rates

Property rates raised constitutes 99.56% of the approved budget.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Non-exchange Revenue: Property Rates	- 3,328,813,210	- 3,314,231,948	14,581,262	99.56%
Agricultural Properties	- 3,487,150		3,487,150	0.00%
Business and Commercial Properties	- 1,041,540,250		1,041,540,250	0.00%
Industrial Properties	- 313,493,820		313,493,820	0.00%
Mining Properties	- 295,620		295,620	0.00%
Public Benefit Organisations	- 2,382,200		2,382,200	0.00%
Public Service Infrastructure Properties	- 13,301,740		13,301,740	0.00%
Public Service Purposes Properties	- 216,085,150		216,085,150	0.00%
Residential Properties	- 1,620,859,200	- 3,306,331,620	- 1,685,472,420	203.99%
Residential Sectional Title Garages	- 8,159,250	- 7,900,328	258,922	96.83%
Vacant Land	- 109,208,830		109,208,830	0.00%

The Property Rates will steadily decrease monthly due to the cost of ATPP that is regarded as revenue foregone.

Service Charges

It appears that the trends for Water, Sanitation (Wastewater) and Refuse (Waste) Services reflect lower than anticipated revenue trends.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Service Charges: Electricity	- 6,447,444,490	- 4,536,097,473	1,911,347,017	70.35%
Availability Charges	- 73,068,380	- 54,657,943	18,410,437	74.80%
Connection/Reconnection: Connections New: Non-government Housing	- 4,901,250	- 4,293,464	607,786	87.60%
Electricity Sales: Commercial Conventional (3-Phase)	- 231,298,380	- 170,087,143	61,211,237	73.54%
Electricity Sales: Commercial Prepaid	- 77,186,000	-	77,186,000	0.00%
Electricity Sales: Domestic High: Prepaid	- 1,586,793,980	- 1,121,640,935	465,153,045	70.69%
Electricity Sales: Domestic Low: Domestic Indigent	- 38,129,340	- 34,448,324	3,681,016	90.35%
Electricity Sales: Domestic Low: Prepaid	- 145,678,400	- 113,451,559	32,226,841	77.89%
Electricity Sales: Industrial more than (11 000 Volts) (High Voltage)	- 22,684,250	- 50,829,104	- 28,144,854	224.07%
Electricity Sales: Industrial (400 Volts) (Low Voltage)	- 548,814,790	- 363,892,572	184,922,218	66.31%
Electricity Sales: Time of Use Tariffs	- 3,718,610,030	- 2,622,602,402	1,096,007,628	70.53%
Joint Pole Usage	- 28,040	- 18,648	9,392	66.50%
Meter Compliance Testing	- 241,320	- 172,020	69,300	71.26%
Meter Reading Fees	- 10,330	- 3,359	6,971	32.51%
Exchange Revenue: Service Charges: Water	- 2,839,121,070	- 2,112,889,114	726,231,956	74.42%
Agricultural and Rural Water Service	- 44,793,940	- 32,659,253	12,134,687	72.91%
Availability Charges	- 246,529,130	- 186,745,010	59,784,120	75.75%
Connection/Disconnection	- 7,147,420	- 5,317,008	1,830,412	74.39%
Industrial Water	- 233,932,270	- 217,729,637	16,202,633	93.07%
Sale: Conventional	191,065,250	155,984,137	- 35,081,113	81.64%
Sale: Flat Rate	- 3,293,240	- 2,440,437	852,803	74.10%
Urban Higher-Level Service	- 2,494,490,320	- 1,823,981,905	670,508,415	73.12%
Exchange Revenue: Service Charges: Wastewater Management	- 915,297,830	- 680,459,074	234,838,757	74.34%
Availability Charges	- 251,912,130	- 181,741,573	70,170,557	72.14%
Connection/Reconnection	- 2,363,080	- 1,814,141	548,939	76.77%
Higher Level Service	- 126,753,010	- 97,108,207	29,644,803	76.61%
Industrial Effluent	- 46,309,150	- 32,960,189	13,348,961	71.17%
Industrial Wastewater	- 44,991,880	- 33,194,865	11,797,015	73.78%
Sanitation Charges	- 442,968,580	- 333,640,098	109,328,482	75.32%
Exchange Revenue: Service Charges: Waste Management	- 365,994,450	- 259,950,306	106,044,144	71.03%
Refuse Removal	- 347,898,930	- 246,778,884	101,120,046	70.93%
Waste Bins	- 18,095,520	- 13,171,422	4,924,098	72.79%

-Interest Earned – External Investments

The interest earned represents the cash received in respect of investments that have matured during the 2025/26 financial year. Interest earnings are influenced by the extent of the municipality's investment portfolio.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue / Interest earned from Current and Non-Current Assets	-285,808,690	-170,460,997	115,347,693	53.04%
Short Term Investments and Call Accounts	-285,808,690	-170,460,997	115,347,693	53.04%

Rental of Facilities and Equipment

Rentals of facilities and equipment are higher than anticipated in the 2025/26 Budget. It is however important that all the Metro's asset management structures ensure that all possible rentals be raised/ billed and that rental agreements are maintained at market related prices.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Rental from Fixed Assets:	- 43,286,470	- 32,322,054	10,964,416	74.67%
Market Related: Property Plant and Equipment: Ad-hoc rentals: Community Assets	- 542,700	- 311,369	- 231,331	57.37%
Non-market Related: Investment Property: Ad-hoc rentals	- 5,127,170	- 3,859,569	- 1,267,601	75.28%
Non-market Related: Investment Property: Straight-lined Operating	- 13,233,840	- 9,900,040	- 3,333,800	74.81%
Non-market Related: Property Plant and Equipment: Ad-hoc rentals: Community Assets	- 13,586,880	- 10,560,553	- 3,026,337	77.73%
Non-market Related: Property Plant and Equipment: Ad-hoc rentals: Furniture and Office Equipment	- 6,000	- 4,986	- 1,014	83.10%
Non-market Related: Property Plant and Equipment: Ad-hoc rentals: Machinery and Equipment	- 188,580	- 173,278	- 15,302	91.89%
Non-market Related: Property Plant and Equipment: Ad-hoc rentals: Other Assets	- 2,500,000	- 2,201,024	- 298,976	88.04%
Non-market Related: Property Plant and Equipment: Ad-hoc rentals: Solid Waste Infrastructure	- 6,303,820	- 3,817,446	- 2,486,374	60.56%
Non-market Related: Property Plant and Equipment: Straight-lined Operating: Community Assets	- 12,520	- 8,993	- 3,627	71.03%
Non-market Related: Property Plant and Equipment: Straight-lined Operating: Electrical Infrastructure	- 16,520	- 11,822	- 4,698	71.56%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Non-market Related: Property Plant and Equipment: Straight-lined Operating: Machinery and Equipment	- 1,448,430	- 1,175,886	- 272,544	81.18%
Non-market Related: Property Plant and Equipment: Straight-lined Operating: Other Assets	- 320,000	- 296,065	- 23,935	92.52%

Interest Earned: Outstanding Debtors

Interest Earned on Outstanding Debtors is higher than anticipated in the 2025/26 Operating Budget due to escalating Outstanding Debtors.

Description	2025/26 Adjusted Budget	2026 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Interest, Dividend and Rent on Land	- 1,106,615,350	- 1,092,625,488	13,989,862	98.74%
Interest: Receivables: Electricity	- 93,279,110	- 211,390,779	- 118,111,669	226.62%
Interest: Receivables: Housing Land Sales	- 83,359,430	- 10,413	- 10,413	0.00%
Interest: Receivables: Waste Management	- 171,490,960	- 116,408,045	26,250,475	68.51%
Interest: Receivables: Wastewater Management	- 758,485,850	- 707,707,295	55,082,915	67.88%
Interest: Receivables: Water	- 158,694,720	- 184,783,964	- 26,089,244	93.31%
Non-exchange Revenue: Interest	- 158,694,720	- 184,783,964	- 26,089,244	116.44%
Receivables: Property Rates	- 158,694,720	- 184,783,964	- 26,089,244	116.44%

Fines

The total fines raised as at 31st March 2026 was R60.642 million or 45.08.%, compared to the 2025/26 Adjusted Budget of R134.530 million.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Non-exchange Revenue: Fines, Penalties and Forfeits: Fines	- 134,529,530	- 60,642,105	73,887,425	45.08%
Illegal Connections	- 2,272,180	- 849,745	1,422,435	37.40%
Law Enforcement	- 3,000	- 3,000	3,000	0.00%
Overdue Books Fine	- 73,400	- 47,646	25,754	64.91%
Pound Fees	- 461,800	- 74,839	386,961	16.21%
Traffic: Municipal	- 25,000,000	- 6,514,046	18,485,954	26.06%
Traffic: Service Provider	- 72,011,000	- 41,172,431	30,838,569	57.18%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Forfeits: Unclaimed Money	- 2,199,443	- 2,199,443	- 2,199,443	0.00%
Penalties: Disconnection Fees	- 34,708,150	- 9,783,955	24,924,195	28.19%

Licences or Permits

The total Licences or Permits revenue collected as at 31st MARCH2026 was R14.516 million or 68.09% compared to the 2025/26 Budget of R21.319 million.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Licences or permits	- 22,364,680	- 16,541,629	5,823,051	73.96%
Boat	- 351,500	- 235,153	116,347	66.90%
Fauna and Flora	- 350,000	- 331,687	18,313	94.77%
Health Certificates	- 728,850	- 828,934	- 100,084	113.73%
Road and Transport: Drivers Licence Application/Duplicate Drivers Licences	- 2,688,910	- 1,861,271	827,639	69.22%
Road and Transport: Drivers Licence Certificate	- 9,993,740	- 7,523,598	2,470,142	75.28%
Road and Transport: Learner Licence Application	- 4,109,830	- 3,982,421	127,409	96.90%
Road and Transport: Learners Certificate	- 1,378,790	- 325,127	1,053,663	23.58%
Road and Transport: Operators and Public Drivers Permits	- 1,882,700	- 954,812	927,888	50.72%
Trading	- 880,360	- 498,626	381,734	56.64%
Non-exchange Revenue: Licences or Permits	- 1,050	- 354	696	33.71%
Dog	- 1,050	- 354	696	33.71%

Grants and Subsidies received.

The table below reflects the unspent portions of the respective grants:

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Non-exchange Revenue: Transfers and Subsidies	- 2,414,204,530	- 2,649,541,576	- 235,337,046	109.75%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Departmental Agencies and Accounts: National Departmental Agencies: Local Government, Water and Related Service SETA	- 35,564,710	- 4,746,771	30,817,939	13.35%
Departmental Agencies and Accounts: National Departmental Agencies: Marine Living Resources Fund	- 513,800	- 17,191	496,609	3.35%
Departmental Agencies and Accounts: National Departmental Agencies: South Africa Revenue Service (SARS)	- 7,455,140	-	7,455,140	0.00%
National Governments: Energy Efficiency and Demand Side Management Grant	- 1,339,130	- 367,632	971,498	27.45%
National Governments: Expanded Public Works Programme Integrated Grant	- 2,457,000	- 4,356,090	- 1,899,090	177.29%
National Governments: Infrastructure Skills Development Grant	- 8,900,000	- 5,222,313	3,677,687	58.68%
National Governments: Local Government Financial Management Grant	- 1,000,000	- 609,074	390,926	60.91%
National Governments: Metro Informal Settlements Partnership Grant	- 86,576,540	- 24,910,571	61,665,969	28.77%
National Governments: Neighbourhood Development Partnership Grant	- 12,800,000	-	12,800,000	0.00%
National Governments: Programme and Project Preparation Support Grant	- 16,000,000	-	16,000,000	0.00%
National Governments: Public Transport Network Grant	- 241,225,000	- 38,248,953	202,976,047	15.86%
National Governments: Regional Bulk Infrastructure Grant	- 52,337,660	-	52,337,660	0.00%
National Governments: Urban Settlement Development Grant	- 103,901,800	- 4,199,756	99,702,044	4.04%
National Revenue Fund: Equitable Share	- 1,637,749,000	- 2,499,726,678	- 861,977,678	152.63%
Provincial Government: Eastern Cape: Capacity Building and Other: Specify (Add grant description)	- 184,184,750	- 61,191,684	122,993,066	33.22%
Provincial Government: Eastern Cape: Infrastructure : Specify (Add grant description)	- 22,200,000	- 5,944,862	16,255,138	26.78%

The Fuel Levy in the amount of R287,326,000 was received in September 2025, but was receipted against the Equitable Share. Therefore, the financial records have overstated the Equitable Share above and understated the Fuel Levy below by an amount of R287,326,000.

Fuel Levy

Fuel Levy is defined as a non-exchange other revenue source and was received as follows:

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Non-Exchange Revenue / Fuel Levy	-861,978,000		861,978,000	0.00%
Fuel Levy (RSC Replacement Grant)	-861,978,000		861,978,000	0.00%

The Fuel Levy in the amount of R287,326,000 was included in the Equitable Share

Sale of Goods and Rendering of Services

The variances are reflected in the table below.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Sales of Goods and Rendering of Services	- 126,911,450	- 70,456,421	56,455,029	55.52%
Academic Services: Formal Training	- 1,835,310	- 1,006,678	828,632	54.86%
Advertisements	- 2,529,200	- 2,941,020	- 411,820	116.28%
Building Plan Approval	- 10,400,000	- 8,204,409	2,195,591	78.89%
Buyers Card	- 81,500	- 26,173	55,327	32.11%
Camping Fees	- 10,000	-	10,000	0.00%
Cemetery and Burial	- 12,271,890	- 6,472,394	5,799,496	52.74%
Cleaning and Removal	- 151,700	- 170,936	- 19,236	112.68%
Clearance Certificates	- 1,977,930	- 1,156,009	821,921	58.45%
Computer Services	- 76,000	- 37,242	38,758	49.00%
Drainage Fees	- 168,930	- 171,058	- 2,128	101.26%
Encroachment Fees	- 460,000	- 458,325	1,675	99.64%
Entrance Fees	- 18,771,130	- 439,304	18,331,826	2.34%
Escort Fees	- 3,000,000	- 2,426,144	573,856	80.87%
Fire Services	- 117,000	- 273,977	- 156,977	234.17%
Laboratory Services	- 390,800	- 364,522	26,278	93.28%
Legal Fees	- 48,741,530	- 34,352,061	14,389,469	70.48%
Parking Fees	- 39,310	- 67,210	- 27,900	170.97%
Photocopies, Faxes and Telephone charges	- 58,400	- 44,491	13,909	76.18%
Removal of Restrictions	- 2,400,000	- 2,101,576	298,424	87.57%
Sale of Goods: Agricultural Products: Nursery Sale of Plants	- 15,300	- 10,845	4,455	70.88%
Sale of Goods: Assets < Capitalisation Threshold	- 192,100	- 269,013	- 76,913	140.04%
Sale of Goods: Publications: Books	-	- 174	- 174	0.00%
Sale of Goods: Publications: Charts/Posters	- 6,900	- 63	6,837	0.92%
Sale of Goods: Publications: Prints	- 160,330	- 92,012	68,318	57.39%
Sale of Goods: Publications: Tender Documents	- 1,897,320	- 789,593	1,107,727	41.62%
Sale of Goods: Sub-division and Consolidation Fees	- 2,033,190	-	2,033,190	0.00%
Scrap, Waste & Other Goods: Recycling of Waste	- 7,444,130	- 4,118,558	3,325,572	55.33%
Scrap, Waste & Other Goods: Scrap	- 492,050	- 279,210	212,840	56.74%
Transport Fees	- 10,798,350	- 4,137,353	6,660,997	38.31%
Valuation Services	- 378,540	- 46,072	332,468	12.17%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Weightbridge Fees	- 12,610		12,610	0.00%

Other Operational Revenue

The variances are reflected in the table below.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Exchange Revenue: Operational Revenue	- 27,793,460	- 25,020,205	2,773,256	90.02%
Administrative Handling Fees	- 1,200	- 89,173	- 87,973	7431.08%
Breakages and Losses Recovered	- 10,000	- 6,548	3,452	65.48%
Commission: Transaction Handling Fees	- 14,000,000	- 7,091,983	6,908,017	50.66%
Discounts and Early Settlements	- 6,503,560	- 7,090,820	- 587,260	109.03%
Incidental Cash Surpluses	- 29,840	- 283,648	- 253,808	950.56%
Inspection Fees: Statutory Services	- 3,600,000	- 3,493,691	106,309	97.05%
Insurance Refund	- 1,237,520	- 1,091,210	146,310	88.18%
Recovery Maintenance	- 209,370	- 114,160	95,210	54.53%
Registration Fees: Road and Transport	- 217,380	- 85,490	131,890	39.33%
Request for Information: Access to Information Act	- 113,060	- 140,955	- 27,895	124.67%
Request for Information: Accident Reports	- 425,090	- 187,968	237,122	44.22%
Request for Information: Duplicate IRP 5 Certificate		- 250	- 250	0.00%
Request for Information: Municipal Information and Statistics	- 15,500		15,500	0.00%
Request for Information: Plan Printing and Duplicates	- 100	- 24	76	23.84%
Sale of Property	- 20,000	- 4,530,142	- 4,510,142	22650.71%
Staff and Councillors Recoveries	- 1,410,840	- 814,142	596,698	57.71%

Expenditure Variations:Employee Related Costs

The Operating Adjusted Budget for Employee Related Costs amount to R4.460 billion for the 2025/26 financial year. The expenditure to date amounts to R3,079 million or 69.03% of the budgeted amount.

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Employee Related Cost	4,460,050,440	3,078,701,438	- 1,381,349,002	69.03%
Municipal Staff				
Post-retirement Benefit				
Pension: Current Service Cost	14,833,730		- 14,833,730	0.00%
Salaries, Wages and Allowances				
Allowances: Cellular and Telephone	1,580	1,179	- 401	74.62%
Allowances: Housing Benefits and Incidental: Essential User	30,188,040	22,377,652	- 7,810,388	74.13%
Allowances: Housing Benefits and Incidental: Housing Benefits	16,552,560	12,274,845	- 4,277,715	74.16%
Allowances: Non-pensionable	956,080	667,527	- 288,553	69.82%
Allowances: Service-Related Benefits: Acting and Post Related Allowances	20,718,630	15,047,671	- 5,670,959	72.63%
Allowances: Service-Related Benefits: Bonus	206,699,530	179,723,233	- 26,976,298	86.95%
Allowances: Service-Related Benefits: Leave Pay	8,291,090		- 8,291,090	0.00%
Allowances: Service-Related Benefits: Long Service Award: Current Service Cost	141,408,120	98,813,884	- 42,594,236	69.88%
Allowances: Service-Related Benefits: Overtime: Night Shift	23,872,510	14,657,351	- 9,215,159	61.40%
Allowances: Service-Related Benefits: Overtime: Non-Structured	308,030,720	221,580,316	- 86,450,404	71.93%
Allowances: Service-Related Benefits: Overtime: Shift Additional Remuneration	27,419,360	17,651,027	- 9,768,333	64.37%
Allowances: Service-Related Benefits: Overtime: Structured	53,908,110	31,260,370	- 22,647,740	57.99%
Allowances: Service-Related Benefits: Scarcity Allowance	2,746,950	2,742,574	- 4,376	99.84%

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Allowances: Service-Related Benefits: Standby Allowance	43,202,760	28,654,919	- 14,547,841	66.33%
Allowances: Service-Related Benefits: Uniform/Special/Protective Clothing	1,990	1,477	- 513	74.22%
Allowances: Travel or Motor Vehicle	93,420,780	65,752,946	- 27,667,834	70.38%
Basic Salary and Wages	2,690,025,020	1,798,833,331	- 893,191,689	66.80%
Bonuses	52,751,530	33,753,574	- 18,997,956	63.99%
Social Contributions				
Bargaining Council	886,480	655,806	- 230,674	73.98%
Group Life Insurance	35,320,110	26,969,088	- 8,451,022	76.07%
Medical	227,335,890	174,152,901	- 53,182,989	76.61%
Pension	423,601,190	316,639,703	- 106,961,487	74.75%
Unemployment Insurance	13,128,020	10,604,254	- 2,523,766	80.78%
Senior Management: Chief Financial Officer				
Salaries and Allowances: Basic Salary	6,830,180	234,042	- 6,596,138	3.43%
Salaries and Allowances: Bonuses	185,010	-	- 185,010	0.00%
Social Contributions: Unemployment Insurance	3,160	-	- 3,160	0.00%
Senior Management: Designation				
Salaries and Allowances: Basic Salary	15,438,550	5,609,370	- 9,829,180	36.33%
Salaries and Allowances: Bonuses	984,610	-	- 984,610	0.00%
Social Contributions: Unemployment Insurance	17,400	4,428	- 12,972	25.45%
Senior Management: Municipal Manager (MM)				
Salaries and Allowances: Basic Salary	1,290,210	2,136,377	846,167	165.58%
Social Contributions: Unemployment Insurance	540	1,594	1,054	295.20%

The variance is due to certain allowances such as Overtime, Acting Allowance and Incentive Bonuses that are paid one month in arrears. Contributions to Post Retirement benefits and Leave Pay provision are only processed as at the close of the financial year as it relies on actuarial reports and the information as applicable as at 30 June of each financial year.

The overtime paid for the period July 2025 to March 2026 amounted to R252,856,900. The main Directorates responsible for the overspending are the Safety and Security, Economic Development, Tourism & Agriculture, Water Service and Municipal Manager and Public Health, Office of the Executive Mayor and Budget & Treasury Directorates.

Description	2025/26 Adjusted Budget	2025/26 Actuals	% Achieved
Budget & Treasury	9,233,040	7,343,414	80%
Chief Operating Officer	2,143,030	982,457	46%
Corporate Services	9,468,140	4,977,583	53%
Economic Development, Tourism & Agriculture	385,900	278,627	72%
Electricity & Energy	67,014,520	40,471,375	60%
Human Settlements	3,078,110	360,068	12%
Infrastructure & Engineering Unit - Rate and General	10,744,700	3,331,299	31%
Metro Water Service	40,533,140	35,401,959	87%
Municipal Manager	44,480	168,206	378%
Office of the Executive Mayor	1,204,670	711,169	59%
Public Health	31,859,580	25,479,971	80%
Recreational & Cultural Services	13,651,060	8,083,554	59%
Safety & Security	131,219,830	101,809,036	78%
Sanitation - Metro	41,350,770	23,433,939	57%
Special Projects and Programmes	7,860	24,243	308%
Grand Total	361,938,830	252,856,900	70%

These directorates will have to make a concerted effort to monitor the work programmes of employees in these Directorates.

The table below reflects Actual Overtime Payments for the past 8 years.

Directorate	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Actuals
Infrastructure & Engineering R&G	4,317,024	6,247,465	5,349,645	7,781,651	8,054,250	9,693,501	10,354,960	6,355,367
Human Settlements	430,116	942,996	734,493	522,384	550,583	831,766	1,194,328	2,602,911
Public Health	20,781,046	27,247,273	24,848,033	30,955,479	37,847,153	37,213,127	40,924,662	39,153,350
Sport, Rec, Arts & Culture	6,207,957	9,206,181	7,858,502	4,700,056	8,458,916	10,601,282	14,414,429	16,980,072
Safety & Security	45,617,891	76,720,540	112,333,008	128,459,967	108,843,218	107,835,094	186,680,177	201,641,664

Directorate	2017/2018 Actuals	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Actuals
Economic Dev, Tourism & Agri	568,589	640,741	802,378	688,259	472,287	675,650	1,362,733	443,163
Corporate Services	5,113,737	6,815,851	5,112,714	3,857,871	6,400,590	7,674,515	7,487,691	7,530,754
Budget & Treasury	7,913,218	9,404,412	7,576,136	4,514,354	6,249,574	6,949,565	7,364,097	9,586,458
Executive Mayor	435,847	307,970	420,580	358,220	544,583	412,059	893,557	1,113,589
Sanitation	16,154,418	19,237,423	24,073,918	26,278,028	29,265,055	36,340,236	42,469,074	42,315,290
Water	21,441,994	29,397,881	37,399,119	44,233,144	44,413,757	46,907,391	52,749,968	53,859,164
Municipal Manager	183,014	237,847	279,305	173,723	197,671	157,383	204,246	295,131
Electricity & Energy	25,209,115	35,465,323	41,720,359	50,381,141	56,910,684	80,896,565	94,860,714	79,947,555
Chief Operating Officer	252,894	677,398	386,227	1,515,504	903,439	1,225,940	1,201,055	1,525,182
Spec Project and Programmes	97,673	230,027	119,170	14,705	33,309	43,225	66,091	46,727
Grand Total	154,724,523	222,779,330	269,013,587	304,414,486	309,145,069	347,457,300	462,227,782	463,996,367
Percentage Increase		43.98%	20.75%	13.16%	1.55%	12.39%	33.03%	0.25%

As indicated previously the reduction in actual overtime payments from 2017 to 2018 is the direct result of a new overtime policy that was implemented at the time for a period of 2 months only; and subsequently withdrawn as a result of a moratorium placed by Council on the implementation of that policy.

As reported in the previous financial year/s, considering the extent of overspending, the conclusion of the outstanding Overtime Policy in line with the relevant legislation, by the Corporate Services and Human Resources Standing Committee is long overdue. The fact that there is no guiding policy dealing with this matter, poses a significant risk for the institution.

The Committee should note that the latest draft Overtime Policy is currently with the Policy & Research Review Unit under the COO's office as administratively required before other processes are followed. As soon as the draft Overtime Policy is concluded by the Policy & Research Review Unit under the COO's office it will be taken through the Council structures. One of the critical aims of the Policy is to set the payment of Overtime to the National threshold as determined, annually, by the Minister of Employment & Labour as well as the Collective Agreement on Conditions of Service as they are binding documents that the Municipality must comply with.

Debt Impairment inclusive of Bad Debts and Doubtful Debt Provision

Bad debts are written off upon Council's approval. Impairment of Receivables are normally adjusted at financial year-end when the impairment of doubtful debts is concluded.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Irrecoverable Debts Written Off	674,943,990	33,337,555	- 641,606,435	4.94%
Exchange: Electricity	8,400,000	732,710	- 7,667,290	8.72%
Exchange: Non-Specific Accounts	12,000,000	196,283,883	184,283,883	1635.70%
Exchange: Waste Management	41,747,880	3,608,199	- 38,139,681	8.64%
Exchange: Wastewater Management	92,898,270	6,719,167	- 86,179,103	7.23%
Exchange: Water	431,838,620	- 194,558,518	- 626,397,138	-45.05%
Non-exchange: Property Rates	88,059,220	20,552,114	- 67,507,106	23.34%

Remuneration of Councillors

The table below contains a list of Remuneration of Councillors items where the actual expenditure is reflected:

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Remuneration of Councillors	97,870,470	69,030,032	- 28,840,438	70.53%
Chief Whip: Allowances and Service-Related Benefits: Basic Salary	1,255,800	970,879	- 284,921	77.31%
Deputy Executive Mayor/Deputy Mayor: Allowances and Service-Related Benefits: Basic Salary	1,333,130	1,030,670	- 302,460	77.31%
Executive Committee/Mayoral Committee: Allowances and Service-Related Benefits: Basic Salary	12,949,400	9,712,974	- 3,236,426	75.01%
Executive Mayor/Mayor: Allowances and Service-Related Benefits: Basic Salary	1,682,280	1,276,189	- 406,091	75.86%
Section 79 committee chairperson: Allowances and Service-Related Benefits: Basic Salary	2,283,870	1,861,008	- 422,862	81.48%
Speaker: Allowances and Service-Related Benefits: Basic Salary	1,405,930	1,030,670	- 375,260	73.31%
Total for All Other Councillors: Allowances and Service-Related Benefits: Basic Salary	71,301,560	49,190,228	- 22,111,332	68.99%
Total for All Other Councillors: Allowances and Service-Related Benefits: Cell phone Allowance	5,658,500	3,957,413	- 1,701,087	69.94%

Finance Charges

The expenditure is influenced by the timing of payments, in accordance with the loan repayment schedules.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Interest, Dividends and Rent on Land	88,760,300	51,729,799	- 37,030,501	58.28%
Borrowings: Annuity Loans	88,754,900	51,431,166	- 37,323,734	57.95%
Deposits		298,633	298,633	0.00%
Overdue Accounts	5,400		- 5,400	0.00%

Bulk Purchases

The table below indicates financial transactions as at 31 March 2026, in respect of Bulk Purchases.

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure / Bulk purchases – electricity	7,277,226,000	5,184,079,999	-2,093,146,101	71.24%
Electricity: ESKOM	7,277,226,000	5,184,079,999	-2,093,146,101	71.24%

The extent of actual electricity losses has a significant impact on the Bulk electricity purchases. The average electricity losses to 30 June 2025 were at 26.81% or R1.323 billion. The electricity service is already running at a significant loss by only taking the primary costs into consideration. The electricity service deficit is effectively being funded from Property Rates.

Electricity losses (Refer to Table below)

The non-revenue electricity losses for the 2024/25 budget year amounts to 26.81% (932,537,678kWh), or an equivalent of R1.323 billion. The year-to-date total non-revenue electricity losses for the 2025/26 budget year are 30.14% (514,545,498 kWh) or equivalent to R939.423 million. The year-to-date Electricity Loss calculation up to 31st March 2026 was not available or received from Electricity and Energy Directorate at the time of finalising this report. The non-revenue electricity losses for the month ending 31st December 2025 budget year amounts to 30.14% (514,545,498 kWh) It is evident that the current strategies to address electricity losses are not yielding the desired results.

The highest percentage non-revenue electricity losses per month are always incurred during the high season tariff months namely July and August of each year, which significantly affects the value of electricity losses. Electricity losses have increased materially over the last 6 financial years, including the 2025/26 financial year.

The tariff used to calculate the losses are based on the bulk purchase price and excludes distribution and administration costs.

- Electricity losses comprise of both Technical and Non-Technical losses.
- Technical Losses are assumed to be at 8%.
- Technical Losses include electricity system and line losses that are unavoidable.
- Non-Technical losses include theft by way of illegal connections, tampering etc.
- Internal consumption is the use of energy in municipal buildings & street lighting.
- Average purchased price will be finally recalculated annually.

2025/26 Electricity Losses

2025/2026 ELECTRICITY & ENERGY LOSSES									
Item	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Accum Total		
	kWh	kWh	kWh	kWh	kWh	kWh			
1 Energy Charge from Eskom Account Transaction Summary									
Off-Peak	133,291,658	119,281,236	116,933,249	115,031,243	111,680,779	110,360,011	706,578,176		
Standard	127,860,575	132,629,864	118,513,156	111,919,326	116,925,594	90,664,010	698,512,525		
Peak	50,369,015	58,933,896	49,763,500	48,089,576	50,609,020	34,931,777	292,706,784		
Total Energy Charge	311,521,248	310,844,996	285,209,905	275,050,145	279,215,393	235,955,798	1,697,797,485		
Power X Green Energy	715,973	1,349,568	1,591,168	2,218,767	1,591,689	2,067,602	9,534,769		
Total Energy Charge	312,237,221	312,194,564	286,801,073	277,268,912	280,807,082	238,023,401	1,707,332,254		
2 Energy Sales from NMBM Customers									
Prepaid - Domestic & Business	32,266,340	31,958,214	29,636,111	29,993,085	28,255,259	29,141,866	181,250,875		
Prepaid & Credit - Free Basic Electricity	2,415,505	2,371,767	1,951,628	2,146,024	1,937,126	2,012,494	12,834,544		
Credit - Domestic	13,371,826	13,401,591	12,293,960	12,945,505	11,148,101	10,437,904	73,598,877		
Credit - Small Businesses	1,461,069	1,045,451	1,310,894	1,247,776	1,233,111	1,246,416	7,544,717		
Credit - Medium Businesses	42,398,781	8,274,077	26,886,319	28,551,610	27,312,713	23,961,724	157,375,225		
Credit - Large Businesses	136,692,192	124,024,927	116,378,151	129,446,785	124,143,746	100,404,358	731,090,159		
Electricity Unmetered Supply	0	0	0	0	0	0	0		
Unmetered Municipal Buildings	0	0	0	0	0	0	0		
Streetlights and Traffic Lights	5,715,143	4,526,901	4,711,426	5,108,270	4,850,751	4,179,869	29,092,360		
Energy Sales (Pre Street Lights Sales)	228,605,713	181,076,026	188,457,054	204,330,786	194,030,056	167,194,762	1,163,694,398		
Total Energy Sales (Incl Street Lights)	234,320,855	185,602,927	193,168,480	209,439,056	198,880,807	171,374,631	1,192,786,756		
3 Unbilled Energy (Energy Charge less Energy Sales)	77,916,366	126,591,638	93,632,593	67,829,856	81,926,275	66,648,770	514,545,498		
4 Energy Loss									
Technical Energy Losses	77,916,366	126,591,638	93,632,593	67,829,856	81,926,275	66,648,770	514,545,498		
Non-Technical Energy Loss	24,978,978	24,975,565	22,944,086	22,181,513	22,464,567	19,041,872	136,586,580		
5 % Total Losses (Energy Loss divided by Total Energy Charge)	24.95%	40.55%	32.65%	24.46%	29.18%	28.00%	30.14%		
6 % Non-Technical Losses	16.93%	32.55%	24.65%	16.46%	21.18%	20.00%	22.14%		

2025/2026 ELECTRICITY & ENERGY LOSSES										
Item	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Accum Total			
	kWh	kWh	kWh	kWh	kWh	kWh				
7 % Technical Losses	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	
8 Average Purchase Price	2.16	2.32	1.60	1.53	1.54	1.47				
9 Rand Value - Technical Losses	44,171,956	70,829,395	37,322,135	36,186,864	39,772,885	31,965,375	260,248,609			
10 Rand Value - Non-Technical Losses	124,166,290	222,581,520	112,265,581	67,352,088	86,570,459	66,238,542	678,174,480			
11 Rand Value - Total Losses	168,338,245	293,410,915	149,587,716	103,538,952	126,343,344	98,203,917	939,423,089			
Total Electricity Losses	24.95%	40.55%	32.65%	24.46%	29.18%	28.00%	30.14%			
Non-Tech Electricity Losses	16.95%	32.55%	24.65%	16.46%	21.18%	20.00%	22.14%			
Technical Electricity Losses	8%	8%	8%	8%	8%	8%	8%			
Technical Electricity Losses Apportionment	32.06%	19.73%	24.50%	32.70%	27.42%	28.57%	26.55%			
Non-Technical Electricity Losses Apportionment	67.94%	80.27%	75.50%	67.30%	72.58%	71.43%	73.45%			
	44,171,956	70,829,395	37,322,135	36,186,864	39,772,885	31,965,375	260,248,609			
	124,166,290	222,581,520	112,265,581	67,352,088	86,570,459	66,238,542	679,174,480			
	168,338,245	293,410,915	149,587,716	103,538,952	126,343,344	98,203,917	939,423,089			

2025/2026 Water Losses

Financial Year	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Annual
Volume Treated (kℓ)	11,208,682	11,157,074	10,894,426	11,278,578	11,242,367	11,648,716	11,456,477	79,086,320
Revenue Volume (kℓ)	4,473,833	4,473,833	4,314,712	4,190,001	4,205,447	4,383,859	4,785,073	30,806,758
Revenue Water (%)	39.9%	40.1%	39.6%	37.2%	37.4%	37.0%	41.6%	39.0%
NRW volume (kℓ)	6,010,948	6,683,241	6,579,714	7,088,577	7,036,920	7,464,857	6,691,404	47,555,661
NRW (%)	53.6%	59.9%	60.4%	62.8%	62.6%	63.0%	58.4%	60.1%
Real Losses (kℓ)	3,938,318	4,416,381	3,271,349	4,702,444	4,666,262	4,961,507	4,417,925	30,374,204
Real Losses (%)	35.1%	39.6%	30.0%	41.7%	41.5%	41.9%	38.6%	38.3%
Water Losses (kℓ)	5,546,927	6,220,255	6,121,980	6,623,160	6,572,228	6,988,038	6,222,430	44,295,017
Water Losses (%)	49%	56%	56%	59%	58%	59%	54%	56.0%
ILI	11.53	12.92	12.72	13.78	13.69	14.53	12.93	13.16

Water Losses (Refer to Tables above)

The cumulative Water losses for the 2024/25 financial year amounted to 73.741 million kl or 57.62%. The Cumulative Water losses for the first 7 months of the 2025/26 financial year amounted to 44,295,017 kl or 56.0%.

It is evident that the current strategies implemented to address water losses are not yielding positive results. Water losses have increased materially over the last 7 financial years, including the 2025/26 financial year.

Other Materials

The table below contains a list of Other Materials items where the actual expenditure is reflected:

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Inventory Consumed	343,286,190	211,850,585	- 131,435,605	61.71%
Consumables: Standard Rated	135,072,320	80,758,155	- 54,314,165	59.79%
Consumables: Zero Rated	73,525,920	49,514,806	- 24,011,114	67.34%
Finished Goods	32,243,430	11,665,384	- 20,578,046	36.18%
Materials and Supplies	102,444,520	69,912,239	- 32,532,281	68.24%

Water bulk purchases are paid against the Statement of Financial Position – Inventory. The portion that represents Revenue Water consumed is required to be transacted against Other Materials.

Contracted Services

The table below contains a list of Contracted Services items where the actual expenditure is reflected.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Contracted Services:	1,813,466,370	741,828,758	- 1,071,637,612	40.91%
Consultants and Professional Services				
Business and Advisory: Accounting and Auditing	2,052,780		- 2,052,780	0.00%
Business and Advisory: Audit Committee	1,165,320	584,395	- 580,925	50.15%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Business and Advisory: Business and Financial Management	327,610	156,079	- 171,531	47.64%
Business and Advisory: Commissions and Committees	1,242,370	336,345	- 906,025	27.07%
Business and Advisory: Communications	2,033,190		- 2,033,190	0.00%
Business and Advisory: Forensic Investigators	6,632,350		- 6,632,350	0.00%
Business and Advisory: Human Resources	500,000		- 500,000	0.00%
Business and Advisory: Occupational Health and Safety	330,930	109,498	- 221,433	33.09%
Business and Advisory: Organisational	1,685,400		- 1,685,400	0.00%
Business and Advisory: Project Management	69,390,810	17,177,759	- 52,213,051	24.76%
Business and Advisory: Research and Advisory	10,306,920	687,553	- 9,619,367	6.67%
Business and Advisory: Valuer and Assessors	61,964,800		- 61,964,800	0.00%
Infrastructure and Planning: Architectural	613,000	282,500	- 330,500	46.08%
Infrastructure and Planning: Engineering: Civil	17,092,560	2,412,130	- 14,680,430	14.11%
Infrastructure and Planning: Engineering: Electrical	219,870		- 219,870	0.00%
Infrastructure and Planning: Engineering: Structural	1,500,000	- 87,815	- 1,587,815	-5.85%
Infrastructure and Planning: Geodetic, Control and Surveys	951,310		- 951,310	0.00%
Infrastructure and Planning: Town Planner	9,249,870	904,191	- 8,345,679	9.78%
Laboratory Services: Medical	120,000	- 58,482	- 178,482	-48.73%
Laboratory Services: Roads	280,000	130,021	- 149,979	46.44%
Laboratory Services: Water	1,379,350	125,840	- 1,253,510	9.12%
Legal Cost: Collection	47,272,320	32,405,414	- 14,866,906	68.55%
Legal Cost: Issue of Summons	784,250		- 784,250	0.00%
Legal Cost: Legal Advice and Litigation	128,505,380	76,790,133	- 51,715,247	59.76%
Contractors				
Artists and Performers	1,775,000	70,185	- 1,704,815	3.95%
Audio-visual Services	1,050,000	500,130	- 549,870	47.63%
Building	160,814,750	42,385,960	- 118,428,790	26.36%
Catering Services	1,819,230	1,052,525	- 766,705	57.86%
Event Promoters	49,400		- 49,400	0.00%
Fire Protection	1,787,900	199,055	- 1,588,845	11.13%
Gardening Services	7,765,320	4,432,412	- 3,332,908	57.08%
Gas	2,225,050	1,822,188	- 402,862	81.89%
Maintenance of Buildings and Facilities	137,169,140	27,251,535	- 109,917,605	19.87%
Maintenance of Equipment	296,766,600	162,403,985	- 134,362,615	54.72%
Maintenance of Unspecified Assets	25,000		- 25,000	0.00%
Management of Informal Settlements	11,315,220	9,912,896	- 1,402,324	87.61%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Medical Services	37,000		- 37,000	0.00%
Pest Control and Fumigation	1,339,260	506,150	- 833,110	37.79%
Plants, Flowers and Other Decorations	12,140		- 12,140	0.00%
Prepaid Electricity Vendors	8,533,050	2,429,295	- 6,103,755	28.47%
Preservation/Restoration/Dismantling/Cleaning Services	158,960		- 158,960	0.00%
Safeguard and Security	13,159,900	5,608,452	- 7,551,448	42.62%
Sewerage Services	170,485,520	78,963,694	- 91,521,826	46.32%
Sports and Recreation	10,470	- 115,652	- 126,122	-1104.61%
Stage and Sound Crew	1,277,230	63,982	- 1,213,248	5.01%
Tracing Agents and Debt Collectors	715,810	110,055	- 605,755	15.37%
Traffic and Street Lights	150,000		- 150,000	0.00%
Transportation	37,885,920	22,179,059	- 15,706,861	58.54%
Outsourced Services				
Administrative and Support Staff	2,485,000		- 2,485,000	0.00%
Allen Vegetation Control	13,012,340	1,501,317	- 11,511,023	11.54%
Animal Care	2,392,570	1,047,397	- 1,345,173	43.78%
Burial Services	2,764,590	1,135,213	- 1,629,377	41.06%
Business and Advisory: Accounting and Auditing	861,800		- 861,800	0.00%
Business and Advisory: Commissions and Committees	943,290	54,916	- 888,374	5.82%
Business and Advisory: Communications	3,009,940	1,944,422	- 1,065,518	64.60%
Business and Advisory: Human Resources	106,180		- 106,180	0.00%
Business and Advisory: Project Management	283,217,740	114,231,336	- 168,986,404	40.33%
Business and Advisory: Qualification Verification	1,607,550	6,345	- 1,601,205	0.39%
Business and Advisory: Quality Control	2,324,170	751,450	- 1,572,720	32.33%
Business and Advisory: Research and Advisory	1,169,350	135,700	- 1,033,650	11.60%
Business and Advisory: Valuer	3,441,000		- 3,441,000	0.00%
Catering Services	150,000	24,764	- 125,236	16.51%
Cleaning Services	1,916,410	453,267	- 1,463,143	23.65%
Cleaning and Grass Cutting Services	47,089,420	14,914,726	- 32,174,694	31.67%
Connection/Dis-connection: Electricity	51,720		- 51,720	0.00%
Connection/Dis-connection: Water	320,300		- 320,300	0.00%
Drivers Licence Cards	6,579,600	2,275,832	- 4,303,768	34.59%
Electrical	44,325,470	17,124,940	- 27,200,530	38.63%
Fire Services	10,000		- 10,000	0.00%
Hygiene Services	31,539,930	20,110,467	- 11,429,463	63.76%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Medical Waste Removal	347,750	74,449	- 273,301	21.41%
Meter Management	20,193,710	7,500,650	- 12,693,060	37.14%
Printing Services	5,752,170	3,297,346	- 2,454,824	57.32%
Professional Staff	837,000		- 837,000	0.00%
Refuse Removal	5,785,550	87,773	- 5,697,777	1.52%
Security Services	90,517,290	55,855,679	- 34,661,611	61.71%
Sewerage Services	2,375,540		- 2,375,540	0.00%
Traffic Management	15,860,730	7,476,886	- 8,383,844	47.14%
Transport Services	550,000	92,418	- 457,582	16.80%

Other Expenditure

The table below contains a list of Other Expenditure Items where the actual expenditure is reflected.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Operational Cost	914,802,630	481,312,210	- 433,490,420	52.61%
Operating Leases				
Computer Equipment	258,450	66,355	- 192,095	25.67%
Furniture and Office Equipment	17,031,900	7,336,919	- 9,694,981	43.08%
Other Assets	33,423,290	5,962,090	- 27,461,200	17.84%
Operational Cost				
Advertising, Publicity and Marketing: Auctions	15,920	1,935	- 13,985	12.16%
Advertising, Publicity and Marketing: Corporate and Municipal Activities	11,709,150	9,677,991	- 2,031,159	82.65%
Advertising, Publicity and Marketing: Customer/Client Information	739,070	117,937	- 621,133	15.96%
Advertising, Publicity and Marketing: Gifts and Promotional Items	263,180		- 263,180	0.00%
Advertising, Publicity and Marketing: Municipal Newsletters	179,000	84,496	- 94,505	47.20%
Advertising, Publicity and Marketing: Signs	265,100		- 265,100	0.00%
Advertising, Publicity and Marketing: Staff Recruitment	1,936,200	101,535	- 1,834,665	5.24%
Advertising, Publicity and Marketing: Tenders	3,220,960	469,143	- 2,751,817	14.57%
Assets less than the Capitalisation Threshold	15,533,840	2,269,800	- 13,264,040	14.61%
Bank Charges, Facility and Card Fees: Bank Accounts	7,078,550	4,395,166	- 2,683,384	62.09%
Bank Charges, Facility and Card Fees: Third Parties	2,730		- 2,730	0.00%
Bursaries (Employees)	3,357,620	696,373	- 2,661,247	20.74%
Cash Discount	116,410		- 116,410	0.00%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Cleaning Services: Car Valet and Washing Services	14,020	1,013	- 13,007	7.23%
Cleaning Services: Laundry Services	193,560	16,963	- 176,597	8.76%
Commission: Prepaid Electricity	8,400,000	2,925,234	- 5,474,766	34.82%
Commission: Third Party Vendors	6,273,470	2,446,501	- 3,826,969	39.00%
Communication: Cellular Expenditure	26,136,860	11,521,920	- 14,614,940	44.08%
Communication: Licences (Radio and Television)	507,440	4,608	- 502,832	0.91%
Communication: Postage/Stamps/Frinking Machines	930,010	148,131	- 781,879	15.93%
Communication: Radio and TV Transmissions	8,780		- 8,780	0.00%
Communication: Rent Private Bag and Postal Box	6,220	3,045	- 3,175	48.95%
Communication: SMS Bulk Message Service	1,659,690	1,481,503	- 178,187	89.26%
Communication: Telemetric Systems	43,610		- 43,610	0.00%
Communication: Telephone Installation	250,820		- 250,820	0.00%
Communication: Telephone, Fax, Telegraph and Telex	17,550,330	1,232,613	- 16,317,717	7.02%
Cost relating to the Sale of Houses		1,022	1,022	0.00%
Courier and Delivery Services	486,790	222,124	- 264,666	45.63%
Deeds	484,140	40,044	- 444,096	8.27%
Drivers Licences and Permits	321,540	18,388	- 303,152	5.72%
Entertainment: Senior Management	202,000	7,972	- 194,028	3.95%
Entertainment: Total for All Other Councillors	300,000	213,480	- 86,520	71.16%
External Audit Fees	33,830,350	28,890,296	- 4,940,054	85.40%
External Computer Service: Data Lines	2,456,950	45,533	- 2,411,417	1.85%
External Computer Service: Information Services	4,953,100	132,996	- 4,820,104	2.69%
External Computer Service: Internet Charge	2,854,690	457,764	- 2,396,926	16.04%
External Computer Service: Network Extensions	2,588,870	650,688	- 1,938,182	25.13%
External Computer Service: Remote Server Access	133,190		- 133,190	0.00%
External Computer Service: Software Licences	83,743,600	55,889,224	- 27,854,376	66.71%
External Computer Service: Specialised Computer Service	5,122,240	1,373,573	- 3,748,667	26.82%
External Computer Service: System Development		- 1,365,497	- 1,365,497	0.00%
External Computer Service: Wireless Network	9,910,740	4,194,818	- 5,725,922	42.23%
Firearm Handling Fees	10,280		- 10,280	0.00%
Hire Charges	248,718,100	133,423,731	- 115,294,369	53.64%
Insurance Underwriting: Claims paid to Third Parties	1,895,670	66,845	- 1,828,825	3.53%
Insurance Underwriting: Excess Payments	54,140		- 54,140	0.00%
Insurance Underwriting: Insurance Brokers Fees	468,960	193,887	- 275,073	41.34%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Insurance Underwriting: Premiums	31,769,770	26,825,956	- 4,943,814	84.44%
Intercompany/Parent-subsidary Transactions	8,159,250	5,505,262	- 2,653,988	67.47%
Land Alienation Costs	400,000		- 400,000	0.00%
Leaverships and Internships	35,564,710	5,648,147	- 29,916,563	15.88%
Leaves Paid - Water Resource Management Charges	14,419,170	4,464,624	- 9,954,546	30.96%
Licences: Motor Vehicle Licence and Registrations	8,190,670	4,796,149	- 3,394,521	58.56%
Licences: Performing Arts	1,000		- 1,000	0.00%
Management Fee	7,636,370	9,258,386	1,622,016	121.24%
Municipal Services	96,390,210	61,671,680	- 34,718,530	63.98%
Printing, Publications and Books	3,199,930	303,645	- 2,896,285	9.49%
Professional Bodies, Membership and Subscription	28,088,750	26,202,857	- 1,885,893	93.29%
Registration Fees: Professional and Regulatory Bodies	360,160	11,919	- 348,241	3.31%
Registration Fees: Seminars, Conferences, Workshops and Events: National	4,534,180	1,645,525	- 2,888,655	36.29%
Resettlement Cost	382,670	64,849	- 317,821	16.95%
Rewards Incentives	2,000,000	1,422,918	- 577,082	71.15%
Samples and Specimens	309,960	7,000	- 302,960	2.26%
Signage	640,790	1,260	- 639,530	0.20%
Skills Development Fund Levy	37,117,510	26,943,768	- 10,173,742	72.59%
Small Differences Tolerances		679	679	#DIV/0!
Storage of Files (Archiving)	940,230	400,822	- 539,408	42.63%
System Access and Information Fees	12,500		- 12,500	0.00%
Taking over Contractual Obligations	580,000		- 580,000	0.00%
Transport Provided as Part of Departmental Activities: Events	1,500	62,100	60,600	4140.00%
Transport Provided as Part of Departmental Activities: Municipal Activities	1,616,250	847,613	- 768,637	52.44%
Travel Agency and Visa's	1,828,460	117,454	- 1,711,006	6.42%
Travel and Subsistence: Domestic: Accommodation	4,968,330	1,215,493	- 3,752,837	24.46%
Travel and Subsistence: Domestic: Daily Allowance	844,930	337,656	- 507,274	39.96%
Travel and Subsistence: Domestic: Food and Beverage (Served)	196,420		- 196,420	0.00%
Travel and Subsistence: Domestic: Incidental Cost	142,330	273	- 142,057	0.19%
Travel and Subsistence: Domestic: Transport with Operator: Other Transport Provider	2,800		- 2,800	0.00%
Travel and Subsistence: Domestic: Transport with Operator: Public Transport: Air Transport	4,124,800	414,794	- 3,710,006	10.06%
Travel and Subsistence: Domestic: Transport with Operator: Public Transport: Railway Transport	30,000		- 30,000	0.00%
Travel and Subsistence: Domestic: Transport with Operator: Public Transport: Road Transport	280,280	22,945	- 257,335	8.19%
Travel and Subsistence: Domestic: Transport without Operator: Car Rental	2,246,720	256,038	- 1,990,682	11.40%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Travel and Subsistence: Domestic: Transport without Operator: Own Transport	422 900	106,554	- 316,346	25.20%
Travel and Subsistence: Foreign: Accommodation	402,030	25,660	- 376,370	6.38%
Travel and Subsistence: Foreign: Daily Allowance	315,850	65,809	- 250,041	20.84%
Travel and Subsistence: Foreign: Incidental Cost	7,420	-	- 7,420	0.00%
Travel and Subsistence: Foreign: Transport with Operator: Public Transport: Air Transport	599,000	142,527	- 456,473	23.79%
Travel and Subsistence: Foreign: Transport with Operator: Public Transport: Road Transport	51,780	1,400	- 50,380	2.70%
Travel and Subsistence: Non-employees	871,760	18,887	- 852,893	2.16%
Uniform and Protective Clothing	18,847,890	6,674,622	- 12,173,268	35.41%
Vehicle Tracking	4,000,000	123,749	- 3,876,251	3.09%
Ward Committees	27,000,000	13,173,205	- 13,826,795	48.79%
Wet Fuel	2,899,420	-	- 2,899,420	0.00%
Workmen's Compensation Fund	6,762,400	7,141,850	379,450	105.61%

Transfers and Subsidies Paid

The table below contains a list of Transfers and Subsidies Paid Items where the actual expenditure is reflected.

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Expenditure: Transfers and Subsidies				
Departmental Agencies and Accounts: Provincial Departmental Agencies: Northern Cape Economic Development Agency	186,902,110	125,603,308	- 61,298,802	67.20%
Departmental Agencies and Accounts: Provincial Departmental Agencies: Subsidiary Entity	1,134,000	-	- 1,134,000	0.00%
Households: Other Transfers (Cash): Bursaries (Non-Employee)	144,426,430	109,782,157	- 34,644,273	76.01%
Non-profit institutions: Public Schools: Other Educational Institutions: School Support	600,000	57,352	- 542,648	9.56%
Non-profit institutions: Sporting Bodies - Rent	1,747,500	-	- 1,747,500	0.00%
Non-profit institutions: Tourism	1,134,000	-	- 1,134,000	0.00%
Non-profit institutions: Use - It	205,000	-	- 205,000	0.00%
Private Enterprises: Subsidies to Financial Private Enterprise: Product	36,655,180	15,763,798	- 20,891,382	43.01%
	1,000,000	-	- 1,000,000	0.00%

Repairs and Maintenance

The table below contains lists of Repairs and Maintenance Expenditure where the actual expenditure is reflected.

Repairs and Maintenance at mSCOA by Project segment:

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Infrastructure: Corrective Maintenance: Emergency				
Electrical Infrastructure: MV Networks: MV Conductors	51,195,310	37,426,805	- 13,768,505	73.11%
Electrical Infrastructure: MV Substations: MV Substation Equipment	21,525,500	7,628,423	- 13,897,077	35.44%
Electrical Infrastructure: Power Plants: Control and Instrumentation	2,040,630	113,150	- 1,927,480	5.54%
Roads Infrastructure: Road Furniture: Road Furniture	1,500,000	176,965	- 1,323,035	11.80%
Roads Infrastructure: Road Furniture: Traffic Signs	4,200,000	1,577,588	- 2,622,412	37.56%
Roads Infrastructure: Road Structures: Civil Structures	39,206,480	11,055,787	- 28,150,693	28.20%
Roads Infrastructure: Road Structures: Road Bridges	301,540		- 301,540	0.00%
Roads Infrastructure: Roads: Land	8,153,120	- 354,250	- 8,507,370	4.34%
Roads Infrastructure: Roads: Pavements	21,700,000	8,122,474	- 13,577,526	37.43%
Sanitation Infrastructure: Pump Station: Civil Structure				0.00%
Sanitation Infrastructure: Pump Station: Mechanical Equipment	330,000	138,261	- 191,739	41.90%
Sanitation Infrastructure: Wastewater Treatment: Civil Structure	983,840		- 983,840	0.00%
Sanitation Infrastructure: Wastewater Treatment: Pipe Work	153,170,920	72,365,428	- 80,805,492	47.24%
Storm water Infrastructure: Attenuation: Civil Structures				0.00%
Storm water Infrastructure: Storm water Conveyance: Civil Structures	7,174,000	1,818,294	- 5,355,706	25.35%
Storm water Infrastructure: Storm water Conveyance: Pipe Work	6,554,630	3,112,063	- 3,442,567	47.48%
Water Supply Infrastructure: Bulk Mains: Pipe Work	31,290,730	23,416,250	- 7,874,480	74.83%
Water Supply Infrastructure: Dams and Weirs: Electrical Equipment	1,800,000		- 1,800,000	0.00%
Water Supply Infrastructure: Dams and Weirs: Mechanical Equipment	350,000		- 350,000	0.00%
Water Supply Infrastructure: Distribution: Municipal Service Connections	160,000	2,339	- 157,661	1.46%
Water Supply Infrastructure: Pump Station: Electrical Equipment	180,000		- 180,000	0.00%
Water Supply Infrastructure: Water Treatment: Mechanical Equipment	606,080		- 606,080	0.00%
Infrastructure: Corrective Maintenance: Planned				
Electrical Infrastructure: LV Networks: Public Lighting	18,933,590	9,971,666	- 8,961,724	52.67%
Electrical Infrastructure: MV Networks: MV Conductors	25,433,510	11,543,393	- 13,890,117	45.39%
Information and Communication Infrastructure: Core Layers: Communication Equipment	500,000	1,230	- 498,770	0.25%
Sanitation Infrastructure: Pump Station: Civil Structure	16,875,000	6,884,314	- 9,990,686	40.80%
Sanitation Infrastructure: Pump Station: Electrical Equipment				0.00%
Sanitation Infrastructure: Pump Station: Mechanical Equipment	8,000	921	- 7,079	11.51%

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Sanitation Infrastructure: Pump Station: Pipe Work	318,420		- 318,420	0.00%
Sanitation Infrastructure: Wastewater Treatment: Buildings	507,890		- 507,890	0.00%
Sanitation Infrastructure: Wastewater Treatment: Pavements	8,310		- 8,310	0.00%
Storm water Infrastructure: Storm water Conveyance: Drainage	364,100		- 364,100	0.00%
Water Supply Infrastructure: Dams and Weirs: Civil Structure	311,000		- 311,000	0.00%
Water Supply Infrastructure: Distribution: Municipal Service Connections	61,948,740	46,338,198	- 15,610,542	74.80%
Water Supply Infrastructure: Pump Station: Buildings	151,270	685	- 150,585	0.45%
Water Supply Infrastructure: Pump Station: Electrical Equipment	1,896,880	138,272	- 1,758,608	7.29%
Water Supply Infrastructure: Pump Station: Mechanical Equipment	56,657,800	48,012,635	- 8,645,165	84.74%
Water Supply Infrastructure: Reservoirs: Civil Structure	2,800,000		- 2,800,000	0.00%
Water Supply Infrastructure: Reservoirs: External Facilities	224,500		- 224,500	0.00%
Water Supply Infrastructure: Reservoirs: Service Connections on Site	50,000		- 50,000	0.00%
Water Supply Infrastructure: Water Treatment: Buildings	813,590	40,532	- 773,058	4.98%
Water Supply Infrastructure: Water Treatment: Electrical Equipment	1,051,610	273,061	- 778,549	25.97%
Water Supply Infrastructure: Water Treatment: Mechanical Equipment	2,553,350	183,683	- 2,369,667	7.19%
Infrastructure: Preventative Maintenance: Condition Based			-	0.00%
Electrical Infrastructure: Power Plants: Control and Instrumentation	268,570		- 268,570	0.00%
Rail Infrastructure: Rail Furniture	66,340		- 66,340	0.00%
Roads Infrastructure: Road Structures: Civil Structures	1,000,000		- 1,000,000	0.00%
Sanitation Infrastructure: Wastewater Treatment: Buildings	50,000		- 50,000	0.00%
Water Supply Infrastructure: Distribution: Pipe Work	60,640		- 60,640	0.00%
Water Supply Infrastructure: Water Treatment: Buildings	173,730	6,500	- 167,230	3.74%
Infrastructure: Preventative Maintenance: Interval Based			-	0.00%
Rail Infrastructure: Rail Lines: Rail Lines and Ballast	1,042,500		- 1,042,500	0.00%
Roads Infrastructure: Roads: Pavements			-	0.00%
Sanitation Infrastructure: Pump Station: Civil Structure			-	0.00%
Sanitation Infrastructure: Wastewater Treatment: Buildings	1,023,050	38,806	- 984,245	3.79%
Sanitation Infrastructure: Wastewater Treatment: Earthworks	270		- 270	0.00%
Sanitation Infrastructure: Wastewater Treatment: Mechanical Equipment	39,250		- 39,250	0.00%
Water Supply Infrastructure: Dams and Weirs: Mechanical Equipment	3,000	2,822	- 178	94.07%
Non-Infrastructure: Corrective Maintenance: Emergency			-	0.00%
Community Assets: Community Facilities: Clinics/Care Centres: Land	55,650	29,440	- 26,210	52.90%
Community Assets: Community Facilities: Galleries: Buildings	30,000		- 30,000	0.00%
Community Assets: Community Facilities: Halls: Buildings	200,000	3,000	- 197,000	1.50%

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Community Assets: Community Facilities: Halls: Electrical Equipment	1,110,000		- 1,110,000	0.00%
Community Assets: Community Facilities: Libraries: Buildings	557,500	130,954	- 426,546	23.49%
Community Assets: Community Facilities: Markets: Buildings	550,000	49,180	- 500,820	8.94%
Community Assets: Community Facilities: Markets: Electrical Equipment	30,000	3,900	- 26,100	13.00%
Community Assets: Community Facilities: Museums: Buildings	862,540	6,293	- 856,247	0.73%
Community Assets: Community Facilities: Nature Reserves: Mechanical Equipment	42,580		- 42,580	0.00%
Community Assets: Community Facilities: Parks: Buildings	2,825,560	551,931	- 2,273,629	19.53%
Community Assets: Community Facilities: Police: Buildings	151,170		- 151,170	0.00%
Community Assets: Community Facilities: Public Ablution Facilities: Buildings	762,730	174,980	- 587,750	22.94%
Community Assets: Community Facilities: Public Open Space: Buildings	308,110		- 308,110	0.00%
Community Assets: Community Facilities: Public Open Space: Civil Structures	257,830	163,420	- 94,410	63.38%
Community Assets: Community Facilities: Public Open Space: External Facilities	530,190	1,330,726	800,536	250.99%
Community Assets: Community Facilities: Public Open Space: Land	991,860	45,284	- 946,576	4.57%
Community Assets: Sport and Recreation Facilities: Indoor Facilities: Buildings	8,356,540	1,016,522	- 7,340,018	12.16%
Community Assets: Sport and Recreation Facilities: Outdoor Facilities: Buildings	476,860	196,164	- 280,696	41.14%
Computer Equipment	5,364,050	2,853,077	- 2,510,973	53.19%
Furniture and Office Equipment	2,615,230	278,014	- 2,337,216	10.63%
Heritage Assets: Conservation Areas	73,700		- 73,700	0.00%
Machinery and Equipment	39,452,310	13,561,367	- 25,890,943	34.37%
Other Assets: Housing: Social Housing: Buildings	7,101,000	127,804	- 6,973,196	1.80%
Other Assets: Operational Buildings: Depots: Buildings	5,116,090	319,752	- 4,796,338	6.25%
Other Assets: Operational Buildings: Depots: Civil Structures	514,730	5,790	- 508,940	1.12%
Other Assets: Operational Buildings: Depots: External Facilities	735,610		- 735,610	0.00%
Other Assets: Operational Buildings: Depots: Metalwork's	120,080		- 120,080	0.00%
Other Assets: Operational Buildings: Laboratories: Buildings	400,720	859	- 399,861	0.21%
Other Assets: Operational Buildings: Municipal Offices: Buildings	29,253,760	4,626,507	- 24,627,253	15.82%
Other Assets: Operational Buildings: Municipal Offices: Electrical Equipment	110,000	584,718	474,718	531.56%
Other Assets: Operational Buildings: Municipal Offices: Land	26,900		- 26,900	0.00%
Other Assets: Operational Buildings: Municipal Offices: Mechanical Equipment	2,708,600	494,064	- 2,214,536	18.24%
Other Assets: Operational Buildings: Training Centres: Buildings	100,000	8,676	- 91,324	8.68%
Other Assets: Operational Buildings: Workshops: Buildings	200,000	252,218	52,218	126.11%
Transport Assets	4,483,520	2,228,398	- 2,255,122	49.70%
Non-infrastructure: Corrective Maintenance: Planned				
Community Assets: Community Facilities: Fire/Ambulance Stations: Buildings		- 40,529	- 40,529	0.00%

Description	2025/26 Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Computer Equipment	224,320		- 224,320	0.00%
Furniture and Office Equipment	3,480		- 3,480	0.00%
Intangible Assets: Licences and Rights: Computer Software and Applications	51,540		- 51,540	0.00%
Machinery and Equipment	816,920	55,042	- 761,878	6.74%
Other Assets: Housing: Staff Housing: Buildings	195,000	13,610	- 181,390	6.98%
Other Assets: Operational Buildings: Depots: Buildings	950,060	294,173	- 655,887	30.96%
Other Assets: Operational Buildings: Municipal Offices: Buildings	1,389,530	210,140	- 1,179,390	15.12%
Other Assets: Operational Buildings: Municipal Offices: External Facilities	542,790	36,130	- 506,660	6.66%
Other Assets: Operational Buildings: Municipal Offices: Land	114,040		- 114,040	0.00%
Transport Assets	37,680,580	22,281,463	- 15,399,117	59.13%
Non-Infrastructure: Preventative Maintenance: Condition Based				
Community Assets: Community Facilities: Halls: Buildings	10,000		- 10,000	0.00%
Heritage Assets: Monuments	150,000	85,269	- 64,731	56.85%
Machinery and Equipment	1,100		- 1,100	0.00%
Other Assets: Operational Buildings: Municipal Offices: Buildings	513,800	181,000	- 332,800	35.23%
Other Assets: Operational Buildings: Municipal Offices: External Facilities	118,170	3,000	- 115,170	2.54%
Non-Infrastructure: Preventative Maintenance: Interval Based				
Community Assets: Community Facilities: Halls: Buildings	7,427,500	687,488	- 6,740,012	9.26%
Community Assets: Community Facilities: Halls: Electrical Equipment	100,000	332,139	232,139	332.14%
Community Assets: Community Facilities: Halls: Land	300,000		- 300,000	0.00%
Community Assets: Community Facilities: Libraries: Buildings	1,645,780	285,190	- 1,360,590	17.33%
Community Assets: Sport and Recreation Facilities: Outdoor Facilities: Buildings	30,000	325	- 29,675	1.08%
Computer Equipment	250,000		- 250,000	0.00%
Furniture and Office Equipment	283,790	1,533	- 282,257	0.54%
Intangible Assets: Licences and Rights: Computer Software and Applications	6,124,480	5,083,886	- 1,040,594	83.01%
Other Assets: Operational Buildings: Depots: Buildings	4,148,070	567,615	- 3,580,455	13.68%
Other Assets: Operational Buildings: Depots: Electrical Equipment	800,000		- 800,000	0.00%
Other Assets: Operational Buildings: Municipal Offices: Buildings	707,930	28,121	- 679,809	3.97%
Other Assets: Operational Buildings: Municipal Offices: External Facilities	333,900		- 333,900	0.00%
Grand Total	728,945,890	349,185,125	- 379,760,765	47.90%

Repairs and Maintenance by Asset Class:

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Community and Social Services				
Core Animal Care and Diseases	155,110		- 155,110	0.00%
Core Cemeteries, Funeral Parlours and Crematoriums	1,357,620	332,773	- 1,024,847	24.51%
Core Community Halls and Facilities	29,706,830	3,734,971	- 25,971,859	12.57%
Non-core Disaster Management	392,170	13,030	- 379,140	3.32%
Non-core Libraries and Archives	1,108,280	142,454	- 965,826	12.85%
Non-core Museums and Art Galleries	1,142,040	6,558	- 1,135,482	0.57%
Energy Sources				
Core Electricity	131,178,790	68,074,506	- 63,104,284	51.89%
Core Street Lighting and Signal Systems	4,200,000	1,577,588	- 2,622,412	37.56%
Non-core Electricity	400,000		- 400,000	0.00%
Environmental Protection				
Core Biodiversity and Landscape	807,080	36,698	- 770,382	4.55%
Non-core Nature Conservation	15,000		- 15,000	0.00%
Executive and Council				
Core Mayor and Council	146,510	1,550	- 144,960	1.06%
Core Municipal Manager, Town Secretary and Chief Executive	31,630		- 31,630	0.00%
Finance and Administration				
Core Administrative and Corporate Support	873,900	555,851	- 318,049	63.61%
Core Asset Management	33,760		- 33,760	0.00%
Core Finance	3,785,870	39,422	- 3,746,448	1.04%
Core Fleet Management	23,700,000	17,368,916	- 6,331,084	73.29%
Core Human Resources	268,500	15,872	- 252,628	5.91%
Core Information Technology	417,000	1,064	- 415,936	0.26%
Core Legal Services	21,800		- 21,800	0.00%
Core Marketing, Customer Relations, Publicity and Media Co-ordination	3,670		- 3,670	0.00%
Core Security Services	485,960	- 318,051	- 804,011	-65.45%
Core Supply Chain Management	415,450	86,291	- 329,159	20.77%
Core Valuation Service	84,520		- 84,520	0.00%
Health				
Core Health Services	2,148,310	55,084	- 2,093,226	2.56%
Core Laboratory Services	3,900,720	156,838	- 3,743,882	4.02%
Housing				
Housing: Non-core Housing	10,006,380	176,193	- 9,830,187	1.76%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Housing: Non-core Informal Settlements	1,050,000		- 1,050,000	0.00%
Internal Audit				
Core Governance Function	113,140	1,014	- 112,127	0.90%
Other				
Core Licensing and Regulation	491,470	94,906	- 396,564	19.31%
Core Markets	1,472,060	74,001	- 1,398,059	5.03%
Core Tourism	15,000		- 15,000	0.00%
Planning and Development				
Core Corporate Wide Strategic Planning (IDPs, LEDs)	5,847,470	5,083,886	- 763,584	86.94%
Core Economic Development/Planning	18,000		- 18,000	0.00%
Core Project Management Unit	108,780	1,010	- 107,770	0.93%
Core Town Planning, Building Regulations and Enforcement, and City Engineer	1,147,240	19,022	- 1,128,218	1.66%
Public Safety				
Core Cleaning	15,750		- 15,750	0.00%
Core Fire Fighting and Protection	6,177,280	2,548,339	- 3,628,941	41.25%
Core Police Forces, Traffic and Street Parking Control	5,382,110	892,283	- 4,489,827	16.58%
Road Transport				
Core Roads	78,284,150	24,336,917	- 53,947,233	31.09%
Non-core Public Transport	18,440,420	3,866,132	- 14,574,288	20.97%
Sport and Recreation				
Core Beaches and Jetties	1,688,000	151,934	- 1,536,066	9.00%
Core Community Parks (including Nurseries)	2,568,680	453,886	- 2,114,794	17.67%
Core Recreational Facilities	7,509,750	480,887	- 7,028,863	6.40%
Core Sports Grounds and Stadiums	7,771,760	8,096,886	325,126	104.18%
Waste Management				
Core Solid Waste Disposal (Landfill Sites)	1,441,170	105,848	- 1,335,322	7.34%
Core Solid Waste Removal	432,880		- 432,880	0.00%
Core Street Cleaning	674,350	- 5,510	- 679,860	-0.82%
Waste Water Management				
Core Public Toilets	1,407,570	188,876	- 1,218,694	13.42%
Core Sewerage	176,672,960	81,453,650	- 95,219,310	46.10%
Core Waste Water Treatment	15,558,250	2,867,532	- 12,690,718	18.43%
Water Management				
Core Water Distribution	156,032,300	118,094,933	- 37,937,367	75.69%
Core Water Storage	4,675,420	134,763	- 4,540,657	2.88%

Description	2025/26 Adjusted Budget	2025/26 Actuals	2025/26 Variance	% Achieved
Core Water Treatment	17,163,030	8,186,323	- 8,976,707	47.70%
Grand Total	728,945,890	349,185,125	- 379,760,765	47.90%

CAPITAL BUDGET PERFORMANCE AT 31st March 2026

Below is an analysis of the capital expenditure compared to the approved 2025/26 Capital Budget.

Vote Description	2024/25 Audited Outcome	Budget Year 2025/26							YTD variance	YTD variance %	Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %			
R thousands											
Multi-Year expenditure appropriation											
Vote 1 - Budget & Treasury	-	6,270	6,120	-	-	4,590	(4,590)	-100%	6,120		
Vote 2 - Public Health	10,334	92,663	15,250	-	4,588	11,438	(6,850)	-60%	15,250		
Vote 3 - Human Settlements	107,754	2,421	131,891	821	17,927	98,918	(80,991)	-82%	131,891		
Vote 4 - Economic Development, Tourism & Agriculture	-	809	103,540	4,579	23,116	77,655	(54,539)	-70%	103,540		
Vote 5 - Corporate Services	-	30,376	7,969	117	2,545	5,977	(3,432)	-57%	7,969		
Vote 6 - Infrastructure & Engineering Unit - Rate & General	359,666	83,012	440,397	15,396	250,011	330,298	(80,287)	-24%	440,397		
Vote 7 - Metro Water Service	286,984	31,696	504,248	4,989	86,388	378,186	(291,798)	-77%	504,248		
Vote 8 - Sanitation - Metro	95,950	32,665	178,999	2,383	39,100	134,249	(95,149)	-71%	178,999		
Vote 9 - Electricity & Energy	167,496	14,336	249,238	14,560	129,030	186,929	(57,898)	-31%	249,238		
Vote 10 - Executive & Council	22,245	-	-	-	-	-	-	-	-		
Vote 11 - Safety & Security	1,910	47,752	21,150	4,704	4,704	15,863	(11,159)	-70%	21,150		
Vote 12 - Mandela Bay Stadium	-	5,150	6,850	-	-	5,138	(5,138)	-100%	6,850		
Vote 13 - Special Projects and Programmes	-	-	-	-	-	-	-	-	-		
Vote 14 - Recreational & Cultural Services	5,790	67,934	23,021	57	8,029	17,266	(9,237)	-53%	23,021		
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-		
Total Capital Multi-year expenditure	1,058,131	415,084	1,688,674	47,606	565,438	1,266,505	(701,067)	-55%	1,688,674		
Single Year expenditure appropriation											
Vote 1 - Budget & Treasury	2,034	23,000	10,080	19	2,735	7,560	(4,824)	-64%	10,080		
Vote 2 - Public Health	84,980	14,800	129,813	5,400	64,815	97,360	(32,545)	-33%	129,813		
Vote 3 - Human Settlements	3,753	179,914	2,421	113	221	1,816	(1,595)	-88%	2,421		
Vote 4 - Economic Development, Tourism & Agriculture	4,692	8,000	1,829	42	360	1,372	(1,011)	-74%	1,829		
Vote 5 - Corporate Services	16,980	5,924	30,321	500	9,787	22,740	(12,954)	-57%	30,321		
Vote 6 - Infrastructure & Engineering Unit - Rate & General	73,621	465,049	162,905	8,136	58,733	122,179	(63,445)	-52%	162,905		
Vote 7 - Metro Water Service	23,797	517,148	47,640	2,378	10,837	35,730	(24,893)	-70%	47,640		
Vote 8 - Sanitation - Metro	13,339	195,989	11,100	29	3,074	8,325	(5,251)	-63%	11,100		
Vote 9 - Electricity & Energy	19,835	199,287	30,931	10,091	16,067	23,198	(7,131)	-31%	30,931		

Vote Description	Budget Year 2025/26									
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Vote 10 - Executive & Council	-	-	-	-	-	-	-	-	-	-
Vote 11 - Safety & Security	5,037	24,600	51,202	2,653	8,244	38,402	(30,158)	(30,158)	-79%	51,202
Vote 12 - Mandela Bay Stadium	-	6,850	5,150	-	-	3,863	(3,863)	(3,863)	-100%	5,150
Vote 13 - Special Projects and Programmes	-	-	-	-	-	-	-	-	-	-
Vote 14 - Recreational & Cultural Services	19,616	35,630	43,162	15	16,814	32,372	(15,558)	(15,558)	-48%	43,162
Vote 15 - NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	267,682	1,676,202	526,553	29,376	191,687	394,915	(203,228)	(203,228)	-51%	526,553
Total Capital Expenditure	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	(904,295)	-54%	2,215,226
Capital Expenditure - Functional Classification										
Governance and administration	73,836	270,443	218,716	10,144	48,190	164,037	(115,848)	(115,848)	-71%	218,716
Executive and council										
Finance and administration	73,836	270,443	218,716	10,144	48,190	164,037	(115,848)	(115,848)	-71%	218,716
Internal audit										
Community and public safety	98,759	199,467	181,579	9,869	67,103	136,184	(69,081)	(69,081)	-51%	181,579
Community and social services	28,652	73,580	42,273	2,523	12,798	31,704	(18,906)	(18,906)	-60%	42,273
Sport and recreation	46,444	77,340	89,430	2,027	32,296	67,073	(34,776)	(34,776)	-52%	89,430
Public safety	23,204	46,647	47,976	4,721	21,410	35,982	(14,572)	(14,572)	-40%	47,976
Housing	260	600	600	598	598	450	148	148	33%	600
Health	199	1,300	1,300	-	-	975	(975)	(975)	-100%	1,300
Economic and environmental services	466,376	490,593	588,670	22,152	287,044	441,502	(154,458)	(154,458)	-35%	588,670
Planning and development	22,245	-	100,040	3,103	21,549	75,030	(53,481)	(53,481)	-71%	100,040
Road transport	444,130	489,593	487,880	19,049	265,495	365,910	(100,414)	(100,414)	-27%	487,880
Environmental protection	-	1,000	750	-	-	563	(563)	(563)	-100%	750
Trading services	686,842	1,122,783	1,222,761	33,340	353,220	917,071	(563,851)	(563,851)	-61%	1,222,761
Energy sources	183,659	205,123	272,519	22,940	143,387	204,389	(61,002)	(61,002)	-30%	272,519
Water management	312,352	554,787	563,330	5,925	96,943	422,498	(325,555)	(325,555)	-77%	563,330
Waste water management	159,354	324,873	314,642	4,474	73,964	235,982	(162,018)	(162,018)	-69%	314,642
Waste management	31,477	38,000	72,270	-	38,927	54,203	(15,276)	(15,276)	-28%	72,270
Other	-	8,000	3,500	1,476	1,568	2,625	(1,057)	(1,057)	-40%	3,500
Total Capital Expenditure - Functional Classification	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	(904,295)	-54%	2,215,226
Funded by:										
National Government	1,029,744	1,325,029	1,367,640	32,977	455,057	1,025,730	(570,673)	(570,673)	-56%	1,367,640

Vote Description	Budget Year 2025/26									
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	20,302	43,000	53,500	669	31,975	40,125	(8,150)	-20%	53,500	
Transfers recognised - capital	1,050,046	1,368,029	1,421,140	33,646	487,031	1,065,855	(578,824)	-54%	1,421,140	
Borrowing	43,414	60,500	60,500			45,375	(45,375)	-100%	60,500	
Internally generated funds	232,354	662,757	733,587	43,336	270,093	550,190	(280,097)	-51%	733,587	
Total Capital Funding	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	-54%	2,215,226	

- The performance on expenditure for capital projects by Directorate is reflected in Annexure A2i.
- Only 34.18% of the Capital Adjusted Budget was spend as of 31st March 2026. This largely represents two months' expenditure as supplier invoices are paid 30 days from the date of the invoice.

The impact of the Capital Budget on the Municipality's cash flow position is discussed in Annexure A3 of this report.

CAPITAL EXPENDITURE REPORT FOR THE PERIOD 1 JULY 2025 - 31st March 2026

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

Directorate		Project		Project Title		2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
		Project	Project			1 JULY 2025 - 31 MARCH 2026						
Budget & Treasury	20182605			Construction of new offices at Supply Chain Management		18,100,000.00	4,500,000.00		4,500,000.00		901	CRR
Budget & Treasury	20182612			B&T Office Renovations - ETB		300,000.00	300,000.00		300,000.00		901	CRR
Budget & Treasury	20230299			Purchase & installation of Water Tanks:Customer Care Centres		300,000.00	300,000.00		300,000.00		901	CRR
Budget & Treasury	20240240			Purchase of Filing Cabinets for Customer Care Archiving		2,000,000.00	2,000,000.00		2,000,000.00		901	CRR
Budget & Treasury	20240242			Upgrading of NIBM Legacy System - mSCOA		3,000,000.00	1,620,000.00		1,620,000.00		901	CRR
Budget & Treasury	20250085			Emergency Security Measures at Harrower Road Cable Yard - Enclosing Perimeter		0.00	2,429,660.00		2,429,660.00	1,943,488.82	901	CRR
Budget & Treasury	20250335			Installation of CCTV Equipment : Creditors Section		200,000.00	200,000.00		200,000.00		901	CCR
Budget & Treasury	20250336			Installation of Alarm system - Creditors Section		250,000.00	250,000.00		250,000.00		901	CRR
Budget & Treasury	20250337			Replacement of Old Laptop and Desktops : Creditors Section		350,000.00	350,000.00		350,000.00	89,640.38	901	CCR
Budget & Treasury	20250338			Office Furniture - Budget & Treasury		420,000.00	1,000,000.00		1,000,000.00	6,943.16	901	CRR
Budget & Treasury	20250339			Burglar Proofing - Creditors Section		100,000.00	100,000.00		100,000.00		901	CCR
Budget & Treasury	20250392			Purchase of new forklift - SCM		650,000.00	650,000.00		650,000.00	649,889.00	901	CRR
Budget & Treasury	20260083			Purchase of Computer Equipment		0.00	800,000.00		800,000.00		901	CRR
Budget & Treasury	20200262			Replacement of Old Laptops and Desktop PC's		400,000.00	400,000.00		400,000.00		959	Levies
Budget & Treasury	20220171			Acquisition of Motor Vehicle for Customer Care		750,000.00	750,000.00		750,000.00		959	Levies
Budget & Treasury	20230296			Replacement of Revenue Sub-Directorate Computer Equipment		200,000.00	200,000.00		200,000.00		959	Levies
Budget & Treasury	20230300			Replacement of Air-Conditioning Units:Customer Care Centres		150,000.00	150,000.00		150,000.00		959	Levies
Budget & Treasury	20250088			Replacement of Handheld Devices - Meter Reading		200,000.00	200,000.00		200,000.00		959	Levies
Corporate Services	20250391			Upgrade of Jeff Masemola Hall		1,000,000.00	750,000.00		750,000.00	277,766.32	901	CRR
Corporate Services	20250377			Corporate Services - Purchase of Furniture		200,000.00	200,000.00		200,000.00		901	CRR
Corporate Services	20220112			Purchase of Computer Equipment		1,000,000.00	1,089,540.00		1,089,540.00	646,385.32	901	CRR
Corporate Services	20250280			Construction of Ward 8 Councillor Office		1,900,000.00	1,900,000.00		1,900,000.00		901	CRR
Corporate Services	20240159			Installation of New Lifts: Mianasekhaya Gqobose Building		2,250,000.00	2,250,000.00		2,250,000.00		901	CRR
Corporate Services	20240157			Installation of New Lifts: Lillian Diedericks Building		4,400,000.00	4,400,000.00		4,400,000.00		901	CRR
Corporate Services	20230181			Purchase of ICT infrastructure and equipment			110,000.00		110,000.00		901	CRR
Corporate Services	20250231			Jeff Masemola Hall - Fencing of Hall and Caretakers Cottage		0.00	140,000.00		140,000.00		901	CRR
Corporate Services	20220112			Purchase of Computer Equipment			216,000.00	216,000.00	216,000.00		959	Levies
Corporate Services	20250228			Purchase of Kitchen Equipment at Uitenhage Community Halls		100,000.00	105,000.00		105,000.00	103,784.10	959	Levies
Corporate Services	20250330			Lillian Diedericks - Replace roller shutter door at Minus 1 Entrance		200,000.00	200,000.00		200,000.00	57,033.00	959	Levies

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26
1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Corporate Services	20250268	City Hall Auditorium - Installation of standby water pump.	40,000.00	40,000.00		40,000.00		959	Levies
Corporate Services	20250319	Chalty Community Hall - Ablution Upgrade	100,000.00	100,000.00		100,000.00		959	Levies
Corporate Services	20250056	Walmer Town Hall: Installation of Anti-Climb Fence	400,000.00	400,000.00		400,000.00		959	Levies
Corporate Services	20250318	Bethesda Community Hall - Ablution Upgrade	150,000.00	150,000.00		150,000.00		959	Levies
Corporate Services	20250305	Mfanasekhaya Gqobose Building - Installation of Water treatment auto dosing system for the Aircon Ch	46,000.00	62,630.00		62,630.00		959	Levies
Corporate Services	20190264	Air Conditioning of Municipal Buildings	1,400,000.00	1,000,000.00		1,000,000.00	614,266.71	959	Levies
Corporate Services	20250329	Mfanasekhaya Gqobose Building - Replacement of rollershutter doors at Main Entrance and Banking Hall	200,000.00	200,000.00		200,000.00		959	Levies
Corporate Services	20250282	Upgrade of Corporate HR Office - 16th Floor Lillian Diedericks Building	350,000.00	350,000.00		350,000.00		959	Levies
Corporate Services	20250226	Installation of Wireless, Networking and High Masts	2,000,000.00	2,000,000.00		2,000,000.00	1,955,074.14	959	Levies
Corporate Services	20250254	Ward 54 Office: Temporary Office Container, kitchen & ablutions	450,000.00	475,000.00		475,000.00		959	Levies
Corporate Services	20250328	Lillian Diedericks - Upgrade to all floorways	500,000.00	0.00		0.00		959	Levies
Corporate Services	20250231	Jeff Masemola Hall - Fencing of Hall and Caretakers Cottage	364,000.00	364,000.00	50,000	414,000.00		959	Levies
Corporate Services	20230053	Woolboard Council Chamber: Recording system and microphones	850,000.00	850,000.00		850,000.00		959	Levies
Corporate Services	20250260	Feather Market Centre - Upgrading of Ablution Facilities	300,000.00	300,000.00		300,000.00		959	Levies
Corporate Services	20250053	Booyens Park Hall: Installation of anti-climb fence	300,000.00	300,000.00		300,000.00		959	Levies
Corporate Services	20250313	Matthew Goniwe Hall - Installation of New Gate Motor and construction of a ramp	35,000.00	38,090.00		38,090.00		959	Levies
Corporate Services	20250279	Purchase of Furniture for Skills Development office	200,000.00	200,000.00		200,000.00	166,300.65	959	Levies
Corporate Services	20250278	Purchase of new PA System at Nangoza Jebe Hall	50,000.00	50,000.00		50,000.00		959	Levies
Corporate Services	20250323	Burchell Drive Depot - Installation of security measures	200,000.00	200,000.00		200,000.00		959	Levies
Corporate Services	20250320	Booyens Park Hall - Ablution Upgrade	100,000.00	100,000.00		100,000.00		959	Levies
Corporate Services	20250257	Alarm and security installations at NMBM Corporate Buildings	1,200,000.00	1,200,000.00		1,200,000.00		959	Levies
Corporate Services	20250039	Upgrade to Fidelity Building	800,000.00	800,000.00		800,000.00		959	Levies
Corporate Services	20250059	Despatch Depot: Installation of Anti-Climb Fence	800,000.00	800,000.00		800,000.00		959	Levies
Corporate Services	20250316	Limba Hall - Purchase of water tanks with purification system	20,000.00	11,909.00		11,909.00	11,909.00	959	Levies
Corporate Services	20250296	City Hall - Installation of Water treatment auto dosing system for the Aircon Chiller Plant (Open sy	102,000.00	68,740.00		68,740.00	68,711.01	959	Levies
Corporate Services	20250269	City Hall Auditorium - Installation of overhead projector	90,000.00	90,000.00		90,000.00		959	Levies
Corporate Services	20250324	Harrower RD Depot - Purchase of Boardroom furniture	150,000.00	150,000.00		150,000.00		959	Levies
Corporate Services	20250263	KwaNobuhle Depot - Upgrade to Facilities	200,000.00	200,000.00	- 50,000	150,000.00	98,470.00	959	Levies
Corporate Services	20230181	Purchase of ICT Infrastructure and equipment	13,000,000.00	13,000,000.00	216,000.00	12,784,000.00	7,646,967.03	959	Levies
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CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Corporate Services	20250312	Motherwell NU 2 Hall - Replacement of Roof	25,000.00			0.00		959	Levies
Corporate Services	20250321	Gail Road Depot: Installation of anti-climb fence	600,000.00	600,000.00		600,000.00		959	Levies
Corporate Services	20250271	Purchase of Furniture for Halls & Conference centres	400,000.00	400,000.00		400,000.00	301,130.00	959	Levies
Corporate Services	20250303	Noninzi Luzipho - Installation of Water treatment auto dosing system for the Aircon Chiller Plant C	46,000.00	62,630.00		62,630.00		959	Levies
Corporate Services	20230184	Purchase Of Tools And Equipment	100,000.00	500,000.00		500,000.00	173,981.34	959	Levies
Corporate Services	20250334	Algoa House Upgrade	300,000.00	300,000.00		300,000.00		959	Levies
Corporate Services	20250308	Cecil Kapi Hall - Installation of Aluminium windows and Anti-Climb Fence	80,000.00	80,000.00		80,000.00	59,201.94	959	Levies
Corporate Services	20250325	Harrower RD Depot - Purchase of Overhead projector with screen Facilities	50,000.00	50,000.00		50,000.00	42,445.38	959	Levies
Corporate Services	20250227	Cuyler Depot - Fencing	500,000.00	500,000.00		500,000.00		959	Levies
Corporate Services	20250322	Malabar Community Hall - Upgrade to ablution facilities	150,000.00	150,000.00		150,000.00		959	Levies
Corporate Services	20250298	Fidelity Building - Installation of Water treatment auto dosing system for the Aircon Chiller Plant	102,000.00	102,000.00		102,000.00		959	Levies
Corporate Services	20250277	Purchase of furniture for Facilities Management Offices and kitchen - 4th Floor Lillian Diedericks	200,000.00	200,000.00		200,000.00	27,270.24	959	Levies
Corporate Services	20250050	Installation of alarm systems at ward councillors offices	200,000.00	200,000.00		200,000.00		959	Levies
Corporate Services	20250377	Corporate Services - Purchase of Furniture	500,000.00	500,000.00		500,000.00	81,072.84	959	Levies
EDTA	20240239	EDTA: Coldrooms and Banana Ripening Facilities at Market	8,000,000	3,500,000		3,500,000.00	1,567,604.72	901	CRR
EDTA	20260076	EDTA: Purchase of Office Furniture and Equipment	0.00	620,000		620,000.00		901	CRR
EDTA	20260074	EDTA: Upgrade of Donkin Network Connectivity	0.00	200,000		200,000.00		901	CRR
EDTA	20250389	EDTA: Procurement of Computers, Computer equipment and Laptops.	200,000.00	400,000		400,000.00	121,097.00	901	CRR
EDTA	20250304	Development of Food Garden: Bayland	434,780.00	434,780.00	83,958	518,737.63	194,483.50	972	ISUPG
EDTA	20250300	Development of Food Garden:Walmer Airport Valley	173,910.00	173,910.00	- 83,958	89,952.37	89,952.37	972	ISUPG
Electricity	20250374	E&E - Replacement of Laptops and Computer equipments	75,000.00	75,000		75,000.00		901	CRR
Electricity	20250375	E&E - Purchase of Office Furniture and Equipment	100,000.00	100,000		100,000.00		901	CRR
Electricity	20200209	Public Contribution - Private Township Development	5,000,000.00	8,000,000.00		8,000,000.00	4,008,167.05	923	PUBLIC CONTRIBUTION
Electricity	20200339	E&E Miscellaneous Mains and Substations	13,000,000.00	23,000,000.00		23,000,000.00	12,701,602.17	923	PUBLIC CONTRIBUTION
Electricity	20200207	Reinforcement of Electricity Network - Coega IDZ	25,000,000.00	22,500,000.00		22,500,000.00	15,256,683.13	923	PUBLIC CONTRIBUTION
Electricity	20210092	Public Lighting - Retro fit	10,000,000.00	10,000,000.00		10,000,000.00	5,893,610.76	951	USDG

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26
1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Electricity	20200338	E&E - Public Lighting	10,178,250.00	10,178,250.00		10,178,250.00	7,268,198.25	951	USDG
Electricity	20200188	E&E-Electrification of State Subsidised Houses	15,000,000.00	6,555,000.00		6,555,000.00	2,501,393.31	951	USDG
Electricity	20150028	Refurbishment of Power Transformers	6,000,000.00	14,445,000.00		14,445,000.00	8,619,720.57	951	USDG
Electricity	20260039	Increase in Electrical Capacity at Kelvin Jones WWTW	0.00	1,200,000.00		1,200,000.00	0.00	951	USDG
Electricity	20260042	Mv-Line Refurbishment for Driftsands WWTW Restoration of Power Supply	0.00	3,000,000.00		3,000,000.00	835,464.30	951	USDG
Electricity	20200125	Reinforcement of Electricity Network- Despatch	1,000,000.00	200,000.00		200,000.00	0.00	959	LEVIES
Electricity	20210094	Relay Replacement	2,000,000.00	1,750,000.00		1,750,000.00	0.00	959	LEVIES
Electricity	20200203	HV Line Refurbishment (66 & 132KV)	3,000,000.00	3,000,000.00		3,000,000.00	2,956,459.29	959	LEVIES
Electricity	20240166	Perl Road Substation - Installation of 3rd Transformer	1,000,000.00	0.00		0.00		959	LEVIES
Electricity	20200113	Reinforcement of Electricity Network- North	1,000,000.00	3,500,000.00		3,500,000.00	991,710.00	959	LEVIES
Electricity	20200330	E&E- HV Circuit breakers replacement at major substations	3,000,000.00	1,500,000.00		1,500,000.00	1,062,514.92	959	LEVIES
Electricity	20182549	Upgrade of Commercial Meters - Remote Metering	2,000,000.00	2,000,000.00		2,000,000.00	861,173.25	959	LEVIES
Electricity	20170045	Distribution Substation Building Refurbishment Programme	1,000,000.00	10,060.00		10,060.00	10,050.50	959	LEVIES
Electricity	20240165	Walmer - Summerstrand 132kV Powerline upgrade	1,000,000.00	1,000,000.00		1,000,000.00	908,718.80	959	LEVIES
Electricity	20182550	Smart Pre-Payment Meters	2,000,000.00	2,000,000.00		2,000,000.00	1,999,771.20	959	LEVIES
Electricity	20200105	Low Voltage Re-licensing Improvement	500,000.00	500,000.00		500,000.00	81,520.90	959	LEVIES
Electricity	20200106	Electricity Buildings Improvements	1,000,000.00	450,000.00		450,000.00		959	LEVIES
Electricity	20200131	New/Replacement of Plant and Motor Vehicles	3,000,000.00	6,500,000.00		6,500,000.00	1,710,868.92	959	LEVIES
Electricity	20200123	Reinforcement of Electricity Network- Mount Road	1,270,000.00	1,270,000.00		1,270,000.00	1,203,761.77	959	LEVIES
Electricity	20200137	Procurement of Metering Products	4,000,000.00	5,450,000.00		5,450,000.00	5,444,666.49	959	LEVIES
Electricity	20070209	Substation Fibre Optic Backbone	2,000,000.00	345,000.00		345,000.00		959	LEVIES
Electricity	20200333	E&E- Deal Party 22kV Upgrade	2,500,000.00	2,500,000.00		2,500,000.00	972,236.42	959	LEVIES
Electricity	20200120	Reinforcement of Electricity Network- Uitenhage	2,000,000.00	2,000,000.00		2,000,000.00	912,737.89	959	LEVIES
Electricity	20200117	Reinforcement of Electricity Network- Korsten	700,000.00	0.00		0.00		959	LEVIES
Electricity	20240156	Replace Munelek Server and Storage infrastructure	3,500,000.00	0.00		0.00		959	LEVIES
Electricity	20200128	Reinforcement of Electricity Network- Western	500,000.00	500,000.00		500,000.00		959	LEVIES
Electricity	20200115	Reinforcement of Electricity Network- Wells Estate	3,000,000.00	2,500,000.00	- 161,157	2,338,843.00	119,050.71	959	LEVIES
Electricity	20200126	Reinforcement of Electricity Network- South	1,000,000.00	1,000,000.00		1,000,000.00	957,336.70	959	LEVIES
Electricity	20200201	Supervisory Control - Equipment Upgrade	1,000,000.00	1,000,000.00		1,000,000.00		959	LEVIES
Electricity	20150028	Refurbishment of Power Transformers	2,500,000.00	0.00		0.00	0.00	959	LEVIES
Electricity	20240169	Renewable Energy projects for self consumption	100,000.00	100,000.00		100,000.00		959	LEVIES
Electricity	20200119	Reinforcement of Electricity Network- Newton Park	500,000.00	0.00		0.00		959	LEVIES
Electricity	20240171	LV Line Refurbishment	2,000,000.00	1,000,000.00		1,000,000.00	909,993.15	959	LEVIES
Electricity	20240163	REINFORCEMENT OF ELECTRICITY NETWORKS-COEGA - Internal funds	1,000,000.00	1,000,000.00		1,000,000.00	488,244.00	959	LEVIES

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Electricity	20240172	MV Line Refurbishment	6,300,000.00	6,300,000.00	161,157	6,461,157.00	6,277,890.21	959	LEVIES
Electricity	20200337	E&E - Mabandla MV Upgrade	2,500,000.00	2,500,000.00		2,500,000.00	0.00	959	LEVIES
Electricity	20260084	132KV Overhead line Refurbishment Chatty- Bloemendal and Chatty-Rowallan Park	0.00	7,994,940.00		7,994,940.00	7,994,928.02	959	LEVIES
Electricity	20170022	Undeclared Informal Electrification	40,521,740.00	49,217,390.00		49,217,390.00	31,134,094.84	972	ISUPG
Electricity	20230285	2024 ISUP - Install 132KV/11KV 31.5MVA transformer @ Kuliati Sub - Ward 22	3,043,480.00	3,043,480.00		3,043,480.00	2,656,903.98	972	ISUPG
Electricity	20210345	E&E Construction of 22KV Feeder to Motherwell NU30 - Ward 54	6,956,520.00	6,956,520.00		6,956,520.00	3,165,831.93	972	ISUPG
Electricity	20210341	E&E Bulk infrastructure establish New Sub Station -Booyse's Park - Joe Slovo (Ward 36)	13,913,050.00	55,698,570.00		55,698,570.00	13,679,195.67	972	ISUPG
Electricity	20200337	E&E - Mabandla MV Upgrade	1,304,350.00	2,668,820.00		2,668,820.00	1,513,376.83	972	ISUPG
Electricity	20210372	E&E - EEDSM Energy Efficient Public Lighting	5,660,870.00	5,660,870.00		5,660,870.00		976	EEDSM
Human Settlements	20170088	Nkatha/Seyisi - Sewer Reticulation	8,000,000.00	8,000,000.00		8,000,000.00		951	USDG
Human Settlements	20190104	Connections and Water Meters	5,000,000.00	8,000,000.00		8,000,000.00	1,228,895.58	951	USDG
Human Settlements	20220068	Khayamandi Phase 5 - Roadworks (Human Settlements)	7,530,800.00	10,530,800.00		10,530,800.00	6,605,868.34	951	USDG
Human Settlements	20220069	Khayamandi Phase 5 - Stormwater Reticulation	2,000,000.00	4,000,000.00		4,000,000.00	1,631,389.36	951	USDG
Human Settlements	20220070	Khayamandi Phase 5 - Water Reticulation	2,000,000.00	5,000,000.00		5,000,000.00	1,236,600.49	951	USDG
Human Settlements	20220071	Khayamandi Phase 5 - Sewer Reticulation	5,652,630.00	10,652,630.00		10,652,630.00	2,637,518.13	951	USDG
Human Settlements	20230096	Jachtvakte HS 8 (Chatty 11-14) Roadworks (HS)	13,000,000.00	8,000,000.00		8,000,000.00	1,858,182.71	951	USDG
Human Settlements	20230097	Jachtvakte HS 8 (Chatty 11-14) Stormwater Reticulation	7,000,000.00	9,000,000.00		9,000,000.00	120,910.94	951	USDG
Human Settlements	20230098	Jachtvakte HS 8 (Chatty 11-14) Water Reticulation (HS)	5,000,000.00	9,000,000.00		9,000,000.00	217,639.69	951	USDG
Human Settlements	20230099	Jachtvakte HS 8 (Chatty 11-14) Sewer Reticulation (HS)	13,000,000.00	14,000,000.00		14,000,000.00	245,086.53	951	USDG
Human Settlements	20230122	Walmer Airport Valley (Area B&C) - Roadworks (HS)	21,000,000.00	0.00		0.00		951	USDG

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Human Settlements	20230123	Walmer Airport Valley (Area B&C) - Stormwater Reticulation	7,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230124	Walmer Airport Valley (Area B&C) - Water Reticulation (HS)	4,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230125	Walmer Airport Valley (Area B&C) - Sewer Reticulation (HS)	8,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230126	Walmer Erf 11305 - Roadworks (HS)	8,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230127	Walmer Erf 11305 - Stormwater Reticulation (HS)	4,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230128	Walmer Erf 11305 - Water Reticulation (HS)	3,000,000.00	0.00		0.00		951	USDG
Human Settlements	20230129	Walmer Erf 11305 - Sewer Reticulation (HS)	8,000,000.00	0.00		0.00		951	USDG
Human Settlements	20250126	Jagvlagte HS5 Roadworks (Human Settlements)	6,468,700.00	13,468,700.00		13,468,700.00		951	USDG
Human Settlements	20250127	Jagvlagte HS5 Stormwater Reticulation (Human Settlements)	2,000,000.00	2,000,000.00		2,000,000.00		951	USDG
Human Settlements	20250128	Jagvlagte HS5 Water Reticulation (Human Settlements)	3,000,000.00	5,000,000.00		5,000,000.00		951	USDG
Human Settlements	20250129	Jagvlagte HS5 Sewer Reticulation (Human Settlements)	8,000,000.00	10,000,000.00		10,000,000.00		951	USDG
Human Settlements	20250181	Purchase of Office Equipment - Building Inspectorate Division	36,000.00	11,000.00		11,000.00		959	LEVIES
Human Settlements	20250124	Purchase of vehicle (Housing Delivery)	450,000.00	450,000.00		450,000.00		959	LEVIES
Human Settlements	20250123	Fencing of the Motherwell Housing Support Centre (Housing Delivery)	1,000,000.00	800,000.00		800,000.00		959	LEVIES
Human Settlements	20250122	Purchase of Conferencing Equipment (Housing Delivery)	280,000.00	280,000.00		280,000.00	112,944.44	959	LEVIES
Human Settlements	20240102	Acquisition of Land Survey Equipment	600,000.00	600,000.00		600,000.00	598,420.00	959	LEVIES
Human Settlements	20250182	Purchase of Computer Equipment - Building Inspectorate Division	30,000.00	55,000.00		55,000.00	35,236.35	959	LEVIES
Human Settlements	20260035	Purchase of Computer and Computer Equipment		200,000.00		200,000.00		959	LEVIES

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source	
Human Settlements	20250125	Purchase of vehicle (Administration)	550,000.00	550,000.00		550,000.00		959	LEVIES	
Human Settlements	20230117	Bethelsdorp Ext 32,34,36 - Water Reticulation	3,478,260.00	3,478,260.00		3,478,260.00	101,159.98	972	ISUPG	
Human Settlements	20230119	Bethelsdorp Ext 32,34,36 - Sewer Reticulation	5,478,270.00	5,478,270.00		5,478,270.00	326,793.59	972	ISUPG	
Human Settlements	20230105	Bethelsdorp Ext 32,34,36 - Roadworks (Human Settlements)	6,956,530.00	219,600.00		219,600.00	219,587.52	972	ISUPG	
Human Settlements	20250133	Motherwell NU 30 Ph4 - Sewer Reticulation (Human Settlements)	3,120,260.00	3,120,260.00		3,120,260.00	160,858.65	972	ISUPG	
Human Settlements	20250131	Motherwell NU 30 Ph4 - Stormwater Reticulation (Human Settlements)	1,560,130.00	120,250.00		120,250.00	104,558.12	972	ISUPG	
Human Settlements	20250130	Motherwell NU 30 Ph4 - Roadworks (Human Settlements)	4,160,350.00	567,230.00		567,230.00	490,618.88	972	ISUPG	
Human Settlements	20250132	Motherwell NU 30 Ph4 - Water Reticulation (Human Settlements)	1,560,130.00	1,560,130.00		1,560,130.00	48,257.60	972	ISUPG	
Human Settlements	20230106	Bethelsdorp Ext 32,34,36 - Stormwater Reticulation	2,347,830.00	94,420.00		94,420.00	94,415.98	972	ISUPG	
Human Settlements	20250376	Human Settlements - Purchase of computers and computer equipment	75,000.00	75,000.00		75,000.00	72,593.98	901	CRR	
Public Health	20190316	PH - Replacement of Refuse Compactors	30,000,000.00	30,000,000.00		30,000,000.00		901	CRR	
Public Health	20210219	PH: Purchase of Computer Equipment	1,500,000.00	1,500,000.00		1,500,000.00	607,257.86	901	CRR	
Public Health	20210220	PH: Purchase of Office Furniture	200,000.00	500,000.00		500,000.00		901	CRR	
Public Health	20250207	Purchase of Guardhouses for Cemeteries	300,000.00			0.00		901	CRR	
Public Health	20250354	Upgrade and Development of Public Open Spaces - Maitlands	1,600,000.00	1,600,000.00		1,600,000.00		901	CRR	
Public Health	20200027	Specialised Medical Equipment	100,000.00	100,000.00		100,000.00		959	LEVIES	
Public Health	20190198	Upgrading of Ablution Facility - Peter Gibbs Nursery	600,000.00	600,000.00		600,000.00		959	LEVIES	
Public Health	20240164	Fencing of Van Stadens Nature Reserve	150,000.00			0.00		959	LEVIES	
Public Health	20190171	PH - Upgrade and Development of Motherwell Cemetery	800,000.00	800,000.00		800,000.00	755,621.24	959	LEVIES	
Public Health	20190313	PH: Purchase of Waste Containers	2,000,000.00	750,000.00		750,000.00		959	LEVIES	
Public Health	20240235	New Carparks at Swartkops Tigerbay Depot	1,000,000.00	300,000.00		300,000.00		959	LEVIES	
Public Health	20240237	Upgrade of the jetty at Tygerbay	200,000.00	200,000.00		200,000.00		959	LEVIES	
Public Health	20240161	Upgrade of internal roads within Van Stadens Nature reserve	250,000.00	350,000.00		350,000.00		959	LEVIES	
Public Health	20240143	Upgrading of Verwoed Drop-off Site	2,000,000.00	3,500,000.00		3,500,000.00		959	LEVIES	
Public Health	20170131	Air Pollution Monitoring Equipment	1,000,000.00	1,000,000.00		1,000,000.00		959	LEVIES	

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Public Health	20190307	Procurement of Specialised Vehicles - Public Health	8,100,000.00	8,080,000.00		8,080,000.00	1,750,035.70	959	LEVIES
Public Health	20190162	Upgrade and Development of Bloemendal Cemetery	600,000.00	600,000.00		600,000.00	566,454.17	959	LEVIES
Public Health	20190298	Occupational Health and Wellness Center - Walmer	200,000.00	200,000.00		200,000.00		959	LEVIES
Public Health	20210228	Construction of new greenhouses at Peter Gibbs Nursery	600,000.00	600,000.00		600,000.00		959	LEVIES
Public Health	20240139	Upgrade and development of Despatch cemetery	300,000.00	300,000.00		300,000.00	294,450.01	959	LEVIES
Public Health	20230280	Upgrade and Development of Bethelsdorp Cemetery	500,000.00	500,000.00		500,000.00		959	LEVIES
Public Health	20190283	Upgrade of Uitenhage Dog Pound	500,000.00	500,000.00		500,000.00		959	LEVIES
Public Health	20210227	Upgrade and Development of Kabah Cemetery	600,000.00	300,000.00		300,000.00		959	LEVIES
Public Health	20250210	Municipal Health System	2,000,000.00			0.00		959	LEVIES
Public Health	20190156	Upgrade and Development of Forest Hill Cemetery	500,000.00	526,310.00		526,310.00	526,309.91	959	LEVIES
Public Health	20210233	PH: Purchase of Plant and Equipment	200,000.00	200,000.00		200,000.00	133,000.00	959	LEVIES
Public Health	20190168	Upgrade and Development of Matanzima Cemetery	500,000.00	473,690.00		473,690.00	457,515.05	959	LEVIES
Public Health	20240177	Rehabilitation of Van Standens Nature Reserve Roof coverings	1,000,000.00	750,000.00		750,000.00		959	LEVIES
Public Health	20260054	Purchasing Air Conditioning- Air Pollution Monitoring Stations		500,000.00		500,000.00		959	LEVIES
Public Health	20260051	Upgrade and Development of Walmer Gqeberha Cemetery		300,000.00		300,000.00		959	LEVIES
Public Health	20260059	Fencing of Blue Water Bay Drop Off Sites		1,250,000.00		1,250,000.00		959	LEVIES
Public Health	20260058	Purchasing Air Conditioning- Municipal Offices		300,000.00		300,000.00		959	LEVIES
Public Health	20260055	Fencing and Securing of Swartkops Depot Tigerbay		700,000.00		700,000.00		959	LEVIES
Public Health	20210231	Non-Specialised Vehicles - Public Health	10,000,000.00	10,000,000.00		10,000,000.00	4,535,712.21	959	LEVIES
Public Health	20190316	PH - Replacement of Refuse Compactors	0.00	20,000.00		20,000.00		959	LEVIES
Public Health	20200196	Development of waste disposal facilities (Koedoeskloof)	2,000,000.00	2,000,000.00		2,000,000.00		951	USDG
Public Health	20200289	Development of waste disposal facilities - Arlington	2,000,000.00	2,000,000.00		2,000,000.00	1,987,194.74	951	USDG
Public Health	20220119	Waste - Fencing of Arlington disposal site	500,000.00	500,000.00		500,000.00	291,023.73	951	USDG
Public Health	20230192	Upgrade of Major Parks: St. Georges Park	1,400,000.00	1,389,730.00		1,389,730.00	1,295,533.97	951	USDG
Public Health	20230212	Upgrade and Development of Public Open Spaces-Jacaranda Park	1,500,000.00	1,510,270.00		1,510,270.00	1,510,272.30	951	USDG
Public Health	20230213	Upgrade and Development of Public Open Spaces -Chamols Park	1,700,000.00	1,700,000.00		1,700,000.00		951	USDG
Public Health	20230214	Upgrade and Development of Public Open Spaces St Lilla Park	1,200,000.00	1,200,000.00		1,200,000.00	640,809.83	951	USDG
Public Health	20230215	Upgrade and Development of Public Open Spaces - Jobe Park	1,300,000.00	1,300,000.00		1,300,000.00	1,277,446.56	951	USDG
Public Health	20230217	Upgrade and Development of Public Open Spaces -Sjires Park	1,200,000.00	1,200,000.00		1,200,000.00	1,115,100.32	951	USDG
Public Health	20230218	Upgrade and Development of Public Open Spaces - Richter Park	1,500,000.00	1,500,000.00		1,500,000.00		951	USDG
Public Health	20230219	Upgrade and Development of Public Open Spaces -Sigokwana Par	1,400,000.00	1,400,000.00		1,400,000.00	1,257,419.98	951	USDG
Public Health	20230220	Upgrade and Development of Public Open Spaces -Goldberg Saltlake Park	1,500,000.00	1,500,000.00		1,500,000.00		951	USDG
Public Health	20250215	Upgrade and Development of Public Open Spaces - Bunn Street Park	683,910.00	683,910.00		683,910.00	683,900.85	951	USDG
Public Health	20190316	PH - Replacement of Refuse Compactors		34,000,000.00		34,000,000.00	29,997,183.27	951	USDG
Public Health	20250351	Upgrade and Development of Public Open Spaces - Indwe Park	1,500,000.00	1,500,000.00		1,500,000.00		951	USDG

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Public Health	20250283	Upgrade and Development of Public Open Spaces - Mgotodela Park	1,478,260.00	1,478,260.00		1,478,260.00		972	ISJPG
Public Health	20220119	Waste - Fencing of Arlington disposal site	16,987,850.00	16,987,850.00		16,987,850.00	14,187,622.31	972	ISJPG
Public Health	20250285	Upgrade and Development of Public Open Spaces - Middle Park	1,478,260.00	1,478,260.00		1,478,260.00	1,384,684.56	972	ISJPG
Public Health	20250284	Upgrade and Development of Public Open Spaces - Siyamfhandu Park	1,478,260.00	1,478,260.00		1,478,260.00	1,387,457.86	972	ISJPG
Public Health	20250371	Upgrade and Development of Public Open Spaces - MK 32 Park	1,478,260.00	1,478,260.00		1,478,260.00	1,474,852.29	972	ISJPG
Public Health	20250281	Upgrade and Development of Public Open Spaces - Kingston Park	1,478,260.00	1,478,260.00		1,478,260.00	1,285,443.47	972	ISJPG
Roads & Stormwater	20190106	Small Plant & Equipment	162,160.00	162,160.00		162,160.00		901	CRR
Roads & Stormwater	20230276	Tarring Of Gravel Roads- Priority 2	29,427,820.00	29,427,820.00		29,427,820.00		901	CRR
IPTS	20060229	IPTS - Work Package: Public Transport Facilities	600,000.00					918	IPTS
IPTS	20190054	IPTS - The Development of Cleary Park Depot and Terminal	400,000.00	600,000.00		600,000.00		918	IPTS
IPTS	20190175	IPTS - Automated Fare Collection (AFC) System	38,622,000.00	200,000.00		200,000.00		918	IPTS
IPTS	20200213	IPTS-Bus Rapid Transit	35,289,700.00					918	IPTS
IPTS	20210277	IPTS - OMS APTMS Lite - Phase 2	10,000,000.00	200,000.00		200,000.00		918	IPTS
IPTS	20220050	IPTS - TOC including Bus Priority	500,000.00	500,000.00		500,000.00		918	IPTS
IPTS	20220168	IPTS - Refurbishment of Busses	10,000,000.00	30,000,000.00		30,000,000.00	9,000,509.69	918	IPTS
IPTS	20230246	IPTS - The Development of Kariega CBD, Kwanobuhle	1,500,000.00					918	IPTS
IPTS	20250078	IPTS - Upgrading of Kariega Fresh Produce Market into an Interim Depot	10,000,000.00	8,000,000.00		8,000,000.00	3,508,890.37	918	IPTS
IPTS	20250079	IPTS - Provision of Bus Stops and Signage	10,000,000.00	5,000,000.00		5,000,000.00	4,712,574.68	918	IPTS
IPTS	20250080	IPTS - Road Improvements	15,000,000.00	12,500,000.00		12,500,000.00	12,463,962.70	918	IPTS
IPTS	20250229	IPTS - Widening of Bereng Road	7,000,000.00					918	IPTS
IPTS	20250230	IPTS - Construction of Kwa-Nobuhle Holding Depot	1,500,000.00					918	IPTS
Roads & Stormwater	20260130	Roads - UPGRADE OF STRAUNWAY ROAD AND SPONDO ROAD TO A DUAL CARRIAGE WAY		17,391,300.00		17,391,300.00		919	NDPG
Roads & Stormwater	20250011	Roads & Stormwater - Disaster - Rehabilitation of KAT Canal	5,000,000.00	5,000,000.00		5,000,000.00	3,988,189.23	951	USDG
Roads & Stormwater	20230276	Tarring Of Gravel Roads- Priority 2	42,757,260.00	42,757,260.00		42,757,260.00	42,757,260.00	951	USDG
Roads & Stormwater	20260040	Construction of New Access Road at Rocklands WWTW		7,000,000.00		7,000,000.00		951	USDG
Roads & Stormwater	20260041	Construction of New Stormwater at Rocklands WWTW		1,000,000.00		1,000,000.00		951	USDG
Roads & Stormwater	20190106	Small Plant & Equipment	4,000,000.00	2,768,000.00	- 110,000	2,658,000.00	375,993.25	959	Levies

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Roads & Stormwater	20190294	Aluta Continua Access Road - Joe Slovo	22,000,000.00	22,000,000.00		22,000,000	15,001,390.37	959	Levies
Roads & Stormwater	20200050	Rehabilitate concrete roads	3,000,000.00	3,000,000.00		3,000,000		959	Levies
Roads & Stormwater	20200051	Resurfacing tar roads	25,000,000.00	24,500,000.00		24,500,000	5,605,041.63	959	Levies
Roads & Stormwater	20200053	Upgrading of depots and offices	3,000,000.00	1,500,000.00		1,500,000		959	Levies
Roads & Stormwater	20200054	Rehabilitation of Roads	12,000,000.00	12,000,000.00		12,000,000	4,427,972.57	959	Levies
Roads & Stormwater	20200055	Replacement vehicle fleet-Automotive Transport	10,000,000.00	6,521,740.00		6,521,740		959	Levies
Roads & Stormwater	20200056	Roads-New /Replacement Vehicle fleet	5,000,000.00	1,078,260.00		1,078,260		959	Levies
Roads & Stormwater	20200057	Rehabilitation of Workshop Buildings	1,000,000.00	1,000,000.00		1,000,000	369,200.00	959	Levies
Roads & Stormwater	20200059	Reconstruction of stormwater system - Metrowide	2,000,000.00	2,000,000.00		2,000,000	1,995,301.12	959	Levies
Roads & Stormwater	20200060	Rehabilitation of Stormwater Ponds	2,000,000.00	3,850,000.00		3,850,000	2,439,231.13	959	Levies
Roads & Stormwater	20200062	Flood Risk Improvement (All other rivers)	500,000.00	500,000.00		500,000		959	Levies
Roads & Stormwater	20200063	Stormwater Improvements	3,000,000.00	3,500,000.00		3,500,000	143,359.74	959	Levies
Roads & Stormwater	20200064	Motherwell Canal Wetlands	500,000.00	500,000.00		500,000		959	Levies
Roads & Stormwater	20200065	New Traffic signals for roads intersections	500,000.00	500,000.00		500,000	121,141.73	959	Levies
Roads & Stormwater	20200068	TM24 Guidance Signs	350,000.00	350,000.00		350,000		959	Levies
Roads & Stormwater	20200069	Public Transport facilities	2,000,000.00	2,000,000.00		2,000,000		959	Levies
Roads & Stormwater	20200070	Traffic Control Equipment	7,000,000.00	7,000,000.00		7,000,000	618,457.06	959	Levies
Roads & Stormwater	20200073	Upgrade Main Road through Swartkops	2,000,000.00	2,000,000.00		2,000,000	822,099.32	959	Levies

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Roads & Stormwater	20200078	Intersection improvements	1,500,000.00	1,500,000.00		1,500,000	498,298.12	959	Levies
Roads & Stormwater	20200082	Construction of footbridges	500,000.00	500,000.00		500,000		959	Levies
Roads & Stormwater	20200083	Rehabilitation of Verges and sidewalks	2,000,000.00	2,000,000.00		2,000,000	334,246.82	959	Levies
Roads & Stormwater	20200086	Rehabilitation of Bridge Structures	1,500,000.00	1,500,000.00		1,500,000	406,471.90	959	Levies
Roads & Stormwater	20210173	Road Traffic Calming Measures	4,000,000.00	4,000,000.00		4,000,000	582,325.75	959	Levies
Roads & Stormwater	20210174	Roads - Peri - urban: Rehabilitation of gravel roads	2,000,000.00	2,000,000.00		2,000,000		959	Levies
Roads & Stormwater	20210176	Roads - Provision of Rudimentary Services	3,000,000.00	1,150,000.00		1,150,000		959	Levies
Roads & Stormwater	20210214	Roads: Purchase of Computer Equipment	400,000.00	1,000,000.00	60,000	1,060,000	410,764.74	959	Levies
Roads & Stormwater	20220117	Roads: Tarring of circles-New Brighton	10,000,000.00	10,000,000.00		10,000,000	8,679,574.44	959	Levies
Roads & Stormwater	20220122	Roads-Reconstruction of Old PE-Uitenhage Road	14,000,000.00	14,000,000.00		14,000,000	525,258.69	959	Levies
Roads & Stormwater	20230265	Wells Estate - Access Road - Tynitha & Bhunga Roads	2,000,000.00	2,000,000.00		2,000,000		959	Levies
Roads & Stormwater	20230266	Stormwater Improvements Ikamvelihle: Ponds rehabilitation	1,500,000.00			-		959	Levies
Roads & Stormwater	20230267	Cannonville/Colechester: Stormwater improvements - road construction	2,000,000.00	3,500,000.00		3,500,000		959	Levies
Roads & Stormwater	20230271	John Tallant Link Road: Upgrading of Old Grahamstown Road	1,000,000.00	1,000,000.00		1,000,000	613,209.88	959	Levies
Roads & Stormwater	20230274	New Brighton/ Kwazakhele: Bulk Stormwater Phase 1	3,000,000.00	3,000,000.00		3,000,000	1,810,117.77	959	Levies
Roads & Stormwater	20230275	Blue Horizon Bay Bulk Stormwater: Phase 1	500,000.00	500,000.00		500,000		959	Levies
Roads & Stormwater	20230276	Tarring Of Gravel Roads- Priority 2	27,000,000.00	27,000,000.00		27,000,000	19,629,808.91	959	Levies
Roads & Stormwater	20230277	Provision of Sidewalk - Phase 25	10,000,000.00	10,000,000.00		10,000,000	7,517,752.53	959	Levies

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Roads & Stormwater	20230282	Zwide Bulk Stormwater	12,800,000.00	12,800,000.00		12,800,000	12,545,955.62	959	Levies
Roads & Stormwater	20230322	Roads - Office Furniture	100,000.00	60,000.00	50,000	110,000		959	Levies
Roads & Stormwater	20240192	Fencing of Road Reserves - Metrowide	1,000,000.00	1,000,000.00		1,000,000		959	Levies
Roads & Stormwater	20250011	Roads & Stormwater - Disaster - Rehabilitation of KAT Canal	13,000,000.00	13,000,000.00		13,000,000		959	Levies
Roads & Stormwater	20250064	MDRG - Construction of new stormwater outlet headwalls, pipeline and drainage at Mavuso Road	0.00	3,921,740.00		3,921,740		959	Levies
Roads & Stormwater	20250068	MDRG - Upgrade & Restoration of Salt Lake - Siebritz Pond	0.00	2,084,650.00		2,084,650	939,067.33	959	Levies
Roads & Stormwater	20250069	MDRG - Construction of new stormwater piping at Budaza Street	0.00	1,393,610.00		1,393,610		959	Levies
Roads & Stormwater	20250370	Construction of Tshiwula street in New Brighton	2,000,000.00	2,172,000.00		2,172,000	2,171,330.59	959	Levies
Roads & Stormwater	20260047	Fencing of Road Reserves - Metrowide		1,500,000.00		1,500,000		959	Levies
Roads & Stormwater	20260048	Rehabilitation of Bridge Structures		500,000.00		500,000		959	Levies
Roads & Stormwater	20240313	2025 ISUP -Vistarus/Rolihlahla - Construction of Roads - Jan, Xolani and Mpendula street in ward 31	11,304,350.00	11,304,350.00		11,304,350	10,995,514.67	972	ISUPG
Roads & Stormwater	20250236	2026 ISUP-construction of roads-motherwell NU 30	17,391,300.00	17,391,300.00		17,391,300	8,250,538.50	972	ISUPG
Roads & Stormwater	20250237	2026 ISUP-construction of roads-khayammandi phase 6	17,391,300.00	17,391,300.00		17,391,300	15,694,808.08	972	ISUPG
Roads & Stormwater	20250235	2026 ISUP-construction of roads-bethelsdorp ext 32,34 and 36	17,391,300.00			-		972	ISUPG
Roads & Stormwater	20230307	2024 ISUP - Joe Slovo Ward 41 Construction of Roads	17,391,300.00	34,756,520.00		34,756,520	17,202,935.83	972	ISUPG
Roads & Stormwater	20240309	2025 ISUP-Khayammandi -Nonkwimiza, Sakhisizwe, Ngcezi ward 41	17,391,300.00	34,782,600.00		34,782,600	14,590,668.95	972	ISUPG
Roads & Stormwater	20240311	2025 ISUP - Motherwell NU12 (Area C) - ward 54 - construction of road - Sizinzi	17,391,300.00			-		972	ISUPG
Roads & Stormwater	20260029	2025 ISUP - Motherwell NU12 (Area B) - construction of roads - Ward 54	0.00			-		972	ISUPG

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Roads & Stormwater	20250064	MDRG - Construction of new stormwater outlet headwalls, pipeline and drainage at Mavuso Road	0.00	5,540,000.00		5,540,000	5,096,099.59	975	MDRG
Roads & Stormwater	20250065	MDRG - Reconstruction of Moegesukkel Access Road	0.00	4,184,350.00		4,184,350	927,339.23	975	MDRG
Roads & Stormwater	20250066	MDRG - Reconstruction of Salt Lake - Jacks Street (Stormwater Channel 500m X 450mm)	0.00	2,296,210.00		2,296,210	706,393.64	975	MDRG
Roads & Stormwater	20250067	MDRG - Reconstruction of Salt Lake - Jacks Street (Roadworks 400m X 6m)	0.00	80,080.00		80,080	80,072.96	975	MDRG
Roads & Stormwater	20250068	MDRG - Upgrade & Restoration of Salt Lake - Siebritz Pond	0.00	3,548,600.00		3,548,600	3,548,600.00	975	MDRG
Roads & Stormwater	20250069	MDRG - Construction of new stormwater piping at Budaza Street	0.00	3,346,700.00		3,346,700	965,019.68	975	MDRG
Roads & Stormwater	20250070	MDRG - Reconstruction of Jabavu Footbridge in Kariega	0.00	4,766,730.00		4,766,730	147,642.84	975	MDRG
Roads & Stormwater	20250071	MDRG - Reconstruction of Mngwanza Street in Kariega	0.00	1,936,780.00		1,936,780	644,215.70	975	MDRG
Roads & Stormwater	20250072	MDRG - Reconstruction of De Mist Canal in Kariega	0.00	9,266,690.00		9,266,690	3,431,506.00	975	MDRG
Roads & Stormwater	20250073	MDRG - Reconstruction of Fourie Street in Kariega	0.00	2,469,190.00		2,469,190	1,095,828.61	975	MDRG
Roads & Stormwater	20250074	MDRG - Reconstruction of Stormwater Drainage System at Moegesukkel Access Road	0.00	7,629,200.00		7,629,200	4,657,435.25	975	MDRG
Roads & Stormwater	20250176	MDRecG - Rehabilitation to Bridge and associated road works - Entrance to KwaNobuhle Ward 43	0.00	33,634,550.00		33,634,550	31,444,064.86	977	MDRecG
Roads & Stormwater	20250177	MDRecG -Rehabilitation to Bridge & associated road works - Ponana Tini & Matanzima Bridge Reconstruct	0.00	29,588,380.00		29,588,380	24,250,540.54	977	MDRecG
Safety & Security	20170142	S&S: Purchase of Vehicles for Metro Police	550,000.00	550,000.00		550,000.00	550,000.00	901	CRR
Safety & Security	20170154	Purchase of Firefighting Vehicle - Rescue Pump	10,000,000.00	10,000,000.00		10,000,000.00		901	CRR
Safety & Security	20190122	Purchase of Computer Equipment - Traffic	-	100,000.00	42,000	142,000.00	88,583.96	901	CRR
Safety & Security	20190123	Purchase of Computer Equipment - Fire & Emergency	300,000.00	300,000.00		300,000.00		901	CRR
Safety & Security	20190141	Purchase of Hydraulic Platform for Fire & Emergency Services	15,000,000.00	17,000,000.00		17,000,000.00		901	CRR
Safety & Security	20190228	Purchase of Radios for Safety and Security Directorate	12,000,000.00	10,000,000.00		10,000,000.00	4,703,824.07	901	CRR
Safety & Security	20190232	Purchase of Off-Road Vehicles for Fire & Emergency Services	1,956,350.00			-		901	CRR
Safety & Security	20190233	Fire: Purchase of Fire Appliance/ Engine	4,000,000.00	5,956,350.00		5,956,350.00		901	CRR
Safety & Security	20210202	Lift to accommodate Disabled Persons: Sidwell Traffic Centre	1,000,000.00	1,000,000.00	- 950,000	50,000.00		901	CRR

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Safety & Security	20210204	Upgrade of Kwanobuhle Fire Station	300,000.00	300,000.00		300,000.00		901	CRR
Safety & Security	20210206	Refurbishment / Renewal of Govan Mbeki Fire Station	300,000.00	300,000.00		300,000.00		901	CRR
Safety & Security	20210207	Refurbishment / Renewal of Miramar Fire Station	500,000.00	500,000.00		500,000.00		901	CRR
Safety & Security	20230091	Procure & Install CCTV System at Sidwell Traffic Department	0.00	700,000.00		700,000.00		901	CRR
Safety & Security	20230113	Traffic: Purchase of Firearms	1,000,000.00	168,000.00		1,168,000.00		901	CRR
Safety & Security	20230115	Traffic: Construction of Store at Sidwell Traffic Centre	1,500,000.00	1,500,000.00	1,450,000	50,000.00		901	CRR
Safety & Security	20230116	Traffic: Construction of inside wall at Motherwell DLTC	300,000.00	300,000.00		300,000.00	207,154.33	901	CRR
Safety & Security	20230118	Traffic: Upgrade of Learner's Class at Korslen DLTC	300,000.00	225,000.00		225,000.00	109,790.00	901	CRR
Safety & Security	20230120	Traffic: Construction of LMV Maneuvering Area - Uitenhage	1,000,000.00	785,000.00		785,000.00		901	CRR
Safety & Security	20230121	Traffic: Construction of Motorcycle Test Track at Motherwell	300,000.00	590,000.00		890,000.00		901	CRR
Safety & Security	20230170	Fire: Replacement of fence at Uitenhage Fire Station	500,000.00	500,000.00		500,000.00		901	CRR
Safety & Security	20230171	Fire: Automation of Engine Bay Doors at Fire Stations	500,000.00	500,000.00		500,000.00		901	CRR
Safety & Security	20230173	Traffic: Purchase & Install Law Enforcement Equipment	2,000,000.00	1,041,000.00		1,041,000.00		901	CRR
Safety & Security	20230176	Traffic: Purchase of roadblock trailer with signage	300,000.00	300,000.00	-42,000	258,000.00	257,226.30	901	CRR
Safety & Security	20230178	Traffic: Purchase of Vehicles for Traffic College	800,000.00	956,000.00	1,450,000	2,406,000.00		901	CRR
Safety & Security	20230179	Traffic: Purchase of Vehicles for Law Enforcement	6,495,850.00	6,495,850.00	950,000	7,445,850.00	2,412,845.72	901	CRR
Safety & Security	20240090	Traffic: Rehab of Traffic & licensing Buildings - Uitenhage	500,000.00			-		901	CRR
Safety & Security	20260021	Traffic: Rehab of Traffic & licensing Buildings - Sidwell	0.00	400,000.00		400,000.00	104,644.00	901	CRR
Safety & Security	20260049	Traffic: Conversion of Crafter Panel Van into a Mobile Command Centre		750,000.00		750,000.00		901	CRR
Safety & Security	20260050	Traffic: Equipment for the Mobile Command Centre Vehicle		85,000.00		85,000.00		901	CRR
Safety & Security	20260081	Traffic: Construction of Additional Carpools - Sidwell Traffic Department		100,000.00		100,000.00		901	CRR
Safety & Security	20170142	S&S: Purchase of Vehicles for Metro Police	0.00	5,600.00		5,600.00	5,571.80	959	Levies
Safety & Security	20190124	Purchase of Computer Equipment - Disaster Management	250,000.00	250,000.00		250,000.00	156,516.48	959	Levies
Safety & Security	20190232	Purchase of Off-Road Vehicles for Fire & Emergency Services	2,000,000.00			-		959	Levies
Safety & Security	20190233	Fire: Purchase of Fire Appliance/ Engine		2,000,000.00		2,000,000.00		959	Levies
Safety & Security	20230103	Security Purchase of Law Enforcement Equipment	1,500,000.00	1,750,000.00		1,750,000.00	646,872.46	959	Levies
Safety & Security	20230107	Security Purchase of Firearms	250,000.00			-		959	Levies
Safety & Security	20230108	Metro Police Purchase of Law Enforcement Equipment	200,000.00	200,000.00		200,000.00	156,793.62	959	Levies
Safety & Security	20230161	Upgrade of Metro Police Bethelsdorp Precinct	500,000.00	494,400.00		494,400.00		959	Levies
Safety & Security	20230163	Metro Police: Purchase of Furniture and Office Equipment	500,000.00	500,000.00		500,000.00	337,910.05	959	Levies
Safety & Security	20230166	Security: Purchase of Furniture & Office Equipment	500,000.00	500,000.00		500,000.00	376,855.79	959	Levies
Safety & Security	20230174	Security: Purchase & install camera for surveillance vehicle	1,500,000.00			-		959	Levies
Safety & Security	20240091	Security: Purchase of Vehicles	2,000,000.00	3,500,000.00		3,500,000.00	2,832,810.46	959	Levies
Safety & Security	20240095	Purchase of Vehicles - Disaster Management	1,750,000.00	1,750,000.00		1,750,000.00		959	Levies

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Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Sanitation	20190244	Purchase of Vehicles for Sanitation Services	5,000,000.00	5,000,000.00		5,000,000.00		901	CRR
Sanitation	20200319	Sanitation: Purchase of Small Plant & Equipment	300,000.00	254,000.00		254,000.00	252,955.00	959	Levies
Sanitation	20250075	Sanitation: Purchase of Furniture & Office Equipment	100,000.00	100,000.00		100,000.00	62,745.87	959	Levies
Sanitation	20210243	Sanitation: Purchase of Computer Equipment	250,000.00	616,000.00		616,000.00	492,569.00	959	Levies
Sanitation	20250197	Sanitation: Office Accommodation and other Upgrades at Depots	100,000.00	280,000.00	150,000	430,000.00		959	Levies
Sanitation	20190244	Purchase of Vehicles for Sanitation Services	3,000,000.00	2,500,000.00	- 150,000	2,350,000.00	2,093,772.51	959	Levies
Sanitation	20182423	BEP: Supply and install communal ablutions	2,000,000.00	1,208,160.00		1,208,160.00	218,987.19	951	USDG
Sanitation	20182431	Fishwater Flats WWTW Grit & Sludge Treatment Facility	500,000.00	500,000.00		500,000.00		951	USDG
Sanitation	20190247	Sanitation: Upgrading of Despatch Reclamation Works	1,000,000.00	815,000.00		815,000.00	415,408.81	951	USDG
Sanitation	20190248	Sanitation: Upgrading of Kelvin Jones WWTW	2,000,000.00	2,040,000.00		2,040,000.00	884,820.68	951	USDG
Sanitation	20190249	Sanitation: Upgrading of Rocklands WWTW	100,000.00	400,000.00		400,000.00	378,136.27	951	USDG
Sanitation	20190250	Sanitation: Jagtvlakte Bulk Sewer	3,000,000.00	100,000.00		100,000.00		951	USDG
Sanitation	20190253	Sanitation Services: Seaview Bulk Sewerage	250,000.00	-		-		951	USDG
Sanitation	20190256	Sanitation:Kwazakhele Collector Sewer Augmentation: Phase 3	10,000,000.00	500,000.00		500,000.00		951	USDG
Sanitation	20190257	Sanitation: Rehabilitation of Pump Stations	20,000,000.00	22,000,000.00		22,000,000.00	7,587,828.24	951	USDG
Sanitation	20190258	Sanitation: Sampling Station Equipment	250,000.00	150,000.00		150,000.00		951	USDG
Sanitation	20190259	Sanitation:Purchase of Telemetry Equipment for Pump Station	0.00	500,000.00		500,000.00		951	USDG
Sanitation	20190278	Sanitation Services: Upgrading of Fishwater Flats WWTW	2,000,000.00	2,000,000.00		2,000,000.00	1,961,932.71	951	USDG
Sanitation	20200160	Construction of Florida Heights Bulk Sewer	100,000.00	-		-		951	USDG
Sanitation	20200161	Upgrade of Melbrooks Bulk Sewer	500,000.00	-		-		951	USDG
Sanitation	20210244	Sanitation:Upgrade at Brickfields WWTW	100,000.00	100,000.00		100,000.00	91,984.17	951	USDG
Sanitation	20230268	Motherwell-Brickfields Sewer Siphon Upgrade	500,000.00	-		-		951	USDG
Sanitation	20230269	Bulk Sewers: Joe Slovo, Mandelaville & Allenridge West UIT -	6,000,000.00	3,500,000.00		3,500,000.00		951	USDG
Sanitation	20230270	Paapenkul Main Sewer Augmentation	100,000.00	-		-		951	USDG
Sanitation	20230272	Driftsands Collector Sewer Augmentation - Phase 3	500,000.00	-		-		951	USDG
Sanitation	20230273	Hydraulic Upgrading of Kelvin Jones WWTW	2,000,000.00	2,500,000.00		2,500,000.00		951	USDG
Sanitation	20240058	Sanitation Services: Rehabilitation of Kwanobuhle WWTW	2,500,000.00	580,000.00		580,000.00		951	USDG
Sanitation	20240178	Renew Mechanical & Electrical Equipment - Driftsands WWTW	2,000,000.00	1,400,000.00		1,400,000.00	362,842.89	951	USDG
Sanitation	20240179	Renew Mechanical & Electrical Equipment -Cape Recife WWTW	2,500,000.00	2,420,000.00		2,420,000.00	792,748.38	951	USDG
Sanitation	20240180	Renew Mechanical & Electrical Equipment-Kelvin Jones WWTW	3,000,000.00	6,200,000.00		6,200,000.00	5,839,739.68	951	USDG
Sanitation	20240181	Renew Mechanical & Electrical Equipment of FWF WWTW	2,588,050.00	2,688,050.00		2,688,050.00		951	USDG
Sanitation	20240182	Renewal of Mechanical & Electrical Equipment - Despatch Reclamation Works	2,000,000.00	1,800,000.00		1,800,000.00	1,453,286.33	951	USDG
Sanitation	20240183	Renew Mechanical & Electrical Equipment-Kwanobuhle WWTW	2,500,000.00	100,000.00		100,000.00	93,787.05	951	USDG
Sanitation	20240186	Sanitation: Renewal of Swarfkops Screw Pump Station	1,000,000.00	-		-		951	USDG

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Directorate	Project	Project Title	2025/26	Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
			Original Budget						
Sanitation	20240189	Sanitation: Purchase of Telemetry/ SCADA System	4,000,000.00	-		-		951	USDG
Sanitation	20250192	Sanitation: Collector Sewer Walmer Heights & Mount Pleasant - Phases 2 & 3	500,000.00	200,000		200,000.00		951	USDG
Sanitation	20250193	Renewal of Sewerage Pipelines & Infrastructure - North	23,178,220.00	20,278,220.00		20,278,220.00	3,396,627.48	951	USDG
Sanitation	20250194	Renewal of Sewerage Pipelines & Infrastructure - South	34,182,660.00	46,689,500.00		46,689,500.00	13,490,935.81	951	USDG
Sanitation	20190257	Sanitation: Rehabilitation of Pump Stations	0.00	8,500,000.00		8,500,000.00		962	Loan Funding
Sanitation	20240178	Renew Mechanical & Electrical Equipment - Driftsands WWTW	0.00	1,000,000.00		1,000,000.00		962	Loan Funding
Sanitation	20240179	Renew Mechanical & Electrical Equipment -Cape Recife WWTW	0.00	1,200,000.00		1,200,000.00		962	Loan Funding
Sanitation	20240180	Renew Mechanical & Electrical Equipment-Kelvin Jones WWTW	0.00	1,000,000.00		1,000,000.00		962	Loan Funding
Sanitation	20240181	Renew Mechanical & Electrical Equipment of FWF WWTW	0.00	18,000,000.00		18,000,000.00		962	Loan Funding
Sanitation	20240221	Renew Mechanical and Electrical Equipment -Rocklands WWTW	0.00	1,300,000.00		1,300,000.00		962	Loan Funding
Sanitation	20240265	Sanitation: Cape Recife WWTW Construction of Pump Station Rising Main Pipeline	25,500,000.00	7,000,000.00		7,000,000.00		962	Loan Funding
Sanitation	20230272	Driftsands Collector Sewer Augmentation - Phase 3	1,500,000.00	1,500,000.00		1,500,000.00		962	Loan Funding
Sanitation	20182428	1411:Swartskops Low Level Collector Sewer Upgrade	8,500,000.00	1,000,000.00		1,000,000.00		962	Loan Funding
Sanitation	20250192	Sanitation: Collector Sewer Walmer Heights & Mount Pleasant - Phases 2 & 3	25,000,000.00	20,000,000		20,000,000.00		962	Loan Funding
Sanitation	20230012	Sanitation: Construction of Communal Ablution Facilities	23,565,220.00	2,200,000		2,200,000.00	337,217.32	972	ISUPG
SRAC	20230256	Wells Estate Beach - Upgrade Infrastructure	1,500,000.00	2,000,000.00		2,000,000.00		901	CRR
SRAC	20230255	Rehabilitation of Motherwell Library	500,000.00			0.00		901	CRR
SRAC	20220094	Rehabilitation & Restoration of Chatty Library	0.00	500,000.00		500,000.00		901	CRR
SRAC	20250250	Rehabilitation of Wolfson Stadium	0.00	750,000.00		750,000.00		901	CRR
SRAC	20230247	Upgrade of Rosedale swimming pool	0.00	700,000.00		700,000.00		901	CRR
SRAC	20260080	Upgrade of Kings Beach Baby Pool		2,500,000.00		2,500,000.00		901	CRR
SRAC	20260078	Upgrade of Middle Pool	0.00	2,500,000.00		2,500,000.00		901	CRR
SRAC	20240121	Upgrade of Newton Park Swimming Pool	1,050,000.00	8,050,000.00		8,050,000.00		901	CRR
SRAC	20200225	Re-Construction of Kwanobuhle Library	7,000,000.00			0.00		901	CRR
SRAC	20250388	SRAC:Procurement of Computers, computer equipment and Laptops .	75,000.00	575,000.00		575,000.00		901	CRR
SRAC	20210217	Construction of new lifeguard house at Sardinia bay	4,800,000.00			0.00		901	CRR
SRAC	20230251	Upgrade and Restoration of Main Library - Phase 2	15,700,000.00			0.00		901	CRR
SRAC	20220189	Rehabilitation of Park Drive Museum	100,000.00	100,000.00		100,000.00		901	CRR
SRAC	20220146	Upgrade and development of Brighton Beach Infrastructure	900,000.00	900,000.00		900,000.00		901	CRR
SRAC	20230253	Rehabilitation of Red Location Prechnct (Phase 2) - Library	1,500,000.00			0.00		901	CRR
SRAC	20220099	Upgrade of Raymond Mhlabha Swimming Pool	1,000,000.00	1,000,000.00		1,000,000.00		901	CRR
SRAC	20240136	Renewal of SRAC St georges offices	1,000,000.00	1,000,000.00	-10,000	990,000.00		901	CRR

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Directorate	Project	Project Title	1 JULY 2025 - 31 MARCH 2026			Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
			2025/26 Original Budget	2025/26 Adjustments Budget	2025/26 Budget					
SRAC	20210297	Upgrade of ST Georges pool	900,000.00	60,000.00	60,000.00			901	CRR	
SRAC	20190158	SRAC: Upgrade and restoration of libraries - Zwide	2,000,000.00	2,000,000.00	2,000,000.00			901	CRR	
SRAC	20230331	SRAC: Purchase of Office Furniture & Equipment	100,000.00	500,000.00	10,000			901	CRR	
SRAC	20250248	SRAC: Purchase of Bakkie Canopies	0.00	60,000.00				901	CRR	
SRAC	20250246	Rehabilitation of Kwazakhele swimming pool	0.00	280,000.00				901	CRR	
SRAC	20250246	Rehabilitation of Kwazakhele swimming pool	500,000.00	500,000.00			57,181.88	959	Levies	
SRAC	20240121	Upgrade of Newton Park Swimming Pool	2,300,000.00	1,000,000.00			45,000.00	959	Levies	
SRAC	20240120	Rehabilitation of Mzantsundu Sports field	1,500,000.00	1,500,000.00			966,108.89	959	Levies	
SRAC	20240131	Purchase of lifeguard towers	700,000.00	700,000.00			537,000.00	959	Levies	
SRAC	20250084	Rehabilitation of Langa Memorial	10,000,000.00	4,800,000.00			4,346,211.34	959	Levies	
SRAC	20260063	SRAC: Purchase of Tools and Equipment	0.00	200,000.00				959	Levies	
SRAC	20250248	SRAC: Purchase of Bakkie Canopies	100,000.00	100,000.00				959	Levies	
SRAC	20260065	Upgrade of Caretaker Cottage at NU2 Stadium		200,000.00				959	Levies	
SRAC	20200225	Re-Construction of Kwanobuhle Library	600,000.00	600,000.00				959	Levies	
SRAC	20240322	Rehabilitation of Jabavu Stadium		5,200,000.00				959	Levies	
SRAC	20250388	SRAC:Procurement of Computers, computer equipment and Laptops .		200,000.00			61,605.00	959	Levies	
SRAC	20220109	Upgrade of coastal infrastructure - Hobie Yacht Club	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20220095	Rehabilitation & Restoration of Kwamagxaki Library	2,000,000.00	2,000,000.00				959	Levies	
SRAC	20250245	Fencing of Linton Grange Library	1,000,000.00	1,000,000.00			915,208.39	959	Levies	
SRAC	20220146	Upgrade and development of Brighton Beach Infrastructure	2,000,000.00	1,600,000.00				959	Levies	
SRAC	20220106	Upgrade of coastal infrastructure- Kings Beach Ablutions	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20250243	Gelvendale Caretaker Cottage	1,500,000.00	1,500,000.00				959	Levies	
SRAC	20220183	Upgrading of Chevrolet caretaker cottage	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20220107	Upgrade of coastal infrastructure - Pollock Beach Ablutions	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20220094	Rehabilitation & Restoration of Chaity Library	2,000,000.00	2,000,000.00				959	Levies	
SRAC	20220108	Upgrade of coastal infrastructure - Bluewater Bay Ablution	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20250251	Mendi Arts Centre: Purchase of large digital screen	300,000.00	100,000.00				959	Levies	
SRAC	20250250	Rehabilitation of Wolfson Stadium	1,000,000.00	1,000,000.00				959	Levies	
SRAC	20190154	Happy Valley - Upgrade of Infrastructure	2,000,000.00	2,000,000.00			868,412.66	959	Levies	
SRAC	20260018	Rehabilitation of Varsvlei swimming pool	0.00	300,000.00				959	Levies	
SRAC	20220099	Upgrade of Raymond Mhlaba Swimming Pool		1,000,000.00				959	Levies	
SRAC	20230295	Upgrade of City Friends Sports Field	3,478,260.00	3,478,260.00			1,887,671.48	972	ISUPG	
SRAC	20230356	Ward 33 .Govan Mbeki Village Sports Facility.	3,478,260.00	3,478,260.00			1,972,070.42	972	ISUPG	
SRAC	20240312	Upgrade of Rensburg Sportsfield	2,608,700.00	2,608,700.00			2,345,955.20	972	ISUPG	
SRAC	20250255	Rehabilitation of Matanzima Sportsfield Phase 1	3,478,260.00	3,478,260.00			2,579,380.11	972	ISUPG	

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26
1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
SRAC	20250264	Rehabilitation of Ekuphumleni Multi Purpose centre	2,173,910.00	434,780.00		434,780.00		972	ISUPG
SRAC	20240308	Joe Slovo Sportfield: Grass Planting, Borehole installation, construction of a retaining wall	3,478,260.00	3,478,260.00		3,478,260.00	1,249,621.54	972	ISUPG
SRAC	20240306	Upgrade of Walmer Sportstified	2,608,700.00	2,608,700.00		2,608,700.00	1,298,183.21	972	ISUPG
SRAC	20240322	Rehabilitation of Jabavu Stadium	3,534,780.00	3,534,780.00		3,534,780.00	3,077,066.18	951	USDG
SRAC	20240124	Upgrade of Zwide stadium	3,000,000.00	3,000,000.00		3,000,000.00	2,636,785.37	951	USDG
SRAC	20220094	Rehabilitation & Restoration of Chatty Library	1,500,000.00	1,500,000.00		1,500,000.00		951	USDG
Water	20190163	Water Services: Purchase of New Vehicles	196,250.00	196,250.00		196,250.00		901	CRR
Water	20250172	Water: Rehabilitation of Reservoirs- Bulk	2,000,000.00	1,874,000.00		1,874,000.00		901	CRR
Water	20240057	Water Services: Rehabilitation of Nootgedagt WTW	4,066,180.00	4,066,180.00		4,066,180.00	734,376.60	901	CRR
Water	20250173	Water: Rehabilitation of Reservoirs - Distribution	3,000,000.00	3,000,000.00		3,000,000.00		901	CRR
Water	20250180	Water: Site Security and preparation including fencing of proposed Future Desalination Plant at Soho	100,000.00					901	CRR
Water	20190237	Water Services: Bulk Water Metering + Control	1,000,000.00	1,000,000.00		1,000,000.00		901	CRR
Water	20250163	Renewal of Distribution Water Pipelines	12,391,730.00	11,617,730.00		11,617,730.00		901	CRR
Water	20200143	Water: Purchase and Installation of Water Meters	3,000,000.00	4,000,000.00		4,000,000.00		901	CRR
Water	20190163	Water Services: Purchase of New Vehicles	12,000,000.00	12,285,000.00		12,285,000.00	4,039,930.86	959	Levies
Water	20240067	Water: Purchase of Small Plant & Equipment	400,000.00	1,300,000.00		1,300,000.00	146,195.26	959	Levies
Water	20200321	Water: Purchase of Furniture & Office Equipment	600,000.00	600,000.00		600,000.00	439,009.65	959	Levies
Water	20200318	Water: Purchase of Computer Equipment	400,000.00	865,000.00		865,000.00	454,929.31	959	Levies
Water	20240119	Scientific Services: Purchase of Instrumentation for Water Analysis	5,500,000.00	5,850,000.00		5,850,000.00		959	Levies
Water	20250174	Scientific Services: Renovations and Upgrade to Laboratory Premises	2,000,000.00					959	Levies
Water	20190239	Water Services: Installation of Zone Water Meters	1,000,000.00	1,000,000.00		1,000,000.00	728,289.49	959	Levies
Water	20080094	Water Services: Rehabilitation of Dams	2,000,000.00	1,000,000.00		1,000,000.00		951	USDG
Water	20182414	Groundwater :Drought :Drilling & Equipping of Boreholes	500,000.00					951	USDG
Water	20182415	1412: Rehabilitation of Loerie Water Treatment Works	5,000,000.00	5,000,000.00		5,000,000.00		951	USDG
Water	20190235	Water Services: Rehabilitation of Water Pump Stations	20,000,000.00	40,600,000.00		40,600,000.00	1,051,381.30	951	USDG
Water	20190236	Construction of Coegakop Water Treatment Works (NON-MDRG)	250,000.00					951	USDG
Water	20190237	Water Services: Bulk Water Metering + Control	2,000,000.00	3,000,000.00		3,000,000.00		951	USDG
Water	20190238	Water Services: Upgrading of Churchill Water Treatment Works	4,500,000.00	4,500,000.00		4,500,000.00	315,522.31	951	USDG
Water	20190239	Water Services: Installation of Zone Water Meters	13,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	951	USDG
Water	20190241	Water Services: Purchase of Telemetry Equipment	6,000,000.00	500,000.00		500,000.00		951	USDG
Water	20190242	Water Services: Upgrading Groendal Water Treatment Works	3,000,000.00	3,000,000.00		3,000,000.00		951	USDG
Water	20200008	Water: Installation of Standpipes and Associated Water Meter	3,500,000.00	3,500,000.00		3,500,000.00	2,789,197.29	951	USDG
Water	20200143	Water: Purchase and Installation of Water Meters	15,000,000.00	19,000,000.00		19,000,000.00	17,393,980.83	951	USDG

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
Water	20210274	Upgrade of Linton Grange WTW	3,000,000.00	2,400,000.00		2,400,000.00		951	USDG
Water	20210280	Renewal of Elandsjagt Water Treatment Works	6,000,000.00	6,500,000.00		6,500,000.00		951	USDG
Water	20240057	Water Services: Rehabilitation of Nooitgedagt WTW	4,000,000.00	500,000.00		500,000.00	500,000.00	951	USDG
Water	20240117	Water: Purchase + Install Advanced Meter Infrastructure	4,000,000.00	2,000,000.00		2,000,000.00	858,380.76	951	USDG
Water	20240173	Water: Construction of Greenbushes Pipeline	1,000,000.00			-		951	USDG
Water	20250162	Renewal of Bulk Water Pipelines	26,580,770.00	13,080,770.00		13,080,770.00	2,437,146.09	951	USDG
Water	20250163	Renewal of Distribution Water Pipelines	28,229,170.00	28,529,170.00		28,529,170.00	22,398,067.07	951	USDG
Water	20250172	Water: Rehabilitation of Reservoirs- Bulk	2,000,000.00	3,500,000.00		3,500,000.00	1,479,769.40	951	USDG
Water	20250173	Water: Rehabilitation of Reservoirs - Distribution	3,000,000.00	3,000,000.00		3,000,000.00	2,363,129.38	951	USDG
Water	20250175	Water: Older Dams' Bulk Pipelines Augmentation	6,500,000.00	4,000,000.00		4,000,000.00	3,358,269.28	951	USDG
Water	20250186	Water Services: Rehabilitation of Rocklands WTW	1,500,000.00	1,500,000.00		1,500,000.00		951	USDG
Water	20250187	Water Services: Rehabilitation of Wellfields	1,000,000.00	1,000,000.00		1,000,000.00	120,973.80	951	USDG
Water	20250191	Water Bulk Services for Seaview Development	500,000.00			-		951	USDG
Water	20260037	Water: Purchase, Installation & Replacement of ICI Water Meters		14,000,000.00		14,000,000.00	1,447,388.50	951	USDG
Water	20260045	Water: Refurbishment of Springs WTW		600,000.00		600,000.00		951	USDG
Water	20260046	Water: Refurbishment of Coegakop WTW		350,000.00		350,000.00		951	USDG
Water	20230011	Installation of Standpipes & associated infrastructure-ISUP		2,608,700.00		2,608,700.00	496,021.53	972	ISUPG
Water	20230224	RBIG: Construction of Motherwell to Bethelsdorp Pipeline	173,913,040.00	173,913,040.00		173,913,040.00	7,788,249.71	973	RBIG
Water	20230226	RBIG: Borehole Exploration & Development	165,217,390.00	165,217,390.00		165,217,390.00	26,849,836.82	973	RBIG
Water	20250083	MDRG: Replacement of Collapsed/ Burst Pipelines (Jones & Taylor Street - Kariega CBD)		434,780.00		434,780.00		975	MDRG
NMBM Stadium	20250363	NMBM Stadium: Fencing of the Lake	1,800,000.00	1,800,000.00		1,800,000.00		901	CRR
NMBM Stadium	20250372	NMBM Stadium: Intallation of Security Burglary Bars for Trading Stations.	1,200,000.00	1,200,000.00		1,200,000.00		901	CRR
NMBM Stadium	20250379	NMBM Stadium :Purchase of Fall Arrest & Rescue Equipment	50,000.00	50,000.00		50,000.00		901	CRR
NMBM Stadium	20250380	NMBM Stadium: Procurement of the Financial Information Systems.	400,000.00	400,000.00		400,000.00		901	CRR
NMBM Stadium	20250381	NMBM Stadium: Replacement of Emergency Door Lock System.	2,000,000.00	2,000,000.00		2,000,000.00		901	CRR
NMBM Stadium	20250382	NMBM Stadium: Replacement of old access control system.	1,500,000.00	1,500,000.00		1,500,000.00		901	CRR
NMBM Stadium	20250383	NMBM Stadium : Procurement and Installation of CCTV cameras.	1,500,000.00	1,500,000.00		1,500,000.00		901	CRR
NMBM Stadium	20250384	NMBM Stadium: Replacement of Fire Detection System at the NMBM Stadium.	1,750,000.00	1,750,000.00		1,750,000.00		901	CRR

CAPITAL EXPENDITURE BY DIRECTORATE FOR 2025/26

1 JULY 2025 - 31 MARCH 2026

Directorate	Project	Project Title	2025/26 Original Budget	2025/26 Adjustments Budget	Virements	2025/26 Budget	Expenditure	Source Code	Finance Source
NMBM Stadium	20250385	NMBM Stadium: Earthing (Lightning Prevention) Upgrade, Testing and Certification.	500,000	500,000.00		500,000.00		901	CRR
NMBM Stadium	20250386	NMBM Stadium: Upgrade of ICT Network Infrastructure.	1,000,000	1,000,000.00		1,000,000.00		901	CRR
NMBM Stadium	20250387	NMBM Stadium: Purchase of 250 Wheelie Bins.	300,000	300,000.00		300,000.00		901	CRR
		TOTAL EXPENDITURE	2,091,286,000	2,132,577,609	-	2,132,577,609	735,575,757		-

PROJECTED CASH FLOW STATEMENT FOR THE 2025/26 FINANCIAL YEAR

Projected Cash Flow Statement as at 31 MARCH 2026

The purpose of the cash flow statement is to compare the cash inflows (receipts) with the cash outflows (payments), to ascertain the adequacy of the cash inflows to cover the cash outflows.

Table C7 Consolidated Monthly Budget Statement - Cash Flow – M09 MARCH 2026

Description	Budget Year 2025/26									
	2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	2,707,048	2,969,423	148,210	197,966	1,826,870	111,157	1,715,712	1543%		148,210
Service charges	7,258,037	8,091,941	11,177,045	667,925	6,163,754	8,382,784	(2,219,030)	-26%		11,177,045
Other revenue	147,928	1,748,498	670,738	409,748	2,141,320	503,054	1,638,266	326%		670,738
Transfers and Subsidies - Operational	1,493,316	2,944,497	2,330,882	431,294	1,721,745	1,748,161	(26,416)	-2%		2,330,882
Transfers and Subsidies - Capital	1,240,929	1,368,029	-	287,712	1,102,779	-	1,102,779	#DIV/0!		-
Interest	341,670	158,695	93,284	16,183	193,613	69,963	123,650	177%		93,284
Dividends	189	-	-	-	-	-	-	-		-
Payments										
Suppliers and employees	(12,149,957)	(14,984,867)	(14,544,867)	(1,342,138)	(12,187,284)	(10,908,650)	1,278,634	-12%		(14,544,867)
Interest	(100,793)	(72,173)	-	(10,022)	(100,207)	-	100,207	0%		-
Transfers and Subsidies	(81,059)	(94,962)	-	1,224	1,587	-	(1,587)	0%		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	857,308	2,129,061	(124,706)	659,893	864,177	(93,531)	(957,708)	1024%		(124,708)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	35	1,700	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	(160,820)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-		-
Payments										
Capital assets	(1,262,954)	(1,915,737)	-	(48,729)	(958,762)	-	958,762	0%		-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,262,918)	(2,074,857)	-	(48,729)	(958,762)	-	958,762	0%		-

Description	Budget Year 2025/26									
	2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
	(213,246)	(195,600)	(195,600)	(17,629)	(86,700)	-	86,700	0%		
NET CASH FROM/(USED) FINANCING ACTIVITIES	(213,246)	(195,600)	-	(17,629)	(86,700)	-	86,700	0%	0%	-
NET INCREASE/ (DECREASE) IN CASH HELD	(618,857)	(141,376)	(124,708)	593,534	(181,285)	(93,531)				(124,708)
Cash/cash equivalents at beginning:	4,426,349	4,443,980	4,443,980		3,767,943	4,443,980				3,767,943
Cash/cash equivalents at month/year end:	3,807,493	4,302,604	4,319,272	593,534	3,586,658	4,350,449				3,643,235

The significant variances are discussed below:

Receipts: Ratepayer and Other and Payments: Suppliers and Employees

- The variances are mainly affected by VAT claimed back from SARS and VAT paid over to SARS.

Government Grants

- Variances due to the timing and amounts of grants to be transferred, not being available at the time the budget was concluded.

NMBM BUDGET TABLES

The seven main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section of the report. These tables set out the Municipality's budget performance for the 2026/26 financial year as at 31 March 2026 and are to be noted by Council. Each table is accompanied by explanatory notes.

[Where the word - Consolidated - appears in the Table title it signifies that the municipal entity figures are included in the table]

Monthly Budget Tables**Table C1 Consolidated Monthly Budget Statement Summary – M09 March 2026**

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	3,041,099	3,299,358	3,328,813	(13,326)	3,314,232	2,496,610	817,622	33%	3,328,813	
Service charges	9,600,929	10,613,071	10,567,858	900,117	7,589,396	7,925,893	(336,497)	-4%	10,567,858	
Investment revenue	341,064	291,739	290,809	15,711	171,594	218,107	(46,513)	-21%	290,809	
Transfers and subsidies - Operational	1,786,166	2,944,497	2,414,205	724,344	2,653,536	1,810,653	842,883	0	2,414,205	
Other own revenue	2,734,676	2,407,084	2,505,730	162,724	1,495,062	1,879,297	(384,235)	-20%	2,505,730	
Total Revenue (excluding capital transfers and contributions)	17,503,934	19,555,749	19,107,414	1,789,570	15,223,820	14,330,560	893,260	6%	19,107,414	
Employee costs	4,169,895	4,886,977	4,506,106	334,864	3,118,392	3,379,579	(261,187)	-8%	4,506,106	
Remuneration of Councillors	85,933	98,334	97,870	13,083	69,030	73,403	(4,373)	-6%	97,870	
Depreciation and amortisation	792,451	1,051,415	1,051,415	87,508	787,455	788,562	(1,107)	-0%	1,051,415	
Interest	65,707	72,173	88,760	10,217	51,730	66,570	(14,840)	-22%	88,760	
Inventory consumed and bulk purchases	7,050,541	7,788,041	7,620,512	524,199	5,395,930	5,715,384	(319,454)	-6%	7,620,512	
Transfers and subsidies	81,059	94,962	34,959	1,798	125,603	26,220	99,384	379%	34,959	
Other expenditure	6,439,013	5,541,245	5,673,770	222,292	1,345,097	4,255,328	(2,910,231)	-68%	5,673,770	
Total Expenditure	18,684,598	19,533,147	19,073,394	1,193,962	10,893,238	14,305,045	(3,411,807)	-24%	19,073,394	
Surplus/(Deficit)	(1,180,664)	22,602	34,020	595,608	4,330,582	25,515	4,305,067	16873%	34,020	
Transfers and subsidies - capital (monetary allocations)	1,029,744	1,325,029	1,431,944	32,977	455,057	1,073,958	(618,902)	-58%	1,431,944	
Transfers and subsidies - capital (in-kind)	20,302	43,000	-	669	31,975	-	31,975	#DIV/0!	-	
Surplus/(Deficit) after capital transfers & contributions	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	338%	1,465,964	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	338%	1,465,964	

Explanatory notes to Table C1 – Monthly Budget Summary

The aim of the Budget Summary is to provide a concise overview of the actual budget performance from all the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the actual amounts spent compared to the monthly budget projections within the context of operating performance, resources utilised for capital expenditure, financial position, cash, and funding compliance.

Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) – M09 March 2026

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Revenue - Functional										
Governance and administration	4,562,473	5,319,654	4,623,499	777,659	5,672,680	3,467,624	2,205,056	64%	4,623,499	
Executive and council	1,549	1,239	1,373	4,637	5,336	1,030	4,306	418%	1,373	
Finance and administration	4,560,923	5,318,415	4,621,924	773,000	5,667,250	3,466,443	2,200,807	63%	4,621,924	
Internal audit	-	-	202	23	94	152	(58)	-38%	202	
Community and public safety	1,449,562	1,567,920	1,801,834	19,578	574,855	1,351,375	(776,520)	-57%	1,801,834	
Community and social services	51,120	55,718	47,908	(3,345)	33,131	35,931	(2,800)	-8%	47,908	
Sport and recreation	28,984	61,742	72,520	2,289	34,292	54,390	(20,098)	-37%	72,520	
Public safety	1,147,052	1,152,721	1,203,625	11,097	434,964	902,719	(467,755)	-52%	1,203,625	
Housing	216,923	296,361	476,142	9,259	71,265	357,106	(285,841)	-80%	476,142	
Health	5,484	1,377	1,639	278	1,203	1,229	(26)	-2%	1,639	
Economic and environmental services	608,248	693,709	902,732	24,728	256,981	677,049	(420,068)	-62%	902,732	
Planning and development	194,469	216,108	212,336	2,276	25,244	159,252	(134,009)	-84%	212,336	
Road transport	382,193	475,427	610,983	22,418	230,601	458,237	(227,636)	-50%	610,983	
Environmental protection	31,587	2,173	79,413	34	1,136	59,559	(58,423)	-98%	79,413	
Trading services	11,895,429	13,303,182	13,174,243	999,369	9,183,519	9,880,683	(697,163)	-7%	13,174,243	
Energy sources	6,321,258	6,745,392	6,802,982	313,625	4,869,713	5,102,236	(232,524)	-5%	6,802,982	
Water management	3,767,489	4,501,481	4,317,496	508,455	2,979,718	3,238,122	(258,404)	-8%	4,317,496	
Waste water management	1,313,626	1,460,230	1,448,114	126,760	946,005	1,086,085	(140,080)	-13%	1,448,114	
Waste management	493,056	596,079	605,652	50,529	388,083	454,239	(66,156)	-15%	605,652	
Other	38,268	39,312	37,050	1,863	22,816	27,788	(4,971)	-16%	37,050	
Total Revenue - Functional	18,553,980	20,923,778	20,539,358	1,823,216	15,710,851	15,404,518	306,333	2%	20,539,358	

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Expenditure - Functional										
Governance and administration	2,600,785	2,136,987	2,639,299	188,291	1,658,751	1,979,474	(320,724)	-16%	2,639,299	
Executive and council	285,181	472,674	339,971	41,276	251,053	254,978	(3,925)	-2%	339,971	
Finance and administration	2,275,144	1,995,696	2,229,682	144,036	1,359,882	1,672,262	(312,379)	-19%	2,229,682	
Internal audit	60,460	68,618	69,646	2,978	47,815	52,235	(4,420)	-8%	69,646	
Community and public safety	1,935,165	2,555,762	2,304,584	188,335	1,402,114	1,728,438	(326,324)	-19%	2,304,584	
Community and social services	356,599	438,661	439,793	33,059	260,885	329,845	(68,960)	-21%	439,793	
Sport and recreation	492,776	681,444	567,623	71,237	379,663	425,717	(46,054)	-11%	567,623	
Public safety	687,598	744,821	667,338	45,505	428,747	500,504	(71,756)	-14%	667,338	
Housing	262,818	429,504	403,343	22,051	185,531	302,507	(116,976)	-39%	403,343	
Health	135,374	261,333	226,488	16,483	147,289	169,866	(22,577)	-13%	226,488	
Economic and environmental services	1,207,516	1,369,222	1,369,630	80,995	901,642	1,027,222	(125,580)	-12%	1,369,630	
Planning and development	418,400	497,245	452,724	18,253	428,738	339,543	89,195	26%	452,724	
Road transport	749,144	781,698	861,568	58,732	440,539	646,176	(205,637)	-32%	861,568	
Environmental protection	39,972	90,279	55,337	4,011	32,365	41,503	(9,138)	-22%	55,337	
Trading services	12,287,446	13,361,568	12,673,762	730,735	6,877,812	9,505,322	(2,627,510)	-28%	12,673,762	
Energy sources	7,435,315	8,404,058	8,289,143	552,517	5,727,592	6,216,857	(489,265)	-8%	8,289,143	
Water management	3,906,440	3,191,843	2,694,456	74,370	385,814	2,020,842	(1,635,028)	-81%	2,694,456	
Waste water management	945,691	1,089,674	1,097,843	71,659	472,464	823,382	(350,918)	-43%	1,097,843	
Waste management		675,993	592,321	32,189	291,942	444,241	(152,298)	-34%	592,321	
Other	68,627	109,608	86,118	5,607	52,920	64,589	(11,669)	-18%	86,118	
Total Expenditure - Functional	18,099,539	19,533,147	19,073,394	1,193,962	10,893,238	14,305,045	(3,411,807)	-24%	19,073,394	
Surplus/ (Deficit) for the year	454,441	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	3.381747	1,465,964	

Explanatory notes to Table C2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

The 'standard classification' refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities report their operations in one common format, to facilitate comparison across all municipalities. It is to be noted that the revenue by vote as reflected in this table, includes revenue attributable to capital grants.

Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M09 March 2026

Vote Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Revenue by Vote										
Vote 1 - Budget & Treasury	4,359,864	5,134,970	4,488,263	770,833	5,635,672	3,366,197	2,269,475	67.4%	4,488,263	
Vote 2 - Public Health	540,535	695,260	698,882	53,376	424,634	524,162	(99,528)	-19.0%	698,882	
Vote 3 - Human Settlements	279,632	510,410	513,791	12,632	110,891	385,343	(274,452)	-71.2%	513,791	
Vote 4 - Economic Development, Tourism & Agriculture	25,970	20,417	54,557	5	9,291	40,918	(31,626)	-77.3%	54,557	
Vote 5 - Corporate Services	42,728	32,326	56,075	2,304	20,085	42,056	(21,971)	-52.2%	56,075	
Vote 6 - Infrastructure & Engineering Unit - Rate & General	388,342	472,852	613,790	24,473	249,032	460,342	(211,310)	-45.9%	613,790	
Vote 7 - Metro Water Service	3,774,032	4,474,443	4,317,498	508,233	2,967,662	3,238,123	(270,462)	-8.4%	4,317,498	
Vote 8 - Sanitation - Metro	1,313,626	1,379,071	1,448,114	125,478	926,765	1,086,085	(159,321)	-14.7%	1,448,114	
Vote 9 - Electricity & Energy	6,343,949	6,746,305	6,803,897	313,654	4,878,222	5,102,923	(224,701)	-4.4%	6,803,897	
Vote 10 - Executive & Council	146,395	172,908	150,953	4,982	19,073	113,215	(94,142)	-83.2%	150,953	
Vote 11 - Safety & Security	1,165,836	1,154,129	1,224,102	6,855	428,896	918,076	(489,180)	-53.3%	1,224,102	
Vote 12 - Mandela Bay Stadium	76,554	76,984	75,084	-	-	56,313	(56,313)	-100.0%	75,084	
Vote 13 - Special Projects and Programmes	22,636	-	20,663	2	14	15,497	(15,483)	-99.9%	20,663	
Vote 14 - Recreational & Cultural Services	75,881	53,704	73,690	390	40,615	55,268	(14,653)	-26.5%	73,690	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	18,553,980	20,923,778	20,539,358	1,823,216	15,710,851	15,404,518	306,333	2.0%	20,539,358	
Expenditure by Vote										
Vote 1 - Budget & Treasury	1,289,303	1,204,286	1,154,771	75,412	654,608	866,079	(211,470)	-24.4%	1,154,771	
Vote 2 - Public Health	882,865	1,119,216	1,071,508	65,407	592,505	803,631	(211,125)	-26.3%	1,071,508	
Vote 3 - Human Settlements	380,087	546,771	538,085	31,044	288,564	403,564	(135,000)	-33.5%	538,085	
Vote 4 - Economic Development, Tourism & Agriculture	90,926	97,173	74,788	2,666	80,091	56,091	24,000	42.8%	74,788	
Vote 5 - Corporate Services	487,809	629,786	636,619	35,062	363,380	477,465	(114,085)	-23.9%	636,619	
Vote 6 - Infrastructure & Engineering Unit - Rate & General	979,722	1,056,500	1,120,916	74,568	611,218	840,687	(229,469)	-27.3%	1,120,916	
Vote 7 - Metro Water Service	3,929,151	3,205,891	2,768,953	64,019	407,834	2,076,715	(1,668,881)	-80.4%	2,768,953	
Vote 8 - Sanitation - Metro	939,781	905,113	1,043,000	82,397	458,233	782,250	(324,017)	-41.4%	1,043,000	
Vote 9 - Electricity & Energy	7,428,874	8,335,233	8,280,863	551,886	5,723,282	6,210,647	(487,366)	-7.8%	8,280,863	

Vote Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	YTD variance	Full Year Forecast
Vote 10 - Executive & Council	499,016	587,196	583,723	46,154	514,667	437,792	76,875	76,875	17.6%	583,723
Vote 11 - Safety & Security	1,229,121	1,239,282	1,192,944	87,902	821,255	894,708	(73,453)	(73,453)	-8.2%	1,192,944
Vote 12 - Mandela Bay Stadium	95,833	74,984	75,084	35,839	79,520	56,313	23,207	23,207	41.2%	75,084
Vote 13 - Special Projects and Programmes	25,667	9,431	22,161	849	7,534	16,621	(9,087)	(9,087)	-54.7%	22,161
Vote 14 - Recreational & Cultural Services	426,442	522,285	509,978	40,759	310,548	382,484	(71,936)	(71,936)	-18.8%	509,978
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	18,684,598	19,533,147	19,073,394	1,193,962	10,893,238	14,305,045	(3,411,807)	(3,411,807)	-23.9%	19,073,394
Surplus/ (Deficit) for the year	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	3,718,140	338.2%	1,465,964

Explanatory notes to Table C3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

The purpose of the format in which the monthly budget reporting table is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, so as to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Executive Directors concerned. Operating revenue and expenditure is thus presented by 'vote'. A 'vote' is defined as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) – M09 March 2026

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	YTD variance	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity	6,311,908	6,464,349	6,447,444	554,567	4,835,583	(299,486)	-6%	(299,486)	-6%	6,447,444
Service charges - Water	2,372,534	2,983,123	2,839,121	238,507	2,129,341	(16,452)	-1%	(16,452)	-1%	2,839,121
Service charges - Waste Water Management	605,997	817,519	915,298	78,962	686,473	(6,014)	-1%	(6,014)	-1%	915,298
Service charges - Waste management	310,491	348,080	365,994	28,080	274,496	(14,546)	-5%	(14,546)	-5%	365,994
Sale of Goods and Rendering of Services	123,819	114,371	126,911	8,551	95,184	(24,727)	-26%	(24,727)	-26%	126,911
Agency services	3,968	4,255	18,176	363	13,632	(10,447)	-77%	(10,447)	-77%	18,176
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,282,033	1,106,615	1,106,615	81,173	1,093,120	263,159	32%	263,159	32%	1,106,615
Interest from Current and Non-Current Assets	341,064	291,739	290,809	15,711	218,107	(46,513)	-21%	(46,513)	-21%	290,809
Dividends	506	-	-	-	-	-	-	-	-	-

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Rent on Land	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	43,493	42,603	44,286	3,541	33,585	33,215	370	1%	44,286	
Licence and permits	22,448	21,319	22,365	2,025	16,542	16,774	(232)	-1%	22,365	
Special rating levies	-	-	-	-	-	-	-	-	-	
Operational Revenue	50,891	29,273	29,793	(4,714)	30,319	22,345	7,974	36%	29,793	
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	
Property rates	3,041,099	3,299,358	3,328,813	(13,326)	3,314,232	2,496,610	817,622	33%	3,328,813	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	169,887	67,973	134,530	6,531	60,642	100,897	(40,255)	-40%	134,530	
Licence and permits	1	1	1	-	0	1	(0)	-55%	1	
Transfers and subsidies - Operational	1,786,166	2,944,497	2,414,205	724,344	2,653,536	1,810,653	842,883	47%	2,414,205	
Interest	213,590	158,695	158,695	65,255	184,784	119,021	65,763	55%	158,695	
Fuel Levy	824,005	861,978	861,978	-	-	646,484	(646,484)	-100%	861,978	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	35	-	2,379	-	2,428	1,784	644	36%	2,379	
Other Gains	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	17,503,934	19,555,749	19,107,414	1,789,570	15,223,820	14,330,560	893,260	6%	19,107,414	
Expenditure By Type										
Employee related costs	4,169,895	4,886,977	4,506,106	334,864	3,118,392	3,379,579	(261,187)	-8%	4,506,106	
Remuneration of councillors	85,933	98,334	97,870	13,083	69,030	73,403	(4,373)	-6%	97,870	
Bulk purchases - electricity	6,500,312	7,277,226	7,277,226	488,184	5,184,080	5,457,920	(273,840)	-5%	7,277,226	
Inventory consumed	550,228	510,815	343,286	36,015	211,851	257,465	(45,614)	-18%	343,286	
Debt impairment	3,822,444	1,946,427	1,818,084	-	31	1,363,563	(1,363,532)	-100%	1,818,084	
Depreciation and amortisation	792,451	1,051,415	1,051,415	87,508	787,455	788,562	(1,107)	0%	1,051,415	
Interest	65,707	72,173	88,760	10,217	51,730	66,570	(14,840)	-22%	88,760	
Contracted services	1,076,456	1,659,963	1,833,466	139,698	756,814	1,375,100	(618,286)	-45%	1,833,466	
Transfers and subsidies	81,059	94,962	34,959	1,798	125,603	26,220	99,384	379%	34,959	
Irrecoverable debts written off	430,676	726,946	675,027	24,152	33,338	506,271	(472,933)	-93%	675,027	
Operational costs	714,151	821,988	961,271	58,442	554,915	720,953	(166,038)	-23%	961,271	
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Losses	395,285	385,921	385,921	-	-	289,441	(289,441)	-100%	385,921	
Total Expenditure	18,684,598	19,533,147	19,073,394	1,193,962	10,893,238	14,305,045	(3,411,807)	-24%	19,073,394	
Surplus/(Deficit)	(1,180,664)	22,602	34,020	595,608	4,330,582	25,515	4,305,067	0	34,020	

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Transfers and subsidies - capital (monetary allocations)	1,029,744	1,325,029	1,431,944	32,977	455,057	1,073,958	(618,902)	(0)	1,431,944	
Transfers and subsidies - capital (in-kind)	20,302	43,000		669	31,975	-	31,975	#DIV/0!	-	
Surplus/(Deficit) after capital transfers & contributions	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	0	1,465,964	
Income Tax										
Surplus/(Deficit) after Income tax	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	0	1,465,964	
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	0	1,465,964	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year	(130,618)	1,390,631	1,465,964	629,254	4,817,613	1,099,473	3,718,140	0	1,465,964	

Explanatory notes to Table C4 - Budgeted Financial Performance (revenue and expenditure)

The Financial Performance Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the monthly results, the monthly budget-to-date projections, and the original budget, to assess performance.

Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding) – M09 March 2026

Vote Description	2024/25					Budget Year 2025/26				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands										
Multi-Year expenditure appropriation										
Vote 1 - Budget & Treasury	-	6,270	6,120	-	-	4,590	(4,590)	-100%	6,120	
Vote 2 - Public Health	10,334	92,663	15,250	-	4,588	11,438	(6,850)	-60%	15,250	
Vote 3 - Human Settlements	107,754	2,421	131,891	821	17,927	98,918	(80,991)	-82%	131,891	
Vote 4 - Economic Development, Tourism & Agriculture	-	809	103,540	4,579	23,116	77,655	(54,539)	-70%	103,540	
Vote 5 - Corporate Services	-	30,376	7,969	117	2,545	5,977	(3,432)	-57%	7,969	
Vote 6 - Infrastructure & Engineering Unit - Rate & General	359,666	83,012	440,397	15,396	250,011	330,298	(80,287)	-24%	440,397	

Vote Description	Budget Year 2025/26									
	2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
Vote 7 - Metro Water Service	286,984	31,696	504,248	4,989	86,388	378,186	(291,798)	-77%	504,248	
Vote 8 - Sanitation - Metro	95,950	32,665	178,999	2,383	39,100	134,249	(95,149)	-71%	178,999	
Vote 9 - Electricity & Energy	167,496	14,336	249,238	14,560	129,030	186,929	(57,898)	-31%	249,238	
Vote 10 - Executive & Council	22,245	-	-	-	-	-	-	-	-	
Vote 11 - Safety & Security	1,910	47,752	21,150	4,704	4,704	15,863	(11,159)	-70%	21,150	
Vote 12 - Mandela Bay Stadium	-	5,150	6,850	-	-	5,138	(5,138)	-100%	6,850	
Vote 13 - Special Projects and Programmes	-	-	-	-	-	-	-	-	-	
Vote 14 - Recreational & Cultural Services	5,790	67,934	23,021	57	8,029	17,266	(9,237)	-53%	23,021	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	1,058,131	415,084	1,688,674	47,606	565,438	1,266,505	(701,067)	-55%	1,688,674	
Single Year expenditure appropriation										
Vote 1 - Budget & Treasury	2,034	23,000	10,080	19	2,735	7,560	(4,824)	-64%	10,080	
Vote 2 - Public Health	84,980	14,800	129,813	5,400	64,815	97,360	(32,545)	-33%	129,813	
Vote 3 - Human Settlements	3,753	179,914	2,421	113	221	1,816	(1,595)	-88%	2,421	
Vote 4 - Economic Development, Tourism & Agriculture	4,692	8,000	1,829	42	360	1,372	(1,011)	-74%	1,829	
Vote 5 - Corporate Services	16,980	5,924	30,321	500	9,787	22,740	(12,954)	-57%	30,321	
Vote 6 - Infrastructure & Engineering Unit - Rate & General	73,621	465,049	162,905	8,136	58,733	122,179	(63,445)	-52%	162,905	
Vote 7 - Metro Water Service	23,797	517,148	47,640	2,378	10,837	35,730	(24,893)	-70%	47,640	
Vote 8 - Sanitation - Metro	13,339	195,999	11,100	29	3,074	8,325	(5,251)	-63%	11,100	
Vote 9 - Electricity & Energy	19,835	199,287	30,931	10,091	16,067	23,198	(7,131)	-31%	30,931	
Vote 10 - Executive & Council	-	-	-	-	-	-	-	-	-	
Vote 11 - Safety & Security	5,037	24,600	51,202	2,653	8,244	38,402	(30,158)	-79%	51,202	
Vote 12 - Mandela Bay Stadium	-	6,850	5,150	-	-	3,863	(3,863)	-100%	5,150	
Vote 13 - Special Projects and Programmes	-	-	-	-	-	-	-	-	-	
Vote 14 - Recreational & Cultural Services	19,616	35,630	43,162	15	16,814	32,372	(15,558)	-48%	43,162	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	267,682	1,676,202	526,553	29,376	191,687	394,915	(203,228)	-51%	526,553	
Total Capital Expenditure	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	-54%	2,215,226	
Capital Expenditure - Functional Classification										

Vote Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Governance and administration	73,836	270,443	218,716	10,144	48,190	164,037	(115,848)	-	218,716	-71%
Executive and council										
Finance and administration	73,836	270,443	218,716	10,144	48,190	164,037	(115,848)	-	218,716	-71%
Internal audit										
Community and public safety	98,759	199,467	181,579	9,869	67,103	136,184	(69,081)	-	181,579	-51%
Community and social services	28,652	73,580	42,273	2,523	12,798	31,704	(18,906)	-	42,273	-60%
Sport and recreation	46,444	77,340	89,430	2,027	32,296	67,073	(34,776)	-	89,430	-52%
Public safety	23,204	46,647	47,976	4,721	21,410	35,982	(14,572)	-	47,976	-40%
Housing	260	600	600	598	598	450	148	-	600	33%
Health	199	1,300	1,300			975	(975)	-	1,300	-100%
Economic and environmental services	466,376	490,593	588,670	22,152	287,044	441,502	(154,458)	-	588,670	-35%
Planning and development	22,245		100,040	3,103	21,549	75,030	(53,481)	-	100,040	-71%
Road transport	444,130	489,593	487,880	19,049	265,495	365,910	(100,414)	-	487,880	-27%
Environmental protection	-	1,000	750			563	(563)	-	750	-100%
Trading services	686,842	1,122,783	1,222,761	33,340	353,220	917,071	(563,851)	-	1,222,761	-61%
Energy sources	183,659	205,123	272,519	22,940	143,387	204,389	(61,002)	-	272,519	-30%
Water management	312,352	554,787	563,330	5,925	96,943	422,498	(325,555)	-	563,330	-77%
Waste water management	159,354	324,873	314,642	4,474	73,964	235,982	(162,018)	-	314,642	-69%
Waste management	31,477	38,000	72,270		38,927	54,203	(15,276)	-	72,270	-28%
Other	-	8,000	3,500	1,476	1,568	2,625	(1,057)	-	3,500	-40%
Total Capital Expenditure - Functional Classification	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	-	2,215,226	-54%
Funded by:										
National Government	1,029,744	1,325,029	1,367,640	32,977	455,057	1,025,730	(570,673)	-	1,367,640	-56%
Provincial Government										
District Municipality										

Vote Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Department Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	20,302	43,000	53,500	669	31,975	40,125	(8,150)	-20%	53,500	
Transfers recognised - capital	1,050,046	1,368,029	1,421,140	33,646	487,031	1,065,855	(578,824)	-54%	1,421,140	
Borrowing	43,414	60,500	60,500		-	45,375	(45,375)	-100%	60,500	
Internally generated funds	232,354	662,757	733,587	43,336	270,093	550,190	(280,097)	-51%	733,587	
Total Capital Funding	1,325,813	2,091,286	2,215,226	76,982	757,125	1,661,420	(904,295)	-54%	2,215,226	

Explanatory notes to Table C5 - Budgeted Capital Expenditure by vote, standard classification, and funding

Table C5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table C6 Consolidated Monthly Budget Statement - Financial Position -- M09 March 2026

Description	2024/25 Audited Outcome	Budget Year 2025/26			Full Year Forecast
		Original Budget	Adjusted Budget	Year TD actual	
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	3,811,121	4,302,604	4,405,178	3,586,658	4,405,178
Trade and other receivables from exchange transactions	6,417,587	3,024,485	3,054,485	2,796,977	3,054,485
Receivables from non-exchange transactions	370,381	385,614	385,614	314,686	385,614
Current portion of non-current receivables					
Inventory	213,248	114,046	156,046	397,326	156,046
VAT	39,027	148,902	148,902		148,902
Other current assets		243,781	243,781	8,587	243,781
Total current assets	10,851,364	8,219,431	8,394,006	7,104,233	8,394,006
Non-current assets					
Investments					
Investment property	134,272	143,891	138,413	134,272	138,413
Property, plant and equipment	19,970,524	21,030,531	21,025,894	20,321,690	21,025,894
Biological assets					
Living and non-living resources					
Heritage assets	264,723	235,238	235,238	264,472	235,238
Intangible assets	39,673	11,045	14,465	50,799	14,465
Trade and other receivables from exchange transactions	82,888	114,626	86,379	82,888	86,379
Non-current receivables from non-exchange transactions	63,202	56,379	56,379	63,452	56,379
Other non-current assets					
Total non-current assets	20,555,281	21,591,711	21,556,769	20,917,573	21,556,769
TOTAL ASSETS	31,406,645	29,811,142	29,950,774	28,021,806	29,950,774
LIABILITIES					
Current liabilities					
Bank overdraft					
Financial liabilities					
Consumer deposits	129,104	222,246	222,246	129,860	222,246
Trade and other payables from exchange transactions	156,623	163,472	163,472	162,496	163,472
Trade and other payables from non-exchange transactions	5,283,718	2,504,910	2,504,910	1,678,179	2,504,910
Provision	460,954	321,180	321,180	966,433	321,180
VAT	469,584	525,183	525,183	453,340	525,183
				132,625	

Description	2024/25	Budget Year 2025/26			Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	
Other current liabilities	96,470				-
Total current liabilities	6,596,453	3,736,991	3,736,991	3,522,933	3,736,991
Non-current liabilities					
Financial liabilities	796,001	938,463	938,463	798,756	938,463
Provision	1,487,634	3,474,755	3,474,755	1,488,895	3,474,755
Long term portion of trade payables	3,251				-
Other non-current liabilities	1,476,324	872,317	872,317	872,317	872,317
Total non-current liabilities	3,763,209	5,285,536	5,285,536	3,159,968	5,285,536
TOTAL LIABILITIES	10,359,663	9,022,527	9,022,527	6,682,901	9,022,527
NET ASSETS	21,046,982	20,788,616	20,928,248	21,338,905	20,928,248
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	20,497,994	20,556,579	20,696,211	20,906,704	20,696,211
Reserves and funds	548,988	232,037	232,037	432,201	232,037
Other					
TOTAL COMMUNITY WEALTH/EQUITY	21,046,982	20,788,616	20,928,248	21,338,905	20,928,248

Explanatory notes to Table C6 - Budgeted Financial Position

1. The table presents Assets less, Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity, i.e., assets readily converted to cash or liabilities immediately required to be met from cash appear first.
2. Any movement on the Budgeted Financial Performance or the Capital Budget will invariably impact on the Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is directly informed by forecasting the statement of financial position.

Table C7 Consolidated Monthly Budget Statement - Cash Flow – M09 March 2026

Description	Budget Year 2025/26						Full Year Forecast	
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget		YTD variance
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	2,707,048	2,969,423	148,210	197,966	1,826,870	111,157	1,715,712	1543%
Service charges	7,258,037	8,091,941	11,177,045	667,925	6,163,754	8,382,784	(2,219,030)	-26%
Other revenue	147,928	1,748,498	670,738	409,748	2,141,320	503,054	1,638,266	326%
Transfers and Subsidies - Operational	1,493,316	2,944,497	2,330,882	431,294	1,721,745	1,748,161	(26,416)	-2%
Transfers and Subsidies - Capital	1,240,929	1,368,029	-	287,712	1,102,779	-	1,102,779	#DIV/0!
Interest	341,670	158,695	93,284	16,183	193,613	69,963	123,650	177%
Dividends	189	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(12,149,957)	(14,984,867)	(14,544,867)	(1,342,138)	(12,187,284)	(10,908,650)	1,278,634	-12%
Interest	(100,793)	(72,173)	-	(10,022)	(100,207)	-	100,207	#DIV/0!
Transfers and Subsidies	(81,059)	(94,962)	-	1,224	1,587	-	(1,587)	#DIV/0!
NET CASH FROM/(USED) OPERATING ACTIVITIES	957,308	2,129,081	(124,708)	659,993	864,177	(93,531)	(957,708)	1024%
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	35	1,700	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(160,820)	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(1,262,954)	(1,915,737)	-	(48,729)	(958,762)	-	958,762	#DIV/0!
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1,262,918)	(2,074,857)	-	(48,729)	(958,762)	-	958,762	#DIV/0!
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments								

Description	Budget Year 2025/26									
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance #DIV/0!	Full Year Forecast	
Repayment of borrowing	(213,246)	(195,600)		(17,629)	(86,700)	-	86,700	#DIV/0!	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(213,246)	(195,600)	-	(17,629)	(86,700)	-	86,700	#DIV/0!	-	
NET INCREASE/ (DECREASE) IN CASH HELD	(618,857)	(141,376)	(124,708)	593,534	(181,285)	(93,531)			(124,708)	
Cash/cash equivalents at beginning:	4,426,349	4,443,980	4,443,980		3,767,943	4,443,980			3,767,943	
Cash/cash equivalents at month/year end:	3,807,493	4,302,604	4,319,272	593,534	3,586,658	4,350,449			3,643,235	

Explanatory notes to Table C7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.
2. It reflects the expected cash in-flows versus cash outflows that are likely to result from the implementation of the budget.

ANALYSIS OF THE MUNICIPALITY'S BALANCE SHEET

In this section the Municipality's Debtors, Creditors and Investments will be analysed. These components have a significant impact on the Municipality's financial position.

1. DEBTORS AGE ANALYSIS & ANNUAL DEBTORS COLLECTION RATE POSITION AS AT 31 MARCH 2026

1.1. Overview of Outstanding Consumer Debtors (Inclusive of VAT)

Below is an analysis of the outstanding consumer debtors as at 31 March 2026 compared to the position as at 30 June 2025.

Debtors' Age Analysis (Inclusive of VAT) as at end of 30 June 2025

Detail	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-
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions – Water	R308,065,852	R285,000,809	R282,767,309	R263,148,298	R269,785,561	R287,423,869	R1,527,147,228	R6,400,958,751	R10,224,297,477
Trade and Other Receivables from Exchange Transactions – Electricity	R419,693,150	R70,447,088	R115,709,629	R24,274,572	R23,342,674	R20,826,825	R110,870,220	R500,285,785	R1,285,449,942
Receivables from Non-exchange Transactions – Property Rates	R273,741,526	R49,099,639	R19,639,268	R19,072,233	R50,926,118	R123,974,042	R273,783,564	R1,297,285,882	R2,107,522,272
Receivables from Exchange Transactions – Wastewater Management	R107,189,464	R59,107,130	R48,271,886	R43,588,220	R41,685,312	R38,513,334	R179,800,271	R1,101,212,176	R1,619,367,793
Receivables from Exchange Transactions – Waste Management	R48,046,684	R24,171,785	R16,255,984	R13,051,465	R16,527,226	R13,581,744	R76,778,671	R582,514,661	R790,928,120
Receivables from Exchange Transactions – Property Rental Debtors	R2,291,471	R2,786,906	R1,279,348	R462,984	R2,361,384	R1,258,288	R10,330,263	R43,009,020	R63,779,664
Interest on Arrear Debtor Accounts	R138,951,371	R146,685,960	R121,988,080	R100,607,708	R139,848,960	R115,832,188	R619,545,269	R2,577,810,283	R3,961,269,818
Other	R19,501,230	R5,999,254	R6,259,921	R6,375,369	R6,828,336	R4,005,871	R33,015,434	R376,190,546	R458,175,961
Total By Income Source	R1,917,480,448	R643,298,571	R612,171,424	R470,580,849	R551,305,571	R605,416,160	R2,831,270,920	R12,879,267,104	R20,510,791,048
Organs of State	R33,160,771	R13,682,904	R9,044,039	R5,967,568	R8,023,735	R5,685,091	R34,542,747	R130,999,223	R241,106,079
Commercial	R552,210,894	R124,250,184	R137,882,608	R45,281,797	R75,144,901	R106,382,932	R268,091,338	R1,556,271,803	R2,865,516,457
Households	R1,324,498,665	R504,684,609	R464,639,793	R418,803,998	R467,153,496	R492,637,567	R2,525,174,048	R11,143,090,012	R17,340,682,188
Other (NMBM)	R7,610,118	R680,874	R604,984	R527,486	R983,439	R710,570	R3,462,787	R48,906,066	R63,486,324
Total By Customer Group	R1,917,480,448	R643,298,571	R612,171,424	R470,580,849	R551,305,571	R605,416,160	R2,831,270,920	R12,879,267,104	R20,510,791,048

Debtors' Age Analysis (Inclusive of VAT) as at 31 March 2026

Detail	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
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	R 538,055,163	R 428,549,435	R 332,912,929	R 290,088,841	R 293,470,626	R 429,121,434	R 1,890,061,151	R 8,056,656,822	R 12,258,925,401
Trade and Other Receivables from Exchange Transactions - Electricity	R 470,898,611	R 110,492,135	R 61,946,570	R 33,195,390	R 42,788,560	R 91,471,781	R 146,737,812	R 503,544,207	R 1,461,075,064
Receivables from Non-exchange Transactions - Property Rates	R 951,091,856	R 65,273,376	R 143,735,788	R 166,730,888	R 77,707,850	R 45,986,214	R 224,029,949	R 1,584,967,997	R 3,259,523,918
Receivables from Exchange Transactions - Waste Water Management	R 119,585,783	R 70,233,340	R 60,832,627	R 51,312,794	R 51,104,374	R 44,814,023	R 203,832,491	R 1,317,562,344	R 1,919,277,776
Receivables from Exchange Transactions - Waste Management	R 51,048,418	R 25,107,156	R 21,637,966	R 14,719,127	R 22,924,710	R 13,625,544	R 91,993,894	R 675,656,346	R 916,713,161
Receivables from Exchange Transactions - Property Rental Debtors	R 2,593,112	R 1,326,864	R 2,124,299	R 1,908,903	R 2,293,590	R 372,117	R 7,429,960	R 53,163,266	R 71,212,131
Interest on Arrear Debtor Accounts	R 155,668,996	R 146,648,177	R 164,682,389	R 117,502,463	R 159,280,570	R 156,387,123	R 773,809,386	R 3,417,256,230	R 5,091,235,335
Other	R 16,215,001	R 6,976,489	R 9,441,401	R 5,271,550	R 8,215,949	R 9,503,071	R 37,767,417	R 409,452,397	R 502,843,275
Total By Income Source	R 2,305,156,940	R 854,606,972	R 797,313,969	R 680,739,956	R 657,786,229	R 791,281,307	R 3,375,662,060	R 16,018,258,628	R 25,480,806,061
Organs of State	R 42,370,457	R 14,146,191	R 13,913,495	R 7,666,162	R 11,643,370	R 7,468,727	R 88,297,306	R 151,903,310	R 337,409,018
Commercial	R 952,404,842	R 152,108,351	R 194,676,501	R 85,779,043	R 115,353,505	R 163,535,423	R 275,667,048	R 1,710,668,479	R 3,650,193,192
Households	R 1,286,103,219	R 679,692,432	R 586,366,947	R 583,141,513	R 529,380,070	R 619,016,280	R 3,005,182,521	R 14,101,866,064	R 21,390,749,046
Other (NMBM)	R 24,278,422	R 8,659,998	R 2,357,026	R 4,153,238	R 1,409,284	R 1,260,877	R 6,515,185	R 53,820,775	R 102,454,805
Total By Customer Group	R 2,305,156,940	R 854,606,972	R 797,313,969	R 680,739,956	R 657,786,229	R 791,281,307	R 3,375,662,060	R 16,018,258,628	R 25,480,806,061

The above-mentioned analysis indicates that from 30 June 2025 – 31 Mar 2026 the overdue debt has increased by R 4,582,338,522 as follows:

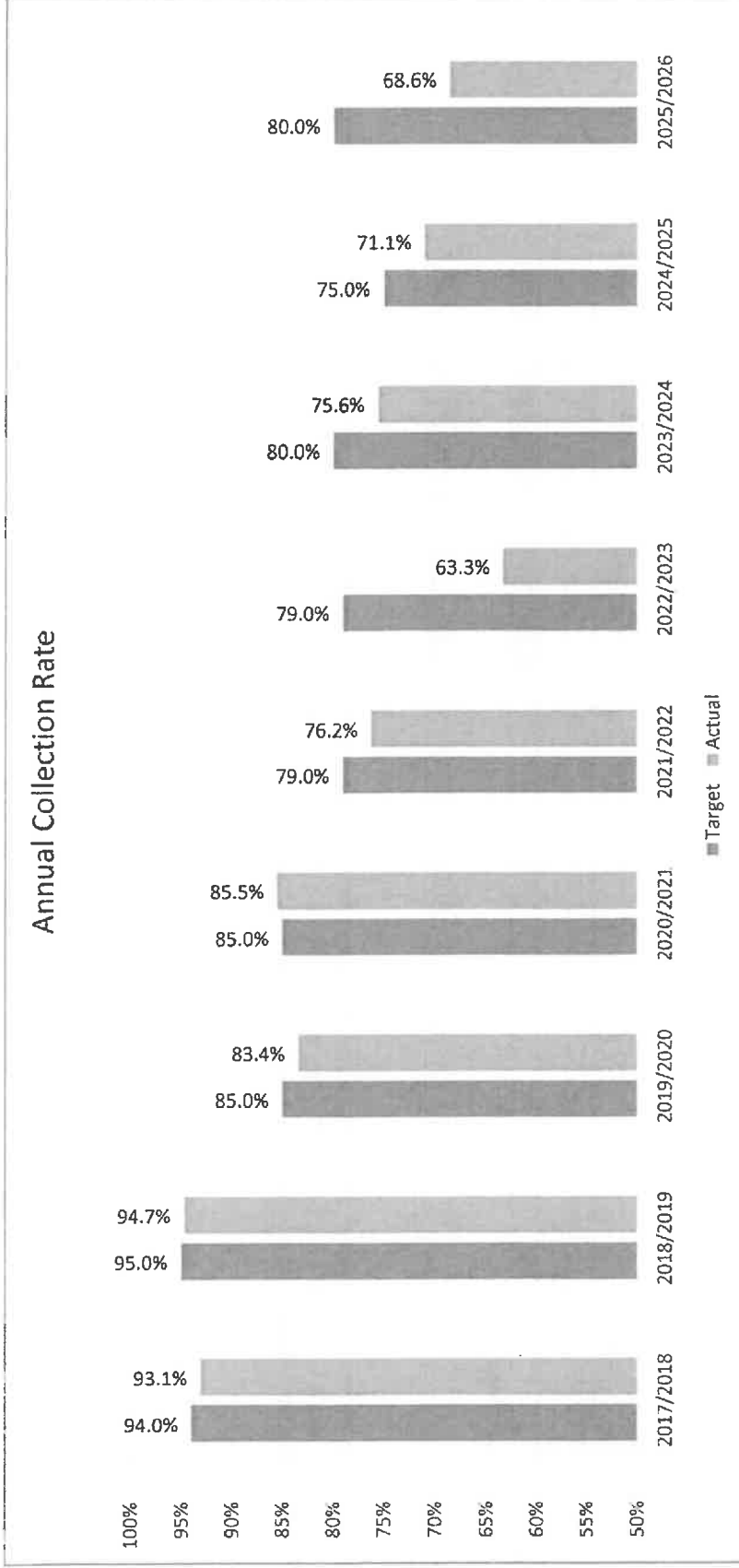
Detail	OVERDUE AMOUNTS		
	June 2025	Mar 2026	Difference
Trade and Other Receivables from Exchange Transactions – Water	R 9,316,231,825	R 11,720,870,238	R 2,404,638,413
Trade and Other Receivables from Exchange Transactions – Electricity	R 865,756,793	R 990,176,453	R 124,419,661
Receivables from Non-exchange Transactions - Property Rates	R 1,833,780,746	R 2,308,432,062	R 474,651,316
Receivables from Exchange Transactions - Waste Water Management	R 1,512,178,329	R 1,799,691,993	R 287,513,664
Receivables from Exchange Transactions - Waste Management	R 742,881,536	R 865,664,743	R 122,783,207
Receivables from Exchange Transactions - Property Rental Debtors	R 61,488,193	R 68,619,019	R 7,130,826
Interest on Arrear Debtor Accounts	R 3,822,318,447	R 4,935,566,338	R 1,113,247,892
Other	R 438,674,731	R 486,628,274	R 47,953,543
Total By Income Source	R 18,593,310,600	R 23,175,649,121	R 4,582,338,522
Debtors Age Analysis By Customer Group			
Organs of State	R 207,945,308	R 295,038,561	R 87,093,254
Commercial	R 2,313,305,563	R 2,697,788,350	R 384,482,787
Households	R 16,016,183,523	R 20,104,645,827	R 4,088,462,304
Other NMBM	R 55,876,206	R 78,176,383	R 22,300,177
Total By Customer Group	R 18,593,310,600	R 23,175,649,121	R 4,582,338,522

The credit control policy is being implemented to its fullest extent except for the component dealing with the sale in execution of both movable and immovable assets. The Municipality is currently implementing the Debt Relief Programme, as previously approved by Council.

Growth in Debt by category

The following table further provides the Committee with the history of how the arrear debt situation has escalated from July 2021 up to date:

Month	Category				Total
	Government	Business	Household	NMBM	
Jul-21	164,531,984	1,650,649,855	4,642,038,574	40,205,793	6,497,426,206
Aug-21	152,655,812	1,686,234,145	4,847,662,045	56,852,499	6,753,404,501
Sep-21	154,580,053	1,703,479,311	5,113,737,194	35,130,687	7,006,907,245
Oct-21	177,656,262	1,802,561,606	5,461,557,379	36,729,127	7,478,504,374
Nov-21	207,096,304	1,828,372,065	5,785,896,888	37,354,462	7,858,718,719
Dec-21	223,874,721	1,784,577,155	6,040,058,139	40,020,922	8,088,530,937
Jan-22	237,008,342	1,901,393,994	6,320,662,619	45,053,874	8,504,118,829
Feb-22	198,555,915	1,845,283,283	6,553,678,171	41,994,914	8,693,512,283
Mar-22	219,906,424	1,901,929,313	6,745,447,544	38,838,083	8,906,121,364
Apr-22	230,404,967	1,827,933,684	6,942,836,405	39,878,537	9,041,053,593
Aug-22	104,831,777	1,432,153,667	6,381,720,942	29,470,399	7,948,176,785
Jun-22	150,887,128	1,816,207,856	7,242,667,376	41,306,707	9,251,069,067
Jul -22	138,071,594	1,808,368,730	7,418,890,959	46,068,829	9,411,400,112
Aug-22	151,120,798	1,816,655,770	7,685,015,131	42,592,857	9,695,384,556
Sep22	148,963,028	1,777,666,427	8,141,070,821	43,360,378	10,111,060,654
Oct-22	169,097,100	1,862,433,940	8,690,261,192	39,216,030	10,761,008,262
Nov-22	175,395,539	1,854,190,450	9,251,754,703	38,691,566	11,320,032,258
Dec-22	174,209,778	1,905,344,288	9,928,689,845	39,909,204	12,048,153,115
Jan-23	174,827,696	1,996,042,621	10,648,762,048	40,748,002	12,860,380,367
Feb-23	176,856,024	1,937,809,593	11,156,534,665	42,318,764	13,313,519,046
Mar-23	217,843,623	1,997,766,080	10,761,831,590	43,100,182	13,020,541,475
Apr-23	205,466,554	1,977,511,175	10,911,698,951	43,626,887	13,138,303,567
Aug-23	183,660,173	1,715,095,892	12,193,828,288	44,494,833	14,137,079,186
Jun-23	180,626,258	1,693,956,774	12,418,048,260	45,144,604	14,337,775,896
Jul-23	201,939,518	1,686,747,320	10,546,100,402	47,048,250	12,481,835,490
Aug-23	214,260,250	1,782,258,524	9,705,918,697	47,880,223	11,750,317,694
Sep-23	215,745,355	1,716,498,076	9,887,164,628	48,130,578	11,867,538,637
Oct-23	273,612,281	1,810,482,735	10,141,679,960	49,094,613	12,274,869,589
Nov-23	271,672,951	1,799,288,677	10,291,152,699	49,706,259	12,411,820,586
Dec-23	251,753,539	1,840,991,493	10,599,811,819	50,626,221	12,743,183,072
Jan-24	275,047,389	1,969,061,504	10,877,700,438	51,293,876	13,173,103,207
Feb-24	263,997,695	1,931,167,397	10,918,727,543	51,862,769	13,165,755,404



1.3 Other Debtors

The bridge financing of the Housing function is at a level of R196,735,237 million as at 31 March 2026. It is important that the current level of R196.74 million be managed downwards.

2. Overview of Creditors position

Below is an analysis of the status of the major creditors:

Supporting Table SC4 Monthly Budget Statement - aged creditors – M09 March 2026

Detail	0 – 30 Days		31-60 days		61 – 90 days		Above 91 days		Total	
	R '000		R '000		R '000		R '000		R '000	%
Bulk Electricity	-		-		-		481,065,957.00		481,065,957.00	31.59
Bulk Water	-		-		-		-		-	
PAYE deductions	-		-		-		-		-	
VAT (output less input)	-		-		-		-		-	
Pensions / Retirement deductions	-		-		-		-		-	
Loan Repayments	-		-		-		-		-	
Auditor-General	-		-		-		790,370,179.00		790,370,179.00	51.90
Other	-		-		-		-		-	
Medical Aid Deductions	-		-		-		-		-	
Total	67,323,213.54		277,289.35		56,776,693.90		1,398,473,412.00		1,522,850,608.79	100

The above amounts represent invoices still to be paid by the NMBM and MBDA. Creditors' payments for the NMBM approximate 106.56 days, based on the date of invoice. The target for payment days is recorded at 30 days from receiving the relevant invoice from service provider to the payment date. The 106.56 days excludes delayed payments as a result of irregular expenditure.

A monthly report is submitted to Management Team on the outcome of the creditors' payment process. Executive Directors are held responsible for outcomes in the following two areas: -

- Adhering to the 19 days allocated to Directorates for processing of all payments – this currently forms part of the Executive Directors' scorecards; and
- Reporting on and being held accountable for irregular expenditure – this is dealt with through the MPAC sub-committee for irregular, fruitless & wasteful and unauthorised expenditure.

2.1 Payment of Service Providers

Payment of Service Providers

Section 65(2)(e) of the MFMA states that "all monies owing by the Municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure".

To ensure efficient administration all reporting in relation to payment is based on using the invoice date as the baseline and not the date of receipt of the invoice. An average number of days to make payment from the date of invoice have been calculated at 35 days, by allowing 5 days for postal travel of the invoice from supplier to the municipality.

For performance measuring purpose the 35 days has been split as follows:

- Phase 1 – The Directorate has 19 days to process from date of invoice; and
- Phase 2 – Creditors, Accountants & Cash Management have 16 days to finalise the payment process.

It must be noted that the date of receipt is inserted in the payments program by the directorate who is capturing the invoice. This date is subjective as it relies on the directorate to be honest when capturing the date, the invoice document was physically received by the municipality.

This reporting standard is being applied due to the fact that:

- Service Providers give discount based on the invoice date, irrespective of the invoice receipt date.
- Performance of the NMBM in relation to payment is determined by the Service Provider from the date of the invoice.
- Recording of the invoice receipt date may be subjective, impractical to manage and difficult to prove.
- The MFMA legislation specifies the date of receipt of an invoice as the start date for measuring the number of days taken to pay a municipality's creditors.

The NMBM has included in the performance scorecard of each Executive Director the following Key Performance Indicator (KPI), viz. "The Percentage of invoices processed and submitted to budget and treasury within 19-days of invoice receipt date", in order to ensure that each Executive Director facilitates the compliance with Section 65 (2) (e) of the MFMA.

DATE OF INVOICE vs DATE OF DIRECTORATE APPROVAL**Table 1: Reflects the number of Days taken by Directorates to process documentation for payment from Date of Invoice**

DIRECTORATE	January 2026	Total No of Invoices	February 2025	Total No of Invoices	March 2026	Total No Of Invoices
Budget & Treasury	140.25	661	26.37	404	21.47	664
Chief Operating Officer	132.60	138	172.21	169	98.41	110
Corporate Services	74.62	1844	94.49	5585	84.26	1546
Economic Development, Tourism & Agriculture	28.94	17	39.20	5	13	21
Electricity & Energy	25.18	186	53.48	212	38.30	240
Human Settlements	21.47	88	24.08	78	15.38	135
Infrastructure & Engineering: Rate & General	52.50	394	310.61	673	227.41	771
Water Services	31.47	86	35.58	67	54.47	175
Municipal Manager	16.24	29	60.67	9	13.94	33
Office of the Executive Mayor	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	30.27	103	26.38	152	20.38	197
Recreational & Cultural Services	21.97	59	26.75	53	24.99	87
Safety & Security	27.05	123	22.08	72	29.38	142
Sanitation	64.66	90	88.96	76	136.29	139
Average for all Directorates	76.76	3818	106.77	7555	89.56	4260

An analysis of **Table 1** illustrates the following:

During March 2026 the number of days to process documentation increased significantly from February 2026 for the following Directorates:

Directorate	No. of Days (March)
Sanitation	136.29
Water Services	54.47
Safety & Security	29.38

The above results for the Sanitation Directorate are attributed to late payments that were made to supplier Xerox Eastern Cape which were approved in excess of 100 days from the Date of invoice. The late payment reason recorded by the Directorate is "INVOICE AMENDED DUE TO INCORRECT ORDER NO."

The above results for the Water Services Directorate are attributed to late payments that were made to supplier ABBY LABORATORIES which were approved in excess of 200 days from the Date of invoice. The late payment reason recorded by the Directorate is "Paper trail process brought on delay".

The above results for the Safety & Security Directorate are attributed to late payments that were made to supplier JI Bellardi T/A JPS Service Centre which were approved in excess of 90 days from the Date of invoice. The late payment reason recorded by the Directorate is "Supplier Resubmitted Invoice on 20 February 2026. Original Document cannot be allocated."

DATE OF RECEIPT OF INVOICE vs DATE OF DIRECTORATE APPROVAL

Table 2 below illustrates by Directorate the number of days taken to process documentation from the date of Receipt of invoice:

DIRECTORATE	January 2026	Total No of Invoices	February 2026	Total No of Invoices	March 2026	Total No of Invoices
Budget & Treasury	31.63	661	13.29	404	5.83	664
Chief Operating Officer	45.11	138	67.70	169	29.52	110
Corporate Services	69	1844	77.81	5585	64.19	1546
Economic Development, Tourism & Agriculture	18.76	17	19.00	5	4.52	21
Electricity & Energy	12.19	186	31.64	212	16.40	240
Human Settlements	5.35	88	5.78	78	4.20	135
Infrastructure & Engineering: Rate & General	17.37	394	72.23	673	25.53	771
Water Services	11.34	86	4.39	67	9.09	175
Municipal Manager	11	29	36.11	9	6.88	33
Office of the Executive Mayor	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	8.52	103	12.50	152	9.24	197
Recreational & Cultural Services	9.88	59	17.79	53	22.33	87
Safety & Security	9.46	123	5.46	72	10.80	142
Sanitation	55.24	90	84.34	76	107.62	139
Average for all Directorates	45.35	3818	68.50	7555	35.85	4260

The Directorates' performance cumulatively has not improved for the month of March 2026 when compared to February 2026 as per Table 2.

The recording of the Invoice received Date is performed by each respective Directorate and is subjective as Suppliers often dispute that there has been any delay for submitting Invoices to the NMBM. When Suppliers initiate punitive action for late payment, such as legal action; penalty interest; revoking the NMBM's credit facility, etc. the date of the Invoice becomes relevant and not the date that it was received.

The analysis of the Average Number of Days between the Invoice Date and the Date of Receipt of Invoice per Directorate indicates the following for March 2026:

Directorate	No. of Days (March 2026)
Budget & Treasury	19.45
Chief Operating Officer	72.19
Corporate Services	20.42
Economic Development, Tourism & Agriculture	10.67
Electricity & Energy	22.32
Human Settlements	11.79
Infrastructure & Engineering: Rate & General	201.96
Water Services	46.02
Municipal Manager	13.64
Office of the Executive Mayor	N/A
Public Health	13.50
Recreational & Cultural Services	10.30
Safety & Security	20.00
Sanitation	29.68

Annexure "A5"

The above information indicates that there is a significant delay between the Supplier's Invoice date and the date that it is received at the NMBM. This is evident for the following Directorates where it has taken in excess of 30 Days for the Invoices to be received:

Chief Operating Officer	72.19
Infrastructure & Engineering: Rate & General	201.96
Water Services	46.02

All Directorates who encounter delays in receiving Invoices from Suppliers should address this with the respective Supplier(s) as the resultant late payments may be attributed to the NMBM and punitive action against the NMBM may be initiated by the Supplier(s).

The overall number of days taken to process documentation for payment has not improved for March 2026 when compared to February 2026.

Table 3: Reflects the Average number of Days taken by the NMBM to pay Service Providers from the date that the EFT is available for release.

	Number of Days taken by Accountant to sign off documentation	Number of Days taken by Creditors to process & final Sign Off of EFT	Delay in release of EFT's	Total No. of days from date Directorate approves Invoice
January	19	4	1	24
February	24	2	0	26
March	10	4	3	17

Table 3 above reflects the Phase 2 process payment cycle where the target has been set at 16 days. The target for this phase of processing was not met for the months of January 2026 to March 2026.

If we combine Phase 1 and Phase 2 in the payment process, then the number of days taken to pay creditors from date of invoice is as follows against the target of 35 days.

January 2026 --	100.76 days
February 2026 --	132.77 days
March 2026 --	106.56 days

The National Treasury target is 30 days from the date when the invoice has been received. By using the receipt date of the invoice, as recorded by the Directorate, the number of days taken to pay creditors during the quarter is as follows:

January 2026 --	68 days
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February 2026 – 94 days
 March 2026 – 52 days

The results above indicate that the Creditors' payment days were not met for the period of January 2026 to March 2026.

The March 2026 payment day's results of the NMBM are attributed to late payments that were made to supplier Z K S Projects where more than 250 invoices were paid in excess of 173 days from the Date of Receipt of invoice. The late payment reason recorded by the Infrastructure & Engineering Unit - Rate and General Directorate is "SECTION 32".

It remains the responsibility of each Directorate to ensure that Invoices are received and processed relating to service delivery within their Directorate.

Another factor that contributes to a poor payment days' outcome is that some Directorates paid the majority of their Invoices in excess of 30 days from the Date of Receipt of Invoice as per the analysis below which measures the efficiency rate per Directorate, where the Corporate Services and Sanitation Directorates achieved a Creditors' Efficiency Rate of 18.56 percent and 46.76 percent, respectively, versus the NMBM's target of one hundred (100) percent.

Directorate	Total No. Of Invoices March (2026)	No. of Invoices paid within 30 Days of Receipt	Efficiency Rate (%) calculated as No. of invoices paid within 30 days of Receipt / Total No. of Invoices*100
Budget & Treasury	664	636	95.78
Chief Operating Officer	110	66	60.00
Corporate Services	1546	287	18.56
Economic Development, Tourism & Agriculture	21	19	90.48
Electricity & Energy	240	177	73.75
Human Settlements	135	129	95.56
Infrastructure & Engineering: Rate & General	771	476	61.74
Water Services	175	106	60.57
Municipal Manager	33	33	100.00
Office of the Executive Mayor	N/A	N/A	N/A
Public Health	197	177	89.85
Recreational & Cultural Services	87	63	72.41
Safety & Security	142	98	69.01
Sanitation	139	65	46.76

3. Investment Portfolio as at 31 March 2026

Below is an analysis of the Investment Portfolio as at 31 March 2026: -

Financial Institution	ABSA Term Deposit	ABSA Call Deposit	FNB Term Deposit	Investec Call Deposit	Nedbank Term Deposit	Nedbank Call Deposit	Standard Bank Term Deposit	Stanlib Term Deposit	Total NMBM Investments	ABSA Current Account	NIBDA	Sanlam Shares	NMBM Total
Type of Investment:													
Value of Investment:													
30 Jun 25	465,000,000	7,676,969	590,000,000	198,144,344	360,000,000	680,500,000	761,700,000	259,657	3,063,280,970	661,046,249	40,304,461	3,311,165	3,767,942,846
31 Mar 26	610,000,000	7,676,969	630,000,000	208,271,705	160,000,000	680,500,000	741,700,000	259,657	3,038,408,331	467,160,487	77,460,553	3,628,288	3,586,657,699
(Decrease) / Increase in Investments	145,000,000	0	40,000,000	10,127,361	200,000,000	0	-20,000,000	0	-24,872,639	193,885,761	37,156,092	317,122	-181,285,187
% Exposure of Institution	17.01%	0.21%	17.57%	5.81%	4.46%	18.97%	20.68%	0.01%	84.71%	13.02%	2.16%	0.10%	100.00%
Actual Interest earned to date	-25,406,825	-341,362	-26,517,353	-8,983,900	-18,437,182	-26,483,568	-37,401,120	-12,555	-143,583,865	-26,382,146	-1,627,679		-171,593,691

There is a decrease in the investment portfolio since 30 June 2025 amounting to R181,285 million.

The following analysis indicates the extent to which the investments are committed:

Cash backed Reserves	R'000
Cash and Cash Equivalents (Short-term Investment Deposits)	3,586,658
Short-term Investments	<u>3,628</u>
	3,590,286
Application of Cash	
Unspent Conditional Grants	966,433
Statutory Funds – COID	72,510
Self-Insurance Fund	284,862
Outstanding Creditors Liability	1,522,851
Internally Generated Funding	463,494
Provision for Land Fill Sites	600,686
Provision for Rehab of Swartkops river	124,559
Brookes Bequest	29,683
Current Provisions	453,340
Consumer Deposits	162,496

Unspent Borrowing	1,708
Total Commitments	<u>4,649,622</u>
<u>Commitments more than Cash and Cash Equivalents</u>	<u>1,059,336</u>

The Commitments exceeds Cash and Cash Equivalents by an amount of R 1.059 billion.

The following financial strategies are being implemented to address this situation:

- Optimisation of all revenue streams.
- Increasing collection rates above the targeted percentage utilising the credit control policy of Council.
- Disposal of serviced land in order to boost the depleted Capital Replacement Reserve.
- Implementation of Cost Containment Policy.

4. Allocation and Grant receipts and expenditure for the 2025/26 financial year
Monthly Budget Statement - Transfers and Grants - Receipts and Expenditure – Mar 2026

Description	Budget Year 2025/26				% Spent
	Adjusted Budget	Year TD actual RECEIPTS:	Year TD actual PAYMENTS	Available to Spend	
R thousands					
Operating Transfers and Grants					
National Government:	2,203,286	1,684,956	1,275,173	928,113	57.88%
Local Government Equitable Share	1,637,749	1,397,145	987,708	650,041	60.31%
EPWP Incentive	2,457	2,457	4,356	(1,899)	177.29%
Finance Management	1,000	1,000	609	391	60.91%
Infrastructure Skills Development	8,900	8,900	3,893	5,007	43.74%
LGSETA		4,654	845	(845)	#DIV/0!
Urban Settlements Development	103,902		168,399	(64,497)	162.08%
Public Transport Networks Operations	241,225	178,585	107,363	133,862	44.51%
Neighbourhood Development Partnership	12,800		2,000	10,800	15.63%
Urban Development Financing Grant	36,000	22,400		36,000	0.00%
Regional Bulk Infrastructure	52,338	33,871		52,338	0.00%
Energy Efficiency & Demand Side Management	1,339			1,339	0.00%
Informal Settlements Partnership Grant	105,577	35,944		105,577	0.00%
Provincial Government:	249,918	36,789	22,030	227,889	8.81%
DRPW (Maintenance of Roads	22,200	7,946	14,885	7,315	67.05%
Marine and Coastal Development	514		17	497	3.35%
Housing Title Transfers		74	90	(90)	#DIV/0!
Eastern Cape Capacity Building Grant	184,185	9,559	7,037	177,147	3.82%
Libraries		19,210			#DIV/0!
Local Government, Water and Related Service SETA	35,565				
South Africa Revenue Service (SARS)	7,455				
Total Operating Transfers and Grants	2,453,205	1,721,745	1,297,203	1,156,001	52.88%
Capital Transfers and Grants					
National Government:	1,367,640	1,102,779	480,561	887,079	35.14%

Description	Budget Year 2025/26				% Spent
	Adjusted Budget	Year TD actual	Year TD actual	Available to Spend	
Public Transport Infrastructure	57,000		25,506	31,494	44.75%
Urban Settlements Development	559,915	537,841	170,780	389,135	30.50%
Informal Settlements partnership Grant	297,211	315,810	163,445	133,766	54.99%
Flood Relief Grant	45,499		64,049	(18,549)	140.77%
Energy Efficiency & Demand Side Management	5,661	3,000		5,661	0.00%
Regional Bulk Infrastructure	339,130	246,129	38,623	300,508	11.39%
Flood Response Grant	63,223		18,158	45,065	28.72%
Other grant providers:					
<i>Private Contributions</i>	43,000		31,306	11,694	72.80%
	43,000		31,306	11,694	72.80%
Total Capital Transfers and Grants	1,410,640	1,102,779	511,867	898,773	36.29%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	3,863,844	2,824,525	1,809,070	2,054,774	46.82%

DORA Operating Grants:**Expanded Public Works Programme (EPWP)**

This grant is to incentivise municipalities to expand work creation efforts through the use of labour-intensive delivery.

DORA Allocation: R 2,457,000
Amount of Grant Received R 2,457,000
Expenditure to date: R 2,457,000
Unspent as at 31 March 2026 R NIL

As at 31 March 2026, 100% of the DORA allocation was spent.

Infrastructure Skills Development

This grant is to strengthen capacity of local government, to effectively and efficiently deliver quality infrastructure, by increasing the pool of skills.

DORA Allocation:	R 8,900,000
Amount of Grant Received	R 8,900,000
Expenditure to date:	R 3,892,992
Unspent as at 31 March 2026:	R 5,007,008

As at 31 March 2026, 43.74% of the DORA allocation was spent.

Finance Management Grant

This grant is to promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act (MFMA).

DORA Allocation:	R 1,000,000
Amount of Grant Received	R 1,000,000
Expenditure to date:	R 609,074
Unspent as at 31 March 2026:	R 390,926

As at 31 March 2026, 60.91% of the DORA allocation was spent.

Urban Development Financing Grant

This grant is to spatially transform cities with financially sustainable trading services that are able to meet their service delivery mandates; to support metropolitan municipalities with resilient infrastructure investment, including programme and project preparation to enable them to leverage additional concessional and commercial loan finance to enhance sustainable infrastructure investment.

DORA Allocation:	R 48,800,000
Amount of Grant Received	R Nil
Expenditure to date:	R Nil
Unspent as at 31 March 2026:	R 48,800,000

As at 31 March 2026, 0% of the DORA allocation was spent.

Urban Settlements Development Grant – Portion allocated for operational expenditure.

This grant is to assist metropolitan municipalities to improve urban land production to the benefit of poor households, to improve spatial integration and densities by supplementing the budgets of metropolitan municipalities.

DORA Original Allocation: R 103,901,800
 Amount of Grant Received R Nil
 Expenditure to date: R 103,901,800
Unspent as at 31 March 2026: R NIL

As at 31 March 2026, 100% of the DORA allocation was spent.

Public Transport Networks Operations – Portion allocated for operational expenditure.

This grant is to provide supplementary operational funding to municipalities.

DORA Original Allocation: R 241,225,000
 Amount of Grant Received R 178,585,000
 Expenditure to date: R 107,363,306
Unspent as at 31 March 2026: R 133,861,694

As at 31 March 2026, 44.51% of the DORA allocation was spent.

Informal Settlements Partnership Grant – Portion allocated for operational expenditure.

In 2020/21, this new grant was introduced to fund Operating Expenditure relating to the upgrade of informal settlements through partnerships between communities and metros.

DORA Original Allocation: R 97,976,540
 Amount of Grant Received R 35,944,289
 Expenditure to date: R NIL
Unspent as at 31 March 2026: R 97, 976, 540

As at 31 March 2026, 0% of the DORA allocation was spent.

Energy Efficiency & Demand Management Grant– Portion allocated for operational expenditure.

This grant is used to provide subsidies to municipalities to implement energy efficiency and demand side management (EEDSM) initiatives within the municipal infrastructure in order to reduce electricity consumption and improve energy efficiency.

DORA Allocation: R 1,339,130
 Amount of Grant Received R Nil
 Expenditure to date: R Nil
Unspent as at 31 March 2026: R 1,339,130

As at 31 March 2026, 0% of the DORA allocation was spent.

Regional Bulk Infrastructure Grant

To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to infrastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; and to implement bulk infrastructure with a potential of addressing water conservation and water demand management (WC/WDM) projects or facilitate and contribute to the implementation of local WC/WDM projects that will directly impact on bulk infrastructure requirements.

DORA Allocation: R 52,337,660
 Amount of Grant Received R 33,871,432
 Expenditure to date: R Nil
Unspent as at 31 March 2026: R 52,337,660

As at 31 March 2026, 0% of the DORA allocation was spent.

Neighbourhood Development Partnership

This grant is for eradicating spatial inequality towards the creation of liveable, sustainable, resilient, efficient and integrated town and cities.

DORA Allocation: R 12,800,000
 Amount of Grant Received: R Nil
 Expenditure to date: R 2,000,003
Unspent as at 31 March 2026: R 10,799,997

As at 31 March 2026, 15.63% of the DORA allocation was spent.

Capital Grants (DORA)

Urban Settlements Development Grant

This grant is to assist metropolitan municipalities to improve urban land production to the benefit of poor households, to improve spatial integration and densities by supplementing the budgets of metropolitan municipalities.

DORA Original Allocation: R 559,915,200
 Amount of Grant Received R 537,841,000
 Expenditure to date: R 170,780,410
Unspent as at 31 March 2026: R 389,134,790

As at 31 March 2026, 30.50% of the DORA allocation was spent.

Public Transport Infrastructure Grant

This grant is to provide for accelerated planning, construction, and improvement of public and non-motorised transport infrastructure.

DORA Original Allocation: R 57,000,000
 Amount of Grant Received R Nil
 Expenditure to date: R 25,506,053
Unspent as at 31 March 2026: R 31,493,947

As at 31 March 2026, 44.75% of the DORA allocation was spent.

Informal Settlements Partnership Grant – Portion allocated for capital expenditure.

In 2020/21, this new grant was introduced to fund Capital Expenditure relating to the upgrade of informal settlements through partnerships between communities and metros.

DORA Original Allocation: R 297,211,030
 Amount of Grant Received R 315,809,711

Expenditure to date: R 163,444,823
 Unspent as at 31 March 2026: R 133,766,207

As at 31 March 2026, 54.99% of the DORA allocation was spent.

Energy Efficiency & Demand Management Grant

This grant is used to provide subsidies to municipalities to implement energy efficiency and demand side management (EEDSM) initiatives within the municipal infrastructure in order to reduce electricity consumption and improve energy efficiency.

DORA Allocation: R 5,660,870
 Amount of Grant Received R 3,000,000
 Expenditure to date: R NIL
 Unspent as at 31 March 2026: R 5,660,870

As at 31 March 2026, 0% of the DORA allocation was spent.

Regional Bulk Infrastructure Grant

To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to infrastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; and to implement bulk infrastructure with a potential of addressing water conservation and water demand management (WC/WDM) projects or facilitate and contribute to the implementation of local WC/WDM projects that will directly impact on bulk infrastructure requirements.

DORA Allocation: R 339,130,430
 Amount of Grant Received R 246,128,568
 Expenditure to date: R 38,622,834
 Unspent as at 31 March 2026: R 300,507,596

As at 31 March 2026, 11.39% of the DORA allocation was spent.

5. Councillor and Board members' allowances and employee benefits

Below is an analysis of Councillor, Board members' allowances and employee benefits:

Supporting Table SC8 Monthly Budget Statement - Councillor and staff benefits – M09 March 2026

Summary of Employee and Councillor remuneration	Budget Year 2025/26									
	2024/25	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast	
	Audited Outcome									
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	80,653	92,212	92,212	12,650	65,073	69,159	(4,086)	-6%	92,212	
Cell phone Allowance	5,280	6,122	5,659	434	3,957	4,244	(286)	-7%	5,659	
Sub Total - Councillors	85,933	98,334	97,870	13,083	69,030	73,403	(4,373)	-6%	97,870	
Senior Managers of the Municipality										
Basic Salaries and Wages	11,893	29,614	23,559	(564)	7,980	17,669	(9,689)	-55%	23,559	
Pension and UIF Contributions	10	28	21	1	6	16	(10)	-62%	21	
Performance Bonus	(5,422)	3,512	1,170	-	-	877	(877)	-100%	1,170	
Sub Total - Senior Managers of Municipality	6,482	33,154	24,750	(563)	7,986	18,562	(10,576)	-57%	24,750	
Other Municipal Staff										
Basic Salaries and Wages	2,188,903	3,101,590	2,690,025	200,013	1,796,833	2,017,519	(220,685)	-11%	2,690,025	
Pension and UIF Contributions	415,693	449,385	436,729	63,149	354,113	327,547	26,566	8%	436,729	
Medical Aid Contributions	218,684	231,735	227,336	20,405	174,153	170,502	3,651	2%	227,336	
Overtime	463,396	391,416	413,231	33,463	285,149	309,923	(24,774)	-8%	413,231	
Performance Bonus	225,183	231,443	259,451	8,908	213,477	194,588	18,889	10%	259,451	
Motor Vehicle Allowance	86,312	95,741	93,421	7,597	65,753	70,066	(4,313)	-6%	93,421	
Cell phone Allowance	2	2	2	0	1	1	(0)	-1%	2	
Housing Allowances	45,447	49,956	46,741	5,063	34,652	35,055	(403)	-1%	46,741	
Other benefits and allowances	60,012	85,877	80,367	(33,329)	29,980	60,276	(30,296)	-50%	80,367	
Payments in lieu of leave	260,585	151,496	141,408	10,740	98,814	6,218	(6,218)	-100%	8,291	
Long service awards	105,260	16,834	14,834	-	-	106,056	(7,242)	-7%	141,408	
Post-retirement benefit obligations	17,281	6	2,747	-	2,743	11,125	(11,125)	-100%	14,834	
Scarcity	22,832	144	20,719	15,048	15,048	2,060	682	33%	2,747	
Acting and post related allowance	4,109,590	4,814,914	4,435,301	331,056	3,070,716	3,326,476	(255,760)	-8%	4,435,301	
Sub Total - Other Municipal Staff	4,202,005	4,946,403	4,557,921	343,576	3,147,731	3,418,441	(270,709)	-8%	4,557,921	
Total Parent Municipality										
Unpaid salary, allowances & benefits in arrears:										

Budget Year 2025/26										
Summary of Employee and Councillor remuneration	2024/25									
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast	
Board Members of Entities										
Board Fees	1,159	1,300	1,300	212	1,321	975	346	346	35%	1,300
Sub Total - Executive members Board	1,159	1,300	1,300	212	1,321	975	346	346	35%	1,300
Senior Managers of Entities										
Basic Salaries and Wages	12,832	10,611	18,810	1,651	15,225	14,107	1,118	1,118	8%	18,810
Pension and UIF Contributions		1,641		153	1,407		1,407		#DIV/0!	
Medical Aid Contributions		944	1,120	88	809	840	(31)	(31)	-4%	1,120
Performance Bonus	294	116		428	89		89		#DIV/0!	
Motor Vehicle Allowance		4,600		0	3,944		3,944		#DIV/0!	
Cell phone Allowance		5	33	0	4	25	(21)	(21)	-83%	33
Other benefits and allowances		146		14	125		125		#DIV/0!	
Payments in lieu of leave				11	11		11		#DIV/0!	
Sub Total - Senior Managers of Entities	13,127	18,063	19,963	2,343	21,614	14,972	6,642	6,642	44%	19,963
Other Staff of Entities										
Basic Salaries and Wages	32,327	16,029	17,542	1,490	13,742	13,157	585	585	4%	17,542
Pension and UIF Contributions		1,547	5,248	144	1,327	3,936	(2,609)	(2,609)	-66%	5,248
Medical Aid Contributions		1,688	2,002	157	1,447	1,502	(55)	(55)	-4%	2,002
Performance Bonus	1,199									
Other benefits and allowances	6,012	281		26	241		241		#DIV/0!	
Sub Total - Other Staff of Entities	39,538	19,545	24,792	1,817	16,756	18,594	(1,838)	(1,838)	-10%	24,792
Total Municipal Entities	53,824	38,908	46,055	4,372	39,691	34,541	5,150	5,150	15%	46,055
TOTAL SALARY, ALLOWANCES & BENEFITS	4,255,828	4,985,311	4,603,976	347,948	3,187,422	3,452,982	(265,560)	(265,560)	-8%	4,603,976
TOTAL MANAGERS AND STAFF	4,169,895	4,886,977	4,504,806	334,864	3,118,392	3,378,604	(261,532)	(261,532)	-8%	4,506,106

6. Key performance indicators

The table below reflects the key performance indicators as per the 2025/26 Original Budget and the associated performance to date.

Supporting Table SC2 quarterly Budget Statement - performance indicators – M09 March 2026

Description of financial indicator	Basis of calculation	Budget Year 2025/26	
		Original Budget	Adjusted Budget Year TD actual
Borrowing Management			
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.4%	6.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	2.9%	2.7%
Safety of Capital			
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	19.2%	19.0%
Gearing	Long Term Borrowing/ Funds & Reserves	4.5%	404.4%
Liquidity			
Current Ratio	Current assets/current liabilities	2.20:1	2.25:1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.15:1	1.18:1
Revenue Management			
Annual Debtors Collection Rate (Payment Level %)	Last 12 Months Receipts/ Last 12 Months Billing	80.0%	66.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.6%	20.0%
Longstanding Debtors Recovered	Debtors > 12 Months Recovered/Total Debtors > 12 Months Old	0.0%	0.0%
Creditors Management			
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	55 days
Employee costs	Employee costs/Total Revenue - capital revenue	25.0%	23.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.8%	3.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	5.7%	6.0%
IDP regulation financial viability indicators			
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	62 times	90.81 times
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	29.6%	26.95

Description of financial indicator	Basis of calculation	Budget Year 2025/26	
		Original Budget	Adjusted Budget
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	82.94 days	64.85 days

The above table is discussed in detail below.

6.1 Borrowing Management

6.1.1 Borrowing to Asset Ratio

This ratio assesses to what extent there are adequate assets to cover the amount of outstanding long-term borrowing (refer figure 1).

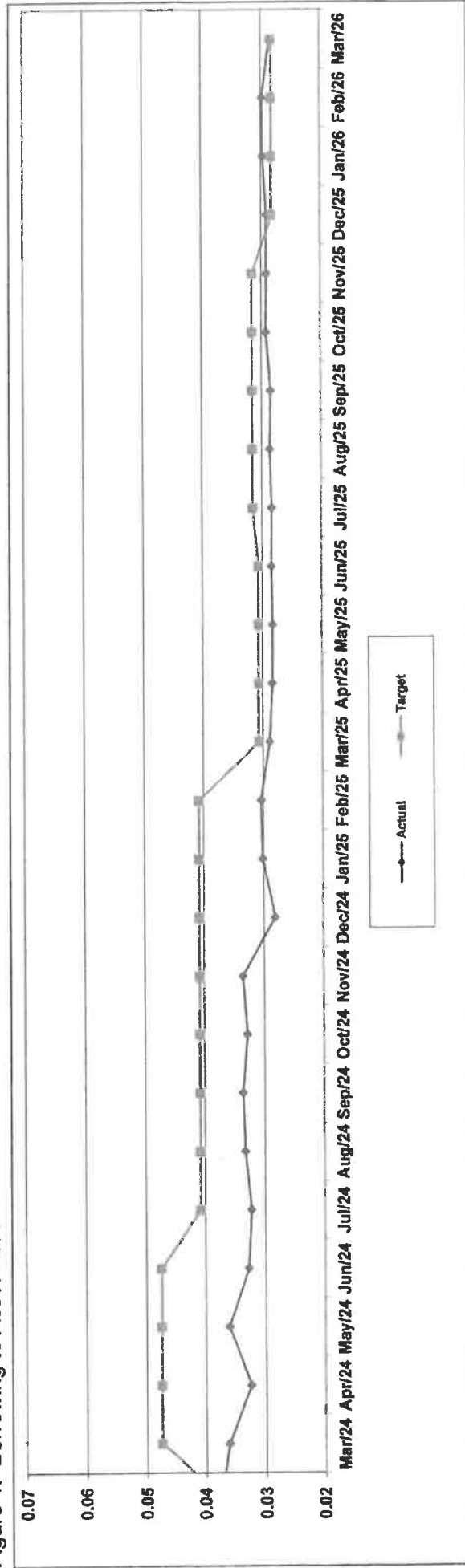
The ratio is determined as follows:

Long-Term Borrowing / Total Assets

The risk that the Municipality might not be able to settle its long-term borrowing becomes greater if this ratio is high. The Municipality must therefore exercise due caution, so that its assets are not overburdened by raising excessive borrowing. The careful and judicious management of borrowing is considered very critical, to ensure the Municipality's continued financial viability.

As at the end of March 2026, the borrowing to asset ratio was at 0.03:1, compared to the 2026/26 adjusted budget target of 0.03:1. A ratio of 0.03:1 as reflected in the 2025/26 original budget appears to be appropriate for the Municipality from a financial affordability and sustainability perspective. External borrowing should only be utilised for the creation of economic assets that will generate future revenue streams for the Municipality.

Figure 1: Borrowing to Asset Ratio



6.1.2 Capital Charges to Operating Expenditure

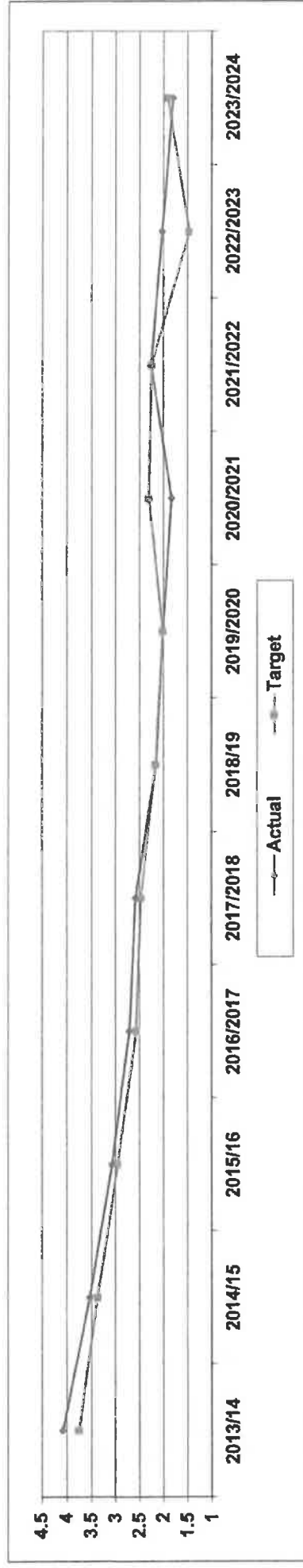
This ratio indicates the proportion of capital charges (interest and principal paid on borrowing) to actual operating expenditure to date. The ratio also provides an assurance that the proportion of capital charges to total annual operating expenditure is financially prudent. (Refer figure 2).

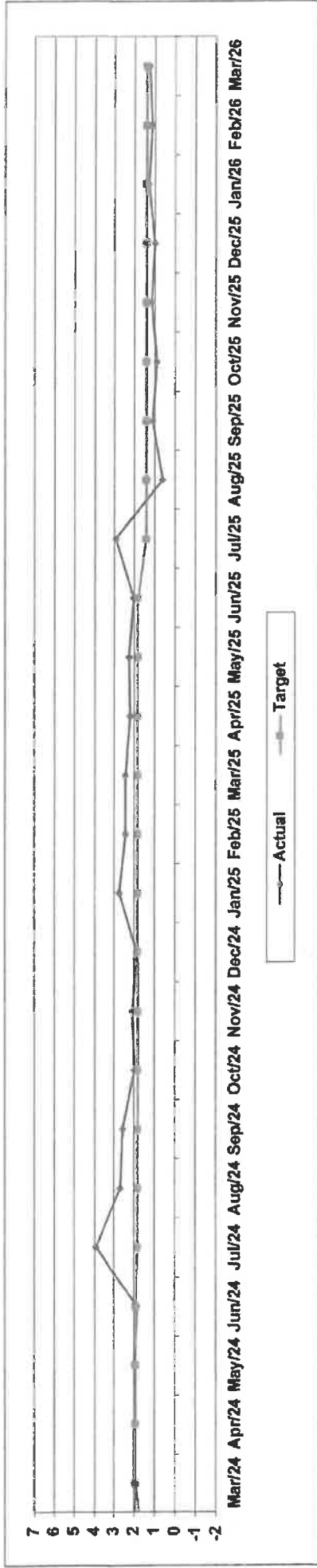
The ratio is determined as follows:

$$\text{Capital Charges} / \text{Total Operating Expenditure to date.}$$

The ratio indicates that 1.27% of the Operating adjusted Budget was utilised for capital charges, compared to the 2026/26 adjusted budget target of 0.47%. Capital charges (Debt servicing costs) are paid at specific intervals. The ratio as at 31 March 2026 will increase as operating expenditure are processed during the remainder of the 2026/26 financial year.

Figure 2: Capital Charges to Annual Operating Expenditure





6.1.3 Borrowed funding of capital expenditure.

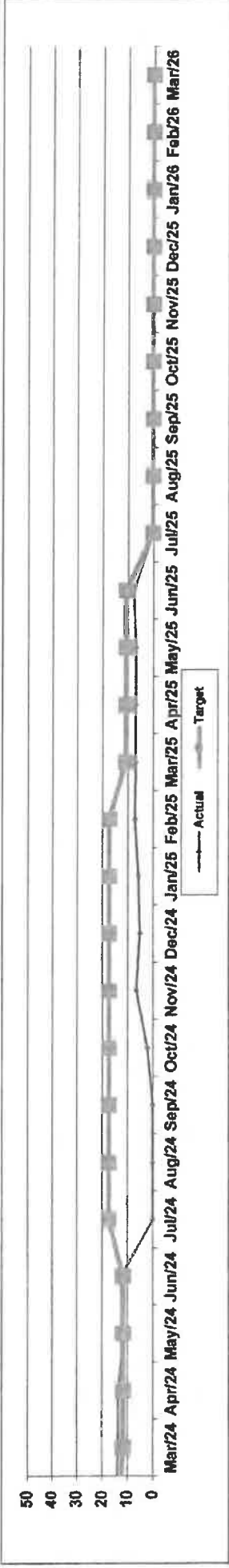
This ratio indicates the proportion of borrowed funding to actual capital expenditure to date (excluding transfers and grants). The ratio also indicates the extent of capital expenditure being financed from borrowed funding compared to own and other funding sources, excluding transfers and grant-funded expenditure (refer figure 3).

The ratio is determined as follows:

Capital expenditure funded from Borrowings / Total Capital Expenditure to date (excluding transfers and grants)

The ratio was at 0.00:1 compared to the budget target of 0.08:1 as per the 2026/26 adjusted Budget.

Figure 3: Borrowed funding of Capital Expenditure



6.1.4 Debt Servicing Costs to Operating Revenue Ratio

This ratio indicates the proportion of debt servicing costs (interest and principal paid on borrowing) to actual operating revenue to date. (Refer figure 4).

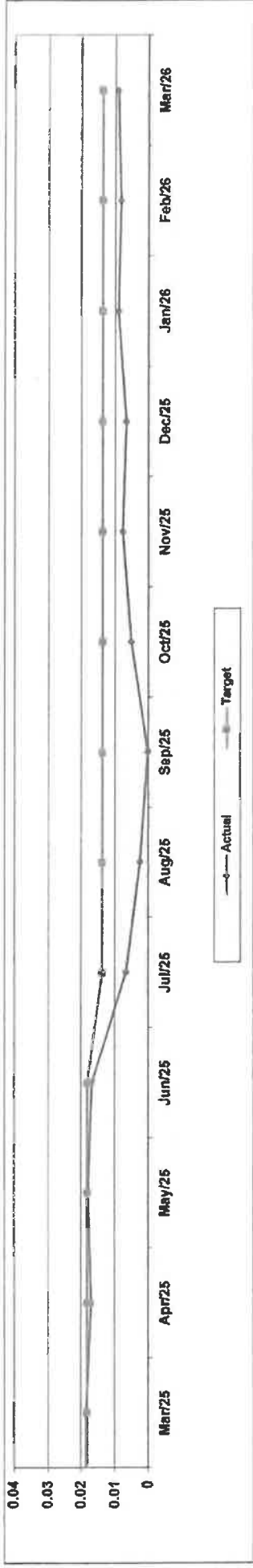
The ratio is determined as follows:

Debt Servicing Costs/ Operating Revenue

The risk that the Municipality might not be able to settle its annual long-term borrowing commitments becomes greater if this ratio is high. The Municipality must therefore exercise due caution, so that its operating revenues are not overburdened by the level of borrowing. The careful and judicious management of borrowing is considered very critical, to ensure the Municipality's continued financial viability.

As at the end of March 2026, the debt servicing costs to operating revenue ratio was at 0.01:1, compared to the 2026/26 adjusted budget target of 0.01:1. A ratio of 0.03:1 appears to be the maximum borrowing level for the Municipality from a financial affordability and sustainability perspective. The ratio indicates that the Municipality is positioned to take on limited external borrowing over the short to medium term.

Figure 4: Debt Servicing Costs to Operating Revenue Ratio



2. Safety of Capital

6.2.1 Gearing Ratio

The gearing ratio assesses the percentage of capital employed that is financed by long-term borrowing (refer figure 5).

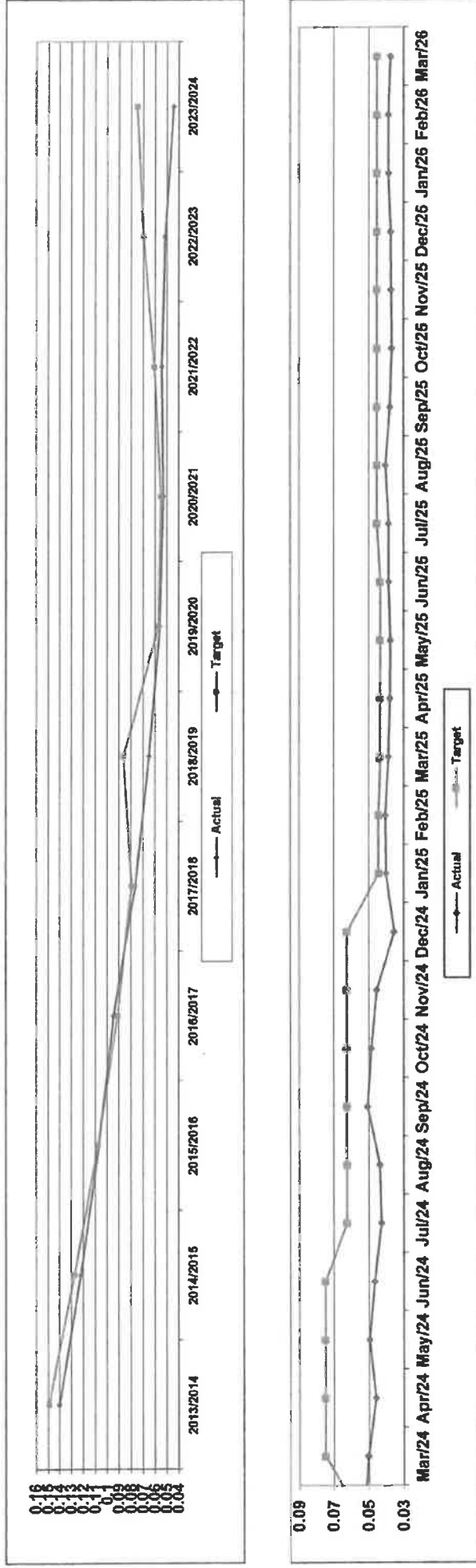
The ratio is determined as follows:

Long Term Borrowing / Funds & Reserves (Equity)

The higher the gearing ratio, the higher the dependence will be on borrowings. The lower the gearing ratio, the higher will be the dependence on the Municipality's funds and reserves.

The gearing ratio as at the end of March 2026 was 0.04:1, compared to the 2026/26 adjusted budget target of 0.05:1.

Figure 5: Gearing Ratio



6.3 Liquidity

6.3.1 Current Ratio

The current ratio assesses a Municipality's ability to meet its short-term commitments (refer figure 6).

The ratio is determined as follows:

$$\text{Current assets} / \text{Current liabilities}$$

The different components of current assets and current liabilities are reflected below:

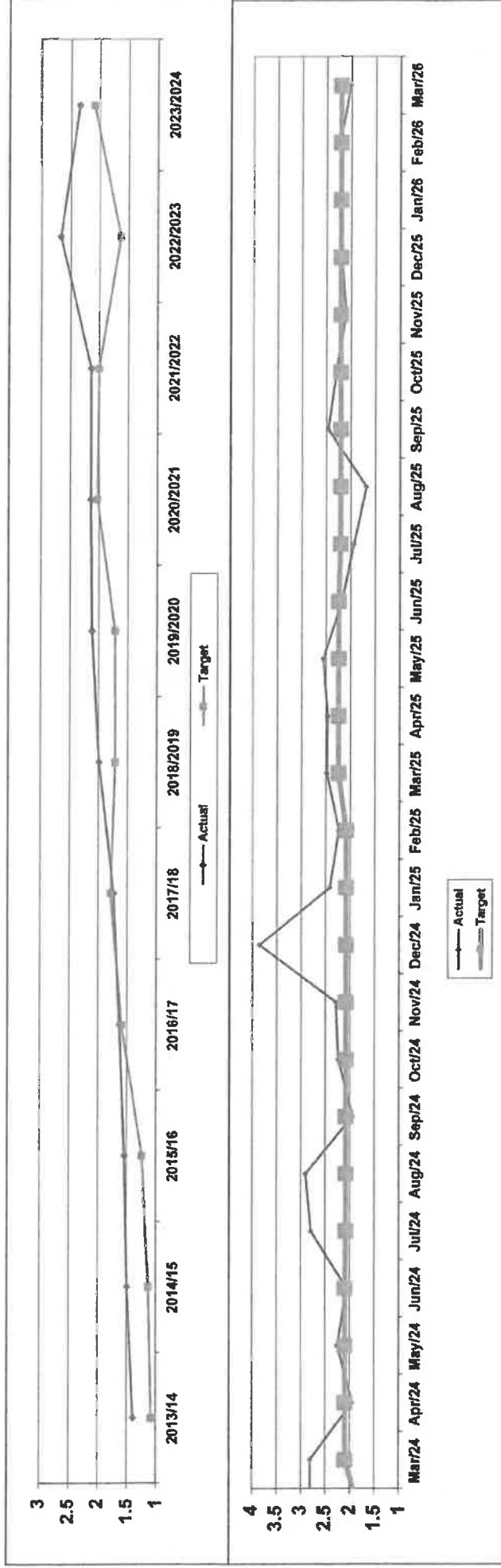
	R	%
Current Assets		
Cash & investments	3,586,657,659	50.49%
Consumer Debtors	2,796,976,861	39.37%
Other Debtors	323,273,275	4.55%
Vat	-	-
Inventory	397,325,559	5.59 %
Total	7,104,233,354	100.00%
Current Liabilities	R	%
Borrowing	129,859,750	3.69%
Consumer Deposits	162,496,394	4.61%
Trade and other payables	2,644,612,079	75.07%
Vat	132,624,576	3.76%
Provisions	453,339,900	12.87%
Total	3,522,932,698	100.00%
Current Ratio	2.02:1	

It is to be noted that cash and investments, consumer debtors, other debtors and inventory comprise 50.49%, 39.37%, 4.55% and 5.59% respectively of total current assets. Trade and other payables constitute 75.07% of total current liabilities (refer to Sections 1.8.3, 1.8.1 and 1.8.2 of this report for a further discussion on investments, debtors, and creditors).

A favourable ratio would ensure that the Municipality is able to settle its short-term commitments to its creditors. In this regard, it is important that the Municipality ensure the relative liquidity of its current assets. Non-liquid assets, such as long outstanding debtors, could negatively affect liquidity, possibly resulting in a situation where current assets are not liquid enough to cover current liabilities. The ratio as of 31 March 2026 was 2.02:1.

The current ratio is of utmost importance to measure the financial liquidity and sustainability of the Municipality. The 2026/26 adjusted budget target of 2.24:1 is a satisfactory target. It is important that a ratio of at least 2:1 be achieved for medium and long-term financial sustainability.

Figure 6: Current Ratio



6.3.2 Liquidity Ratio

The liquidity ratio assesses a Municipality's ability to meet its short-term commitments from Monetary Assets (refer figure 7).

The ratio is determined as follows:

Monetary assets / Current liabilities

The different components of monetary assets and current liabilities are reflected below.

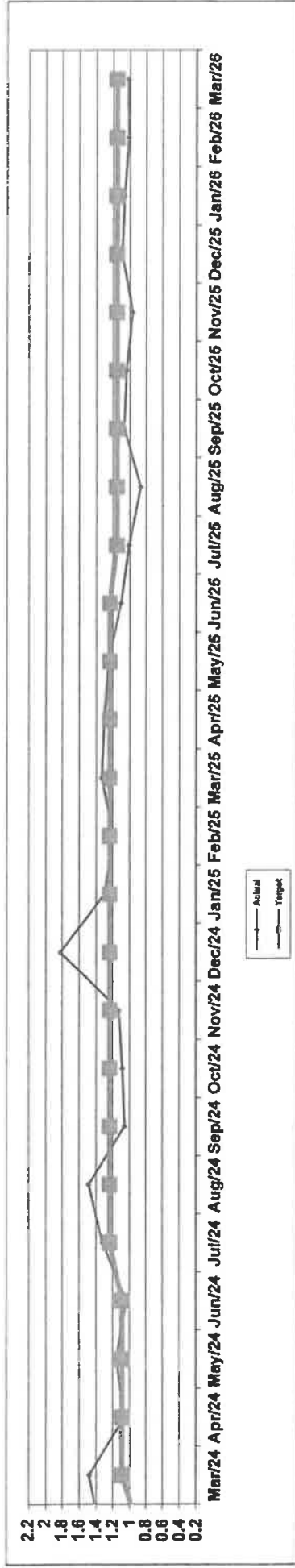
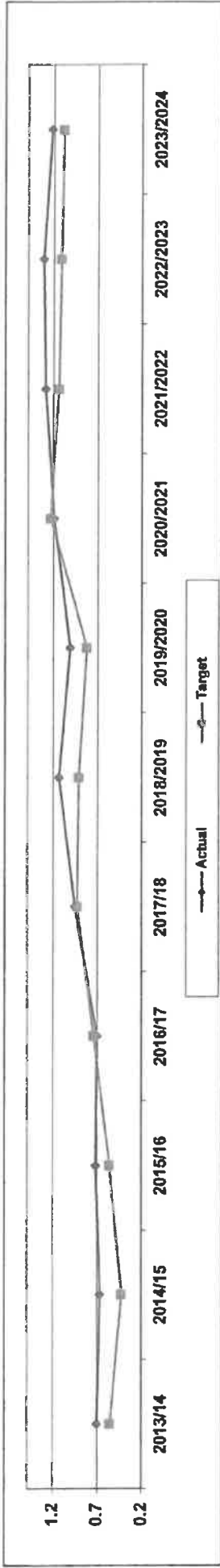
Monetary Assets	R	%
Cash & investments	3,586,657,659	100.00%
Total	3,586,657,659	100.00%

Current Liabilities	R	%
Borrowing	129,859,750	3.69%
Consumer Deposits	162,496,394	4.61%
Trade and other payables	2,644,612,079	75.07%
Vat	132,624,576	3.76%
Provisions	453,339,900	12.87%
Total	3,522,932,698	100.00%
Current Ratio	1.02:1	

A favourable ratio would ensure that the Municipality is able to settle its short-term commitments from monetary assets. The liquidity ratio as at 31 March 2026 is 1.02:1.

The liquidity ratio is of utmost importance to measure the financial liquidity and sustainability of the Municipality. The 2026/26 adjusted budget target of 1.18:1 is a satisfactory target. It is important that a ratio of at least 1:1 be achieved for medium and long-term financial sustainability.

Figure 7: Liquidity Ratio



6.4 Revenue Management

6.4.1 Annual Debtors Collection Rate

This ratio assesses the actual cash collected, compared to the monetary value of the municipal accounts rendered for municipal rates and services. The ratio is 75% as per the 2026/26 Adjusted Budget. However, a collection rate of 100% or more is required to decrease the provision for doubtful debts so that more funds are released for service delivery.

The ratio to determine the percentage collection rate is as follows:

$$\frac{\text{Total Payments Received in respect of Billing this Financial year}}{\text{Total Value of Accounts Rendered this Financial year}} \times 100 = \text{Percentage Collection Rate}$$

The average collection rate for the period July 2025 to March 2026 is 68.57%. The collection rate for March 2026 amounted to 66.36%.

Figure 8: Annual Debtors Collection Rate

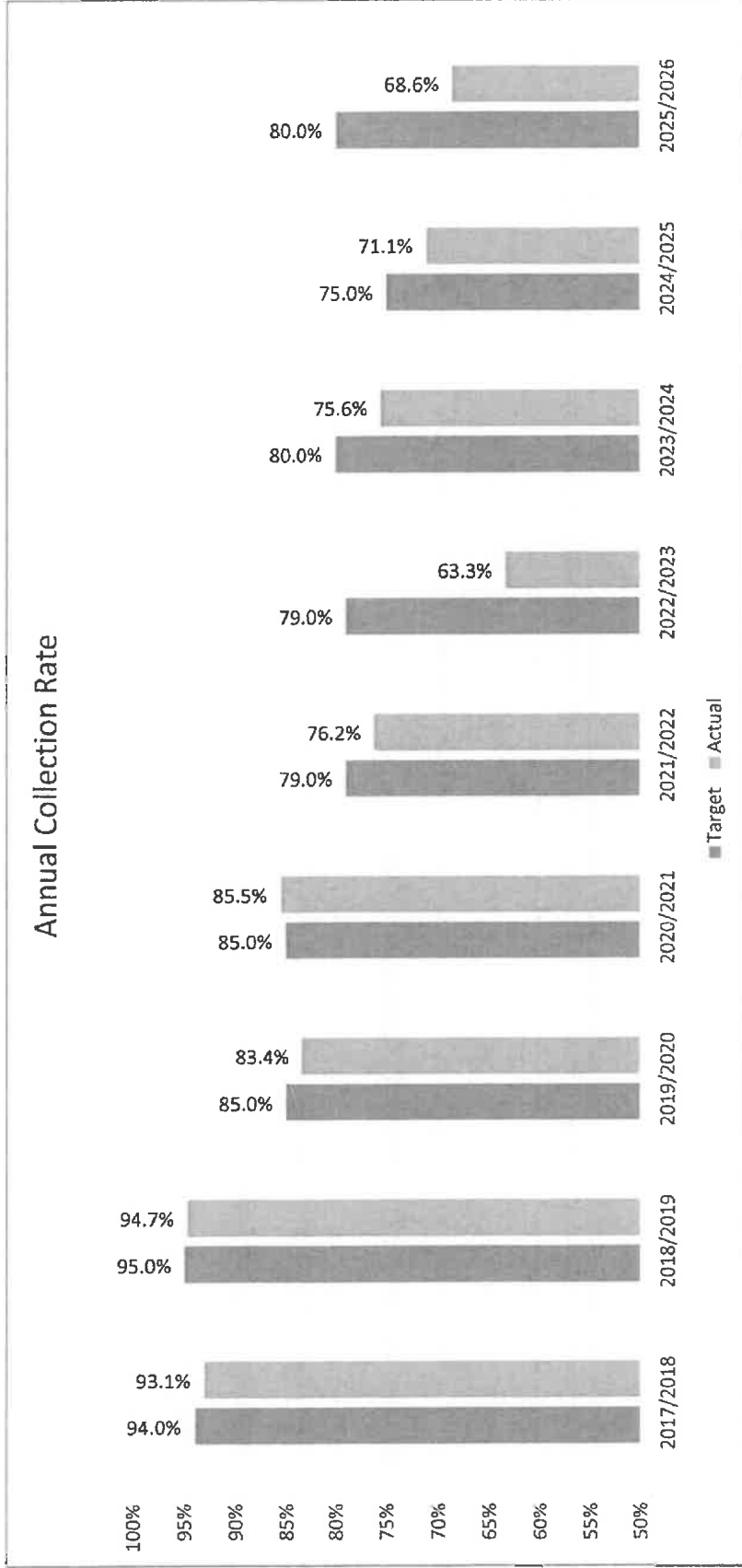
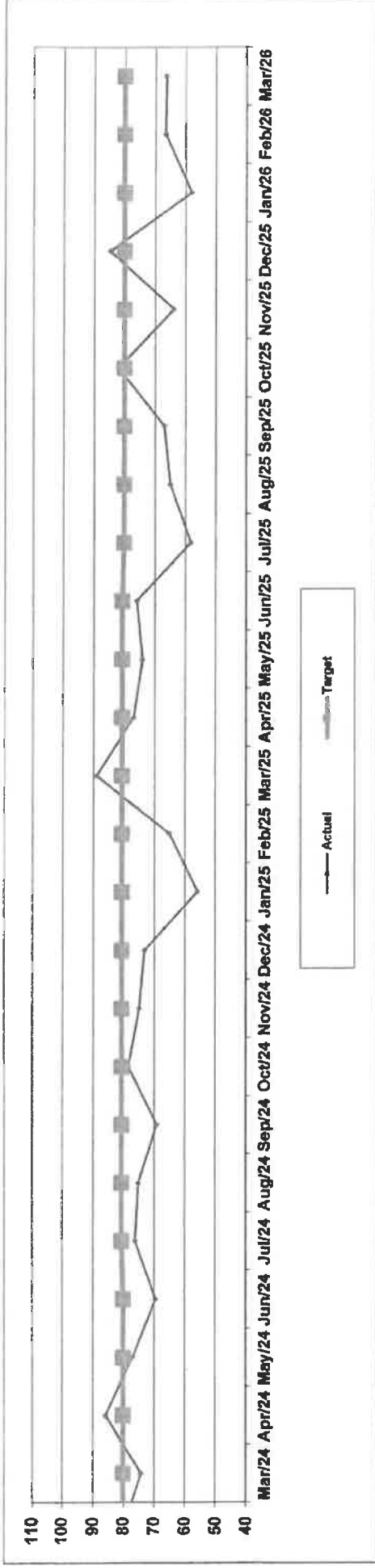


Figure 9: Monthly Debtors Collection Rate



6.4.2 Outstanding Debtors to Annual Operating Revenue

This ratio focuses on the amount owed by outstanding debtors as a percentage of the annualised operating revenue.

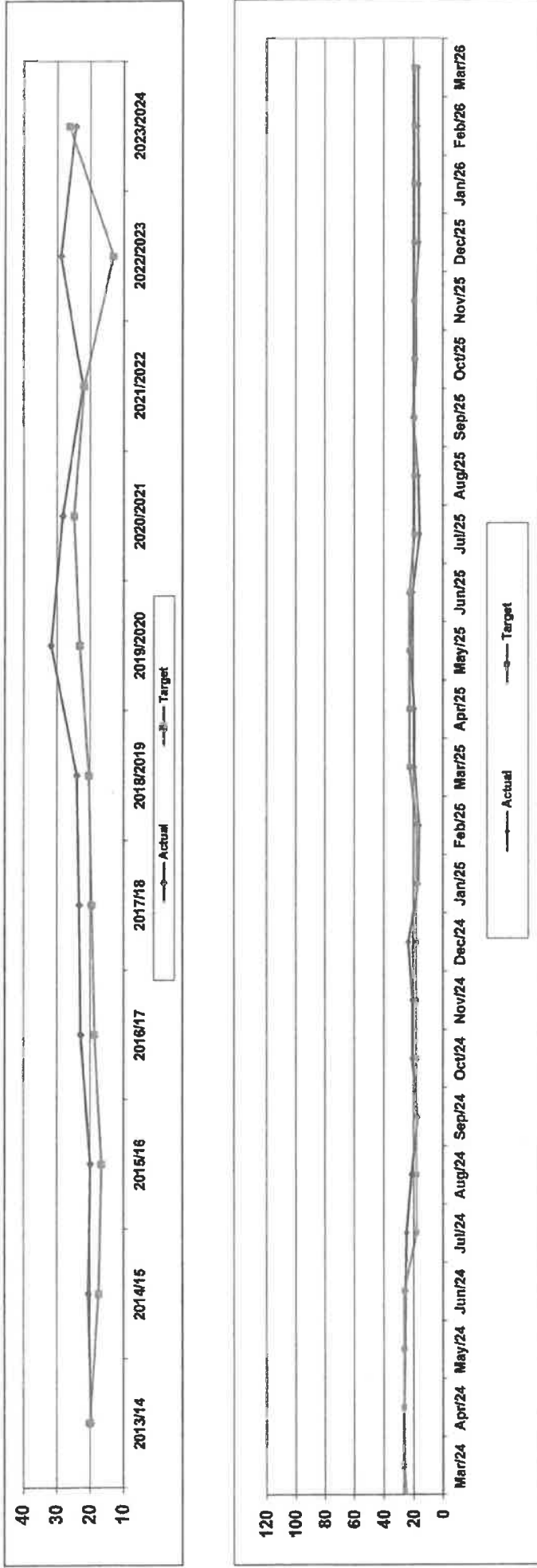
The ratio is determined as follows:

$$\text{Outstanding Debtors} / \text{Annualised Operating Revenue}$$

The ratio at the end of March 2026 was 16.67% compared to the 2026/26 adjusted budget target of 19.28%.

A Revenue Enhancement Strategy to improve revenue collection has been drafted and is being reviewed. This strategy is monitored by the CFO monthly and reported to the Budget and Treasury Standing Committee on a quarterly basis. Amongst others, the decline in the current economic climate has had a negative impact on this ratio.

Figure 9: Outstanding Debtors to Annual Operating Revenue



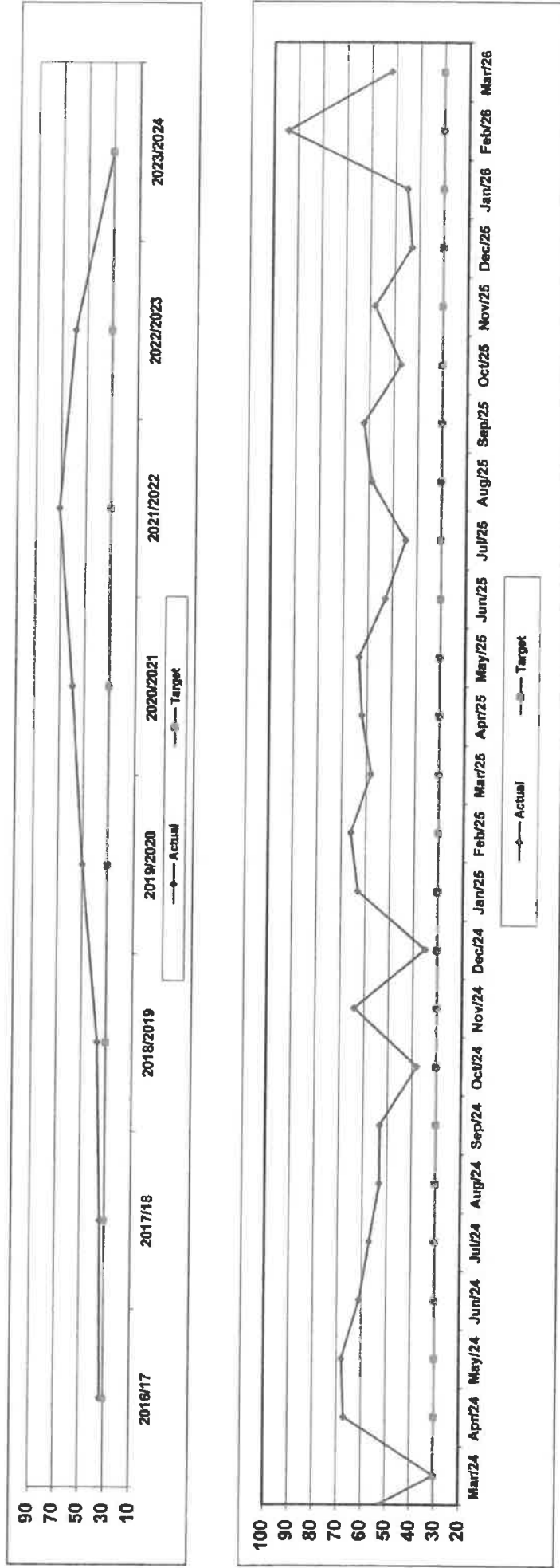
6.5 Creditor Management

6.5.1 Creditors Turnover (days)

This ratio reflects the number of days that it takes on average to pay the Municipality's suppliers. Section 65 (2) (e) of the MFMA states that all money owing by the Municipality must be paid within 30 days of receiving the relevant invoice or statement (refer figure 10).

The ratio is determined from the date of receipt of the invoice until the date of payment. The ratio as at 31 March 2026 amounted to 52 days (also refer to Section 1.8.2 of this report).

Figure 10: Creditors Turnover (days) (From date of Invoice Received)



6.6 Financial Viability and Sustainability

6.6.1 Operating Surplus

The ratio indicates the extent to which revenues cover operational expenses only or are also available for capital funding or debt repayments.

The ratio is determined as follows:

$$\frac{\text{Operating Result or Net Results (Excluding Capital Items)}}{\text{Total Operating Revenue (Excluding Capital Items)}} \times 100$$

The ratio as at 31 March 2026 amounted to 25,25%.

Operating Surplus Ratio	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2023/24 Restated	2024/25 Adjusted Budget	2024/25 Pre-Audited Actuals	2025/26 Approved Budget	March 2026
Operating surplus/(deficit)	980,374,999	1,086,870,839	406,057,160	231,752,790	925,191,000	-551,509,000	1,286,455,540	-1,560,372,933	22,602,060	4,330,561,995
Less: Transfers recognised Capital	1,124,719,714	711,898,872	851,761,620	785,685,640	1,008,853,570	1,083,354,442	1,286,456,000	1,050,046,147	1,368,028,660	467,031,259
Total	-144,344,715	374,771,968	-445,704,460	-553,932,850	-83,662,570	531,845,442	-460	-510,326,786	-1,345,426,600	3,843,550,737
Total Operating Revenue	11,508,629,367	12,222,925,790	12,835,447,880	14,846,440,730	16,345,984,090	16,383,664,572	18,028,290,660	17,452,318,942	19,555,749,200	15,223,820,143
Ratio	-1.25	3.07	-3.47	-3.73	-0.51	3.25	0.00	-2.92	-6.88	25.25

6.6.2 Cost coverage

The ratio indicates the extent to which the available cash and investments are adequate to cover monthly payments (refer figure 11).

The ratio is determined as follows:

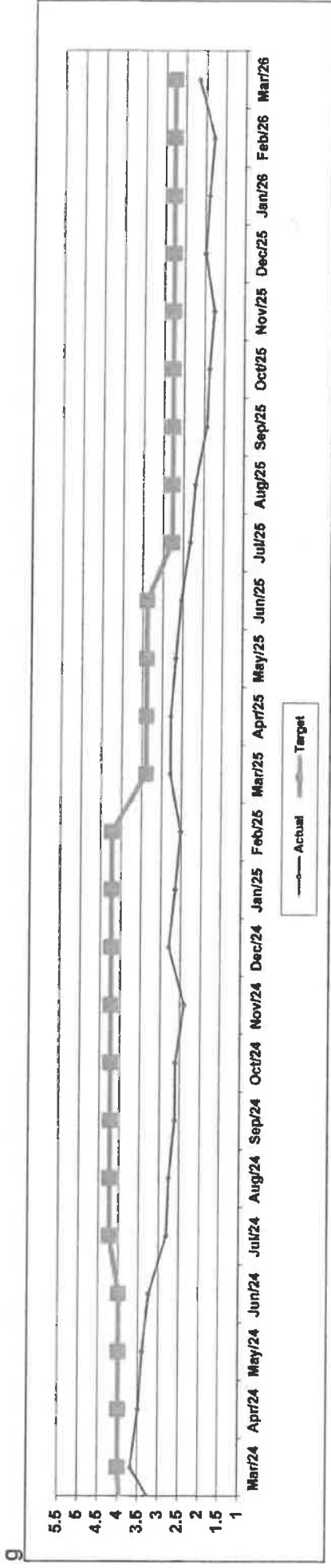
$$\frac{\text{Cash and Cash Equivalents – Unspent Conditional Grants – Overdraft – Unspent External Loan + Short Term Investments / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provisions for Bad Debts, Impairment and Loss on the disposal of Assets):}}{\text{R3,586,657,659 – R966,433,290}} = 2.16 \text{ months (64.85 days)}$$

$$\frac{\text{R1,212,072,238}}{\text{R564,625,421}} = 2.16 \text{ months (64.85 days)}$$

The cost coverage ratio is 2.16 months. The monthly average projected budget operating payments for the period July 2025 to March 2026 was used as a basis for the calculation. The 2026/26 adjusted budget target is 3.37 months.

National Treasury has indicated that the cost coverage of 3 months should be the target.

Figure 11: Cost Coverage (months)



6.6.3 Net Financial Liabilities

This ratio indicates the extent to which total liabilities, from which current assets are subtracted, can be serviced from operating revenues.

The ratio is determined as follows:

$$\frac{\text{Total Liabilities} - \text{Current Assets}}{\text{Total Operating Revenue (Excluding Capital Items)}} \times 100$$

The ratio as at 31 March 2026 amounts to -2.77%.

Net Financial Liabilities Ratio	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2023/24 Restated	2024/25 Adjusted budget	2024/25 Pre-audit Actuals	2025/26 Approved Budget	March 2026
Total Liabilities	7,294,045,405	7,521,352,193	7,225,915,005	7,273,572,291	7,537,589,711	7,872,618,041	8,378,025,000	10,271,428,573	9,022,526,690	6,682,900,782
Less: Current Assets	5,455,686,919	6,288,466,533	6,320,549,421	7,047,421,892	7,924,465,307	7,866,463,151	7,145,112,000	10,850,374,030	8,219,431,360	7,104,233,354
Total	1,838,358,486	1,232,885,659	905,365,584	226,150,400	-386,875,596	6,154,890	1,232,913,000	-578,945,457	803,095,330	-
Operating Revenue excl. Transfer recognised Capital Ratio	11,939,658,863	12,222,925,790	12,835,447,880	13,895,014,910	13,700,048,766	14,846,440,730	16,345,994,090	17,452,318,942	19,555,749,200	15,223,820,143
	15.40	10.09	7.05	1.83	-2.82	0.04	7.54	-3.32	4.11	-2.77

6.6.4 Asset Sustainability

This ratio indicates the extent to which the infrastructure (non-financial) assets managed by the Municipality are being replaced as they reach the end of their useful lives.

The ratio is determined as follows:

Capital Expenditure in Replacement of Assets (Renewals) Depreciation Expenditure x100

The ratio as of 31 March 2026 amounts to 31.79%.

Asset Sustainability Ratio	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2023/24 Restated	2024/25 Adjusted Budget	2024/25 Pre-Audit Actuals	2025/26 Approved Budget	March 2026
Capital renewals	235,822,048	303,828,967	302,258,967	266,314,170	295,886,967	757,052,074	512,306,979	390,835,687	441,111,580	250,365,276
Depreciation	739,657,047	740,575,415	740,575,415	1,033,770,465	1,039,206,040	1,001,987,866	1,018,442,490	952,306,037	1,051,415,360	787,454,854
Ratio	31.88	41.03	40.81	25.76	28.47	75.56	50.30	41.04	41.95	31.79

The ratio indicates that capital renewals, as compared to depreciation is lower than anticipated in the 2026/26 adjusted Budget.

6.6.5 Asset Preservation

This ratio indicates the extent to which repairs and maintenance expenditure is incurred in relation to the useful lives of the assets.

The ratio is determined as follows:

$$\text{Operating Expenditure on Repairs \& Maintenance + Capital Expenditure on Renewals / Depreciation Expenditure} \times 100$$

The ratio as of 31 March 2026 amounts to 76.14%. The ratio is lower than anticipated in the 2026/26 approved Budget.

Asset Preservation Ratio	2019/20 Actuals	2020/21 Actuals	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2023/24 Restated	2024/25 Pre Audit Actuals	2024/25 Adjusted Budget	2025/26 Approved Budget	March 2026
Operating Repairs and maintenance	454,913,720	477,612,894	464,474,380	497,619,120	494,040,490	381,773,007	578,635,000	740,533,380	740,533,380	349,184,782
Capital renewals	235,822,048	303,828,967	302,258,967	266,314,170	296,896,967	757,052,074	319,751,000	512,306,979	441,111,580	250,366,276
Total	690,735,768	781,441,861	766,733,347	763,933,290	786,927,457	1,138,825,081	898,386,000	1,270,666,359	1,181,645,150	559,550,058
Depreciation	739,657,047	740,575,415	740,575,415	1,033,770,465	1,039,206,040	1,001,987,866	1,294,092,330	1,018,442,490	1,051,415,360	787,454,854
Ratio	93.39	105.52	103.53	73.90	75.72	113.66	69.42	124.77	112.39	76.14

6.7 Other Indicators

6.7.1 Employee costs as a percentage of Total Operating Income

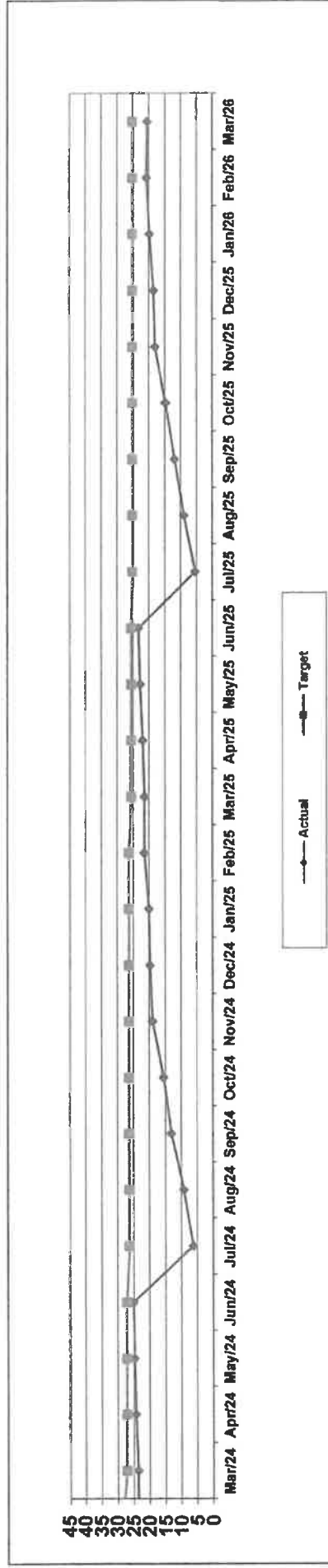
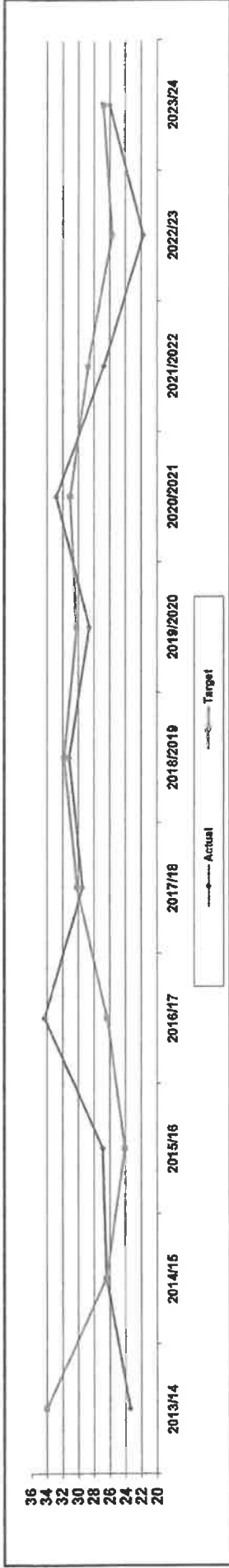
This ratio assesses the extent to which the Municipality's Operating Revenue is consumed by costs associated with the employment of human resources (refer figure 12).

The ratio is determined as follows:

$$\text{Employee Costs to Date / Total Operating Revenue to Date}$$

The target has been set at 23.58% for the financial year. As of 31 March 2026, the actual personnel costs constituted 20.48% of the total operating income.

Figure 12: Personnel Cost as a % of Total Revenue



6.7.2 Repairs and Maintenance as a % of Total Operating Revenue

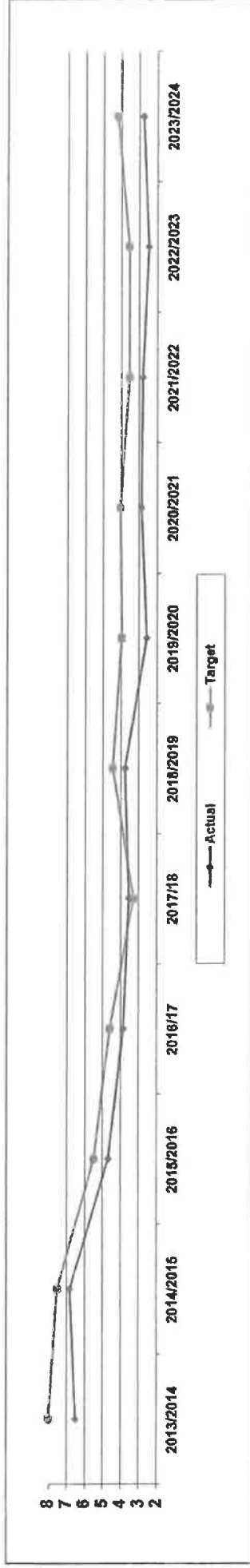
This ratio assesses the extent to which the Municipality's Operating Revenue is consumed by costs associated with the repairs and maintenance of its assets (refer figure 13).

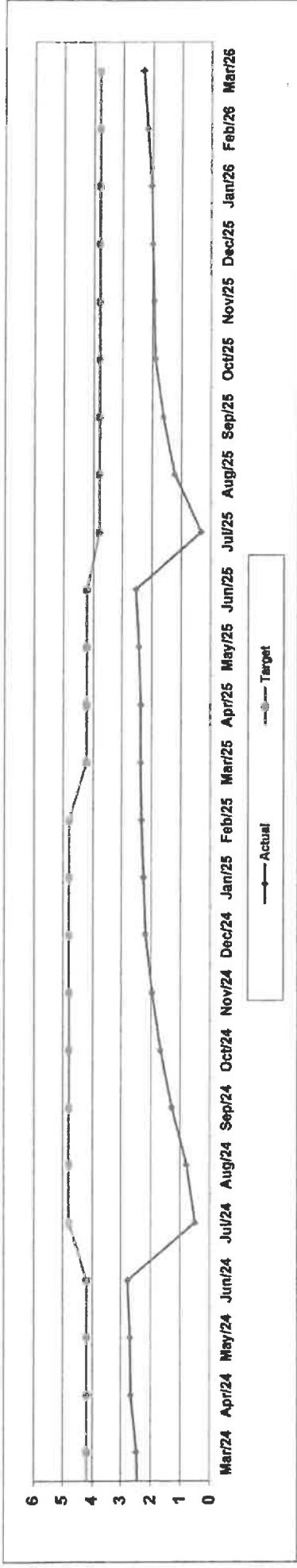
The ratio is determined as follows:

$$\text{Repairs and Maintenance expenditure to date} / \text{Total Operating Income to date}$$

The actual expenditure of 2.29% is below the 2026/26 adjusted budget target of 3.82%. Repairs and Maintenance of assets are undertaken on an on-going basis.

Figure 13: Repairs and Maintenance as a % of Total Operating Income





6.7.3 Repairs and Maintenance as a % of the book value of Property, Plant and Equipment (PPE)

This ratio assesses the level of repairs and maintenance expenditure incurred, compared to the book value of PPE (refer figure 14).

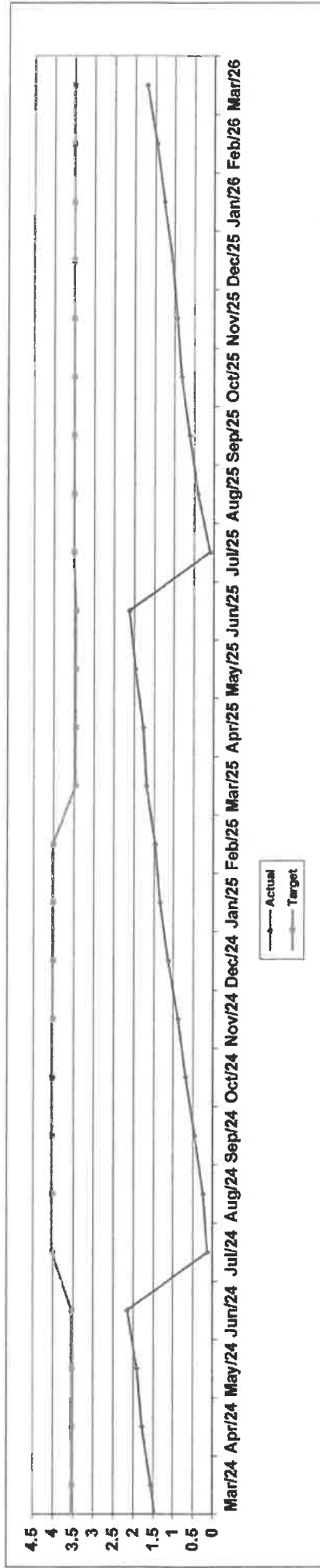
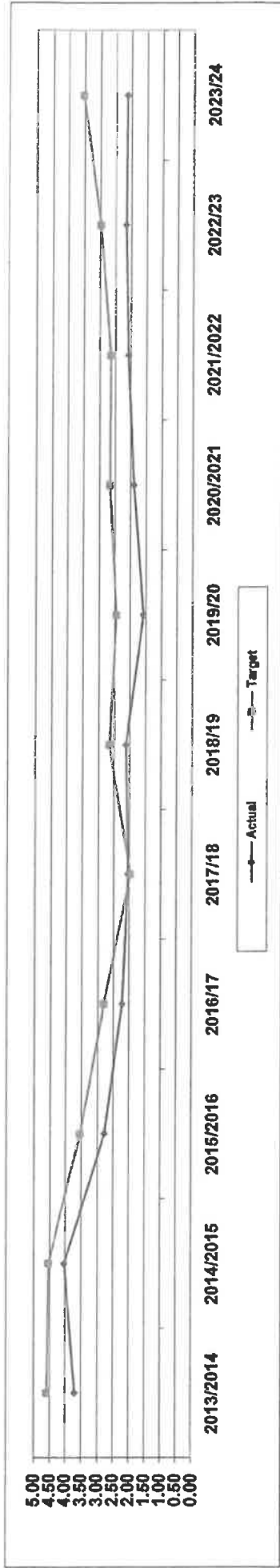
The ratio is determined as follows:

Repairs and maintenance expenditure to date / Book value of PPE to date

The repairs and maintenance expenditure incurred to date constitutes 1.70% of the book value of PPE, as at the end of March 2026, compared to the 2026/26 adjusted budget target of 3.44%. This indicates a relatively low level of repairs and maintenance expenditure, considering that significant backlogs currently exist. The expenditure levels are anticipated to increase in future, as the maintenance backlogs have now been determined.

It should be noted that new assets would not have an immediate effect on the repairs and maintenance component, as they do not generally deteriorate within the first few years.

Figure 14: Repairs and Maintenance as a % of the book value of (PPE)



6.7.4 Capital Budget Spending

This ratio assesses the level of actual capital spending compared to the budgeted capital expenditure (refer figure 15).

The ratio is determined as follows:

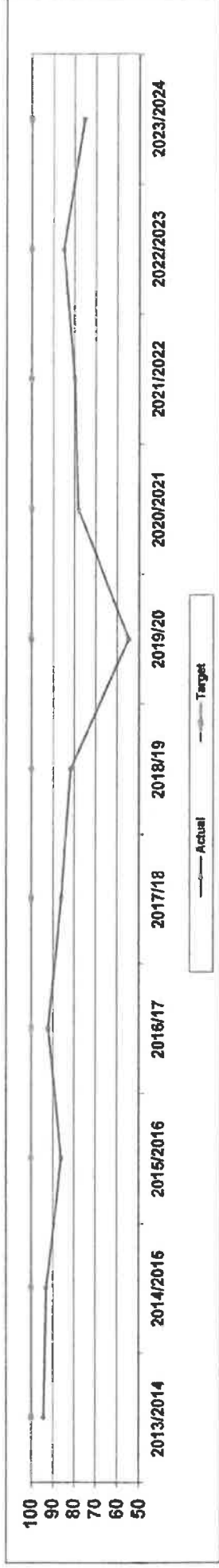
$$\text{Actual Capital spending to date / Approved Capital Budget}$$

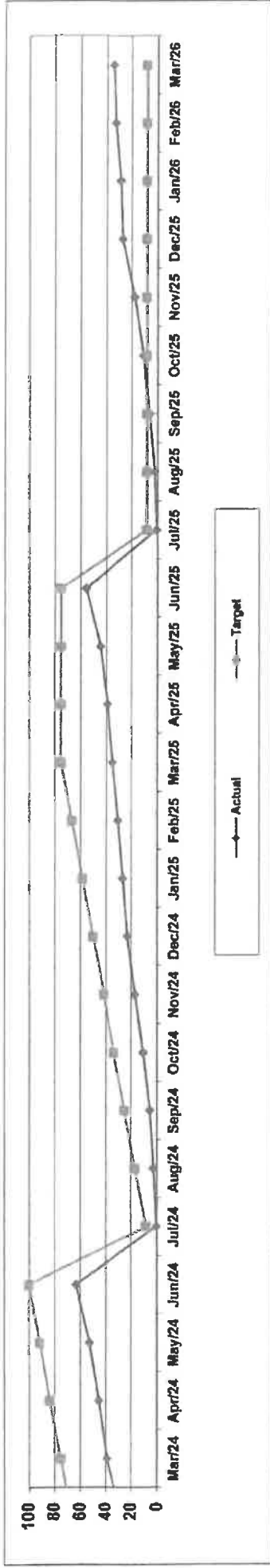
The actual spending as at the end of March 2026 amounted to 34.18%.

The Budget Performance Monitoring Forum meets every two months, as opposed to previously meeting on a quarterly basis. The Executive Directors present their capital budgets at the Forum meetings by project, with detailed explanations in the event of under/overspending.

Monthly one-on-one sessions are held with Directorates, to identify problem areas early on in the process. These meetings are attended by the Chairperson of the Budget and Treasury Committee, the Portfolio Councillor and the Executive Director of the Directorate concerned and representatives from the Budget and Treasury Directorate.

Figure 15: Capital Budget Spending





6.7.5 Own Revenue Generation

This ratio measures the extent to which the Municipality has control over its revenue sources, i.e., what percentage of its revenue is generated locally. The higher the ratio, the less reliant a Municipality is on Provincial and National Government to support its operations (refer figure 16).

The ratio is determined as follows:

Own Revenue Sources / Total Operating Income (includes operating grants)

As at the end of March 2026, the Municipality's own revenue sources constituted 82.57% of its total Operating Income compared to the 2026/26 adjusted budget target of 87.37%. The Municipality is thus not fully reliant on the finances received from Provincial and National Government to support its day-to-day operations. The equitable share, for example greatly assists the Municipality to cover the ATPP subsidies. Although the Municipality would like to become sufficient by not having to rely on Government support via Grants and Subsidies it has become very clear that without increased Government funding the Municipality will not be able to meet its service delivery mandate from its limited revenue base.

Figure 16: Own Revenue Generation

