



**EMADLANGENI LOCAL MUNICIPALITY**

**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
REPORT  
2025/2026  
FINANCIAL YEAR**

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## 1. INTRODUCTION

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EMadlangeni Municipality is hereby reporting on the institutional performance relating to 2025/26 financial year. This reporting is required through Local Government Municipal Systems Act No. 32 of 2000 (MSA) and Local Government Municipal Financial Management Act 56 of 2003 (MFMA). In terms of Section 72 of the MFMA the Accounting Officer of a Municipality must by 25 January of every year assess the performance of the Municipality during the first half of the financial year.

The report covers the period: 01 July 2025 to 31 December 2025. Achievement and non-achievement of pre-determined targets have been indicated, reasons for non-achievement and corrective measures has also been furnished where there are such instances of non-achievement of targets.

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## 2. PURPOSE

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The purpose of the report is to account to the public on the 2025/26 mid-year assessment on performance for the eMadlangeni Municipality. The report contains information that is based on the Service Delivery and Budget Implementation Plan (SDBIP) formulated for the financial year 2025/26. The report was compiled using first and second quarter performance information.

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## 3. LEGISLATIVE FRAMEWORK

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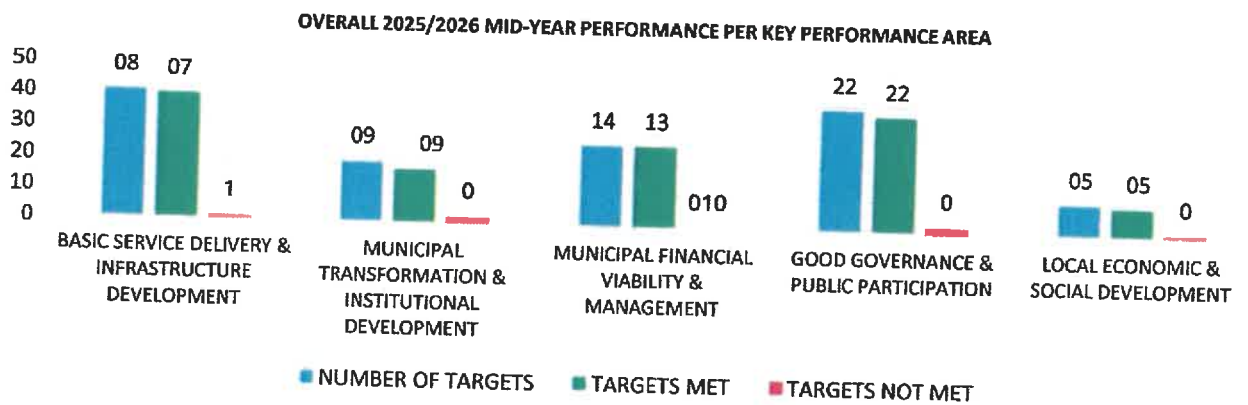
Section 72 of the MFMA requires the Accounting Officer to prepare and submit a report on the performance of the Municipality during the first half of the financial year. The report must be submitted to the Mayor, National Treasury as well as the relevant Provincial Treasury.

Section 72(1) of the MFMA 56 of 2003, requires the Accounting Officer of a Municipality on 25 January of each year to:-

- a) Assess the performance of the municipality during the first half of the financial year, and taking into account –
  - (i) the monthly statements referred to in Section 71 for the first half of the financial year;
  - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
  - (iii) the past year's annual report and progress on resolving problems identified in the annual report, and
  - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of Section 88 from any such entities; and
- b) submit a report of such assessment to –

- (i) the Mayor of the Municipality
  - (ii) the National Treasury; and
  - (iii) the relevant Provincial Treasury
- (2) The statement referred to in Section 72(1) for the sixth month of the financial year may be incorporated into the report referred to in subsection (1) (b) of this section.
- (3) The Accounting Officer must, as part of the review –
- a) make recommendations as to whether an adjustments budget is necessary; and
  - b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

#### 4. OVERALL, 2025/2026 MID-YEAR PERFORMANCE PER KEY PERFORMANCE AREA (KPA)



KEY PERFORMANCE AREAS	TOTAL NO. OF TARGETS (2025/26 MID-YEAR)	TOTAL NO. OF TARGETS ACHIEVED	TOTAL NO. OF TARGETS NOT ACHIEVED	PERCENTAGE (%) OF TARGETS ACHIEVED
BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT	08	07	01	88%
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	09	09	0	100%
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT	14	13	01	93%
GOOD GOVERNANCE & PUBLIC PARTICIPATION	22	22	0	100%
LOCAL ECONOMIC & SOCIAL DEVELOPMENT	05	05	0	100%

## 5. OVERALL, 2025/2026 MID-YEAR PERFORMANCE PER DEPARTMENT

### 2025-2026 DEPARTMENTS PERFORMANCE (JUL-DEC 2025)

- MUNICIPAL PLANNING & TECHNICAL SERVICES ■ CORPORATE SERVICES
- BUDGET & TREASURY OFFICE ■ OFFICE OF THE MM
- Community Services and Public Safety



DEPARTMENT	TOTAL NO. OF TARGETS (2025/26 MID-YEAR)	TOTAL NO. OF TARGETS ACHIEVED	TOTAL NO. OF TARGETS NOT ACHIEVED	PERCENTAGE (%) OF TARGETS ACHIEVED
MUNICIPAL PLANNING & TECHNICAL SERVICES	14	13	01	93%
CORPORATE SERVICES	15	15	0	100%
BUDGET & TREASURY OFFICE	20	20	0	100%
OFFICE OF THE MUNICIPAL MANAGER	19	19	0	100%
COMMUNITY SERVICES & PUBLIC SAFETY	16	15	01	94%

## 6. BREAKDOWN OF DEPARTMENTAL TARGETS NOT ACHIEVED

1. **Municipal Planning and Technical Services** targets reported as not achieved constituted **07%** of the overall departments' achievement.

KPI NO.	PROJECT TO BE IMPLEMENTED	MID-YEAR MEASURABLE PERFORMANCE TARGETS	ACTUAL MID-YEAR PERFORMANCE	REASON FOR VARIENCE	CORRECTIVE MEASURE
MPTS 1	Connection of <b>61 households</b> through rural electrification projects in Chanceni Phase 2	Quarterly Progress Reports		The allocated budget funding will only be able to cover the construction and connection of 25 households as per project scope and costing breakdown conducted by our Consulting Engineers.	The target will be revised during the 2025/2026 SDBIP adjustment process from 61 connections to 25 connections.

2. **Community Services & Public Safety** targets reported as not achieved constituted **06%** of the departments' overall achievement.

KPI NO.	PROJECT TO BE IMPLEMENTED	MID-YEAR MEASURABLE PERFORMANCE TARGETS	ACTUAL MID-YEAR PERFORMANCE	REASON FOR VARIENCE	CORRECTIVE MEASURE
CSPS 6	Submission of Quarterly Expenditure Reports, duly signed by the Accounting Officer, to the Department of Sports, Arts & Culture within ten days after the end of each quarter	2 Signed expenditure report & Proof of submission/submission receipt		The target was not achieved due to the late submission of the Quarterly Expenditure Report to the Department of Sports, Arts and Culture.	To prevent recurrence, internal submission deadlines will be enforced and follow-ups will be made by the relevant units within the municipality to ensure that the Reports is prepared and submitted within the prescribed

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## 7. MUNICIPALITY'S 2025/2026 OVERALL MID-YEAR PERFORMANCE

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2025/2026 MID-YEAR PERFORMANCE ASSESSMENT			
TARGETS ACHIEVED	TARGETS NOT ACHIEVED	TOTAL	PERCENTAGE (%)
59	02	61	97%

The Municipality's 2025/2026 financial year Mid-Year Performance stands at 97%

**QUALITY CERTIFICATE BY THE ACCOUNTING OFFICER**

I, **Grace Nontuthuzelo Mavundla**, the Municipal Manager of Emadlangeni Local Municipality, hereby approve the Mid-year Budget and Performance Assessment Report for the 2025/2026 Financial Year. This Mid-Year Performance Report is prepared in terms and in compliance with the stipulated requirements as documented in the Local Government: Municipal Finance Management Act No. 56 of 2003; Municipal Systems Act No. 32 of 2000 and Municipal Planning and Performance Management Regulations of 2001.



**Mrs. G.N. Mavundla**

**Municipal Manager**

21/01/2026

**Date**

**MUNICIPAL PLANNING AND TECHNICAL SERVICES**

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (SEP 2025)		Quarter 2 (OCT-DEC 2025)		Actual (Mid-year Achievement for 2025/26 Financial Year)	Challenges/Obstacles in meeting targets	Corrective Measures to be taken	
								Target	PoE Required Report	Target	PoE Required Report				
MUNICIPAL PLANNING AND TECHNICAL SERVICES	INFRASTRUCTURE	MPTS 1	Connection of 61 households through rural electrification projects in Channoni Phase 2, Ward 5, for year ending June 2026	Channoni Phase 1	Number of households connected through rural electrification at Channoni Phase 2, Ward 5.	4 500 000	64 connections	Construction	Quarterly Progress Report	Construction	Quarterly Progress Report	ACHIEVED	The allocated budget funding will only be able to cover the construction and connection of 25 households as per project scope and costing breakdown conducted by our Consulting Engineers.	The target will be revised during the 2025/2026 SDBIP adjustment process from 61 connections to 25 connections.	
		MPTS 2	Construction of 5 KM <sup>2</sup> Luthlanyane (Ward 4) Gravel Access Road for year ending 30 June 2026	New Indicator	5 KM <sup>2</sup> construction of Luthlanyane (Ward 4) Gravel Access Road	6 764 946	Completion of 5 KM <sup>2</sup>	Construction	Quarterly Progress Report	Construction	Quarterly Progress Report	ACHIEVED			
		MPTS 2.1	Construction of 2.1 KM <sup>2</sup> Kwabizigalela (Ward 4) Gravel Access Road for year ending 30 June 2026	New Indicator	2.1 KM <sup>2</sup> construction of Kwabizigalela (Ward 4) Gravel Access Road	8 698 053, 88	Completion of 2.1 KM <sup>2</sup>	Appointment of 2.1 Project contractor and site establishment	Appointment of Project contractor and site establishment	Letter of Appointment and Quarterly Progress Report	Construction	Progress Report	ACHIEVED		
		MPTS 3	Rehabilitation of Hugo Street (Ward 2) for the year ending 30 June 2026	New Indicator	0.9 KM <sup>2</sup> rehabilitation for Hugo Street (Ward 2)	5 181 000	Rehabilitate 0.9 KM <sup>2</sup>	Appointment of Project contractor and site establishment	Appointment of Project contractor and site establishment	Letter of Appointment and Quarterly Progress Report	Construction	Progress Report	ACHIEVED		
		MPTS 4	Length of roads levelled through road maintenance program in the 2025/26 financial year	60KM	Maintenance of 60 km of gravel roads in all 6 Wards	400 000	15 KM <sup>2</sup> of Road Maintenance	15 KM <sup>2</sup> of Road Maintenance	Quarterly Report, Ward councillor's letter & Completion certificate signed by supervisor & HOD	Quarterly Report, Ward councillor's letter & Completion certificate signed by supervisor & HOD	15 KM <sup>2</sup> of Road Maintenance	Quarterly Report, Ward councillor's letter & Completion certificate signed by supervisor & HOD	ACHIEVED		
		MPTS 6.1	120 Job opportunities created under Expanded Public Works Programme (EPWP) in year ending 30 June 2026	120	Number of job opportunities created under EPWP within the 2025/26 financial year	120	120	120	Signed EPWP Contracts	Signed EPWP Contracts	120	Close-out report	ACHIEVED		
		MPTS 6.2	Provide 4 Capacity Building Interventions for Entrepreneurs and SMME's for year ending 30 June 2026	4	Number of Capacity Building Interventions for Local Entrepreneurs and SMME's provided within the 2025/26 financial year	4	4	4	Training Report & Attendance Register	Training Report & Attendance Register	1	Training Report & Attendance Register	ACHIEVED		
		MPTS 7	Attendance of the Municipal Planning & Technical Services Portfolio Committee Meetings for year ending 30 June 2026	10	Number of Portfolio Committee Meetings held within the 2025/26 financial year	10	10	10	Notice of Meeting & Attendance Register	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register	ACHIEVED		
		MPTS 7.1	Attendance of the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO meetings held within the 2025/26 financial year	12	12	12	Notice of Meeting & Attendance Register	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	ACHIEVED		
		MPTS 7.2	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year	4	4	4	Notice of Meeting & Attendance Register	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED		

SLOO-GOVERNANCE & ETHICS PAPER										
MPTS 8	Attendance of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED	
MPTS 8.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	ACHIEVED	
MPTS 8.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	1	Attendance Register	1	Attendance Register	ACHIEVED	
MPTS 8.3	Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED	

**CORPORATE SERVICES**

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (SEP 2025)		Target	Quarter 2 (OCT-DEC 2025)		Actual Mid-year Achievement for 2025/26 Financial Year	Challenges/Blockages in meeting targets	Corrective Measures to be taken		
								Target	PoE Required		Target	PoE Required					
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	CORPORATE SERVICES	CS 2	Building capable work force to deliver services for the year ending 30 June 2026	1	Number of Employee Wellness Campaigns held within the 2025/26 financial year		1 Employee Wellness Campaign	N/A	1 Employee Wellness Campaign conducted	Attendance Register			ACHIEVED				
		CS 3	Attending of the Corporate Services & Budget & Treasury Office Portfolio Committee Meetings for year ending 30 June 2026	10	Number of Portfolio Committee Meetings held within the 2025/26 financial year		10	Notice of Meeting & Attendance Register	2	Notice of Meeting & Attendance Register				ACHIEVED			
		CS 3.1	Attending of the Management Committee (MANCO) Meetings for year ending 30 June 2026	12	Number of MANCO meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register				ACHIEVED		
		CS 3.2	Convening of the Local Labour Forum (LLF) for the year ending 30 June 2026	4	Number of LLF meetings conducted within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting, Minutes & Attendance Register				ACHIEVED		
		CS 4	Convening of Information & Communications Technology (ICT) Steering Committee Meeting for year ending 30 June 2026	4	Number of ICT Steering Committee Meetings for 2025/26 financial year		4	1	1 ICT Steering Committee Meeting	1	Agenda, Minutes & Attendance Register				ACHIEVED		
		CS 4.1	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register				ACHIEVED		
		CS 5	Attending of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year		4	1	Attendance Register	1	Attendance Register				ACHIEVED		
		CS 5.1	Attending of Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year		4	1	Attendance Register	1	Attendance Register				ACHIEVED		

GOOD GOVERNANCE & PUBLIC PARTICIPATION PUTTING PEOPLE FIRST									
LOCAL ECONOMIC & SOCIAL DEVELOPMENT (SERVICE DELIVERY)									
CS 5.2	Attending of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED
CS 6	Conducting Public meetings for all six wards for the year ending 30 June 2026	24	Number of Public Meetings conducted within the 2025/26 financial year	24	6 (1 meeting per ward)	Minutes & Attendance register	6 (1 meeting per ward)	Minutes & Attendance register	ACHIEVED
CS 6.2	Conduct monthly Ward Committee member meetings for the year ending 30 June 2026	72	Number of monthly Ward Committee meetings conducted during the 2025/26 financial year	72	18	Minutes & Register	18	Minutes & Register	ACHIEVED
CS 7	Publishing of the Municipal Newsletters in the year ending 30 June 2026	4	Number of Municipal Newsletters Published within the 2025/26 financial year	1	1	Copy of the newsletter	N/A		ACHIEVED
CS 7.1	Conduct Radio Interviews by the Executive Mayor of the Municipality in the year ending 30 June 2026	4	Number of Media Engagements conducted in the 2025/26 financial year	4	1 Media Engagements	Infographic	1 Media Engagements	Infographic	ACHIEVED
CS 8	Conduct Vulnerable Groups Forum Meetings/ Workshops for year ending in 30 June 2026	4	Number of meetings/ workshop for forums of vulnerable groups implemented in 2025/26 financial year	4	1	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers	ACHIEVED
CS 8.1	Conduct Special Programmes for the year ending 30 June 2026	8	Number of Special Programmes coordinated to empower the vulnerable groups for 2025/26 financial year	8	2	Report & Register	2	Report & Register	ACHIEVED

**BUDGET AND TREASURY OFFICE**

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (JUL - SEP 2025)		Quarter 2 (OCT-DEC 2025)		Actual Mid-year Achievement for 2025/26 Financial Year	Challenges/Blockages in meeting targets	Corrective Measures to be taken
								Target	PoE Required	Target	PoE Required			
		BTD 2	Reconciliation of Municipal Investment Accounts for year ending 30 June 2026	12 Monthly Investments Reconciliations	Number of Monthly Investments Reconciliation within the 2025/26 financial year		12 Monthly Investment Reconciliations	Monthly Investment Reconciliations completed for July, August & September	Signed Monthly Investment Reconciliations Report	Monthly Investment Reconciliations completed for October, November & December	Signed Monthly Investment Reconciliations Report	ACHIEVED		
		BTD 2.1	Reconciliation of all Conditional Grant Receipts, Expenditure & Balances for the year ending 30 June 2026	12 Grant Reconciliations	Number of Monthly Grant Reconciliation within the 2025/26 financial year		12 Monthly Grant Reconciliations	Monthly Grant Reconciliations completed for July, August & September	Signed Monthly Grant Reconciliations Report	Monthly Grant Reconciliations completed for October, November & December	Signed Monthly Grant Reconciliations Report	ACHIEVED		
		BTD 2.2	Reconciliation of Creditor Accounts to ensure accuracy, prevent duplicate and maintain compliance with MFMA	12 Creditor's Reconciliations	Number of Monthly Creditor's Reconciliation within the 2025/26 financial year		12 Monthly Creditor's Reconciliations	Monthly Creditor's Reconciliations completed for July, August & September	Signed Monthly Creditor Reconciliation Report	Monthly Creditor's Reconciliations completed for October, November & December	Signed Monthly Creditor Reconciliation Report	ACHIEVED		
		BTD 2.3	Preparing 12 Monthly Valuation Roll Reconciliations for the year ending 30 June 2026	12 Valuation Roll Reconciliations	Number of Monthly Valuation Roll Reconciliations prepared within the 2025/26 financial year		12 Valuation Roll Reconciliations	3 Signed copies of Valuation Roll Reconciliations	Signed copies of Valuation Roll Reconciliations	3 Signed copies of Valuation Roll Reconciliations	Signed copies of Valuation Roll Reconciliations	ACHIEVED		
		BTD 2.4	Preparing Monthly Reconciliation of the Debtors Ledger with the General Ledger to ensure accuracy of revenue reporting and debt management	12 Debtors Reconciliations	Number of Monthly Debtors Reconciliations prepared within the 2025/26 financial year		12 Monthly Debtor Reconciliations	Monthly Debtor Reconciliations completed for July, August & September	Signed Monthly Debtor Reconciliation Report	Monthly Debtor Reconciliations completed for October, November & December	Signed Monthly Debtor Reconciliation Report	ACHIEVED		
		BTD 2.5	Prepare 12 Assets Reconciliations for the year ending in 30 June 2026	12 Asset Reconciliations	Number of Monthly Assets Reconciliation completed within the 2025/26 financial year		12 Asset Reconciliations	Monthly Asset Reconciliations completed for July, August & September	Signed Monthly Asset Reconciliation Report	Monthly Asset Reconciliations completed for October, November & December	Signed Monthly Asset Reconciliation Report	ACHIEVED		

<b>BTO 2.6</b>	Preparation of Monthly Bank Reconciliations completed for all Municipal Bank Accounts	12 Bank Reconciliations	Number of Monthly Bank Reconciliations prepared within the 2024/26 financial year	12 Bank Reconciliations	12 Monthly SCM Reports & 4 Quarterly SCM Reports	Number of Monthly and Quarterly Supply Chain Processes reports prepared within the 2025/26 financial year	12 Monthly SCM Reports & 4 Quarterly SCM Reports	12 Bank Reconciliations	Monthly Bank Reconciliations completed for July, August & September	Signed Monthly Bank Reconciliation Report	Monthly Bank Reconciliations completed for October, November & December	Signed Monthly Bank Reconciliation Report	ACHIEVED		
<b>BTO 3</b>	Compilation of Monthly & Quarterly Supply Chain Management (SCM) Reports	12 Monthly Reports & 4 Quarterly Reports	Number of Monthly and Quarterly Supply Chain Processes reports prepared within the 2025/26 financial year	12 Monthly SCM Reports & 4 Quarterly SCM Reports	12 Monthly SCM Reports & 4 Quarterly SCM Reports	Number of Monthly and Quarterly Supply Chain Processes reports prepared within the 2025/26 financial year	12 Monthly SCM Reports & 4 Quarterly SCM Reports	12 Monthly SCM Reports & 4 Quarterly SCM Reports	Compile SCM Reports for July, August & September	Copies of Monthly & Quarterly SCM Reports	Compile SCM Reports for October, November & December	Copies of Monthly & Quarterly SCM Reports	ACHIEVED		
<b>BTO 3.2</b>	Maintaining & Updating the Contract Register to ensure compliance with MFMA Section 116 and SCM Regulations	4 Quarterly Updated Contract Registers	Number of Updated Contract Registers within the 2025/26 financial year	4 Quarterly Updated Contract Registers	4 Quarterly Updated Contract Registers	Number of Updated Contract Registers within the 2025/26 financial year	4 Quarterly Updated Contract Registers	4 Quarterly Updated Contract Registers	Register updated for all Quarter 1 contracts & renewals	Signed copy of Updated Contract Registers	Register updated for all Quarter 2 contracts & renewals	Signed copy of Updated Contract Registers	ACHIEVED		
<b>BTO 4</b>	Monthly Reconciliation & Submission of VAT201 Returns to the South African Revenue Service (SARS)	12 Monthly VAT Returns	Number of VAT returns submitted to SARS within the 2025/26 financial year	12 Monthly VAT Returns	12 Monthly VAT Returns	Number of VAT returns submitted to SARS within the 2025/26 financial year	12 Monthly VAT Returns	12 Monthly VAT Returns	VAT201 Returns Submitted	VAT 201 Statements	VAT201 Returns Submitted	VAT 201 Statements	ACHIEVED		
<b>BTO 5</b>	Submission of Monthly Section 71 Financial Reports to the Mayor & Provincial Treasury	12 Monthly Section 71 Reports	Number of Monthly Section 71 Reports submitted within the 2025/26 financial year	12 Monthly Section 71 Reports	12 Monthly Section 71 Reports	Number of Monthly Section 71 Reports submitted within the 2025/26 financial year	12 Monthly Section 71 Reports	12 Monthly Section 71 Reports	Submit Section 71 Report for July-September	Proof of Submission & Copies of Monthly Section 71 Reports	Submit Section 71 Report for October-December	Proof of Submission & Copies of Monthly Section 71 Reports	ACHIEVED		
<b>BTO 5.2</b>	Preparation & Submission of the Section 52(d) Quarterly Reports to Council for year ending 30 June 2026	4 Quarterly Section 52(d) Reports	Number of Section 52(d) Reports submitted to Council	4 Quarterly Section 52(d) Reports submitted to Council	4 Quarterly Section 52(d) Reports submitted to Council	Number of Section 52(d) Reports submitted to Council	4 Quarterly Section 52(d) Reports submitted to Council	4 Quarterly Section 52(d) Reports submitted to Council	Submit Q1 Section 52(d) Report	Council Resolution	Submit Q2 Section 52(d) Report	Council Resolution	ACHIEVED		
<b>BTO 7</b>	Prepare & Submit the Annual Financial Statements (AFS) to the Auditor-General (AG) by 31 August 2025	2023/2024 AFS	Date of Submission of the Annual Financial Statements (AFS) to the AG	Submit AFS to the Auditor-General by 31 August 2025	Finalise & Submit AFS	Date of Submission of the Annual Financial Statements (AFS) to the AG	Submit AFS to the Auditor-General by 31 August 2025	Submit AFS to the Auditor-General by 31 August 2025	N/A	Proof of Submission & Signed Copy of Annual Financial Statement	N/A	Proof of Submission & Signed Copy of Annual Financial Statement	ACHIEVED		

GOOD GOVERNANCE & PUBLIC PARTICIPATION		MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION								
BTO 7.1	Attending the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year	4	1	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	ACHIEVED
BTO 7.2	Attending the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	1	1	attendance Register	1	attendance Register	ACHIEVED
BTO 7.3	Attending the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	1	1	attendance Register	1	attendance Register	ACHIEVED
BTO 7.4	Attending the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	1	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	ACHIEVED
BTO 8	Attending the Corporate Services & Budget & Treasury Office Portfolio Committee Meetings for year ending 30 June 2026	10	Number of Portfolio Committee Meetings held within the 2025/26 financial year	10	3	2	Notice of Meeting & attendance Register	2	Notice of Meeting & attendance Register	ACHIEVED
BTO 8.1	Attending the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year	12	3	3	Notice of Meeting & attendance Register	3	Notice of Meeting & attendance Register	ACHIEVED
BTO 8.2	Attending the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year	4	1	1	Notice of Meeting & attendance Register	1	Notice of Meeting & attendance Register	ACHIEVED

**OFFICE OF THE MUNICIPAL MANAGER**

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (JUL-SEP 2025)		Quarter 2 (OCT-DEC 2025)		Actual Mid-year Achievement for 2025/26 Financial Year	Challenges/Blockages in meeting targets	Corrective Measures to be taken						
								Target	PoE Required	Target	PoE Required									
	MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	OMM 1	Attendance of the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year		12	3	Notice of Meeting & Attendance Register	3	Notice of Meeting & Attendance Register	ACHIEVED								
1								Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register										
		OMM 2	Convening of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED								
								OMM 2.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year			4	1	Attendance Register	1	Attendance Register	ACHIEVED	
		OMM 2.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year		4					1			Attendance Register	1	Attendance Register	ACHIEVED		
	OMM 2.3											Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026			4	Number of Risk Management Committee meetings held within the 2025/26 financial year				4
		OMM 2.4	Convening of the Municipal Public Accounts Committee (MPAC) meetings for the year ending 30 June 2026	4	Number of MPAC meetings held within the 2025/26 financial year		4	1	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register		ACHIEVED							
	OMM 2.5							Coordination of IDP Representative Forum meetings in the year ending 30 June 2026	2	Number of functional IDP Representative Forum meetings convened		2		N/A	1 IDP Representative Forum	Meeting invitation; Minutes & Attendance Register	ACHIEVED			

<b>OMMM 2.6</b>	Review and Adoption of the Integrated Development Plan and submit to CoGTA for the year ending 30 June 2026	2025/2026 Integrated Development Plan	Date of adoption of the 2026/2027 Integrated Development Plan	Reviewed Integrated Development Plan	Development & adoption of the 2026/27 IDP, PMS & Budget Process Plan	Council Resolution	N/A	ACHIEVED		
<b>OMMM 2.8</b>	Prepare the 2024/2025 Annual Performance Report & submit to the Auditor-General	2023/2024 Annual Performance Report	Date of adoption of the 2024/2025 Annual Performance Report & submission to the Auditor-General	Annual Performance Report submitted Auditor-General by 31 August 2025	Submission of the 2024/2025 Annual Performance Report	Extract for Annual Performance Report & Proof of Submission	N/A	ACHIEVED		
<b>OMMM 2.10</b>	Effective Management and Implementation of the municipal Performance Management System for the year ending 30 June 2026	Signed Section 54856 Performance Agreements & Management System for Performance Evaluations	Managing Performance Management Systems in terms of Chapter 6 MSA within the 2025/26 financial year	Compliance with PMS Policy, including evaluations and reporting	Sign Performance Agreements; Submit to CoGTA & Publish the Performance Agreements	Copy of signed Performance Agreements; Proof of Submission & Advert	Submit Quarter 1 Performance Report to Council & Conduct 2024/2025 Annual Assessments for Section 54A/56 Managers	ACHIEVED		
<b>OMMM 3</b>	Prepare & Generate 12 Internal Audit Reports in the year ending 30 June 2026	12 Internal Audit Reports	Number of Internal Audit Reports generated within the 2025/26 financial year	12	3	Extracts of Reports	3 Extracts of Reports	ACHIEVED		
<b>OMMM 3.1</b>	Submission of Audit Committee Reports to Council for adoption for the year ending 30 June 2026	Audit Committee Reports	Number of Audit Reports submitted to Council	4 Reports submitted to Council	Submit Audit Committee Report	Council Resolution	Submit Audit Committee Report	ACHIEVED		
<b>OMMM 3.2</b>	Review & Approval of the Internal Audit Charter by the Audit Committee for the year ending in 30 June 2026	1 Internal Audit Charter	Date of Approval of the Internal Audit Charter by the Audit Committee	Reviewed Internal Audit Charter	Submit the Internal Audit Charter to the Audit Committee for approval	Audit Committee Resolution on Approved Charter	N/A	ACHIEVED		
<b>OMMM 3.3</b>	Development and approval of the Internal Audit Annual Plan for the year ending 30 June 2026	1 Internal Audit Annual Plan	Date of approval of the Internal Audit Annual Plan by the Audit Committee	Developed Internal Audit Annual Plan	Develop an Internal Audit Annual Plan & Submit to the Audit Committee	Audit Committee Resolution on Approved Internal Audit Annual Plan	N/A	ACHIEVED		

MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)		OMM 4	Conduct and Finalise the Annual Strategic & Operational Risk Assessment	New Indicator	Number of Annual Strategic & Operational Risk Assessments conducted	Annual Strategic & Operational Risk Assessments conducted	1 Annual Strategic & Operational Risk Assessment	Updated Strategic & Operational Risk Registers & Attendance Register	N/A	ACHIEVED
		OMM 4.2	Review & Update the Strategic & Operational Risk Registers for Year ending 30 June 2026	4	Number of Quarterly updated Risk Registers with Departmental inputs	Risk Registers updated quarterly	Review & Update Quarter 4 (2024/2025) Risk Register	Updated Risk Register	Review & Update Quarter 1 Risk Register	ACHIEVED
		OMM 4.3	Review & Approval Risk Management Strategy & Risk Implementation Plan by Council for year ending 30 June 2026	Risk Management Strategy	Date of adoption of the Risk Management Strategy & Risk Implementation Plan by Council	Reviewed Risk Management Strategy & Risk Implementation Plan	Submission of the Risk Management Strategy & Risk Implementation Plan to Council for adoption	Council Resolution	N/A	ACHIEVED
		OMM 5.1	Facilitation and finalization of lease agreements for municipal properties to ensure lawful occupation, revenue generation and proper asset management.	18 Lease Agreements	Number of Lease Agreements for Municipal Properties (Rental Houses) signed by the Municipal Manager	18 Lease Agreements signed	Signed Lease Agreements	Copy of Signed Lease Agreements	N/A	ACHIEVED

**COMMUNITY SERVICES AND PUBLIC SAFETY**

Department	Key Performance Area	Indicator Number	Project	Baseline	Performance Indicator	Annual Budget	Annual Target	Quarter 1 (JUL-SEP 2024)	Quarter 2 (OCT-DEC 2025)	Actual Mid-year Achievement for 2025/26 financial Year	Challenges/Blockages in meeting targets	Corrective Measures to be taken	
							Target	PoE Required	Target	PoE Required			
COMMUNITY SERVICES AND PUBLIC SAFETY	CROSS CUTTING ISSUES (DISASTER MANAGEMENT)	CSPS 1	Convening of Disaster Management Advisory Forum Meetings for the year ending 30 June 2026	4	Number of Disaster Management Advisory Forum Meetings conducted within the 2025/26 financial year	6 000	4	1 Notice, Agenda, Minutes & Attendance Register	1 Notice, Agenda, Minutes & Attendance Register	ACHIEVED			
		CSPS 1.2	Reviewing and Adopting the Contingency Plans for the year ending 30 June 2026	2	Date of tabling the Summer & Winter Contingency Plan within the 2025/26 financial year		Winter & Summer Contingency Plan	Submission of Summer Season Plan to Council Resolution	N/A	N/A	ACHIEVED		
		CSPS 1.3	Conducting Disaster Management Trainings & Awareness Campaigns for year ending 30 June 2026	8	Number of Disaster Management Trainings & Awareness Campaigns	20 000	20	6	Report & Attendance Registers	4	Report & Attendance Registers	ACHIEVED	
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	WASTE SERVICES DIVISION	CSPS 2	Reviewing and Adopting the Integrated Waste Management Plan (IWMP) in the year ending 30 June 2026	1	Date of tabling the Integrated Waste Management Plan within the 2025/26 financial year		Reviewed IWMP	Submission of the IWMP to Council for adoption	Council Resolution & Copy of the IWMP	N/A			
		CSPS 2.2	Total number of formal households, business and government areas with access to refuse removal once per week	1320	Number of formal households, businesses and government areas with access to refuse removal within the 2025/26 financial year		1320	1320	1320	Quarterly Report, Billing System & Collecting Schedule	ACHIEVED		
		CSPS 2.3	Conducting Road Safety Awareness Campaigns for year ending 30 June 2026		Number of Road Safety Awareness Campaigns conducted within the 2025/26 financial year		4	1	Report & Attendance Register	1	Report & Attendance Register	ACHIEVED	
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	CSPS 3	Attendance of the Community Services and Public Safety Portfolio Committee Meetings for year ending 30 June 2026	5	Number of Portfolio Committee Meetings conducted within the 2025/26 financial year		10	3	2	Notice of Meeting & Attendance Register	ACHIEVED		
		CSPS 3.1	Attendance of the Management Committee (MANCO) & Top MANCO Meetings for year ending 30 June 2026	12	Number of MANCO & TOP MANCO meetings held within the 2025/26 financial year		12	3	3	Notice of Meeting & Attendance Register	ACHIEVED		
		CSPS 3.2	Attendance of the IDP & Budget Steering Committee meetings for year ending 30 June 2026	New Indicator	Number of IDP & Budget Steering Committee meetings held within the 2025/26 financial year		4	1	1	1	Notice of Meeting & Attendance Register	ACHIEVED	

GOOD GOVERNANCE & PUBLIC PARTICIPATION		LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)		MUNICIPAL FINANCIAL HEALTH & MANAGEMENT						
CSPS 4	Attendance of the Audit Committee Meetings for the year ending 30 June 2026	4	Number of Audit Committee meetings held within the 2025/26 financial year	4	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED		
CSPS 4.1	Attendance of the Executive Committee (EXCO) meetings for the year ending 30 June 2026	4	Number of EXCO meetings held within the 2025/26 financial year	4	Attendance Register	1	Attendance Register	ACHIEVED		
CSPS 4.2	Attendance of the Council meetings for the year ending 30 June 2026	4	Number of Council meetings held within the 2025/26 financial year	4	Attendance Register	1	Attendance Register	ACHIEVED		
CSPS 4.3	Attendance of the Risk Management Committee Meetings for the year ending 30 June 2026	4	Number of Risk Management Committee meetings held within the 2025/26 financial year	4	Notice of Meeting & Attendance Register	1	Notice of Meeting & Attendance Register	ACHIEVED		
CSPS 4.4	Conducting of the law enforcement roadblocks for they year ending 30 June 2026	12	Number of road blocks conducted within the 2025/26 financial year	12	Quarterly Report	3	Quarterly Report	ACHIEVED		
CSPS 5	Conduct Library Orientation & Outreach Programmes for the year ending 30 June 2026	4	Number of Library Orientation & Outreach Programmes conducted within the 2025/26 financial year	4	Agenda, Minutes & Attendance Registers	1	Agenda, Minutes & Attendance Registers	ACHIEVED		
CSPS 6	Submission of Quarterly Expenditure Reports, duly signed by the Accounting Officer, to the Department of Sports, Arts & Culture within ten days after the end of each quarter for the year ending 30 June 2026	New Indicator	Date of submission of the signed quarterly expenditure reports to the Department of Sports, Art & Culture	Four quarterly expenditure reports submitted on time	Signed expenditure report & Proof of submission/ submission receipt	1 signed report submitted	Signed expenditure report & Proof of submission/ submission receipt	NOT ACHIEVED	The target was not achieved due to the late submission of the Quarterly Expenditure Report to the Department of Sports, Arts and Culture.	To prevent recurrences, internal submission deadlines will be enforced and follow-ups will be made by the relevant units within the municipality to ensure that the Reports is prepared and submitted within the prescribed timeframes

# EMADLANGENI MUNICIPALITY



## MID-YEAR ASSESSMENT REPORT FOR 2025/2026

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

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## **INTRODUCTION**

### **MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT: 31 DECEMBER 2025**

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed.

The report also provides a high level overview of the municipality financial viability and sustainability.

### **BACKGROUND**

**Section 72(1) (a), (b), (2) and (3) of the Municipal Finance Management Act (MFMA) states:**

“The accounting officer of a municipality must by **25 January** of each year assess the performance of the Municipality during the first half of the financial year and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury.

**Sections 33 and 34 of the Municipal Budget and Reporting Regulations states:**

“A mid-year budget and performance assessment of a Municipality must be in the format specified in Schedule C, and within five working days of **25 January** each year, the Municipal Manager must make the mid-year budget and performance assessment public by placing it on the municipal website...”

The Mid-Year Report and Supporting Tables of eMadlangeni Municipality prepared in accordance with the Municipal Budget and Reporting Regulations are attached **(Annexure 1- C Schedule)**

## **SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE ANALYSIS**

The operating budget as reflected in Table C (annexure 1) of the Budget Statement Tables can be summarized as follows:

### **FINANCIAL PERFORMANCE**

<b>DETAILS</b>	<b>APPROVED BUDGET FOR 2025/2026</b>	<b>YEAR TO DATE BUDGET AS AT 31/12/2025</b>	<b>ACTUALS AS AT 31/12/2025</b>	<b>VARIANCE</b>
Total Revenue	R 137 903 200.00	R 68 951 600.00	R 75 915 192.00	R -6 963 592.00
Total Expenditure	R 136 172 348.00	R 68 086 174.00	R 64 665 015.00	R 3 421 159.00
<b>Surplus/ (Deficit)</b>	<b>R 001 730 852.00</b>	<b>R 00 865 426.00</b>	<b>R 11 250 177.00</b>	

The budgeted revenue for the half year ending **31 December 2025** is **R68 951 600.00** against actual revenue billed to date of **R 75 915 192** which resulted to favourable balance of **R 6 963 592.00**

Expenditure incurred during this period amounts to **R64 665 015** against the budget of **R68 086 172** which resulted to a favourable variance of **R3 421 159**. The actual expenditure is less than estimated budget and must be adjusted.

### **REVENUE MANAGEMENT**

#### **OPERATING REVENUE BY SOURCE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET**

##### ***Property Rates***

The negative variance of **-11%** is due to the plan to sell some properties that was going to increase the property rates revenue. The plan sell properties will be reviewed and the necessary adjust be made.

**Conclusion: Downwards adjustment will be made by assessing the individual category of debtors against the actual revenue recognised and budgeted revenue in the first half of the year.**

##### ***Service Charges-Electricity Revenue***

The service charges on electricity performed with a positive variance of **3%**. This particular service is dependent on the existence of property, illegal connection was monitored.

**Conclusion: Upwards adjustment will be made on the electricity service Charge for the year.**

***Service Charges-Refuse Revenue***

The service charges on refuse removal had a positive variance of 4%. More subdivision of properties was done during the first half of the year.

**Conclusion: Upwards adjustment will be made on the refuse removal service charge for the year.**

***Rental of Facilities and Equipment***

The positive variance of 5% was because some tenants moved back to rented municipal facilities. This category of revenue is also difficult to predict as it is dependent on the external factors like rental of equipment and game park rental.

**Conclusion: upwards adjustment will be made on rental of facilities and equipment for the year.**

***Interest Earned-External Investments***

This revenue source is more dependent on grant received from National Department. The negative variance of -70% is due the municipality high spending on government grants.

**Conclusion: Downwards adjustment will be made on interest earned on external investments for the year.**

***Interest of outstanding debtors***

The increase on interest is because age debtors is increasing.

**Conclusion: Upwards adjustment will be made on interest on outstanding debtors.**

***Fines, Penalties and Forfeits***

The negative variance of -1% is within the norm on adjustment will be made

**Conclusion: No adjustment will be made on fine, penalties and forfeits for the year.**

***Licences and Permits***

This category is for motor vehicle licenses. We have received less people taking licences due to the licenses centre under staff. The negative variance of -11% will be adjusted accordingly during adjustment budget

**Conclusion: Adjustment will be made on licences and permits for the year.**

***Transfers and Subsidies***

The positive variance is mainly attributable to the receipt of the second tranche of the Equitable Share grant from National Treasury and other grants.

There was an additional Arbator Grant that was not budgeted for.

**Conclusion: The adjustment will be made in line with Adjustment Division of Revenue Act (DORA).**

### ***Other Revenue***

This category of revenue relates to revenue sources that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as clearance certificates and other sundry revenue. Our budget was based on prior years actuals. This category reflects under performance variance of -98% and will accordingly be adjusted during the adjustment budget.

**Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.**

The inputs from each department that contributes revenues to the municipality is critical as they fully understand what causes the variances.

## **EXPENDITURE MANAGEMENT**

### **OPERATING EXPENDITURE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET**

#### ***Employee Related Costs***

The performance of this line item of expenditure is above the projected budget for the first half of the financial year, and this resulted in a variance of 4%. This is a result from overtime and standby allowances. The Heads of Departments have been cautioned about this and are monitoring it closely.

**Conclusion: Upwards adjustment will be made.**

#### ***Remuneration of Councillors***

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of -2%. The councillors' salaries are in terms of Determination of upper limits of salaries, allowances and benefits of different members.

**Conclusion: The adjustment will be made based on the published Government Gazette.**

#### ***Debt Impairment, and Depreciation and Amortisation***

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of -30%. Excluding Debt impairment.

**Finance Charges**

Municipality did not budget for interest expense only **R759** incurred during the first half of the year. Budget adjustment will be done during the adjustment budget.

**Bulk Purchases**

The expenditure performance on purchase of electricity has a negative variance of **4%**. Municipality is behind in Eskom payments no adjustment will be made.

**Conclusion: Upwards adjustment will be made on bulk purchases for the year.**

**Other materials**

The expenditure performance on other materials has favourable variance of **-100%**. This is due the municipality implementing cost containment majors.

**Conclusion: Downwards adjustment will be made on other materials for the year due to unfavourable municipal bank balance.**

**Contracted Services**

This category of contracted services relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as security fees, legal fees and other contracted expenditure. This category reflects favourable variance of **-13%** and will be adjusted during the adjustment budget. The Municipality is looking on ways to reduce this expenditure.

**Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.**

**Other Expenditure**

The expenditure performance on other expenditure has unfavourable variance of **23%** and will be adjusted during the adjustment budget. The big amount that resulted to unfavourable variance is audit fees.

**Conclusion: Adjustment will be made on other expenditure for the year.**

**CAPITAL EXPENDITURE****Total Capital Expenditure – Actual vs Budget**

DETAILS	APPROVED BUDGET FOR 2025/2026	YEAR TO DATE BUDGET AS AT 31/12/2025	ACTUALS AS AT 31/12/2025	VARIANCE
Capital Grant	R 26 347 000	R 13 173 500	R 14 259 147,88	R 1 085 647,88

**Table C5 and annexure 2** indicates expenditure incurred during this period amounts to **R14 259 147,88** against the budget of **R13 173 500** which resulted to favourable variance of **R 1 085 667,88**.

The Municipality is grant dependent and capital budget is mainly grants. Only 6% was spend from municipal own revenue.

**Conclusion: No adjustments will done accordingly.**

## **ASSET MANAGEMENT**

The asset module has assisted the municipality to comply with mSCOA. The safeguarding of asset is still a going concern and management need to monitor that very closely. The current ratio is slightly below the norm this is an indication that municipality should introduce new strategies of improving the current situation.

## **CASH MANAGEMENT 31 DECEMBER 2025 (ANNEXURE 3)**

**Below table** indicates that the municipality is financially unsustainable and not will be able to discharge its financial commitment when they fall due if the status don't change.

<b>Cash and cash equivalents consist of</b>	
Cash on hand (Cash Float)	R 00 001 083,00
Bank balance (FNB main account)	R 00 637 640,91
Short term deposits	R 10 408 167,77
<b>TOTAL</b>	<b>R 10 776 891,68</b>

## **DEBTORS**

**Analysis by to total Debtors by source as at 31 December 2025**

<b>Debtors per category</b>	<b>Amounts</b>	<b>Percentage</b>
Organs of State	036 417 787	33%
Commercial	004 384 691	4%
Households	022 052 607	20%
Other	049 192 062	43%
	<b>112 047 148</b>	<b>100%</b>

## **AGE ANALYSIS (ANNEXURE 4)**

<b>Ageing</b>	<b>Debtors</b>	<b>at</b>	<b>Debtors</b>	<b>at</b>	<b>Movement</b>
	<b>31.12.2025</b>		<b>31.12.2024</b>		
0-30 days	007 044 054		05 973 774		01 070 280
31-60 days	004 151 520		03 265 817		00 885 703
61-90 days	003 968 096		03 296 612		00 671 484

91- 120 days	003 889 202	03 146 473	00 742 729
121- 365 days	092 994 276	72 970 537	20 023 739
	<b>112 047 148</b>	<b>88 653 212</b>	<b>23 393 936</b>

The total debtors outstanding of **R112 047 148** represents an increase of **R23 393 936**, which is about **26%** compared to December 2024. The implementation of incentive and data cleansing assisted in small increase in debtors but there is still a lot that needs to be done. The big portion of this is caused by the non-payments from farmers and trusts. We have started the process of engaging farmers with Provincial COGTA, this has resulted in a positive feedback and concerns that the farmers have raised are being addressed by Department of Land Affairs. We are expecting Farmers we have met with to honour their debt. More meeting have been organised with other Farmers Associations within the Municipality.

### Debt Collection Activities

There are number of issues which are impacting to debt collection. The illegal connection of electricity is the major one and is not only impacting on revenue but even on cash flows. The process of reminding customers about the outstanding debt is the priority in public participation events while the legal process should commence soon, this would improve the revenue base of the municipality. The current control system is being be monitored continuously.

### CREDITORS (ANNEXURE 5)

Creditors are normally paid within 30 days as stipulated by the MFMA except where there are disputes between the municipality and the creditor. But due to cash flow problems there were delays in paying some creditors.

### Age Analysis

Ageing	Debtors 31.12.2024	at	Debtors 31.12.2024	at	Movement
0-30 days	14 511 017,90		04 926 193.52		09 584 824,38
31-60 days	00 185 333,04		03 308 916.96		-03 123 583,92
61-90 days	00 955 516,42		01 453 967.76		-00 498 451,34
91- 120 days	03 486 089,85		05 056 313.77		-01 570 223,92
121- 365 days	09 332 960,79		00 728 002.73		08 604 958,06
	<b>28 470 918,00</b>		<b>15 473 394.74</b>		<b>12 997 523,36</b>

**Supply chain management monthly analysis (ANNEXURE 6)**

A number of interventions and monitoring controls with regard to Supply Chain Management processes have been introduced by National Treasury to reduce the incidence of irregular expenditure, wasteful and fruitless expenditure.

**UIFW expenditure for the first half of the year July to December 2025**

The unauthorised expenditure was R 0.

The irregular expenditure was R 13 800 450,47

The wasteful and fruitless expenditure R 73 797,42.

The deviation R 1 725 273,95.

**SERVICE DELIVERY PERFORMANCE ANALYSIS**

The Service Delivery and Budget Implementation Plan (SDBIP) performance is covered in a separate report by the Performance Management Section. However, departments have indicated that plans are in place to ensure that spend on capital projects is maximised. The actual performance against the key performance indicators and targets are monitored on a quarterly basis and corrective actions are put in place to address variances.

**ADJUSTMENTS BUDGET**

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year”

An Adjustment budget is the revision of an approved annual budget, usually by the utilisation of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget may be tabled in the Municipal Council during a financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held by the 28 February 2026.

**ANNUAL REPORT**

The annual report of 2024/2025 financial year is covered in a separate report to council.

**RECOMMENDATION**

This Report which is submitted in compliance with Sections 52(d) and 72 of the MFMA and in terms of the Government Notice 32141 dated 17 April 2009, relating to the “Local Government: Municipal Finance Management Act 2003, the Municipal Budget and Reporting Regulations”, as at 31 December 2025, be considered by Council.

.....

**Mrs. GN Mavundla**  
**Municipal Manager**

# ANNEXURE 1

# Municipal In-year reports & supporting tables

mSCOA Version 6.9

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
National Treasury  
Electronic documents: [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	43 790	51 816	-	3 833	23 027	25 908	(2 881)	-11%	51 816
Service charges	21 523	23 597	-	1 911	12 188	11 798	390	3%	23 597
Investment revenue	1 112	1 703	-	54	257	851	(595)	-70%	1 703
Transfers and subsidies - Operational	53 731	46 502	-	14 993	33 224	23 251	9 973	43%	46 502
Other own revenue	15 851	14 286	-	1 434	7 220	7 143	77	1%	14 286
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>136 007</b>	<b>137 903</b>	<b>-</b>	<b>22 227</b>	<b>75 915</b>	<b>68 952</b>	<b>6 964</b>	<b>10%</b>	<b>137 903</b>
Employee costs	52 802	58 249	-	7 357	30 261	29 125	1 137		58 249
Remuneration of Councillors	4 794	4 817	-	394	2 362	2 408	(46)		4 817
Depreciation and amortisation	8 818	9 233	-	3 229	3 229	4 616	(1 387)		9 233
Interest	1 166	-	-	411	759	-	759		-
Inventory consumed and bulk purchases	28 070	30 709	-	3 509	13 515	15 355	(1 840)		30 709
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	76 398	33 164	-	2 029	14 538	16 582	(2 044)	-12%	33 164
<b>Total Expenditure</b>	<b>172 048</b>	<b>136 172</b>	<b>-</b>	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>-5%</b>	<b>136 172</b>
<b>Surplus/(Deficit)</b>	<b>(36 041)</b>	<b>1 731</b>	<b>-</b>	<b>5 298</b>	<b>11 250</b>	<b>865</b>	<b>10 385</b>	<b>1200%</b>	<b>1 731</b>
Transfers and subsidies - capital (monetary)	52 934	28 929	-	3 310	13 125	14 464	(1 340)	-9%	28 929
Transfers and subsidies - capital (in-kind)	3 449	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>59%</b>	<b>30 660</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>59%</b>	<b>30 660</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
Capital transfers recognised	36 805	25 156	-	4 367	13 395	12 578	817	6%	25 156
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(214)	1 191	-	840	864	596	269	45%	1 191
<b>Total sources of capital funds</b>	<b>36 591</b>	<b>26 347</b>	<b>-</b>	<b>5 206</b>	<b>14 259</b>	<b>13 173</b>	<b>1 086</b>	<b>8%</b>	<b>26 347</b>
<b>Financial position</b>									
Total current assets	50 403	61 032	-	-	81 278	-	-	-	61 032
Total non current assets	177 629	165 221	-	-	188 735	-	-	-	165 221
Total current liabilities	92 052	60 668	-	-	109 754	-	-	-	60 668
Total non current liabilities	1 410	1 636	-	-	1 314	-	-	-	1 636
Community wealth/Equity	134 883	163 949	-	-	158 945	-	-	-	163 949
<b>Cash flows</b>									
Net cash from (used) operating	(98 253)	28 000	-	(12 326)	130 513	26 689	(103 824)	-389%	28 000
Net cash from (used) investing	44 130	(30 299)	-	(5 263)	(14 335)	(15 149)	(814)	5%	(30 299)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>(38 166)</b>	<b>1 383</b>	<b>-</b>	<b>(17 589)</b>	<b>123 517</b>	<b>15 221</b>	<b>(108 296)</b>	<b>-711%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	7 044	4 152	3 968	3 889	3 581	3 747	17 726	67 941	112 047
<b>Creditors Age Analysis</b>									
Total Creditors	3 782	6 284	1 140	(272)	2 406	(13 480)	23 006	5 606	28 471

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>96 231</b>	<b>104 803</b>	-	<b>18 817</b>	<b>59 186</b>	<b>52 402</b>	6 785	13%	<b>104 803</b>
Executive and council		39 936	39 891	-	13 297	29 918	19 946	9 973	50%	39 891
Finance and administration		56 295	64 912	-	5 520	29 268	32 456	(3 188)	-10%	64 912
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>8 739</b>	<b>5 377</b>	-	<b>654</b>	<b>2 418</b>	<b>2 688</b>	(271)	-10%	<b>5 377</b>
Community and social services		5 571	2 360	-	462	1 112	1 180	(68)	-6%	2 360
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 169	3 017	-	192	1 306	1 509	(203)	-13%	3 017
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>36 019</b>	<b>18 263</b>	-	<b>3 414</b>	<b>10 679</b>	<b>9 131</b>	1 548	17%	<b>18 263</b>
Planning and development		2 470	1 381	-	603	961	690	271	39%	1 381
Road transport		33 548	16 882	-	2 811	9 718	8 441	1 277	15%	16 882
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>43 610</b>	<b>37 682</b>	-	<b>2 526</b>	<b>16 245</b>	<b>18 841</b>	(2 596)	-14%	<b>37 682</b>
Energy sources		40 862	34 769	-	2 282	14 870	17 384	(2 514)	-14%	34 769
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 748	2 913	-	243	1 375	1 457	(82)	-6%	2 913
<b>Other</b>	<b>4</b>	<b>7 790</b>	<b>707</b>	-	<b>125</b>	<b>511</b>	<b>354</b>	<b>158</b>	<b>45%</b>	<b>707</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>192 390</b>	<b>166 832</b>	-	<b>25 536</b>	<b>89 040</b>	<b>83 416</b>	<b>5 624</b>	<b>7%</b>	<b>166 832</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>66 424</b>	<b>49 975</b>	-	<b>5 295</b>	<b>23 689</b>	<b>24 987</b>	(1 298)	-5%	<b>49 975</b>
Executive and council		13 544	11 279	-	1 413	6 670	5 639	1 030	18%	11 279
Finance and administration		51 368	36 193	-	3 585	16 074	18 097	(2 023)	-11%	36 193
Internal audit		1 512	2 503	-	296	946	1 251	(305)	-24%	2 503
<b>Community and public safety</b>		<b>33 550</b>	<b>29 794</b>	-	<b>3 637</b>	<b>14 471</b>	<b>14 897</b>	(426)	-3%	<b>29 794</b>
Community and social services		7 641	9 405	-	1 344	4 399	4 702	(303)	-6%	9 405
Sport and recreation		2 721	3 027	-	396	1 347	1 514	(167)	-11%	3 027
Public safety		23 188	17 362	-	1 897	8 725	8 681	44	1%	17 362
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>17 549</b>	<b>19 120</b>	-	<b>3 303</b>	<b>8 266</b>	<b>9 560</b>	(1 294)	-14%	<b>19 120</b>
Planning and development		4 173	5 445	-	691	3 328	2 722	606	22%	5 445
Road transport		13 377	13 675	-	2 613	4 938	6 837	(1 900)	-28%	13 675
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>50 111</b>	<b>32 712</b>	-	<b>4 282</b>	<b>16 619</b>	<b>16 356</b>	<b>263</b>	<b>2%</b>	<b>32 712</b>
Energy sources		47 611	29 101	-	3 899	15 121	14 550	571	4%	29 101
Water management		-	-	-	-	-	-	-	-	-
Waste water management		129	97	-	26	26	49	(22)	-45%	97
Waste management		2 371	3 514	-	356	1 472	1 757	(286)	-16%	3 514
<b>Other</b>		<b>4 413</b>	<b>4 572</b>	-	<b>412</b>	<b>1 619</b>	<b>2 286</b>	<b>(666)</b>	<b>-29%</b>	<b>4 572</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>172 048</b>	<b>136 172</b>	-	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>-5%</b>	<b>136 172</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20 342</b>	<b>30 660</b>	-	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>59%</b>	<b>30 660</b>

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		96 231	104 803	-	18 817	59 186	52 402	6 785	13%	104 803
Executive and council		39 936	39 891	-	13 297	29 918	19 946	9 973	0	39 891
Mayor and Council		39 936	39 891	-	13 297	29 918	19 946	9 973	0	39 891
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		56 295	64 912	-	5 520	29 268	32 456	(3 188)	(0)	64 912
Administrative and Corporate Support		(4 560)	11 473	-	(92)	(3 141)	5 736	(8 878)	(0)	11 473
Asset Management		-	-	-	-	-	-	-	-	-
Finance		60 800	53 343	-	5 612	32 410	26 671	5 738	0	53 343
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		55	96	-	-	-	48	(48)	(0)	96
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	1	-	-	0	0	(0)	(0)	1
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 739	5 377	-	654	2 418	2 688	(271)	(0)	5 377
Community and social services		5 571	2 360	-	462	1 112	1 180	(68)	(0)	2 360
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		68	72	-	4	23	36	(12)	(0)	72
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		3 380	4	-	-	1	2	(1)	(0)	4
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2 123	2 284	-	489	1 087	1 142	(54)	(0)	2 284
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
<b>Public safety</b>		3 169	3 017	-	192	1 306	1 509	(203)	(0)	3 017
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		3 169	3 017	-	192	1 306	1 509	(203)	(0)	3 017
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		36 019	18 263	-	3 414	10 679	9 131	1 548	0	18 263
Planning and development		2 470	1 381	-	603	961	690	271	0	1 381
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		500	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		26	23	-	-	19	12	7	0	23

<i>Economic Development/Planning</i>	1 345	1 358	-	603	941	879	282	0	1 358
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>	599	-	-	-	2	-	2	#DIV/0!	-
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
<b>Road transport</b>	<b>33 548</b>	<b>16 882</b>	<b>-</b>	<b>2 811</b>	<b>9 718</b>	<b>8 441</b>	<b>1 277</b>	<b>0</b>	<b>16 882</b>
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-	-	-	-
<i>Roads</i>	33 548	16 882	-	2 811	9 718	8 441	1 277	0	16 882
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
<b>Environmental protection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>43 810</b>	<b>37 682</b>	<b>-</b>	<b>2 526</b>	<b>16 245</b>	<b>18 841</b>	<b>(2 596)</b>	<b>(0)</b>	<b>37 682</b>
<b>Energy sources</b>	<b>40 882</b>	<b>34 769</b>	<b>-</b>	<b>2 282</b>	<b>14 870</b>	<b>17 384</b>	<b>(2 514)</b>	<b>(0)</b>	<b>34 769</b>
<i>Electricity</i>	40 882	34 769	-	2 282	14 870	17 384	(2 514)	(0)	34 769
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
<b>Water management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
<b>Waste water management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-
<b>Waste management</b>	<b>2 748</b>	<b>2 913</b>	<b>-</b>	<b>243</b>	<b>1 375</b>	<b>1 457</b>	<b>(82)</b>	<b>(0)</b>	<b>2 913</b>
<i>Recycling</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>	2 748	2 913	-	243	1 375	1 457	(82)	(0)	2 913
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>7 790</b>	<b>707</b>	<b>-</b>	<b>125</b>	<b>511</b>	<b>354</b>	<b>158</b>	<b>0</b>	<b>707</b>
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	7 790	707	-	125	511	354	158	0	707
<b>Total Revenue - Functional</b>	<b>192 390</b>	<b>166 832</b>	<b>-</b>	<b>25 536</b>	<b>89 040</b>	<b>83 416</b>	<b>5 624</b>	<b>0</b>	<b>166 832</b>
<b>Expenditure - Functional</b>	<b>66 424</b>	<b>49 975</b>	<b>-</b>	<b>5 295</b>	<b>23 689</b>	<b>24 987</b>	<b>(1 298)</b>	<b>(0)</b>	<b>49 975</b>
<b>Municipal governance and administration</b>	<b>13 544</b>	<b>11 279</b>	<b>-</b>	<b>1 413</b>	<b>6 670</b>	<b>5 639</b>	<b>1 030</b>	<b>0</b>	<b>11 279</b>
<i>Executive and council</i>	<b>8 203</b>	<b>6 914</b>	<b>-</b>	<b>535</b>	<b>3 548</b>	<b>3 457</b>	<b>91</b>	<b>0</b>	<b>6 914</b>
<i>Mayor and Council</i>	5 341	4 365	-	878	3 122	2 182	940	0	4 365
<i>Municipal Manager, Town Secretary and Chief Executive</i>	51 368	36 193	-	3 585	16 074	18 097	(2 023)	(0)	36 193
<b>Finance and administration</b>	<b>33 641</b>	<b>19 867</b>	<b>-</b>	<b>1 214</b>	<b>8 306</b>	<b>9 934</b>	<b>(1 628)</b>	<b>(0)</b>	<b>19 867</b>
<i>Administrative and Corporate Support</i>	2 083	1 986	-	663	841	993	(152)	(0)	1 986
<i>Asset Management</i>	6 953	4 704	-	621	2 507	2 352	155	0	4 704
<i>Finance</i>	-	-	-	-	-	-	-	-	-
<i>Fleet Management</i>	-	-	-	-	-	-	-	-	-
<i>Human Resources</i>	1 220	1 171	-	238	874	586	288	0	1 171
<i>Information Technology</i>	3 777	4 248	-	263	2 186	2 124	62	0	4 248
<i>Legal Services</i>	1 442	1 806	-	-	109	903	(794)	(0)	1 806
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	860	491	-	355	355	246	109	0	491
<i>Risk Management</i>	-	-	-	-	-	-	-	-	-
<i>Security Services</i>	-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>	1 392	1 919	-	231	898	959	(63)	(0)	1 919
<i>Valuation Service</i>	-	-	-	-	-	-	-	-	-
<b>Internal audit</b>	<b>1 512</b>	<b>2 503</b>	<b>-</b>	<b>296</b>	<b>946</b>	<b>1 251</b>	<b>(305)</b>	<b>(0)</b>	<b>2 503</b>
<i>Governance Function</i>	1 512	2 503	-	296	946	1 251	(305)	(0)	2 503
<b>Community and public safety</b>	<b>33 550</b>	<b>29 794</b>	<b>-</b>	<b>3 637</b>	<b>14 471</b>	<b>14 897</b>	<b>(426)</b>	<b>(0)</b>	<b>29 794</b>
<b>Community and social services</b>	<b>7 641</b>	<b>9 405</b>	<b>-</b>	<b>1 344</b>	<b>4 399</b>	<b>4 702</b>	<b>(303)</b>	<b>(0)</b>	<b>9 405</b>
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Agricultural</i>	-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	1	125	-	-	-	62	(62)	(0)	125
<i>Child Care Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>	904	623	-	301	301	311	(10)	(0)	623
<i>Consumer Protection</i>	-	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>	1 660	793	-	278	1 000	396	603	0	793
<i>Education</i>	-	-	-	-	75	-	75	#DIV/0!	-
<i>Indigenous and Customary Law</i>	-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-	-	-	-	-	-
<i>Language Policy</i>	-	-	-	-	-	-	-	-	-

<i>Libraries and Archives</i>	2 729	2 970	-	426	1 512	1 485	27	0	2 970
<i>Literacy Programmes</i>	63	300	-	-	99	150	(51)	(0)	300
<i>Media Services</i>	-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Population Development</i>	2 285	4 593	-	338	1 411	2 297	(886)	(0)	4 593
<i>Provincial Cultural Matters</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-	-	-	-
<b>Sport and recreation</b>	<b>2 721</b>	<b>3 027</b>	<b>-</b>	<b>396</b>	<b>1 347</b>	<b>1 514</b>	<b>(167)</b>	<b>(0)</b>	<b>3 027</b>
<i>Beaches and Jetties</i>	-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>	2 721	3 027	-	396	1 347	1 514	(167)	(0)	3 027
<i>Sports Grounds and Stadiums</i>	-	-	-	-	-	-	-	-	-
<b>Public safety</b>	<b>23 188</b>	<b>17 362</b>	<b>-</b>	<b>1 897</b>	<b>8 725</b>	<b>8 661</b>	<b>44</b>	<b>0</b>	<b>17 362</b>
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	13 017	7 500	-	795	3 976	3 750	226	0	7 500
<i>Fire Fighting and Protection</i>	5 043	4 298	-	548	2 404	2 149	255	0	4 298
<i>Licensing and Control of Animals</i>	5 129	5 565	-	554	2 345	2 782	(437)	(0)	5 565
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-	-	-	-	-	-
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
<b>Housing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-	-	-	-	-
<b>Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including Vector Control</i>	-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>17 549</b>	<b>19 120</b>	<b>-</b>	<b>3 303</b>	<b>8 266</b>	<b>9 560</b>	<b>(1 294)</b>	<b>(0)</b>	<b>19 120</b>
<b>Planning and development</b>	<b>4 173</b>	<b>5 445</b>	<b>-</b>	<b>691</b>	<b>3 326</b>	<b>2 722</b>	<b>606</b>	<b>0</b>	<b>5 445</b>
<i>Billboards</i>	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>	1 457	2 334	-	285	1 043	1 167	(124)	(0)	2 334
<i>Economic Development/Planning</i>	2 716	3 111	-	405	2 286	1 556	730	0	3 111
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>	-	-	-	-	-	-	-	-	-
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
<b>Road transport</b>	<b>13 377</b>	<b>13 675</b>	<b>-</b>	<b>2 613</b>	<b>4 938</b>	<b>6 837</b>	<b>(1 900)</b>	<b>(0)</b>	<b>13 675</b>
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-	-	-	-
<i>Roads</i>	13 373	13 672	-	2 611	4 936	6 836	(1 899)	(0)	13 672
<i>Taxi Ranks</i>	4	3	-	1	1	2	(0)	(0)	3
<b>Environmental protection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>50 111</b>	<b>32 712</b>	<b>-</b>	<b>4 282</b>	<b>16 619</b>	<b>16 356</b>	<b>263</b>	<b>0</b>	<b>32 712</b>
<b>Energy sources</b>	<b>47 611</b>	<b>29 101</b>	<b>-</b>	<b>3 899</b>	<b>15 121</b>	<b>14 550</b>	<b>571</b>	<b>0</b>	<b>29 101</b>
<i>Electricity</i>	47 611	29 101	-	3 899	15 121	14 550	571	0	29 101
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
<b>Water management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
<b>Waste water management</b>	<b>129</b>	<b>97</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>49</b>	<b>(22)</b>	<b>(0)</b>	<b>97</b>
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	129	97	-	26	26	49	(22)	(0)	97
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-

Waste management	2 371	3 514	-	356	1 472	1 757	(286)	(0)	3 514	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	16	392	-	1	1	196	(195)	(0)	392	
Solid Waste Removal	2 355	3 123	-	355	1 470	1 561	(91)	(0)	3 123	
Street Cleaning	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>4 413</b>	<b>4 572</b>	<b>-</b>	<b>412</b>	<b>1 619</b>	<b>2 286</b>	<b>(666)</b>	<b>(0)</b>	<b>4 572</b>	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	35	32	-	16	16	16	0	0	32	
Tourism	4 378	4 540	-	396	1 603	2 270	(667)	(0)	4 540	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>172 048</b>	<b>136 172</b>	<b>-</b>	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>(0)</b>	<b>136 172</b>
<b>Surplus/ (Deficit) for the year</b>		<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>0</b>	<b>30 660</b>

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance

check opexp balance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive And Council	1	39 936	39 891	-	13 297	29 918	19 946	9 973	50,0%	39 891
Vote 2 - Finance Services		60 800	53 343	-	5 612	32 410	26 672	5 738	21,5%	53 343
Vote 3 - Corporate Services		(4 505)	11 569	-	(92)	(3 141)	5 784	(8 925)	-154,3%	11 569
Vote 4 - Community and Social Services		8 319	5 273	-	705	2 487	2 637	(149)	-5,7%	5 273
Vote 5 - Technical Services		74 410	51 651	-	5 093	24 588	25 825	(1 237)	-4,8%	51 651
Vote 6 - Planning and Development		9 761	2 088	-	728	1 472	1 044	428	41,0%	2 088
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		3 169	3 017	-	192	1 306	1 509	(203)	-13,5%	3 017
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>191 890</b>	<b>166 832</b>	<b>-</b>	<b>25 536</b>	<b>89 040</b>	<b>83 416</b>	<b>5 624</b>	<b>6,7%</b>	<b>166 832</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive And Council	1	15 056	13 781	-	1 709	7 616	6 891	725	10,5%	13 781
Vote 2 - Finance Services		11 288	9 101	-	1 870	4 599	4 550	49	1,1%	9 101
Vote 3 - Corporate Services		40 080	27 093	-	1 715	11 475	13 546	(2 072)	-15,3%	27 093
Vote 4 - Community and Social Services		14 976	16 525	-	2 246	8 174	8 262	(89)	-1,1%	16 525
Vote 5 - Technical Services		60 988	42 776	-	6 512	20 059	21 388	(1 329)	-6,2%	42 776
Vote 6 - Planning and Development		11 271	13 012	-	1 483	6 278	6 506	(228)	-3,5%	13 012
Vote 7 - Other		35	32	-	16	16	16	0	0,8%	32
Vote 8 - Community and Social Services 2		18 353	13 854	-	1 377	6 449	6 927	(478)	-6,9%	13 854
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>172 048</b>	<b>136 172</b>	<b>-</b>	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>-5,0%</b>	<b>136 172</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>19 842</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>59,0%</b>	<b>30 660</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive And Council</b>		39 936	39 891	-	13 297	29 918	19 946	9 973	50%	39 891
1.1 - Mayor and Council		39 936	39 891	-	13 297	29 918	19 946	9 973	50%	39 891
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
1.3 - Governance Function		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance Services</b>		60 800	53 343	-	5 612	32 410	26 672	5 738	22%	53 343
2.1 - Finance		60 800	53 343	-	5 612	32 410	26 671	5 738	22%	53 343
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Property Services		-	-	-	-	-	-	-	-	-
2.4 - Valuation Service		-	1	-	-	0	0	(0)	-76%	1
2.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		(4 505)	11 589	-	(92)	(3 141)	5 784	(8 925)	-154%	11 589
3.1 - Administrative and Corporate Support		(4 560)	11 473	-	(92)	(3 141)	5 736	(8 878)	-155%	11 473
3.2 - Legal Services		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Human Resources		55	96	-	-	-	48	(48)	-100%	96
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>		8 319	5 273	-	705	2 487	2 637	(149)	-6%	5 273
4.1 - Population Development		-	-	-	-	-	-	-	-	-
4.2 - Disaster Management		-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal		2 748	2 913	-	243	1 375	1 457	(82)	-6%	2 913
4.4 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums		68	72	-	4	23	36	(12)	-35%	72
4.6 - Community Halls and Facilities		3 380	4	-	-	1	2	(1)	-35%	4
4.7 - Libraries and Archives		2 123	2 284	-	459	1 087	1 142	(54)	-5%	2 284
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.9 - Education		-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Technical Services</b>		74 410	51 651	-	5 093	24 588	25 825	(1 237)	-5%	51 651
5.1 - Electricity		40 862	34 769	-	2 282	14 870	17 384	(2 514)	-14%	34 769
5.2 - Roads		33 548	16 882	-	2 811	9 718	8 441	1 277	15%	16 882
5.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Planning and Development</b>		9 761	2 088	-	728	1 472	1 044	428	41%	2 088
6.1 - Development Facilitation		26	23	-	-	19	12	7	64%	23
6.2 - Economic Development/Planning		1 345	1 358	-	603	941	679	262	39%	1 358
6.3 - Town Planning, Building Regulations and Enforcement		599	-	-	-	2	-	2	#DIV/0!	-
6.4 - Tourism		7 790	707	-	125	511	354	158	45%	707
6.5 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

<b>Vote 7 - Other</b>	-	-	-	-	-	-	-	-	-
7.1 - Markets	-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Community and Social Services 2</b>	<b>3 169</b>	<b>3 017</b>	<b>192</b>	<b>1 306</b>	<b>1 509</b>	<b>(203)</b>	<b>-13%</b>	<b>3 017</b>	
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals	3 169	3 017	192	1 306	1 509	(203)	-13%	3 017	
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 9 - [NAME OF VOTE 9]</b>									
9.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 10 - [NAME OF VOTE 10]</b>									
10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 11 - [NAME OF VOTE 11]</b>									
11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>									
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>									
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

<b>Vote 14 - [NAME OF VOTE 14]</b>										
14.1 - [Name of sub-vote]										
14.2 - [Name of sub-vote]										
14.3 - [Name of sub-vote]										
14.4 - [Name of sub-vote]										
14.5 - [Name of sub-vote]										
14.6 - [Name of sub-vote]										
14.7 - [Name of sub-vote]										
14.8 - [Name of sub-vote]										
14.9 - [Name of sub-vote]										
14.10 - [Name of sub-vote]										
<b>Vote 15 - [NAME OF VOTE 15]</b>										
15.1 - [Name of sub-vote]										
15.2 - [Name of sub-vote]										
15.3 - [Name of sub-vote]										
15.4 - [Name of sub-vote]										
15.5 - [Name of sub-vote]										
15.6 - [Name of sub-vote]										
15.7 - [Name of sub-vote]										
15.8 - [Name of sub-vote]										
15.9 - [Name of sub-vote]										
15.10 - [Name of sub-vote]										
<b>Total Revenue by Vote</b>	2	191 898	166 832	-	25 536	89 040	83 416	5 624	7%	166 832
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Executive And Council</b>		15 056	13 781	-	1 709	7 616	6 891	725	11%	13 781
1.1 - Mayor and Council		8 203	6 914	-	535	3 548	3 457	91	3%	6 914
1.2 - Municipal Manager, Town Secretary and Chief Executive		5 341	4 365	-	878	3 122	2 182	940	43%	4 365
1.3 - Governance Function		1 512	2 503	-	296	946	1 251	(305)	-24%	2 503
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance Services</b>		11 288	9 101	-	1 870	4 599	4 550	49	1%	9 101
2.1 - Finance		6 953	4 704	-	621	2 507	2 352	155	7%	4 704
2.2 - Asset Management		2 083	1 986	-	663	841	993	(152)	-15%	1 986
2.3 - Property Services		860	491	-	355	355	246	109	44%	491
2.4 - Valuation Service		-	-	-	-	-	-	-	-	-
2.5 - Supply Chain Management		1 392	1 919	-	231	896	959	(63)	-7%	1 919
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		40 080	27 093	-	1 715	11 475	13 546	(2 072)	-15%	27 093
3.1 - Administrative and Corporate Support		33 641	19 867	-	1 214	6 306	9 934	(1 628)	-16%	19 867
3.2 - Legal Services		1 442	1 806	-	-	109	903	(794)	-88%	1 806
3.3 - Information Technology		3 777	4 248	-	263	2 186	2 124	62	3%	4 248
3.4 - Human Resources		1 220	1 171	-	238	874	586	288	49%	1 171
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>		14 976	16 525	-	2 246	8 174	8 262	(89)	-1%	16 525
4.1 - Population Development		2 285	4 593	-	338	1 411	2 297	(886)	-39%	4 593
4.2 - Disaster Management		1 660	793	-	278	1 000	396	603	152%	793
4.3 - Solid Waste Removal		2 355	3 123	-	355	1 470	1 561	(91)	-6%	3 123
4.4 - Fire Fighting and Protection		5 043	4 298	-	548	2 404	2 149	255	12%	4 298
4.5 - Cemeteries, Funeral Parlours and Crematoriums		1	125	-	-	-	62	(62)	-100%	125
4.6 - Community Halls and Facilities		904	623	-	301	301	311	(10)	-3%	623
4.7 - Libraries and Archives		2 729	2 970	-	426	1 512	1 485	27	2%	2 970
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.9 - Education		-	-	-	-	75	-	75	#DIV/0!	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Technical Services</b>		60 988	42 776	-	8 512	20 059	21 388	(1 329)	-6%	42 776
5.1 - Electricity		47 611	29 101	-	3 899	15 121	14 550	571	4%	29 101
5.2 - Roads		13 373	13 672	-	2 611	4 936	6 836	(1 899)	-28%	13 672
5.3 - Taxi Ranks		4	3	-	1	1	2	(0)	-8%	3
5.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

<b>Vote 6 - Planning and Development</b>	<b>11 271</b>	<b>13 012</b>	<b>-</b>	<b>1 483</b>	<b>6 278</b>	<b>6 506</b>	<b>(228)</b>	<b>-3%</b>	<b>13 012</b>
6.1 - Development Facilitation	1 457	2 334	-	285	1 043	1 167	(124)	-11%	2 334
6.2 - Economic Development/Planning	2 716	3 111	-	405	2 286	1 556	730	47%	3 111
6.3 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-
6.4 - Tourism	4 378	4 540	-	396	1 603	2 270	(667)	-29%	4 540
6.5 - Recreational Facilities	2 721	3 027	-	396	1 347	1 514	(167)	-11%	3 027
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Other</b>	<b>35</b>	<b>32</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>1%</b>	<b>32</b>
7.1 - Markets	35	32	-	16	16	16	0	1%	32
7.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Community and Social Services 2</b>	<b>18 353</b>	<b>13 854</b>	<b>-</b>	<b>1 377</b>	<b>6 449</b>	<b>6 927</b>	<b>(478)</b>	<b>-7%</b>	<b>13 854</b>
8.1 - Literacy Programmes	63	300	-	-	99	150	(51)	-34%	300
8.2 - Fencing and Fences	13 017	7 500	-	795	3 976	3 750	226	6%	7 500
8.3 - Licensing and Control of Animals	5 129	5 565	-	554	2 345	2 782	(437)	-16%	5 565
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	129	97	-	26	26	49	(22)	-45%	97
8.6 - Solid Waste Disposal (Landfill Sites)	16	392	-	1	1	196	(195)	-98%	392
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 10 - [NAME OF VOTE 10]</b>	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 11 - [NAME OF VOTE 11]</b>	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-

13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-	
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-	
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>172 048</b>	<b>136 172</b>	<b>-</b>	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>(0)</b>	<b>136 172</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>19 842</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>	<b>9 045</b>	<b>0</b>	<b>30 660</b>

**References**

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue  
check expenditure

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		19 519	20 941	-	1 668	10 813	10 471	342	3%	20 941
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		2 005	2 656	-	243	1 375	1 328	47	4%	2 656
Sale of Goods and Rendering of Services		483	441	-	68	312	220	92	42%	441
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 324	2 165	-	116	569	1 083	(514)	-47%	2 165
Interest from Current and Non Current Assets		1 112	1 703	-	54	257	851	(595)	-70%	1 703
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 411	1 515	-	155	798	757	41	5%	1 515
Licence and permits		2 510	2 377	-	153	971	1 188	(218)	-18%	2 377
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		724	147	-	-	2	74	(72)	-98%	147
<b>Non-Exchange Revenue</b>										
Property rates		43 790	51 816	-	3 833	23 027	25 908	(2 881)	-11%	51 816
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 102	834	-	35	412	417	(5)	-1%	834
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		53 731	46 502	-	14 993	33 224	23 251	9 973	43%	46 502
Interest		7 280	6 806	-	908	4 157	3 403	753	22%	6 806
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		17	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
		<b>136 007</b>	<b>137 903</b>	<b>-</b>	<b>22 227</b>	<b>75 915</b>	<b>68 952</b>	<b>6 964</b>	<b>10%</b>	<b>137 903</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>										
<b>Expenditure By Type</b>										
Employee related costs		52 802	58 249	-	7 357	30 261	29 125	1 137	4%	58 249
Remuneration of councillors		4 794	4 817	-	394	2 362	2 408	(46)	-2%	4 817
Bulk purchases - electricity		24 126	25 907	-	3 498	13 504	12 954	551	4%	25 907
Inventory consumed		3 944	4 802	-	11	11	2 401	(2 390)	-100%	4 802
Debt impairment		349	4 574	-	-	-	2 287	(2 287)	-100%	4 574
Depreciation and amortisation		8 818	9 233	-	3 229	3 229	4 616	(1 387)	-30%	9 233
Interest		1 166	-	-	411	759	-	759	#DIV/0!	-
Contracted services		41 341	16 246	-	1 048	7 061	8 123	(1 062)	-13%	16 246
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		3 304	182	-	-	-	91	(91)	-	182
Operational costs		29 640	12 162	-	981	7 477	6 081	1 396	23%	12 162
Losses on Disposal of Assets		1 763	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	0	-	0	-	-
		<b>172 048</b>	<b>136 172</b>	<b>-</b>	<b>16 929</b>	<b>64 665</b>	<b>68 086</b>	<b>(3 421)</b>	<b>-5%</b>	<b>136 172</b>
<b>Total Expenditure</b>										
<b>Surplus/(Deficit)</b>		<b>(36 041)</b>	<b>1 731</b>	<b>-</b>	<b>5 298</b>	<b>11 250</b>	<b>865</b>	<b>10 385</b>	<b>0</b>	<b>1 731</b>
Transfers and subsidies - capital (monetary allocations)		52 934	28 929	-	3 310	13 125	14 464	(1 340)	(0)	28 929
Transfers and subsidies - capital (in-kind)		3 449	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>			<b>30 660</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>			<b>30 660</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>			<b>30 660</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>20 342</b>	<b>30 660</b>	<b>-</b>	<b>8 607</b>	<b>24 375</b>	<b>15 330</b>			<b>30 660</b>

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	192 390	166 832		25 536	89 040	83 416				166 83
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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4.7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive And Council		76	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		919	-	-	56	76	-	76	#DIV/0!	-
Vote 3 - Corporate Services		142	209	-	100	124	104	20	19%	209
Vote 4 - Community and Social Services		3 474	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		34 543	25 721	-	5 107	14 135	12 860	1 274	10%	25 721
Vote 6 - Planning and Development		4 976	417	-	-	0	209	(209)	-100%	417
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
<b>Total Capital Expenditure</b>		44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 137	209	-	156	200	104	96	92%	209
Executive and council		76	-	-	-	-	-	-	-	-
Finance and administration		1 060	209	-	156	200	104	96	92%	209
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 474	417	-	-	-	209	(209)	-100%	417
Community and social services		3 456	-	-	-	-	-	-	-	-
Sport and recreation		0	417	-	-	-	209	(209)	-100%	417
Public safety		18	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		36 805	15 039	-	3 933	10 416	7 520	2 896	39%	15 039
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		36 805	15 039	-	3 933	10 416	7 520	2 896	39%	15 039
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(2 262)	10 682	-	1 174	3 719	5 341	(1 622)	-30%	10 682
Energy sources		(2 262)	10 682	-	1 174	3 719	5 341	(1 622)	-30%	10 682
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		4 976	-	-	-	0	-	0	#DIV/0!	-
<b>Total Capital Expenditure - Functional Classification</b>	3	44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
<b>Funded by:</b>										
National Government		36 805	25 156	-	4 367	13 395	12 578	817	6%	25 156
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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		36 805	25 156	-	4 367	13 395	12 578	817	6%	25 156
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(214)	1 191	-	840	864	596	269	45%	1 191
<b>Total Capital Funding</b>		36 591	26 347	-	5 206	14 259	13 173	1 086	8%	26 347

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
  - Include capital component of PPP unitary payment
  - Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
  - Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Executive And Council</b>		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council										
1.2 - Municipal Manager, Town Secretary and Chief Executive										
1.3 - Governance Function										
1.4 - [Name of sub-vote]										
1.5 - [Name of sub-vote]										
1.6 - [Name of sub-vote]										
1.7 - [Name of sub-vote]										
1.8 - [Name of sub-vote]										
1.9 - [Name of sub-vote]										
1.10 - [Name of sub-vote]										
<b>Vote 2 - Finance Services</b>		-	-	-	-	-	-	-	-	-
2.1 - Finance										
2.2 - Asset Management										
2.3 - Property Services										
2.4 - Valuation Service										
2.5 - Supply Chain Management										
2.6 - [Name of sub-vote]										
2.7 - [Name of sub-vote]										
2.8 - [Name of sub-vote]										
2.9 - [Name of sub-vote]										
2.10 - [Name of sub-vote]										
<b>Vote 3 - Corporate Services</b>		-	-	-	-	-	-	-	-	-
3.1 - Administrative and Corporate Support										
3.2 - Legal Services										
3.3 - Information Technology										
3.4 - Human Resources										
3.5 - [Name of sub-vote]										
3.6 - [Name of sub-vote]										
3.7 - [Name of sub-vote]										
3.8 - [Name of sub-vote]										
3.9 - [Name of sub-vote]										
3.10 - [Name of sub-vote]										
<b>Vote 4 - Community and Social Services</b>		-	-	-	-	-	-	-	-	-
4.1 - Population Development										
4.2 - Disaster Management										
4.3 - Solid Waste Removal										
4.4 - Fire Fighting and Protection										
4.5 - Cemeteries, Funeral Parlours and Crematoriums										
4.6 - Community Halls and Facilities										
4.7 - Libraries and Archives										
4.8 - [Name of sub-vote]										
4.9 - Education										
4.10 - Indigenous and Customary Law										
<b>Vote 5 - Technical Services</b>		-	-	-	-	-	-	-	-	-
5.1 - Electricity										
5.2 - Roads										
5.3 - Taxi Ranks										
5.4 - [Name of sub-vote]										
5.5 - [Name of sub-vote]										
5.6 - [Name of sub-vote]										
5.7 - [Name of sub-vote]										
5.8 - [Name of sub-vote]										
5.9 - [Name of sub-vote]										
5.10 - [Name of sub-vote]										
<b>Vote 6 - Planning and Development</b>		-	-	-	-	-	-	-	-	-
6.1 - Development Facilitation										
6.2 - Economic Development/Planning										
6.3 - Town Planning, Building Regulations and Enforcement, and City Engineer										
6.4 - Tourism										
6.5 - Recreational Facilities										
6.6 - Provincial Planning										
6.7 - [Name of sub-vote]										
6.8 - [Name of sub-vote]										
6.9 - [Name of sub-vote]										
6.10 - [Name of sub-vote]										

<b>Vote 7 - Other</b>	-	-	-	-	-	-	-	-	-
7.1 - Markets									
7.2 - [Name of sub-vote]									
7.3 - [Name of sub-vote]									
7.4 - [Name of sub-vote]									
7.5 - [Name of sub-vote]									
7.6 - [Name of sub-vote]									
7.7 - [Name of sub-vote]									
7.8 - [Name of sub-vote]									
7.9 - [Name of sub-vote]									
7.10 - [Name of sub-vote]									
<b>Vote 8 - Community and Social Services 2</b>	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes									
8.2 - Fencing and Fences									
8.3 - Licensing and Control of Animals									
8.4 - Sports Grounds and Stadiums									
8.5 - Storm Water Management									
8.6 - Solid Waste Disposal (Landfill Sites)									
8.7 - [Name of sub-vote]									
8.8 - [Name of sub-vote]									
8.9 - [Name of sub-vote]									
8.10 - [Name of sub-vote]									
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]									
9.2 - [Name of sub-vote]									
9.3 - [Name of sub-vote]									
9.4 - [Name of sub-vote]									
9.5 - [Name of sub-vote]									
9.6 - [Name of sub-vote]									
9.7 - [Name of sub-vote]									
9.8 - [Name of sub-vote]									
9.9 - [Name of sub-vote]									
9.10 - [Name of sub-vote]									
<b>Vote 10 - [NAME OF VOTE 10]</b>	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]									
10.2 - [Name of sub-vote]									
10.3 - [Name of sub-vote]									
10.4 - [Name of sub-vote]									
10.5 - [Name of sub-vote]									
10.6 - [Name of sub-vote]									
10.7 - [Name of sub-vote]									
10.8 - [Name of sub-vote]									
10.9 - [Name of sub-vote]									
10.10 - [Name of sub-vote]									
<b>Vote 11 - [NAME OF VOTE 11]</b>	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]									
11.2 - [Name of sub-vote]									
11.3 - [Name of sub-vote]									
11.4 - [Name of sub-vote]									
11.5 - [Name of sub-vote]									
11.6 - [Name of sub-vote]									
11.7 - [Name of sub-vote]									
11.8 - [Name of sub-vote]									
11.9 - [Name of sub-vote]									
11.10 - [Name of sub-vote]									
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]									
12.2 - [Name of sub-vote]									
12.3 - [Name of sub-vote]									
12.4 - [Name of sub-vote]									
12.5 - [Name of sub-vote]									
12.6 - [Name of sub-vote]									
12.7 - [Name of sub-vote]									
12.8 - [Name of sub-vote]									
12.9 - [Name of sub-vote]									
12.10 - [Name of sub-vote]									
<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]									
13.2 - [Name of sub-vote]									
13.3 - [Name of sub-vote]									
13.4 - [Name of sub-vote]									
13.5 - [Name of sub-vote]									
13.6 - [Name of sub-vote]									
13.7 - [Name of sub-vote]									
13.8 - [Name of sub-vote]									
13.9 - [Name of sub-vote]									
13.10 - [Name of sub-vote]									

<b>Vote 14 - [NAME OF VOTE 14]</b>									
14.1 - [Name of sub-vote]									
14.2 - [Name of sub-vote]									
14.3 - [Name of sub-vote]									
14.4 - [Name of sub-vote]									
14.5 - [Name of sub-vote]									
14.6 - [Name of sub-vote]									
14.7 - [Name of sub-vote]									
14.8 - [Name of sub-vote]									
14.9 - [Name of sub-vote]									
14.10 - [Name of sub-vote]									
<b>Vote 15 - [NAME OF VOTE 15]</b>									
15.1 - [Name of sub-vote]									
15.2 - [Name of sub-vote]									
15.3 - [Name of sub-vote]									
15.4 - [Name of sub-vote]									
15.5 - [Name of sub-vote]									
15.6 - [Name of sub-vote]									
15.7 - [Name of sub-vote]									
15.8 - [Name of sub-vote]									
15.9 - [Name of sub-vote]									
15.10 - [Name of sub-vote]									
<b>Total multi-year capital expenditure</b>									
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1								
<b>Vote 1 - Executive And Council</b>		76							
1.1 - Mayor and Council									
1.2 - Municipal Manager, Town Secretary and Chief Executive		76							
1.3 - Governance Function									
1.4 - [Name of sub-vote]									
1.5 - [Name of sub-vote]									
1.6 - [Name of sub-vote]									
1.7 - [Name of sub-vote]									
1.8 - [Name of sub-vote]									
1.9 - [Name of sub-vote]									
1.10 - [Name of sub-vote]									
<b>Vote 2 - Finance Services</b>		919		56	76		76	#DIV/0!	
2.1 - Finance				56	76		76	#DIV/0!	
2.2 - Asset Management		919							
2.3 - Property Services									
2.4 - Valuation Service									
2.5 - Supply Chain Management									
2.6 - [Name of sub-vote]									
2.7 - [Name of sub-vote]									
2.8 - [Name of sub-vote]									
2.9 - [Name of sub-vote]									
2.10 - [Name of sub-vote]									
<b>Vote 3 - Corporate Services</b>		142	209	100	124	104	20	19%	209
3.1 - Administrative and Corporate Support		16	22		24	11	14	125%	22
3.2 - Legal Services									
3.3 - Information Technology		125	187	100	100	93	6	7%	187
3.4 - Human Resources									
3.5 - [Name of sub-vote]									
3.6 - [Name of sub-vote]									
3.7 - [Name of sub-vote]									
3.8 - [Name of sub-vote]									
3.9 - [Name of sub-vote]									
3.10 - [Name of sub-vote]									
<b>Vote 4 - Community and Social Services</b>		3 474							
4.1 - Population Development									
4.2 - Disaster Management									
4.3 - Solid Waste Removal									
4.4 - Fire Fighting and Protection		18							
4.5 - Cemeteries, Funeral Parlours and Crematoriums									
4.6 - Community Halls and Facilities		3 381							
4.7 - Libraries and Archives		75							
4.8 - [Name of sub-vote]									
4.9 - Education									
4.10 - Indigenous and Customary Law									
<b>Vote 5 - Technical Services</b>		34 543	25 721	5 107	14 135	12 860	1 274	10%	25 721
5.1 - Electricity		(2 262)	10 682	1 174	3 719	5 341	(1 622)	-30%	10 682
5.2 - Roads		36 805	15 039	3 933	10 416	7 520	2 896	39%	15 039
5.3 - Taxi Ranks									
5.4 - [Name of sub-vote]									
5.5 - [Name of sub-vote]									
5.6 - [Name of sub-vote]									
5.7 - [Name of sub-vote]									
5.8 - [Name of sub-vote]									
5.9 - [Name of sub-vote]									

| 5.10 - [Name of sub-vote]

| | - | - | - | - | - | - | - |

<b>Vote 5 - Planning and Development</b>	4 976	417	-	-	0	209	(209)	-100%	417
6.1 - Development Facilitation	-	-	-	-	-	-	-	-	-
6.2 - Economic Development/Planning	-	-	-	-	-	-	-	-	-
6.3 - Town Planning, Building Regulations and Enforcement, e	-	-	-	-	-	-	-	-	-
6.4 - Tourism	4 976	-	-	-	0	-	0	#DIV/0!	-
6.5 - Recreational Facilities	0	417	-	-	-	209	(209)	-100%	417
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Other</b>	-	-	-	-	-	-	-	-	-
7.1 - Markets	-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Community and Social Services 2</b>	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 10 - [NAME OF VOTE 10]</b>	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 11 - [NAME OF VOTE 11]</b>	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>44 130</b>	<b>26 347</b>	<b>-</b>	<b>5 263</b>	<b>14 335</b>	<b>13 173</b>	<b>1 162</b>	<b>0</b>	<b>26 347</b>
<b>Total Capital Expenditure</b>	<b>44 130</b>	<b>26 347</b>	<b>-</b>	<b>5 263</b>	<b>14 335</b>	<b>13 173</b>	<b>1 162</b>	<b>0</b>	<b>26 347</b>

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	Budget Year 2025/26				Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		4 001	1 383	-	7 642	1 383
Trade and other receivables from exchange transactions		5 820	18 693	-	11 113	18 693
Receivables from non-exchange transactions		29 224	32 368	-	51 496	32 368
Current portion of non-current receivables		-	-	-	-	-
Inventory		(0)	-	-	2 491	-
VAT		11 534	8 776	-	8 712	8 776
Other current assets		(176)	(188)	-	(176)	(188)
<b>Total current assets</b>		<b>50 403</b>	<b>61 032</b>	<b>-</b>	<b>81 278</b>	<b>61 032</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		38 197	32 640	-	38 032	32 640
Property, plant and equipment		138 241	131 390	-	149 512	131 390
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1 191	1 191	-	1 191	1 191
Intangible assets		(0)	1	-	(0)	1
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>177 629</b>	<b>165 221</b>	<b>-</b>	<b>188 735</b>	<b>165 221</b>
<b>TOTAL ASSETS</b>		<b>228 032</b>	<b>226 253</b>	<b>-</b>	<b>270 013</b>	<b>226 253</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		(53)	(354)	-	(35)	(354)
Consumer deposits		442	452	-	462	452
Trade and other payables from exchange transactions		41 547	21 086	-	51 201	21 086
Trade and other payables from non-exchange transactions		355	4 896	-	10 995	4 896
Provision		32 116	31 125	-	32 132	31 125
VAT		17 645	3 462	-	14 998	3 462
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>92 052</b>	<b>60 668</b>	<b>-</b>	<b>109 754</b>	<b>60 668</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		1 410	1 636	-	1 314	1 636
<b>Total non current liabilities</b>		<b>1 410</b>	<b>1 636</b>	<b>-</b>	<b>1 314</b>	<b>1 636</b>
<b>TOTAL LIABILITIES</b>		<b>93 462</b>	<b>62 304</b>	<b>-</b>	<b>111 068</b>	<b>62 304</b>
<b>NET ASSETS</b>	2	<b>134 570</b>	<b>163 949</b>	<b>-</b>	<b>158 945</b>	<b>163 949</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		134 883	163 949	-	158 945	163 949
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>134 883</b>	<b>163 949</b>	<b>-</b>	<b>158 945</b>	<b>163 949</b>

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(6 364)	41 453	-	455	3 046	28 599	(25 553)	-89%	41 453
Service charges		(801)	20 571	-	54	360	10 285	(9 926)	-97%	20 571
Other revenue		6 230	18 568	-	411	2 494	9 284	(6 790)	-73%	18 568
Transfers and Subsidies - Operational		52 352	46 502	-	-	18 420	23 251	(4 831)	-21%	46 502
Transfers and Subsidies - Capital		(3 629)	28 929	-	-	3 630	14 464	(10 835)	-75%	28 929
Interest		10 716	1 703	-	1 078	4 982	851	4 131	485%	1 703
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(156 757)	(129 725)	-	(14 323)	97 582	(60 046)	(157 628)	263%	(129 725)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(98 253)</b>	<b>28 000</b>	<b>-</b>	<b>(12 326)</b>	<b>130 513</b>	<b>26 689</b>	<b>(103 824)</b>	<b>-389%</b>	<b>28 000</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Increase (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		44 130	(30 299)	-	(5 263)	(14 335)	(15 149)	(814)	5%	(30 299)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>44 130</b>	<b>(30 299)</b>	<b>-</b>	<b>(5 263)</b>	<b>(14 335)</b>	<b>(15 149)</b>	<b>(814)</b>	<b>5%</b>	<b>(30 299)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(54 123)</b>	<b>(2 299)</b>	<b>-</b>	<b>(17 589)</b>	<b>116 178</b>	<b>11 540</b>			<b>-</b>
Cash/cash equivalents at beginning:		15 958	3 682	-	-	7 339	3 682			7 339
Cash/cash equivalents at month/year end:		(38 166)	1 383	-	(17 589)	123 517	15 221			-

References

1. Material variances to be explained in Table SC1

# **ANNEXURE 2**

eMadiangeni Municipality  
Grants Register Summary 2025/2026



Conditional Grant Listing	
No.	Grant Type
General Ledger Vote no.	

1	Finance Management Grant	D0001/IL08834/F1177X046/R0059/001/CONTRA and D0001/IL08833/F1177X049/R0058/001/BTO
2	Municipal Infrastructure Grant	D0001/IL07048/F0791X116/R0059/001/CONTRA and D0001/IL07048/F0791X049/R0058/001/RDA
3	Repair of 376 Houses	D0001/IL093036/F0041X049/R0058/001/BTO and D0001/IL093035/F0001X049/R0058/001/BTO
4	Library Grant	D0001/IL093081/F13636X007/R0059/001/CONTRA and D0001/IL093080/F13636X007/R0059/001/CONTRA
5	Balele Grant	D0001/IL093040/F13637X096/R0059/001/LED and D0001/IL092976/F13621X093/001/TOU: D0001/IR006957/
6	EPWP Grant	D0001/IL08801/F1169X049/R0059/001/LED
8	EEDSM Grant (Street lights)	D0001/IL103468/F09682X032/R0059/001/CONTRA
9	Disaster Recovery Grant (MDRG)	C0040-1/IL53985/F09679X116/R2017/001/CONTRA
10	Integrated National Electrification Grant	D0001/IL07029/F0786X032/R0059/001/CONTRA and D0001/IL07028X032/R0059/001/CONTRA
<b>TOTALS</b>		

Balance as at 1 July 2025	Receipts 2025/2026	Expenditure 2025/2026	Balance as at 31 December 2025	Balance per budget 31 December 2025	Difference-Immaterial Rounding Off
-	3 000 000,00	1 520 260,30	1 479 739,70	1 479 739,70	-
-	8 464 000,00	7 616 087,04	847 902,96	847 902,96	-
813 724,72	-	-	813 724,72	813 724,72	-
-	2 127 000,00	1 074 128,28	1 052 871,72	1 052 871,72	-
9 958,03	5 000 000,00	-	5 009 958,03	5 009 958,03	-
-	938 000,00	1 368 265,20	(430 265,20)	(430 265,20)	-
-	1 800 000,00	1 073 300,00	726 700,00	726 700,00	-
-	3 091 000,00	2 083 099,29	1 007 900,71	1 007 900,71	-
-	5 385 000,00	2 352 388,61	3 032 611,39	3 032 611,39	-
<b>823 682,75</b>	<b>29 805 000,00</b>	<b>17 087 538,72</b>	<b>13 541 144,03</b>	<b>13 541 144,03</b>	<b>-</b>

MC Mswane

12/01/2026

Prepared By:

Date:

Signature:

SN Ndlovu

12/01/2026

[Signature]

Reviewed By:

Date:

Signature:

SE Simelane

12/01/2026

[Signature]

# **ANNEXURE 3**



# Bank Reconciliation

Emadlangeni Local Municipality

Balance per Cashbook for Account : Primary Account (250655 - 62864159366)

Period : December 2025

<u>Date</u>	<u>Bank Type</u>	<u>Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
			Balance per Bank Statement			367,640.91
			Totals			
			Reconciled Bank Balance			367,640.91
			Cash Brok Bank Balance			367,637.52
			Difference			3.38

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Cash Book Balance Summary :

<u>Narration</u>	<u>Account Number</u>	<u>Processed</u>	<u>Open Batches</u>	<u>Total</u>
Deposit Ledger Account	D0001/IA09572/F0928/X049/R0058/001/BTO	114,245,624.01	0.00	114245624.01
Withdrawal Ledger Account	D0001/IA09800/F0928/X049/R0058/001/BTO, D0001/IA02108/F0041/X049/R2019/001/CONTRA, D0001/IA02108/F09679/X116/R0059/001/ROA, D0001/IA02108/F0791/X116/R0059/001/ROA, D0001/IA02108/F0786/X032/R0059/001/ELE, D0001/IA02108/F0041/X049/R0058/001/CONTRA, D0001/IA02108/F0041/X049/R0059/001/CONTRA, C0019- 23/IA02108/F0786/X032/R2016/001/CONTRA, C0040- 12/IA02108/F0791/X116/R2021/001/CONTRA	-114,554,913.96	0.00	-114554913.96
Bank Interest Ledger Account	D0001/IA09656/F0928/X049/R0058/001/BTO	0.00	0.00	0.00
Bank Charges Ledger Account	D0001/IA09460/F0928/X049/R0058/001/BTO	0.00	0.00	0.00
Opening Balance Ledger Account	D0001/IA09988/F0001/X049/R0058/001/BTO	676,927.48	0.00	676927.48
<b>Totals</b>		<b>367637.53</b>	<b>0.00</b>	<b>367637.53</b>

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Prepared by: L.N Shumba  
 Date: 12/01/2026  
 Signature: [Signature]

Reviewed by: St Simons  
 Date: 12/01/2026  
 Signature: [Signature]

Approved by: St Mhize  
 Date: 12/01/2026  
 Signature: [Signature]



## Transaction History

Nickname: MAIN ACCOUNT

Selected Account: 62864159366

Date: 05 Jan 2026

Available Balance: 1,158,336.32 CR

Current Balance: 1,158,336.32 CR

Date	Description	Service Fee	Amount	Balance
31 Dec 2025	KONICA MINMINOLCO /050031743	0.00	-33,273.04 DR	367,640.91 CR
31 Dec 2025	M-CHOICE M- CHOICE204078039	0.00	-625.00 DR	400,913.95 CR
31 Dec 2025	ADT KZN 5116045362ADT1020284	0.00	-485.71 DR	401,538.95 CR
31 Dec 2025	F/CARD COMCOMMIS00501910	0.00	-1,866.57 DR	402,024.66 CR
31 Dec 2025	F/CARD COMCOMMIS00502831	0.00	-1,237.04 DR	403,891.23 CR
31 Dec 2025	F/CARD COMCOMMIS00506840	0.00	-887.39 DR	405,128.27 CR
31 Dec 2025	F/CARD COMRENTAL00506840FNB	0.00	-448.50 DR	406,015.66 CR
31 Dec 2025	F/CARD COMRENTAL00501910FNB	0.00	-402.50 DR	406,464.16 CR
31 Dec 2025	FNB APP PAYMENT FROM 004685000 IL SLAVA	0.00	499.85 CR	406,866.66 CR
31 Dec 2025	002193105	0.00	5,000.00 CR	406,366.81 CR
31 Dec 2025	CAPITEC 42210 V EBELTHITE	0.00	3,650.52 CR	401,366.81 CR
31 Dec 2025	003244009	0.00	1,200.00 CR	397,716.29 CR
31 Dec 2025	7132240	0.00	1,115.10 CR	396,516.29 CR
31 Dec 2025	003181004	0.00	900.00 CR	395,401.19 CR
31 Dec 2025	7112135	0.00	813.60 CR	394,501.19 CR
31 Dec 2025	004693019	0.00	800.00 CR	393,687.59 CR
31 Dec 2025	004640031	0.00	800.00 CR	392,887.59 CR
31 Dec 2025	004637020	0.00	621.97 CR	392,087.59 CR
31 Dec 2025	7112130	0.00	581.72 CR	391,465.62 CR
31 Dec 2025	7199130	0.00	501.39 CR	390,883.90 CR
31 Dec 2025	7199100	161 0.00	498.59 CR	390,382.51 CR

**EMADLANGENI MUNICIPALITY**  
**INVESTMENT REGISTER 2025-2026**

**SUMMARY OF INVESTMENTS**

Account No.	GL Account No.	GL Account	Quantity	Unit Price	Value	Unit Price	Value	Unit Price	Value	Unit Price	Value	Unit Price	Value	Unit Price	Value	Unit Price	Value	Unit Price	Value					
1 Housing Operating Account		D0001/A09530/F0041/X046/R0058/001/BTO																						
		D0001/A09758/F0041/X046/R0058/001/BTO																						
		D0001/A09721/F0041/X046/R0058/001/BTO																						
		D0001/A09444/F0041/X046/R0058/001/BTO																						
		D0001/A10020/F0001/X049/R0058/001/BTO																						
2 NGUNI CATTLE		BALANCE																						
		D0001/A09089/F0041/X049/R0058/001/BTO																						
		D0001/A09530/F0041/X046/R0058/001/BTO																						
		D0001/A09557/F0041/X046/R0058/001/BTO																						
		D0001/A09757/F0041/X046/R0058/001/BTO																						
3 Repair of 376 Houses		D0001/A09622/F0041/X046/R0058/001/BTO																						
		D0001/A09461/F0041/X046/R0058/001/BTO																						
		D0001/A10098/F0041/X046/R0058/001/BTO																						
		BALANCE																						
		D0001/A09608/F0041/X046/R0058/001/BTO																						
4 General Investments		D0001/A09638/F0041/X046/R0058/001/BTO																						
		D0001/A09815/F0041/X046/R0058/001/BTO																						
		D0001/A09638/F0041/X046/R0058/001/BTO																						
		D0001/A09464/F0041/X046/R0058/001/BTO																						
		D0001/A10021/F0001/X049/R0058/001/BTO																						
5 PROCEEDS FROM AUCTION		BALANCE																						
		D0001/A09694/F0041/X046/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
6 MIG 2019/2020		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
7 Val Refund		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
		D0001/A09608/F0041/X049/R0058/001/BTO																						
8 HOUSING RENTALS		D0001/A10364/F0046/R046/R0407/001/BTO																						
		D0001/A09090/F0041/X046/R0058/001/BTO																						
		D0001/A09107/F0041/X046/R0058/001/BTO																						
		D0001/A09100/F0041/X046/R0058/001/BTO																						
		D0001/A09079/F0041/X049/R0058/001/BTO																						
9 KZN Wildlife 2015/2016		D0001/A10183/F0001/X049/R0058/001/BTO																						
		BALANCE																						
		D0001/A10364/F0046/R046/R0407/001/BTO																						
		D0001/A09090/F0041/X046/R0058/001/BTO																						
		D0001/A09107/F0041/X046/R0058/001/BTO																						
10 Consumer Deposits		D0001/A09108/F0045/X046/R0058/001/BTO																						
		D0001/A09087/F0045/X046/R0058/001/BTO																						
		D0001/A09084/F0045/X046/R0058/001/BTO																						
		D0001/A10179/F0001/X049/R0058/001/BTO																						
		BALANCE																						
11 INEP		D0001/A09089/F0041/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
12 INEP Retention		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						
		D0001/A02111/F0266/X049/R0058/001/BTO																						



# **ANNEXURE 4**

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)  
 Save File as : Muncode\_AD\_cocoy\_Mnn.XLS (e.g.: GT411\_AD\_2005\_M10)  
 Change Year End (cocoy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)  
 Change Muncode to your own municipal code (e.g.: GT411)  
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	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	Actual Bad Debts Written Off against Debtors
2025	M06	KZN253	1100	Debtors Age Analysis By Income Source										
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	-141	-141	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 082 812	854 745	479 729	457 300	475 233	464 237	1 727 648	5 523 946	11 065 649	0
			1400	Receivables from Non-exchange Transactions - Property Rates	3 700 076	1 960 337	1 810 056	1 735 282	1 562 728	1 875 374	4 223 910	28 038 214	44 905 977	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	186 572	125 754	114 152	105 678	108 263	96 276	316 964	3 328 263	4 381 922	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	95 275	43 427	54 123	39 945	36 733	39 467	-107 108	570 213	772 074	0
			1810	Interest on Arrear Debtor Accounts	909 039	779 736	838 552	808 269	409 997	562 787	3 001 570	20 116 086	27 446 036	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	-498 181	0	0	-16 686	-4 638	-5 377	606 579	81 696	0
			2000	Total By Income Source	5 973 774	3 265 817	3 296 612	3 146 473	2 576 268	3 053 502	9 157 607	58 183 160	88 653 212	0
			2100	Debtors Age Analysis By Customer Group										
			2200	Organs of State	2 745 322	826 461	1 184 509	1 108 718	1 016 615	1 037 610	4 201 246	17 686 419	29 816 899	0
			2300	Commercial	725 009	343 431	172 301	146 144	96 220	107 837	255 185	2 300 377	4 148 503	0
			2400	Households	931 350	667 733	630 394	600 969	389 235	475 381	1 284 396	14 104 991	19 084 449	0
			2500	Other	1 572 093	1 428 193	1 309 408	1 290 642	1 074 197	1 432 674	3 416 780	24 081 373	35 605 361	0
			2600	Total By Customer Group	5 973 774	3 265 817	3 296 612	3 146 473	2 576 268	3 053 502	9 157 607	58 183 160	88 653 212	0

Incorrect

Notes:

Property Rental Debtors: including housing and land sale debtors  
 Total By Income Source = Total by Customer Group  
 The total debtors amount must balance the total amount reflected for debtors on the BSAC return.  
 Bad Debts=Bad Debts written off during the month  
 Impairment - Bad Debts i.to Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner  
 The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality  
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)  
 Save File as : Muncde\_AD\_coyy\_Mnn.XLS (e.g.: GT411\_AD\_2005\_M10)  
 Change Year End (coyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)  
 Change Muncde to your own municipal code (e.g.: GT411)  
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	Debtors Age Analysis By Income Source	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	Actual Bad Debts Written Off against Debtors
2026	M06	KZIN253	1100	Debtors	Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0
			1200	Trade and Other Receivables from Exchange Transactions - Water		1,141,684	671,237	583,116	594,765	560,033	517,422	2,216,395	2,482,784	8,767,455	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity		3,727,071	2,976,993	2,173,934	2,131,539	2,111,542	2,143,283	9,768,201	36,430,663	61,463,226	0
			1400	Receivables from Non-exchange Transactions - Property Rates		0	0	0	0	0	0	0	0	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management		193,674	135,209	117,817	108,041	104,189	96,766	537,965	3,362,226	4,655,888	0
			1600	Receivables from Exchange Transactions - Waste Management		100,506	58,584	42,161	41,096	40,821	44,220	214,599	996,024	1,538,011	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors		1,126,350	247,827	1,051,068	1,012,528	764,504	944,954	5,953,701	24,070,063	35,170,996	0
			1810	Interest on Arrear Debtor Accounts		0	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		754,770	61,671	0	1,214	0	0	-964,844	598,903	451,714	0
			1900	Other		7,044,054	4,151,520	3,968,096	3,889,202	3,581,090	3,746,645	17,726,019	67,940,523	112,047,148	0
			2000	Total By Income Source		2,953,822	2,251,300	1,645,953	1,624,560	1,421,751	1,635,210	5,474,923	19,410,268	36,417,787	0
			2100	Debtors Age Analysis By Customer Group		704,757	211,675	198,477	194,006	166,466	124,919	174,485	2,609,907	4,384,691	0
			2200	Organs of State		972,988	558,955	647,819	625,662	561,926	562,492	3,089,509	15,033,256	22,052,607	0
			2300	Commercial		2,412,487	1,129,590	1,475,846	1,444,974	1,430,947	1,424,023	8,987,102	30,887,092	49,192,062	0
			2400	Households		7,044,054	4,151,520	3,968,096	3,889,202	3,581,090	3,746,645	17,726,019	67,940,523	112,047,148	0
			2500	Other											
			2600	Total By Customer Group											

Notes:

Property Rental Debtors: including housing and land sale debtors  
 Total By Income Source = Total by Customer Group  
 The total debtors amount must balance the total amount reflected for debtors on the BSAC return.  
 Bad Debts=Bad Debts written off during the month  
 Impairment - Bad Debts i.t.o Council Policy :  
 The aim of this schedule is to ensure that the impairment contribution is done in a structured manner  
 The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality  
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

# **ANNEXURE 5**

# Accounts Payable Age Analysis

## Emadlangeni Local Municipality

Exclude Zero Balances  
Allocate Unallocated Debits to Oldest

Report Date: **31-Dec-24**

Accounts Payable Age Analysis

Page 1 of 1

<u>Supplier</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
AMA0017 (AM AHLUNGU CIVILS (PTY) LTD )			<u>435,152.95</u>	<u>632,153.30</u>				1,067,306.25
AUD001 (Auditor- General)					<u>148,882.99</u>	<u>1,414,738.73</u>	<u>1,274,598.90</u>	2,838,220.62
CAM001 (Camelsa Consulting Group (Pty)Ltd)		<u>106,805.00</u>	<u>69,567.50</u>	<u>93,857.50</u>			<u>36,000.00</u>	306,230.00
DOU0002 (Double Action Security and Training Academy CC)							<u>217,177.50</u>	217,177.50
ESK001 (Eskom)							<u>1,739,533.01</u>	1,739,533.01
FBL001 (FBL Trading Enterprise)							<u>355,876.47</u>	355,876.47
PAP001 (Goli Group (Pty) Ltd t/a Paper House)							<u>278,058.50</u>	278,058.50
GOV001 (Government Printing Works)	<u>2,017.56</u>							2,017.56
IMV001 (Imvula ITechnologies)					<u>124,200.00</u>			124,200.00
ISK0001 (ISKHONYANE CIVILS (PTY) LTD)				<u>1,006,200.26</u>				1,006,200.26
JAB0005 (Jabelu Plant and Logistics (PTY)LTD)			<u>114,459.72</u>					114,459.72
JUM0002 (Jumbo Holdings (PTY) LTD)				<u>572,020.59</u>				572,020.59
MBO0001 (Mbogz Civils (Pty) Ltd)							<u>(37,340.73)</u>	(37,340.73)
MLA0003 (Mlandomude PTY LTD)					<u>442,890.29</u>			442,890.29
SIL0003 (Oranje projects (PTY) LTD t/a Silent Wheels Auto Repairs)							<u>20,177.88</u>	20,177.88
PAY001 (Payday Software Systems)						<u>28,612.00</u>		28,612.00
PKF0001 (PK Financial Consultants CC)				<u>1,365,970.46</u>				1,365,970.46
SIM0006 (Simuhle Business Concept PTY LTD)							<u>4,519.50</u>	4,519.50
SIP0005 (Sipho Glad Construction and General T/CC)				<u>1,386,111.66</u>				1,386,111.66
SIY0014 (Siyaroro Trading CC)						<u>1,721,575.89</u>		1,721,575.89
SUP002 (Supa Quick Newcastle)							<u>2,943.07</u>	2,943.07
TOY0001 (TOYOTA SOUTH AFRICA)							<u>970,971.97</u>	970,971.97
TRA0005 (Transport - Driving License Card Account)							<u>26,386.00</u>	26,386.00
TUN0001 (Tunimart Travel Agency)						<u>143,990.34</u>	<u>37,291.45</u>	181,281.79
URB0001 (Urban and Rural Construction (PTY) LTD)					<u>737,994.48</u>			737,994.48
<b>Totals:</b>	<b>2,017.56</b>	<b>106,805.00</b>	<b>619,180.17</b>	<b>5,056,313.77</b>	<b>1,453,967.76</b>	<b>3,308,916.96</b>	<b>4,926,193.52</b>	<b>15,473,394.74</b>
<b>% of Balance:</b>	<b>0.01</b>	<b>0.69</b>	<b>4.00</b>	<b>32.68</b>	<b>9.40</b>	<b>21.38</b>	<b>31.84</b>	

# Accounts Payable Age Analysis

## Emadlangeni Local Municipality

Exclude Zero Balances  
 Allocate Unallocated Debits to Oldest

Report Date: 12/31/2025

Accounts Payable Age Analysis

Page 1 of 1

<u>Supplier</u>								<u>Balance</u>
MAT0003 (Matsiya Construction Engineering)							3.00	3.00
<b>Totals:</b>							3.00	3.00
<b>% of Balance:</b>	0.00	0.00	0.00	0.00	0.00	0.00	100.00	

<u>Supplier</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
AKU0001 (AKUNAMUVA TRADING CC)	254,687.90							254,687.90
AUD001 (Auditor- General)				955,516.42		1,842,077.10	47,787.69	2,845,381.21
BKM0001 (BKM Zone 28 Enterprise (Pty) Ltd)							425,471.25	425,471.25
CAM001 (Camelsa Consulting Group (Pty) Ltd)	10,220.14		19,670.00					249,890.14
C0001 (CHM VUMANI )							100,000.00	100,000.00
ESK001 (Eskom)	5,330,840.16	3,504,792.60	3,466,329.85			7,184,234.30	2,167,872.81	21,654,069.72
GRA0003 (GRAND AUTO PANEL BEATERS )		(0.01)						(0.01)
IMV001 (Imvula ITechnologies)	12,420.00				12,420.00			24,840.00
INC0002 (Incuber Trading Enterprise (Pty) Ltd)							1,616,667.75	1,616,667.75
ISK0001 (ISKHONYANE CIVILS (PTY) LTD)			90.00					90.00
MLA0003 (Mlandomude PTY LTD)					172,913.04			172,913.04
MRM0001 (Mr Mzansi Enterprises)						145,000.00		145,000.00
OCE0001 (Ocean Dawn Trading & Projects CC)							272,257.60	272,257.60
SIY0014 (Siyaroro Trading CC)							662,574.14	662,574.14
TRA0005 (Transport - Driving License Card Account)						22,275.26		22,275.26
TSM0001 (TS Media Infinite Creativity (Pty) Ltd)							24,800.00	24,800.00
<b>Totals:</b>	5,828,168.20	3,504,792.59	3,486,089.85	955,516.42	185,333.04	9,193,586.66	5,317,431.24	28,470,918.00
<b>% of Balance:</b>	20.47	12.31	12.24	3.36	0.65	32.29	18.68	

# **ANNEXURE 6**



2025/2026

MID YEAR

JULY 2025 - DECEMBER 2025

UNAUTHORISED EXPENDITURE REGISTER

No.	Date Paid	Supplier	Description of expenditure	Department responsible	Detailed Explanation of expenditure	Total Amount	Voucher No.
1	n/a	n/a	n/a	n/a	n/a	n/a	n/a

TOTAL

0.00

171

Prepared by: S.I Mpanza  
SCM Practitioner

Reviewed by: T.N.S Madondo  
SCM Manager

Approved by: S.C Mkhize  
CFO

Signature:

Date:

12/01/2026

Signature:

Date:

13/01/2026

Signature:

Date:

13/01/2026

2025/2026

MID YEAR

JULY 2025 - DECEMBER 2025

## IRREGULAR EXPENDITURE REGISTER

No.	Date Paid	Supplier	Description of expenditure	Department responsible	Detailed Explanation of expenditure	Total Amount	Voucher No.
1	14/07/2025	Microsoft Ireland Operations Limited	Billing Period 01/06/2025 - 30/06/2025.	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	18,081.74	06/07-25
2	18/07/2025	CCG Systems	Annual Maintenance Licence Fee - Year 2025-26	Corporate	The preference points system was not used for the awarded bidders in the panel for the financial system.	1,102,437.05	16/07-25
3	08/07/2025	Igoda Projects (Pty) Ltd	Blue Mountain Phase 3 Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	3,300,044.13	AC07/07-25
4	08/07/2025	Double Action Security and Training Academy	Security Services - (01/03/2025 - 31/03/2025)	Corporate	During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.  The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00 and the variation order needs to amount to R 657 887-40 which will then add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.	112,970.25	AC09/07-25
5	08/07/2025	Double Action Security and Training Academy	Security Services - (01/04/2025 - 31/04/2025)	Corporate	During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.  The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00 and the variation order needs to amount to R 657 887-40 which will then add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.	451,883.00	AC10/07-25

08/07/2025 14/07/2025	FBL Trading Enterprise (Pty) Ltd	Security Services - (01/04/2025 - 30/04/2025)	Corporate	<p>During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.</p> <p>The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 8 550 971-28 and the variation order needs to amount to R 1 282 645-69 which will then add up to a new total contract value of R 9 833 616-97. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.</p>	667,988,86 AC11/07-25 AC24/07-25
08/07/2025	FBL Trading Enterprise (Pty) Ltd	Security Services - (01/05/2025 - 31/05/2025)	Corporate	<p>During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.</p> <p>The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 8 550 971-28 and the variation order needs to amount to R 1 282 645-69 which will then add up to a new total contract value of R 9 833 616-97. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.</p>	667,984,86 AC12/07-25
08/07/2025	FBL Trading Enterprise (Pty) Ltd	Security Services - (01/06/2025 - 30/06/2025)	Corporate	<p>During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.</p> <p>The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 8 550 971-28 and the variation order needs to amount to R 1 282 645-69 which will then add up to a new total contract value of R 9 833 616-97. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.</p>	667,984,86 AC13/07-25
08/07/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Linda with Adjustment Budget and B Schedule & Assisting with conversion of accounts from 6.8 to 6.9) - Consultants: Samukelo Mahlaba - 17-18; 20-21; 24-28 February 2025 and 03 & 07 March 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	38,350,00 AC14/07-25
16/07/2025	Igoda Projects (Pty) Ltd	Blue Mountain Phase 3 Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	1,434,287,50 AC25/07-25
16/07/2025	IFik Business Solutions (Pty) Ltd	Support - BUD Original Budget and BUD Adjustment Budget. Consultants: Dumisani; Lethukuthula & Nonhle.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	138,618,13 AC27/07-25

12	18/07/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with alignment between the ORRGB data strings submitted on NT portal with A Schedule submission) - Consultants: Samukelo Mahlaba - 05-06 & 09 June 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	9,425.04	AC30/07-25
13	18/07/2025	Igoda Projects (Pty) Ltd	Blue Mountain Phase 3 Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	34,106.25	AC41/07-25
14	18/07/2025	Igoda Projects (Pty) Ltd	Blue Mountain Phase 3 Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Igoda Projects (Pty) Ltd as per SCM policy.	250,616.58	AC42/07-25
15	15/08/2025	Microsoft Ireland Operations Limited	Billing Period 01/07/2025 - 31/07/2025.	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	18,876.40	19/08-25
16	20/08/2025	1-Grid (Pty) Ltd	*Positive SSL Certificate (DV) - mail.emadlangeni.gov.za (13/01/2025 - 12/01/2025). *Plesk Linux Hosting: Small - balelenaturereserve.co.za (19/06/2024 - 31/05/2025). *Domain Registration - balelenaturereserve.co.za - 1 Year(s) (19/06/2024 - 18/06/2025). *Plesk Linux Hosting: Small - balelenaturereserve.co.za (01/06/2025 - 31/05/2026).	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	2,408.50	24/08-25
17	29/08/2025	Afrilectrical Consulting Engineers (Pty) Ltd	Dorothea Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Afrilectrical Consulting Engineers (Pty) Ltd as per SCM policy.	1,359,974.42	46/08-25
18	07/08/2025 29/08/2025	Double Action Security and Training Academy	Security Services - (01/05/2025 - 31/05/2025)	Corporate	During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.  The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00 and the variation order needs to amount to R 657 887-40 which will then add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.	451,881.00	AC03/08-25 AC23/08-25
19	07/08/2025	FBL Trading Enterprise (Pty) Ltd	Security Services - (01/03/2025 - 31/03/2025)	Corporate	During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.  The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 8 550 971-28 and the variation order needs to amount to R 1 282 645-69 which will then add up to a new total contract value of R 9 833 616-97. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.	166,996.21	AC04/08-25

20	15/08/2024	CCG Systems	Additional Support - Remote Assistance (Updating meter factors; Assisting with properties that are not billing before Ntobeko processes billing; Linking accounts from Balgray to refuse billing; Added bank accounts for deposit, withdrawals created accounts for trade payables withdrawals linked transaction codes linked bank manager & Assisting Nolutshando Xaba with posting September interest) - Consultants: Mbuso Ndwalane; Natasha Ramlal & Simamisa Mdletshe - 30 September 2024, 01 & 10 October 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	10,175.00	AC08/08-25
21	25/08/2025	CCG Systems	Additional Support - Remote Assistance (Updating of the Supplementary Valuation Roll for April 2025; Assisting with 09 datasing & Debtors recon session January, February, March 2025) - Consultants: Mbuso Ndwalane; Phindile Barrett & Zoliswa Mantshule - 14 & 16 April 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	6,980.01	AC11/08-25
22	25/08/2025	CCG Systems	Additional Support - Remote Assistance (Reviewing difference on AFS and audited outcome; Assisted Linda and Ntobeko with AID reports and with ORGB accounts; Assisted with checking the discrepancies between AFS, TB reports and A Schedule; Assisted Wendy with correcting the Purchase Order with incorrect invoice number; Assisted with ORGB 2025, 2026 Budget accounts mapping; Assisted Linda with C Schedule; Assisted Ntobeko and team with debtors recon & Assisting with Debtors recon June 2024 - August 2024) - Consultants: Samukelo Mahlaba; Phindile Barrett & Zoliswa Mantshule - 14 & 16 April 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	9,925.04	AC12/08-25
23	25/08/2025	Umhlaba Geomatic Inc	General enquiries in terms of Fixed Asset Register	BTO	The service provider was requested to undertake additional work that fell outside the original scope of the contracted agreement. The SCM processes were not followed because the original unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	1,610.00	AC13/08-25
24	25/08/2025	CCG Systems	Additional Support - Remote Assistance (Bank statement import; Debtors recon - March 2025 & Session on Debtors recon) - Consultants: Bonisiwe Thomas; Mbuso Ndwalane & Simamisa Mdletshe - 21 - 25; 28 - 30 April 2025 & 06 May 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	3,370.02	AC14/08-25
25	25/08/2025	CCG Systems	Additional Support - Remote Assistance (Working session on debtors recon; Debtors reconciliation; Assisting Linda, converting ORGB to TABB for portal upload purposes; Assisting Linda with SAL8; Grant total not pulling & Assisting with Adjusted budget to pull the correct figures on A Schedule) - Consultants: Phindile Barrett & Samukelo Mahlaba - 26 & 28 May 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	8,900.05	AC15/08-25
26	29/08/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Wendy with correcting invoice date on SINW & Attending to the ORGB Action plan issues) - Consultants: Phindile Barrett; Samukelo Mahlaba & Simamisa Mdletshe - 05 - 08 May 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	16,600.08	AC21/08-25
27	09/09/2025	Microsoft Ireland Operations Limited	Billing Period 01/08/2025 - 31/08/2025.	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	16,632.15	13/09-25
28	12/09/2025 22/09/2025	Double Action Security and Training Academy	Security Services - (01/06/2025 - 30/06/2025)	Corporate	During the audit of supply chain management, it was noted that the preference points system was not used. As a result, it could not confirm whether the tenderer scoring the highest points was awarded. By not performing the point system, management could not assess if the other bidders would have quoted at cheaper or reasonable prices. In addition, the bid documents and advert stated that the tender will also be evaluated on the 80/20 point system and management did not do it when awarding the tender.  The variation order has exceeded the 15% threshold stipulated in MFMA Circular 62. The initial contract amount was R 4 385 916-00 and the variation order needs to amount to R 657 887-40 which will then add up to a new total contract value of R 5 043 803-40. According to MFMA circular No.62 "Contracts may be expanded or varied only by the Accounting Officer by not more than 20% for construction related goods, services and / or infrastructure projects and 15% for all other goods and/ or services of the original value of the contract. Therefore, the 15% threshold has been exceeded.	451,881.00	AC07/09-25 AC09/09-25
29	11/09/2025	CCG Systems	Additional Support - Remote Assistance (Preparing the Sept, Oct and Nov debtor's reconciliation; Assisting with debtors recon Jul - Nov 2024 & Finalizing debtors Jul 2024 to Oct 2024) - Consultants: Bonisiwe Thomas & Zoliswa Mantshule - 28 & 29 November 2024, 02 & 03 October 2024, 09 - 12 December 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	28,000.00	AC08/09-25

30	26/09/2025	CCG Systems	Additional Support - Remote Assistance (Assist with properties with incorrect ERF; Assist with customized Customer list for group verification & Working session with Smetheba and Umhlabi for Valuation Roll Recon) - Consultants: Bonisiwe Thomas & Zoliswa Mantshule - 16 & 18 April 2024, 24 April 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	6,375.00	AC10/09-25
31	26/09/2025	CCG Systems	Additional Support - Remote Assistance (Extracting Meter Update transactions; Assisting Ntobeko with Journal Reprints; Assisting Ntobeko with readings issue; Assisting with Debtors Reconciliation for September 2024; Attending to requested reports & assisted with transactions were not showing on a main bank) - Consultants: Mbuso Ndwalane; Phindie Mzelemu & Samukelo Mahlabi - 04 -08 November 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	6,425.00	AC11/09-25
32	26/09/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Mr. Jele with amending workflows) - Consultants: Zoliswa Mantshule - 12 March 2024.	Corporate	The preference points system was not used for the awarded bidders in the panel for the financial system.	570.00	AC12/09-25
33	14/10/2025	Microsoft Ireland Operations Limited	Billing Period 01/09/2025 - 30/09/2025.	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	18,683.74	05/10-25
34	16/10/2025	CCG Systems	Additional Support - Remote Assistance (Session with renew team for Unallocated deposit; Session on grants and payroll; Preparing unallocated deposit int - February 2024 - June 2024 & Session with ELM team regarding budget alignment) - Consultants: Samke Zama, Mbuso Ndwalane, Mondli Msimango & Phindie Mzelemu - 09 & 16 -19 July 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	19,100.00	AC03/10-25
35	16/10/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with copy of budget of Draft to ORGB 2024/2025 & Assisting with age creditors not reconciling to C schedule) - Consultants: Natasha Ramlal - 17 & 23 - 24 April 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	4,750.00	AC04/10-25
36	16/10/2025	CCG Systems	Additional Support - Remote Assistance (Working on the Differences between our A8 and the NT A8 Working Capital Requirements Calculations; Changing Interest Votes from non-exchange votes to exchange votes; there working on SA30 Interest so that it agrees with interest on A7 & Aligning A-schedule to the NT schedule) - Consultants: Khuthadzo Netlhi - 27 - 28 & 30 May 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	7,600.00	AC05/10-25
37	16/10/2025	CCG Systems	Additional Support - Remote Assistance (Setting up of transaction codes for accounts receivables; Setting up of grants module; Assisting Ntobeko with unallocated deposits; Creating accounts for grant that was under unallocated deposits; Assisting Smetheba with grant receipts vote and reconciling them to treasury analysis & Assisting Mswane with grant expenditure movements and reconciliations) - Consultants: Natasha Ramlal - 01-05 July 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	38,000.00	AC06/10-25
38	24/10/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with the draft budget) - Consultants: Mbuso Ndwalane & Phindie Mzelemu - 18-19 March 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	1,500.00	AC10/10-25
39	24/10/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with data string; Fixing Inventories that were previously corrected; Delete budget remap accounts recapture budgets & Assisting with adjusted budget) Onsite Meeting (Draft budget support; Adding SCM Manager to the PO Layout; Deploying Evaluation report & Approving budget and locking the budget) - Consultants: Natasha Ramlal & Phindie Mzelemu - 26-29 February 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	35,225.00	AC11/10-25
40	24/10/2025	CCG Systems	Additional Support - Remote Assistance (Attending to the differences between A schedule and datastring; 1. A4 - Inventory with a difference of R37 000; 2. A6 - Receivables from non exchange R715000; 3. A7- Interest R3.6 Mil; 4. A8 & Attending to treasury analysis and corrections) - Consultants: Phindie Mzelemu - 20-22 May 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	15,000.00	AC12/10-25
41	13/11/2025	Microsoft Ireland Operations Limited	Billing Period 01/10/2025 - 31/10/2025.	Corporate	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	19,243.98	40/11-25
42	20/11/2025	Fountain Lane	Procuring 400 x 500ml Still Bottled Water	BTO	The end user initially requested petty cash for the procurement of 400 x 500 ml still bottled water. However, the Expenditure Unit did not issue the petty cash as requested and instead processed payment directly to the service provider via EFT. The goods were procured without adherence to the prescribed SCM procedures. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	1,389.33	45/11-25

43	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Supplementary Valuation Roll upload & Assist with billing of review and billing of interest for month of March 2024) - Consultants: Mbuso Ndwalane - 02 & 09 April 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	4,675.00	AC01/11-25
44	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Rectifying accounts and inventory consumed and acquisitions; Reviewing and assisting with the supporting tables & inventory meeting) - Consultants: Natasha Ramlal - 23 - 24 May 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	6,650.00	AC02/11-25
45	21/11/2025	CCG Systems	EAM/5360 Asset Training 2024. - Consultant: Karabo Sibisi - 22 - 23 April 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	17,280.00	AC03/11-25
46	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Customization of letter of Demands requested by Spha & Session for progress Report with Ntobeko and Spha) - Consultants: Mbuso Ndwalane - 20 May 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	5,950.00	AC04/11-25
47	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Supplementary GV) - Consultants: Mbuso Ndwalane - 01 July 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	1,700.00	AC05/11-25
48	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Ntobeko with correcting the opening reading for a meter and reversals of billing; Assisting Thando with interest Billing & Session with revenue team) - Consultant: Mbuso Ndwalane - 03 & 05 & 12 July 2024. Remote Assistance (Debtors Recon review; Unallocated account review and clearing; Unallocated account review & Debtors recon differences review) - Consultant: Mondli Msimango - 11 & 12 July 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	14,350.00	AC06/11-25
49	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Session with AG and Revenue Team for Meter Readings; Extraction of Requested Report; Interest working session; COMAF29; Discussing the meter Adjustments in the system; Session on how the system does the reversal for incorrect meter readings; Discussing the interest calculated in the system; Assisting Linda with balancing Bank Reconciliation for October 2024 and Printing it; Assisting with reviewing the C Schedule and fixing the figures & Assisting with account creation and viewing the AR TRcodes to fix interest TRcodes) - Consultant: Mbuso Ndwalane; Phindile Mzelemu & Samukelo Mahhaba - 11 - 15 November 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	34,325.00	AC07/11-25
50	21/11/2025	CCG Systems	Additional Support - Remote Assistance (Assist with updating all customers that have emails to receive statements via emails; Assist importing of journals on job training; Discussion meeting for revenue journal for in year reporting & Assisting with User unable to import GL Journal Batch) - Consultants: Natasha Ramlal & Zingwiwe Mfazwe - 29 & 31 January 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	3,375.00	AC08/11-25
51	11/11/2025	Oranje Projects (Pty) Ltd t/a Silent Wheels	Breakdown call out for Grader CK83GRZN and perform a strip and quote	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MN02/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	18,256.25	30/11-25
52	21/11/2025	Oranje Projects (Pty) Ltd t/a Silent Wheels	Full Service and Repairs of Faulty Parts for Nissan NP200 Bakkie CK83LZZN	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MN02/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	21,354.19	57/11-25
53	25/08/2025	Utrecht Auto & General CC (UAG)	Emergency Repairs of Three (3) Punctured Tyres for Refuse Truck	Community	Based on the Auditor-General's audit opinion regarding the appointment of MN02/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	1,134.00	36/08-25

54	11/11/2025	Utrecht Auto & General CC (UAG)	Urgent Repairs for Tipper Mechanism for the Refuse Truck	Community	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	2,975.00	19/11-25
55	11/11/2025	Utrecht Auto & General CC (UAG)	Repairs on Non-Starting Grader BH22HTZN	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	4,790.00	22/11-25
56	11/11/2025	Utrecht Auto & General CC (UAG)	Emergency Repairs of Punctured Tyres for Refuse Truck	Community	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	941.00	26/11-25
57	11/11/2025	Utrecht Auto & General CC (UAG)	Tyre Repairs for TLB CK83NKZN	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	543.00	30/11-25
58	04/12/2025	Utrecht Auto & General CC (UAG)	Repair Centre Bearing and Front Brake Pipe for Nissan NP300 CK835GZLN	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	1,995.25	22/12-25
59	04/12/2025	Utrecht Auto & General CC (UAG)	Tyre Repairs (Back Tyre) for Bell TLB CK83NKZN	Infrastructure & Planning	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	395.00	23/12-25
60	04/12/2025	Utrecht Auto & General CC (UAG)	Replacement of the Refuse Truck (Front and Rear) Brake Drums CK83MSZN	Community Services	Based on the Auditor-General's audit opinion regarding the appointment of MNO2/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	10,200.50	35/12-25 67/12-25
61	04/12/2025	Afrifectrical Consulting Engineers (Pty) Ltd	Dorothea Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Afrifectrical Consulting Engineers (Pty) Ltd as per SCM policy.	1,359,974.42	38/12-25
62	04/12/2025	Afrifectrical Consulting Engineers (Pty) Ltd	Dorothea Electrification Project	Infrastructure & Planning	Service provider was appointed as a turnkey project. The requirement for a turnkey is to follow a two stage bidding process. The two stage bidding process was not followed to appoint Afrifectrical Consulting Engineers (Pty) Ltd as per SCM policy.	498,762.29	39/12-25

63	10/12/2025	Microsoft Ireland Operations Limited	Billing Period 01/11/2025 - 30/11/2025.	Corporate Services	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	18,911.39	46/12-25
64	11/12/2025	Kambula Electrical	Procurement of Electrical Consumables	Infrastructure & Planning	The SCM processes were not followed because the SCM unit did not receive a requisition for this request, and services were rendered without following the SCM processes. A minimum of three quotations was not obtained. The procedure for the procurement of goods or services through written quotations or formal written price quotations were not followed as per SCM policy.	9,000.00	53/12-25
65	29/12/2025	Utrecht Auto & General CC (UAG)	Repairs for the Refuse Truck as per Roadworthiness Test Report CK83MSZN	Community Services	Based on the Auditor-General's audit opinion regarding the appointment of MN02/2024-25: PANEL OF SERVICE PROVIDERS TO RENDER REPAIRS, MAINTENANCE & SERVICING OF MUNICIPAL FLEET AS AND WHEN NEEDED BASIS FOR A PERIOD OF 3 YEARS, the bid document and the advert invitation, only states that the bid shall be evaluated on a 1-stage evaluation system functionality criteria. The applicable preference point system was not stipulated in the tender documents and the advert which results to irregular expenditure.	22,000.00	97/12-25
66	04/12/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Thando with interest and steps to bill; Assisting Sneathemba with Customer statement. Assisting with Bank Reconciliation for November & Assisting with posting the cashbook batches) - Consultant: Mbuso Ndwalane & Samukelo Mahlaba - 09 - 12 December 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	9,475.00	AC02/12-25
67	04/12/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with Audited Actuals errors; Rectifying the accounts were flag by National Treasury were incorrect as per action plan & Attending meeting with Asset section, Linda and Bronwyn to rectify the issues in accounts they are using) - Consultant: Nosipho Machi, Phindile Barrett & Samukelo Mahlaba - 27-28 & 30-31 January 2025.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	13,137.50	AC03/12-25
68	05/12/2025	CCG Systems	Additional Support - Remote Assistance (Debtors recon Jan 2024 - May 2024 & Debtors recon July 2023 - December 2023) - Consultant: Simamisa Mdletshe & Zoliswa Mantshule - 03-05 & 08-12 July 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	39,045.00	AC05/12-25
69	05/12/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with Property rates billing; Opening balances capturing on template; Down loading template for adjustment budget & Coping original budget) - Consultant: Bheki Cikhwayo & Natasha Ramlal - 18-22 December 2023.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	42,887.50	AC06/12-25
70	05/12/2025	CCG Systems	Additional Support - Remote Assistance (Assisting Sneathemba with importing the bank statement; Incorporating control accounts to Debtors Reconciliation; Assisting with Debtors Reconciliation for July 2024 & Assisting with customizing statement to NERSA standards) - Consultant: Mbuso Ndwalane - 03, 05, 06 & 12 September 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	7,225.00	AC07/12-25
71	05/12/2025	CCG Systems	Additional Support - Remote Assistance (Assisting with TABB & A schedule alignment for cash flow and supporting schedules; Assisting with regional segments & Reset demarcation code) - Consultant: Natasha Ramlal - 02, 03 & 09 April 2024.	BTO	The preference points system was not used for the awarded bidders in the panel for the financial system.	6,175.00	AC08/12-25
<b>TOTAL</b>						<b>13,800,450.47</b>	

Prepared by: S.I Mpanza  
SCM Practitioner

Reviewed by: T.N.S Madondo  
SCM Manager

Approved by: S.C Mkhize  
CFO

Signature: 

Signature: 

Signature: 

Date: 13/01/2026

Date: 13/01/2026

Date: 13/01/2026



2025/2026

MID YEAR

JULY 2025 - DECEMBER 2025

FRUITLESS AND WASTEFUL EXPENDITURE REGISTER

No.	Date Paid	Supplier	Description of expenditure	Department responsible	Detailed Explanation of expenditure	Total Amount	Voucher no.
1	08/07/2025	Eskom	Interest on overdue account - June 2025. (Account No. 8395234031)	BTO	Invoice was not paid on time. The municipality could not make payment due to financial challenges.	38,159.02	AC08/07-25
180	31/07/2025	Eskom	Interest on overdue account - January 2025. (Account No. 8395234031)	BTO	Invoice was not paid on time. The municipality could not make payment due to financial challenges.	18,162.36	AC49/07-25
3	31/07/2025	Eskom	Interest on overdue account - February 2025. (Account No. 8395234031)	BTO	Invoice was not paid on time. The municipality could not make payment due to financial challenges.	16,520.20	AC01/10-25
4	21/11/2025	Eskom	Interest on overdue account - October 2025. (Account No. 7289864497)	BTO	Invoice was not paid on time. The municipality could not make payment due to financial challenges.	108.70	47/11-25
5	12/12/2025	Eskom	Interest on overdue account - November 2025. (Account No. 7289864497)	BTO	Invoice was not paid on time. The municipality could not make payment due to financial challenges.	847.14	55/12-25

TOTAL

**73,797.42**

Prepared by: S.I Mpanza  
SCM Practitioner

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SCM Manager

Approved by: S.C Mkhize  
CFO

Signature:

Signature:

Signature:

Date: 13/01/2026

Date: 13/01/2026

Date: 13/01/2026

2025/2026

MID YEAR

JULY 2025 - DECEMBER 2025

DEVIATION REGISTER



No.	Date	Order no.	Department	Reason	SCM Regulation	Approved Company	Amount	Date paid	Voucher No.
1	23/01/2025	PO03539	Infrastructure and planning	<p>Procuring x 30 Electrical Meters. On Friday the 17th of January, the electrical department has requested to procure single phase electrical meters due to the electrical meters being out of stock and there is a high demand of electrical meters for new installations. The appointed service provider of six weeks counting from 27 November 2024 excluding December and January holidays.</p> <p>This had to be attended as a matter of emergency in-order to continue with service delivery. Therefore, it was impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy and it was recommended that the electrical meters be purchased at Conlog (Pty) Ltd.</p>	§36(1)(a)(v)	Conlog (Pty) Ltd	38,950.50	08/07/2025	AC17/07-25
2	13/03/2025	PO03587	Infrastructure and planning	<p>Supply &amp; Fit Service Exchange Transmission for TLB – NUT 4074. All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have a good knowledge of their products. It is impractical to follow SCM processes. This is being done to preserve the warranty &amp; guarantee on vehicles.</p> <p>Repairs on Husqvarna Lawnmowers. The Municipality has Husqvarna lawnmowers that is used for grass cutting purposes. It is important that the repairs be done urgently because it is essential as it is grass cutting season.</p> <p>It was impractical to follow SCM processes because the lawnmowers were sent for assessment and the service provider had to strip and quote.</p>	§36(1)(a)(v)	Bell Equipment (Pty) Ltd	138,584.39	08/07/2025	AC19/07-25
3	09/06/2025	PO03697	Community	<p>Payday Consultation - MSCOA Alignment for Payroll. The Payroll unit requested Payday Software Systems to assist them with MSCOA alignment. The Municipality is currently using Payday Software systems. It is impractical to follow SCM process by obtaining a minimum of three quotations as per SCM policy because Payday are the owners of this software.</p> <p>Replace diese pump control module for Opel Corsa Bakkie NUT2294. All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty &amp; guarantee on vehicles.</p> <p>Six (6) x 15-seater Taxis to transport People from Various Emadlangeni Areas to the Women's Empowerment Program Scheduled to take place on the 29th of August 2025. The Six (6) X 15-Seater Taxis were requested from the taxi association to transport people to Women's Empowerment program from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	§36(1)(a)(v)	Construction & Cutting Machines CC	1,484.00	18/07/2025	AC35/07-25
4	07/08/2025	PO03784	BTO	<p>Replace diese pump control module for Opel Corsa Bakkie NUT2294. All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy because this is done to preserve the warranty &amp; guarantee on vehicles.</p>	§36(1)(a)(v)	Payday Software Systems	31,050.00	29/08/2025	47/08-25
5	13/01/2023	PO02479	Infrastructure & Planning	<p>Six (6) x 15-seater Taxis to transport People from Various Emadlangeni Areas to the Women's Empowerment Program Scheduled to take place on the 29th of August 2025. The Six (6) X 15-Seater Taxis were requested from the taxi association to transport people to Women's Empowerment program from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	§36(1)(a)(v)	Shahil Prestige Car Sales (Pty) Ltd t/a Renault Newcastle	46,128.01	29/08/2025	AC20/08-25
6	27/08/2025	PO03834	Community	<p>Six (6) x 15-seater Taxis to transport People from Various Emadlangeni Areas to the Women's Empowerment Program Scheduled to take place on the 29th of August 2025. The Six (6) X 15-Seater Taxis were requested from the taxi association to transport people to Women's Empowerment program from the various Emadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	§36(1)(a)(v)	Osizweni, Utrecht and Boundaries Taxi Association	31,600.00	12/09/2025	18/09-25

7	23/07/2025	PO03755	Corporate	<p>Leave Module Consultations for HR Office. The HR office requested Payday Software Systems to assist them with correcting their Leave Module report. The Municipality is currently using Payday Software systems. It is impractical to follow SCM process by obtaining a minimum of three quotations as per SCM policy because Payday are the owners of this software.</p> <p>Five (5) x 22 seater taxi to transport grade 4s from four local schools to the International Reading for Meaning Programme scheduled for the 04th of September 2025. The five (5) taxis were requested from the taxi association to transport people from the various Emdlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	s36(1)(a)(v)	Payday Software Systems (Pty) Ltd	6,520.50	12/09/2025	26/09-25
8	02/09/2025	PO03849	Community	<p>Advertising MPRA Section 14(1) and (2) notice on government gazette. Government Printing Works is sole provider for publishing the requested publication in government gazette. It is impractical to follow SCM processes</p>	s36(1)(a)(v)	Osizweni, Utrecht and Boundaries Taxi Association	30,400.00	12/09/2025	29/09-25
9	18/06/2025	PO03714	BTO	<p>Two (2) x 15 seater Taxis to Transport People from Various Emdlangeni Areas to Osizweni for Disability Sports according to this days:  *28 August 2025  *18 September 2025  *02 October 2025 and  *27 November 2025</p>	s36(1)(a)(ii)	Government Printing Works	2,017.56	11/11/2025	20/11-25
10	27/08/2025	PO03836	Community Services	<p>Two (2) x 15 seater Taxis Requested from the taxi association to transport people to Osizweni Disability Sports from Various Emdlangeni Areas to Osizweni and Return Trip. This is the only Recognized taxi association under Amajuba District for the Requested Routes. It is impractical to follow SCM processes.</p>	s36(1)(a)(v)	Osizweni, Utrecht and Boundaries Taxi Association	66,800.00	11/11/2025	29/11-25
11	15/10/2025	PO03896	Community Services	<p>One (1) x 15 seater taxi to transport grade 4s from five local schools to the International Reading for Meaning Programme scheduled for the 16 of October 2025. The one (1) taxi is requested from the taxi association to transport people from the various Emdlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	s36(1)(a)(v)	Osizweni, Utrecht and Boundaries Taxi Association	4,480.00	11/11/2025	35/11-25
12	16/10/2025	PO03910	BTO	<p>Procuring 2000 x Confidential laser pay slips. The Municipality is currently using Payday Software systems. Payday is the sole provider because they are the owners of the software and they design &amp; produce their own pay slips for their software. It is impractical to follow SCM process.</p>	s36(1)(a)(v)	Payday Software Systems (Pty) Ltd	5,733.46	11/11/2025	24/11-25
13	31/10/2025	PO03932	Infrastructure & Planning	<p>Carry out 250 normal hours service and Replace Bucket Teeth (Back &amp; Front) for TLB CK 89 NK ZN. All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is recommended that the vehicle to be taken to the original seller for a strip and quote. It is impractical to follow SCM processes.</p>	s36(1)(a)(v)	Bell Equipment	21,280.06	-	-
14	31/10/2025	PO03931	Infrastructure & Planning	<p>Carry out 250 hour services for ELB Grader MG460 BH 22 HT ZN. All municipal vehicles and machines are repaired and serviced from where they were initially bought, because the original dealers have the necessary parts and have good knowledge of their products. It is recommended that the vehicle to be taken to the original seller for a strip and quote. It is impractical to follow SCM processes.</p>	s36(1)(a)(v)	ELB Equipment	36,420.05	-	-
15	04/11/2025	PO03937	Community Services	<p>One (1) x 15 seater taxi to transport grade 4s from five local schools to the International Reading for Meaning Programme at Newcastle town hall scheduled for the 05 November 2025. The one (1) taxi is requested from the taxi association to transport learners from the various local schools to Newcastle and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy.</p>	s36(1)(a)(v)	Osizweni, Utrecht and Boundaries Taxi Association	6,000.00	21/11/2025	60/11-25
16	10/11/2025	PO03944	Community Services	<p>Procuring New Traffic Fine Books. Government Printing Works is sole mandated state printer for AARTO-related Stationery materials throughout the country.</p>	s36(1)(a)(ii)	Government Printing Works	16,025.08	-	-
17	10/11/2025	PO03945	Community Services	<p>Calibration of ProLaser 4 Speed Equipment. Truvelo Africa Electronics Division (PTY) LTD is sole provider for supplying and manufacturing Truvelo Range Product. This includes Service, repair Maintenance, training and installation.</p>	s36(1)(a)(ii)	Truvelo Africa Electronics Division (PTY) LTD	6,881.65	-	-

18	24/11/2025	PO03961	Infrastructure & Planning	<p>Procurement of electrical spare parts for 1248 Plein Street electrical connection point. This request is based on an emergency following a cable theft incident at 1248 Plein Street connection point, which has left the residents at 1244 &amp; B, 126A and 128 Plein Street without electricity. Extended outage affects the basic rights of residents to electricity and prolonged darkness increases the risk of crime and vandalism to municipal infrastructure. Therefore, the restoration of power is our immediate priority to ensure public safety, mitigate further network damage and restore services to our customers. It is impractical to follow SCM processes by obtaining a minimum of three quotations as per SCM policy.</p>	3,131.52	25/11/2025	66/11-25	Voltex Newcastle	3,131.52	25/11/2025	66/11-25
19	26/11/2025	PO03964	Infrastructure & Planning	<p>Emergency purchase of 1 x 315KVA 11kV/400V mini substation. This request is based on an emergency following a catastrophic lightning strike that left the residents and business customers at Kerk, Bloem, Van Rooyen, Plein, Marchalk, De Kock, General, Naude, Hugo, Jooste, Scheefr and Marhebe Streets without electricity. On 20 November 2025, the 315KVA mini substation located at Voor Street opposite Rolly Supermarket suffered a direct lightning strike. The technical assessment confirmed that the core windings have shortened, and the unit is beyond economical repair and must be replaced. Approximately 30% of residents, including businesses, are without electricity. This outage poses significant risks to public safety, security and essential services, as the whole Utrecht Town, White City, Bendorp and Agnivilage have limited water supply. Extended outage affects the basic rights of residents to electricity and prolonged darkness increases the risk of crime and vandalism to municipal infrastructure. Therefore, the restoration of power is our immediate priority to ensure public safety, mitigate further network damage and restore services to our customers. Although a minimum of three quotations was obtained, it was impractical to follow the process for competitive bidding as per SCM policy.</p>	850,942.50	12/12/2025	73/12-25	BKM Zone 28 Enterprise (Pty) Ltd	850,942.50	12/12/2025	73/12-25
20	27/11/2025	PO03967	Community Services	<p>Thirty (30) x 15-seater Taxis to Transport People from Various Emaadlangeni Areas (all six (6) wards) to Bergig Sport Ground for Emaadlangeni Disaster Emergency Centre opening on the 02nd of December 2025. Thirty (30) x 15-seater Taxis were requested from the taxi association to transport people from Various Emaadlangeni Areas (all six (6) wards) to Bergig Sport Ground and return trip, for the opening of Emaadlangeni Disaster Emergency Centre. This is the only recognized taxi association under Amajuba District for the requested routes. It is impractical to follow SCM processes.</p>	87,500.00	12/12/2025	74/12-25	Osizweni, Utrecht and Boundaries Taxi Association	87,500.00	12/12/2025	74/12-25
21	15/10/2025	PO03897	Community Services	<p>Four (4) x 16 seater taxi to transport grade 4s from four local schools to the International Reading for Meaning Programme scheduled for the 17th of October 2025. The four (4) taxis were requested from the taxi association to transport people from the various Emaadlangeni area and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes.</p>	22,000.00	04/12/2025	14/12-25	Osizweni, Utrecht and Boundaries Taxi Association	22,000.00	04/12/2025	14/12-25
22	06/11/2025	PO03958	Infrastructure & Planning	<p>Assessment, Repair &amp; Recalibration of Electrical Thumper Machine. The Municipality has 1 Thumper Machine that is used to find and pinpoint the exact location of faults underground. It is important that the repairs be done urgently because it is essential for day to day use. It was impractical to follow SCM processes because the Thumper Machine was sent for assessment and the service provider had to strip and quote.</p>	15,467.50	04/12/2025	25/12-25	Freefall Trading 1071 CC t/a Indlovu Enterprises	15,467.50	04/12/2025	25/12-25
23	11/11/2025	PO03948	Corporate Services	<p>Nine (9) x 15 seater and Two (2) x 22 seater taxis to transport people from various Emaadlangeni Areas to Arbour Park Recreational Center &amp; Sport Fields in Newcastle and back schedule date 08 November 2025. Nine (9) x 15 seater and Two (2) x 22 seater taxis were requested from the taxi association to transport people to Majuba Games from the various Emaadlangeni areas to Newcastle and return trip. This is the only recognized taxi association under Amajuba district for the requested routes. It is impractical to follow SCM processes by obtaining a minimum of three quotation as per SCM policy.</p>	76,000.00	11/12/2025	51/12-25	Osizweni, Utrecht and Boundaries Taxi Association	76,000.00	11/12/2025	51/12-25
24	03/10/2025	PO03886	Community Services	<p>Repairs of 2 x Husqvarna Lawnmowers and 4 x brush cutters. The Municipality has 2 x Husqvarna Lawnmowers and 4 x brush cutters that is used for grass cutting purposes. It is important that the repairs be done urgently because it is essential as it is grass cutting season. It was impractical to follow SCM processes because the lawnmowers were sent for assessment and the service provider had to strip and quote.</p>	59,260.00	12/12/2025	68/12-25	Construction and Cutting Machines CC	59,260.00	12/12/2025	68/12-25

25	15/12/2025	PO03997	Infrastructure & Planning	<p>Appoint a service provider for emergency repair of underground MV cable fault at MS04 Mini Substation opposite Rally Supermarket. On Sunday 14 December 2025, a critical fault occurred on the MV underground cable network supplying MS04, a Mini substation opposite Rally Supermarket. The fault resulted in a power outage affecting: Kerk, Bloem, De Kock, General, Naude, Hugo, Jooste, Zuid and Marilhebe Streets, Water Works Plant, Caravan Park and Balele Game Park.</p> <p>Upon preliminary investigation by the standby team, it was determined that the specializing service provider to be sought because the cable required specialized outdoor 11kV, XLPE 70-120 mm shrink jointing and termination kits and immediate repair to restore supply and ensure network stability. The incident occurred on a Sunday, and the Municipality does not have an existing stores warehouse, and we do not keep MV joint kits as stock items. Furthermore, the specific MV jointing kits/termination kits required for this repair could not be immediately accessible because the suppliers are closed on Sunday. This matter needed to be attended urgently since the extended outage affects the basic rights of residents to electricity and prolonged darkness increases the risk of crime and vandalism to municipal infrastructure.</p> <p>Appoint a service provider for emergency repair of underground MV cable fault at MS011 and MS09 mini station. On 29 November 2025, a power interruption occurred affecting residency and businesses which supplied from MS09 mini substations.</p> <p>Initial assessments suggested the need for 2 cable jointing repairs. However, upon excavation the scope of work was revised, it became technically evident that the underground fault cannot be repaired due to extremely high underground water level.</p> <p>To ensure the repair is successful and funds are not wasted, the scope of work had to be expanded, work had to be changed over to repair MV underground cable from MS04 mini substation which is the alternate route to supply MS09 mini substation. The scope of the service provider had to include High Energy Surge Generation (thumping), MV cable jointing and cable termination jointing.</p> <p>This matter needed to be attended urgently since the outage affected 35% households/businesses which is a service delivery risk.</p>	Matsiya Construction Engineering (Pty) Ltd	21,792.50	17/12/2025	84/12-25
26	01/12/2025	PO04011	Infrastructure & Planning	<p>Procurement of 10 X 12.0m 200/220mm Transmission Pole and 10 x 9,0m 160/180mm Transmission Pole. On the night of the 2nd of December 2025, the Municipal electrical network experienced significant damage at Balele Game Park and White City due to bad weather on the severe deteriorated electrical wooden poles infrastructure. The emergency purchase of electrical treated wooden poles is required for critical restoration work on fallen medium and low voltage overhead lines. The restoration of power is our immediate priority to ensure public safety, mitigate further network damage and restore services to our customers. It is impractical to follow SCM processes by obtaining a minimum of three quotations by advertising for at least seven (7) days on the municipal website and notice boards as per SCM policy.</p>	Matsiya Construction Engineering (Pty) Ltd	35,900.00	01/12/2025	01/12-25 02/12-25
27	08/12/2025	PO03984	Infrastructure & Planning		Vuka Timbers (Pty) Ltd	62,924.67	-	-
<b>TOTAL</b>						<b>1,725,273.95</b>		

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Signature: 

Signature: 

Signature: 

Date: 13/01/2026

Date: 13/01/2026

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