

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



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LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT

APRIL 2026

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PART 1: IN - YEAR REPORT

PURPOSE

To report to the Council and submit to the National and Provincial Treasury on the monthly financial performance of the Municipality as required by Section 71 of the Municipal Finance Management Act.

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further states that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the April or of the municipality and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2025/26			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770 483 482	832 748 393	707 333 051	85%
OPERATING EXPENDITURE	753 260 467	823 357 257	604 507 646	73%
TRANSFER - CAPITAL	92 090 000	135 938 063	82 335 402	61%
SURPLUS/(DEFICIT)	109 312 915	145 329 199	197 995 113	136%
CAPITAL EXPENDITURE	98 829 145	142 655 917	85 933 494	60%

Table C1 – Budget Statement Summary

Choose name from list - Table C1 Monthly Budget Statement Summary - M10 - April									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	61 742	63 085	65 527	5 430	54 287	54 489	(203)	0%	65 527
Service charges	149 467	186 549	195 595	11 856	147 295	156 377	(9 082)	-6%	195 595
Investment revenue	8 064	6 656	9 110	1 836	9 068	7 391	1 677	23%	9 110
Transfers and subsidies - Operational	383 099	381 926	402 208	14 820	398 016	392 041	5 976	2%	402 208
Other own revenue	153 418	132 267	160 308	6 499	98 666	127 801	(29 135)	-23%	160 308
Total Revenue (excluding capital transfers and contributions)	755 790	770 483	832 748	40 441	707 333	738 099	(30 766)	-4%	832 748
Employee costs	205 246	209 467	221 967	16 655	185 355	185 044	311	0%	221 967
Remuneration of Councillors	27 737	30 966	28 914	2 367	23 723	24 309	(586)	-2%	28 914
Depreciation and amortisation	62 881	64 315	62 562	5 587	53 723	45 337	8 385	18%	62 562
Interest	10 516	5 962	3 142	242	1 949	4 088	(2 139)	-52%	3 142
Inventory consumed and bulk purchases	167 731	175 262	179 931	21 963	139 473	148 404	(8 931)	-6%	179 931
Transfers and subsidies	14 299	13 645	11 054	1 445	7 890	8 232	(343)	-4%	11 054
Other expenditure	265 905	253 643	315 744	16 269	192 395	250 674	(58 280)	-23%	315 744
Total Expenditure	754 315	753 260	823 315	64 529	604 508	666 089	(61 581)	-9%	823 315
Surplus/(Deficit)	1 476	17 223	9 434	(24 088)	102 825	72 010	30 815	43%	9 434
Transfers and subsidies - capital (monetary allocations)	114 174	92 090	135 938	5 043	94 925	106 304	(10 378)	-10%	135 938
Transfers and subsidies - capital (in-kind)	7 676	-	-	-	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers &	123 326	109 313	145 372	(19 045)	197 995	177 314	20 681	12%	145 372
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	123 326	109 313	145 372	(19 045)	197 995	177 314	20 681	12%	145 372
Capital expenditure & funds sources									
Capital expenditure	125 611	98 829	142 656	3 049	214 055	112 173	101 882	91%	142 656
Capital transfers recognised	93 589	92 090	135 941	2 600	82 335	106 918	(24 582)	-23%	135 941
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 313	6 739	6 715	204	3 597	5 255	(1 658)	-32%	6 715
Total sources of capital funds	107 903	98 829	142 656	2 804	85 933	112 173	(26 240)	-23%	142 656
Financial position									
Total current assets	379 426	349 635	335 793		520 113				335 793
Total non current assets	1 214 628	1 562 593	1 332 092		1 252 674				1 332 092
Total current liabilities	174 337	120 907	85 702		150 507				85 702
Total non current liabilities	158 626	160 746	169 870		163 184				169 870
Community wealth/Equity	1 261 139	1 630 576	1 412 313		1 459 095				1 412 313
Cash flows									
Net cash from (used) operating	-	125 879	119 419	(37 556)	205 612	203 797	(1 815)	-1%	119 419
Net cash from (used) investing	(113 767)	(44 179)	(119 486)	(3 334)	(106 043)	(77 500)	28 543	-37%	(119 486)
Net cash from (used) financing	-	146	146	-	-	98	98	100%	146
Cash/cash equivalents at the month/year end	(91 093)	102 704	64 987	-	164 477	191 303	26 826	14%	64 987
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	25 551	6 634	5 035	5 025	5 200	6 117	4 316	215 011	272 889
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue as at the end of April is R707, 333 million and the year to date budget of R738, 099 million and this reflects a negative variance of R30, 766 million which is mostly attributable to equitable shares received amounting to R375, 890 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

Exchange Revenue

- Services Charges – electricity: 2% favorable variance
- Services Charges – waste management: 38% favorable variance
- Sale of goods rendering services: 9% favorable
- Interest earned from receivables: 86% unfavorable
- Interest from current and non-current assets: 23%unfavorable variance
- Rental from fixed assets: 9% favorable variance
- Licenses and permits: 4% favorable variance.
- Operational revenue: 63% unfavorable variance

Non-Exchange Revenue

- Property rates: 0% unfavorable variance
- Fines, penalties and forfeits: 29% favorable variance
- Transfer and subsidies operational: 2% unfavorable variance.
- Interest: 15% favorable variance.
- Gains on disposal of assets: 0% favorable variance
- Other gains: 100% favorable variance.

Operating Expenditure

The year-to-date operational expenditure as at end of April amounts to R604, 508 million and the year to date budget is R666, 089 million. This reflects the overspending variance of R61, 581 million that translates to 9% variance. The variance is attributed to the overspending of interest. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

All other expenditure line items are performing almost in line with the year to date budget since the variance thereof is less than 10% except for the following.

- Debt Impairment: 84% overspending.
- Depreciation and amortization:18% underspending.
- Interest: 52% overspending
- Irrecoverable debts written off:39% underspending.
- Losses on disposal of assets: 92% overspending.

The above material variances are explained more in detail on Supporting Tables SC 1

Capital Expenditure

The year to date actual capital expenditure as at end of April amounts to R85, 933 million and the year to date budget amounts to R112, 173 million and this gives rise to R26, 240 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of April is R197, 995 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of April amounts to R272,889 million and this shows an increase of R23,767 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows a decrease of R8 599 million as compared to R264,290 of last month.

Consumer debtors are made up of service charges and property rates that amount to R126,904 million and other debtors amounting to R118, 378 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Creditors

All creditors were paid within 30 days of receipt of the invoice in the month of April as required by MFMA and as a result there are no outstanding creditors. The creditors mentioned above exclude payments made to creditors relating to retentions.

Table C2 – Financial Performance (Standard Classification)

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		333 380	303 735	313 729	8 114	320 114	298 666	21 447	7%	313 729
Executive and council		52 513	51 149	51 149	–	55 180	51 149	4 031	8%	51 149
Finance and administration		261 982	238 425	248 419	8 114	246 140	233 356	12 783	5%	248 419
Internal audit		18 884	14 161	14 161	–	18 794	14 161	4 633	33%	14 161
Community and public safety		36 311	24 092	24 045	56	28 788	24 034	4 755	20%	24 045
Community and social services		11 332	10 504	10 488	25	11 251	10 475	776	7%	10 488
Sport and recreation		15 940	13 589	13 558	31	17 537	13 559	3 979	29%	13 558
Public safety		9 038	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		284 080	271 929	356 884	23 649	237 053	289 175	(52 122)	-18%	356 884
Planning and development		35 268	26 487	27 298	186	27 872	26 791	1 080	4%	27 298
Road transport		245 045	244 611	328 754	23 463	208 349	261 551	(53 203)	-20%	328 754
Environmental protection		3 767	832	832	–	832	832	0	0%	832
Trading services		223 870	262 816	274 028	13 665	216 548	231 528	(14 980)	-6%	274 028
Energy sources		184 487	216 641	226 977	12 222	180 419	191 087	(10 668)	-6%	226 977
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		39 383	46 175	47 051	1 443	36 129	40 441	(4 312)	-11%	47 051
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	877 640	862 573	968 687	45 484	802 503	843 403	(40 900)	-5%	968 687
Expenditure - Functional										
Governance and administration		271 318	281 363	311 611	22 151	249 255	256 117	(6 863)	-3%	311 611
Executive and council		50 350	53 160	51 307	5 459	42 770	42 757	13	0%	51 307
Finance and administration		206 025	214 460	243 615	16 319	192 909	198 534	(5 624)	-3%	243 615
Internal audit		14 944	13 744	16 688	374	13 575	14 827	(1 252)	-8%	16 688
Community and public safety		55 610	36 375	40 253	4 842	39 716	32 987	6 729	20%	40 253
Community and social services		11 963	17 215	8 641	663	6 987	7 806	(819)	-10%	8 641
Sport and recreation		23 312	18 916	26 390	2 308	23 951	21 247	2 704	13%	26 390
Public safety		20 335	244	5 221	1 871	8 778	3 934	4 844	123%	5 221
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		207 179	217 465	213 274	9 551	134 157	171 054	(36 897)	-22%	213 274
Planning and development		25 275	27 626	27 084	1 723	21 375	22 675	(1 300)	-6%	27 084
Road transport		181 820	188 559	186 076	7 827	112 726	148 169	(35 442)	-24%	186 076
Environmental protection		83	1 280	114	–	56	211	(155)	-74%	114
Trading services		220 207	218 057	258 177	27 985	181 380	205 930	(24 550)	-12%	258 177
Energy sources		161 217	170 466	203 913	23 087	142 856	159 650	(16 794)	-11%	203 913
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		58 990	47 591	54 265	4 898	38 524	46 280	(7 756)	-17%	54 265
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	754 315	753 260	823 315	64 529	604 508	666 089	(61 581)	-9%	823 315
Surplus/ (Deficit) for the year		123 326	109 313	145 372	(19 045)	197 995	177 314	20 681	12%	145 372

Table C3 – Financial Performance (Revenue and Expenditure by vote)

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		48 780	46 493	46 493	-	48 548	46 493	2 055	4.4%	46 493
Vote 2 - Municipal Manager		50 086	41 927	41 927	-	52 764	41 927	10 838	25.8%	41 927
Vote 3 - Budget & Treasury		151 595	143 599	153 700	8 114	136 744	138 631	(1 887)	-1.4%	153 700
Vote 4 - Corporate Services		46 732	36 374	36 267	-	46 376	36 273	10 103	27.9%	36 267
Vote 5 - Community Services		195 859	189 270	210 118	4 212	148 406	177 383	(28 977)	-16.3%	210 118
Vote 6 - Technical Services		337 870	368 377	442 837	32 972	330 398	365 858	(35 460)	-9.7%	442 837
Vote 7 - Developmental Planning		27 017	18 235	19 047	186	19 660	18 540	1 120	6.0%	19 047
Vote 8 - Executive Support		19 701	18 298	18 298	-	19 607	18 298	1 309	7.2%	18 298
Total Revenue by Vote	2	877 640	862 573	968 687	45 484	802 503	843 403	(40 900)	-4.8%	968 687
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 307	43 414	41 406	4 907	34 323	34 764	(442)	-1.3%	41 406
Vote 2 - Municipal Manager		51 304	51 785	55 816	3 136	46 144	47 236	(1 091)	-2.3%	55 816
Vote 3 - Budget & Treasury		92 807	84 879	112 516	5 430	90 192	89 424	768	0.9%	112 516
Vote 4 - Corporate Services		34 778	46 836	39 963	3 233	27 052	33 516	(6 463)	-19.3%	39 963
Vote 5 - Community Services		218 868	194 902	200 988	11 627	124 304	167 531	(43 227)	-25.8%	200 988
Vote 6 - Technical Services		271 236	288 567	324 658	32 922	243 331	254 999	(11 668)	-4.6%	324 658
Vote 7 - Developmental Planning		18 397	20 568	20 287	1 222	15 841	16 883	(1 042)	-6.2%	20 287
Vote 8 - Executive Support		26 618	22 310	27 681	2 052	23 321	21 737	1 584	7.3%	27 681
Total Expenditure by Vote	2	754 315	753 260	823 315	64 529	604 508	666 089	(61 581)	-9.2%	823 315
Surplus/ (Deficit) for the year	2	123 326	109 313	145 372	(19 045)	197 995	177 314	20 681	11.7%	145 372

Table C2 and C3 measure the monthly actuals and year to date actuals against the year-to-date budget. The aforementioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

The financial results portrayed in the two tables are the same as those in other tables (i.e. it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury’s standard classification).

Table C4: Financial Performance by Revenue Source and Expenditure Type

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		136 461	164 683	173 733	10 752	136 248	138 495	(2 247)	-2%	173 733
Service charges - Waste management		13 006	21 866	21 862	1 104	11 047	17 882	(6 835)	-38%	21 862
Sale of Goods and Rendering of Services		1 805	1 897	1 652	112	1 268	1 400	(132)	-9%	1 652
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 972	2 829	4 853	329	3 358	1 810	1 548	86%	4 853
Interest from Current and Non Current Assets		8 064	6 656	9 110	1 836	9 068	7 391	1 677	23%	9 110
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 357	1 467	1 467	99	1 062	1 161	(99)	-9%	1 467
Licence and permits		5 939	6 916	6 916	497	5 557	5 764	(207)	-4%	6 916
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		135	752	5	30	163	100	63	63%	5
Non-Exchange Revenue										
Property rates		61 742	63 085	65 527	5 430	54 287	54 489	(203)	0%	65 527
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114 092	104 744	125 975	2 332	71 243	100 687	(29 444)	-29%	125 975
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		383 099	381 926	402 208	14 820	398 016	392 041	5 976	2%	402 208
Interest		15 051	13 664	19 442	1 492	14 402	16 881	(2 479)	-15%	19 442
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 045	-	-	1 607	1 614	-	1 614	#DIV/0!	-
Other Gains		7 021	(2)	(2)	-	-	(2)	2	-100%	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		755 790	770 483	832 748	40 441	707 333	738 099	(30 766)	-4%	832 748
Expenditure By Type										
Employee related costs		205 246	209 467	221 967	16 655	185 355	185 044	311	0%	221 967
Remuneration of councillors		27 737	30 966	28 914	2 367	23 723	24 309	(586)	-2%	28 914
Bulk purchases - electricity		129 796	150 170	153 296	20 254	118 833	127 522	(8 689)	-7%	153 296
Inventory consumed		37 934	25 092	26 635	1 709	20 640	20 881	(242)	-1%	26 635
Debt impairment		97 721	88 634	95 612	-	12 786	78 842	(66 055)	-84%	95 612
Depreciation and amortisation		62 881	64 315	62 562	5 587	53 723	45 337	8 385	18%	62 562
Interest		10 516	5 962	3 142	242	1 949	4 088	(2 139)	-52%	3 142
Contracted services		92 749	92 371	114 206	9 505	92 078	87 533	4 544	5%	114 206
Transfers and subsidies		14 299	13 645	11 054	1 445	7 890	8 232	(343)	-4%	11 054
Irrecoverable debts written off		4 067	681	20 370	4	20 069	14 489	5 580	39%	20 370
Operational costs		63 759	71 913	85 512	6 760	67 459	69 772	(2 313)	-3%	85 512
Losses on Disposal of Assets		3 643	44	44	-	3	39	(36)	-92%	44
Other Losses		3 966	-	-	-	-	-	-	-	-
Total Expenditure		754 315	753 260	823 315	64 529	604 508	666 089	(61 581)	-9%	823 315
Surplus/(Deficit)		1 476	17 223	9 434	(24 088)	102 825	72 010	30 815	43%	9 434
Transfers and subsidies - capital (monetary allocations)		114 174	92 090	135 938	5 043	94 925	105 304	(10 378)	-10%	135 938
Transfers and subsidies - capital (in-kind)		7 676	-	-	-	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		123 326	109 313	145 372	(19 045)	197 995	177 314			145 372
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		123 326	109 313	145 372	(19 045)	197 995	177 314			145 372
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		123 326	109 313	145 372	(19 045)	197 995	177 314			145 372
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		123 326	109 313	145 372	(19 045)	197 995	177 314			145 372

Table C4 provides budget performance details for revenue by source and expenditure by type. For revenue, the main positive deviations from budget projections are on property rates, service charges – electricity, refuse, rental of facilities and equipment, interest earned – external investments, interest on outstanding debtors, fines, penalties and forfeits, licenses and permits.

In the case of expenditure, the following line items reflect negative material variance, debt impairment, finance charges, and losses.

Reasons for deviations will only be provided for material variances, and a variance is deemed to be material if it is 10% and more.

Table C5C: Monthly Capital Expenditure by Vote

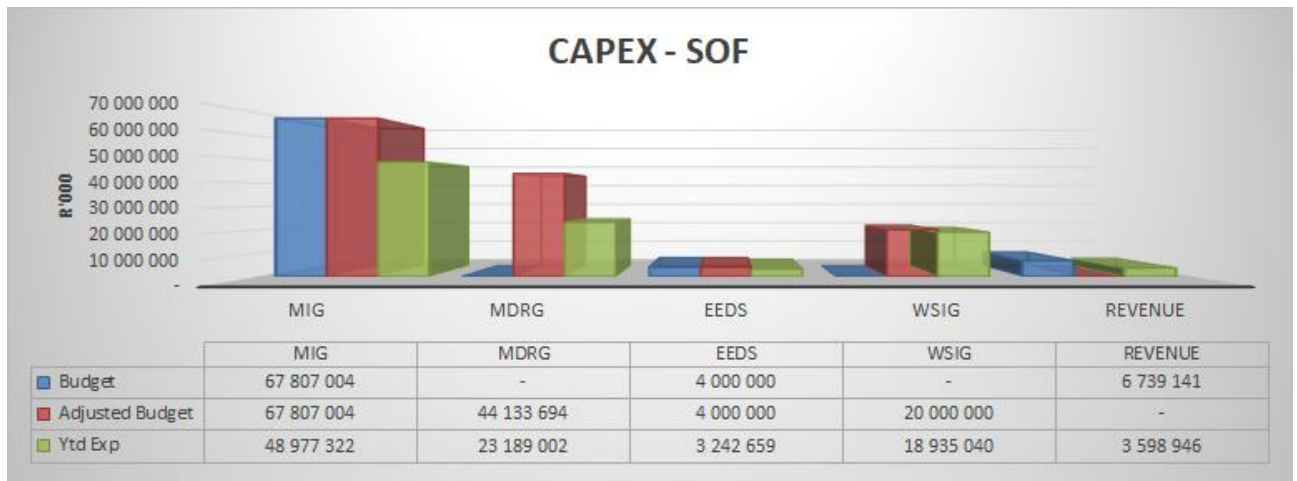
Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 601	696	696	-	695	696	(1)	0%	696
Vote 6 - Technical Services		79 706	92 669	85 700	1 931	168 515	72 343	96 172	133%	85 700
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	90 307	93 365	86 395	1 931	169 210	73 039	96 171	132%	86 395
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2 884	1 304	1 304	204	1 262	1 203	59	5%	1 304
Vote 5 - Community Services		2 327	826	976	-	213	722	(509)	-71%	976
Vote 6 - Technical Services		30 093	3 334	53 980	914	43 371	37 209	6 162	17%	53 980
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	35 304	5 464	56 261	1 118	44 845	39 134	5 711	15%	56 261
Total Capital Expenditure		125 611	98 829	142 656	3 049	214 055	112 173	101 882	91%	142 656

Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

LIM472 Elias Motsoaledi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - March										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		16 963	1 304	1 304	204	5 965	1 203	4 762	396%	1 304
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		16 963	1 304	1 304	204	5 965	1 203	4 762	396%	1 304
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 846	870	870	-	821	802	19	2%	870
Community and social services		696	696	696	-	695	696	(1)	0%	696
Sport and recreation		11 150	174	174	-	126	106	20	18%	174
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		77 247	66 071	126 769	1 604	201 895	94 225	107 670	114%	126 769
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		77 247	66 071	126 769	1 604	201 895	94 225	107 670	114%	126 769
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 555	30 585	13 713	1 241	5 375	15 943	(10 568)	-66%	13 713
Energy sources		18 473	29 932	12 911	1 241	5 288	15 328	(10 040)	-66%	12 911
Waste management		1 081	652	802	-	87	616	(529)	-86%	802
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	125 611	98 829	142 656	3 049	214 055	112 173	101 882	91%	142 656
Funded by:										
National Government		93 297	92 090	115 941	2 600	65 870	86 918	(21 048)	-24%	115 941
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	20 000	-	16 465	20 000	(3 535)	-18%	20 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	-	-	-	-	-	-	-	-
Transfers recognised - capital		93 589	92 090	135 941	2 600	82 335	106 918	(24 582)	-23%	135 941
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14 313	6 739	6 715	204	3 597	5 255	(1 658)	-32%	6 715
Total Capital Funding		107 903	98 829	142 656	2 804	85 933	112 173	(26 240)	-23%	142 656

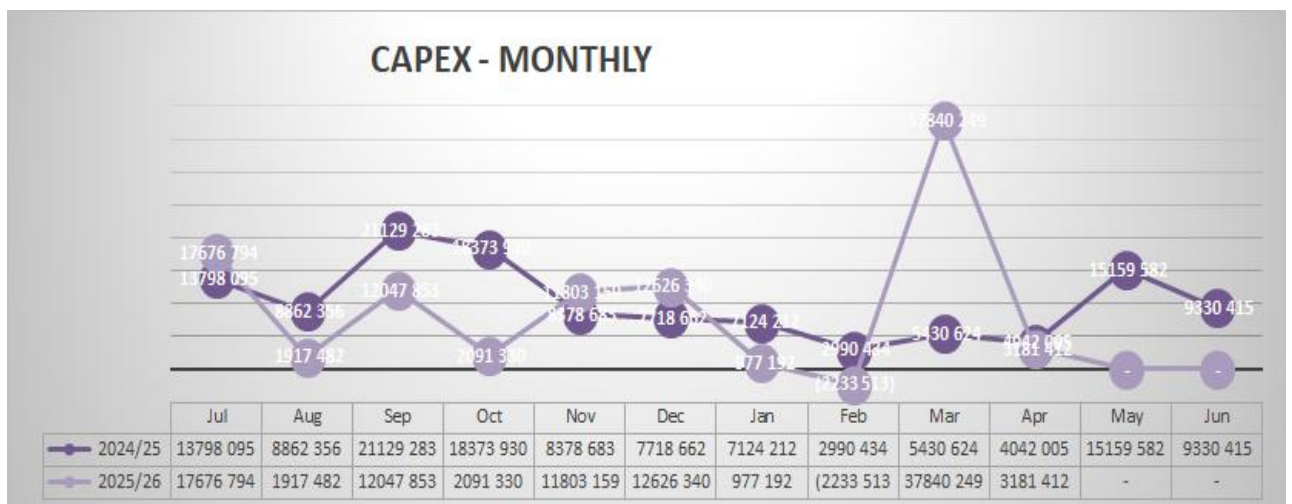
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of April the year-to-date expenditure amounts to R85, 933 whilst the year to date budget is R112, 173 million and this gave rise to over spending variance of R26,240 million that translates to 23%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R142, 656 million, R67, 807 million is funded from Municipal Infrastructure Grant, R20, 283 million from Integrated National Electrification Programme, R4, 000 million from Energy Efficiency and Demand Side Management grant, R44 134 million from municipal disaster recovery grant, R20, million from water services infrastructure grant.

Figure 2: Monthly capital expenditure



The above graph compares the 2024-25 and 2025-26 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		64 908	90 859	57 348	143 134	57 348
Trade and other receivables from exchange transactions		94 219	72 085	64 011	73 027	64 011
Receivables from non-exchange transactions		88 189	133 083	148 292	159 195	148 292
Current portion of non-current receivables		(243)	–	2 252	(401)	2 252
Inventory		37 579	32 818	36 036	39 610	36 036
VAT		79 335	20 791	27 854	90 109	27 854
Other current assets		15 440	–	–	15 440	–
Total current assets		379 426	349 635	335 793	520 113	335 793
Non current assets						
Investments		2 572	–	–	3 455	–
Investment property		133 813	46 928	176 775	133 813	176 775
Property, plant and equipment		1 077 780	1 493 649	1 133 911	1 114 944	1 133 911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	21 552	20 943	–	20 943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 214 628	1 562 593	1 332 092	1 252 674	1 332 092
TOTAL ASSETS		1 594 054	1 912 228	1 667 886	1 772 787	1 667 886
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 659	9 126	6 068	790	6 068
Consumer deposits		5 364	6 956	5 510	5 313	5 510
Trade and other payables from exchange transactions		77 014	91 652	24 330	54 857	24 330
Trade and other payables from non-exchange transactions		24 411	–	34 062	25 526	34 062
Provision		11 385	13 173	15 732	11 385	15 732
VAT		51 505	–	–	52 638	–
Other current liabilities		–	–	–	–	–
Total current liabilities		174 337	120 907	85 702	150 507	85 702
Non current liabilities						
Financial liabilities		11 282	38 963	24 233	15 840	24 233
Provision		115 097	94 228	113 390	115 097	113 390
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		32 247	27 555	32 247	32 247	32 247
Total non current liabilities		158 626	160 746	169 870	163 184	169 870
TOTAL LIABILITIES		332 963	281 653	255 572	313 692	255 572
NET ASSETS	2	1 261 091	1 630 576	1 412 313	1 459 095	1 412 313
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 261 139	1 630 576	1 412 313	1 459 095	1 412 313
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 261 139	1 630 576	1 412 313	1 459 095	1 412 313

The above table shows that community wealth amounts to R1 459,095 billion, total liabilities R313,692 thousands and the total assets R1 772,787 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 3.5:1 which meets the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	50 923	52 243	3 492	41 506	45 309	(3 803)	-8%	52 243
Service charges		–	174 139	167 215	15 913	165 435	143 642	21 794	15%	167 215
Other revenue		–	17 646	28 694	2 755	30 204	20 563	9 652	47%	28 694
Transfers and Subsidies - Operational		–	381 926	402 280	17	392 570	410 393	(17 823)	-4%	402 280
Transfers and Subsidies - Capital		–	92 090	135 939	1 895	116 013	134 466	(18 453)	-14%	135 939
Interest		–	9 058	15 249	954	7 707	13 757	(6 050)	-44%	15 249
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(580 294)	(668 006)	(62 582)	(547 824)	(550 566)	2 742	0%	(668 006)
Interest		–	(5 962)	(3 142)	–	–	(3 276)	3 276	-100%	(3 142)
Transfers and Subsidies		–	(13 645)	(11 054)	–	–	(10 480)	10 480	-100%	(11 054)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	125 879	119 419	(37 556)	205 612	203 797	(1 815)	-1%	119 419
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	43 526	–	–	1 607	17 411	(15 804)	-91%	–
Decrease (increase) in non-current receivables		–	1 360	–	–	–	1 133	(1 133)	-100%	–
Decrease (increase) in non-current investments		966	–	–	882	882	–	882	#DIV/0!	–
Payments										
Capital assets		(114 733)	(89 065)	(119 486)	(4 216)	(108 532)	(96 043)	(12 488)	13%	(119 486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(113 767)	(44 179)	(119 486)	(3 334)	(106 043)	(77 500)	28 543	-37%	(119 486)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	146	146	–	–	98	(98)	-100%	146
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	146	146	–	–	98	98	100%	146
NET INCREASE/ (DECREASE) IN CASH HELD		(113 767)	81 847	79	(40 890)	99 569	126 395			79
Cash/cash equivalents at beginning:		22 674	20 857	64 908		64 908	64 908			64 908
Cash/cash equivalents at month/year end:		(91 093)	102 704	64 987		164 477	191 303			64 987

Table C7 presents details pertaining to cash flow performance. As at end of April, the net cash inflow from operating activities is R205, 612 million whilst net cash outflow from investing activities is R106,043 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of April amounted to R99, 569 million and the net effect of the above cash flows is cash inflow movement of R64, 908 million. The cash and cash equivalent at end of the reporting period of R164, 477 million, is mainly made up of cash in the primary bank and short-term investments at the end of April.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - electricity revenue	-2%	The projected monthly revenue appear to be higher than the actual revenue performance	The municipality should ensure revenue is collected in all business areas where they utilize our electricity
	Service charges - refuse revenue	-38%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips bins are located
	Sale of goods and rendering of services	-9%	The projected monthly revenue is higher than the actual revenue	The municipality should ensure revenue is collected in all business areas where they have rendered services.
	Interest earned from receivables	86%	The municipality has invested in four different investment portfolios with Standard bank, and ABSA and the actual interest generated is more than the budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoid variances.
	Interest from current and non current assets	23%	The actual revenue generated is more than the projected monthly revenue.	The municipality should keep on encouraging customers to pay the accounts on time to avoid incurring interest.
	Rental from fixed assets	-9%	The actual revenue generated is more than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
	Licences and permits	-4%	The actual revenue issued on speed cameras is LESS than the projections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	The municipality should continue to strategise on how to speed up the revenue collection under this item. There should be road blocks in the groblersdal entrances where cashiers are available to collection on outstanding traffic fines.
	Operational revenue	63%	The actual revenue generated is more than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
	Property rates	0%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
	Fines, penalties and forfeits	-29%	The actual revenue issued on speed cameras is LESS than the projections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	The municipality should continue to strategise on how to speed up the revenue collection under this item. There should be road blocks in the groblersdal entrances where cashiers are available to collection on outstanding traffic fines.
	Transfers and subsidies operational	2%	The equitable share trenches received is more than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
	Interest	-15%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
2	Expenditure By Type			
	Employee related costs	0%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has appointed on vacant posts and other municipal employees took their retirement
	Remuneration of councillors	-2%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
	Bulk purchases	-7%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure, the monthly payments were captured after month end.	The municipality should continue to encourage the service provider (Eskom) to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
	Inventory consumed	-1%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-84%	Debt impairment has been calculated and the projection are less than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
	Depreciation & asset impairment	18%	The actual depreciation calculated is more than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
	Interest	-52%	Finance charges is mainly for finance lease and the municipality has a new lease contract, the actual is less than the budgeted.	The municipality should encourage the service provider to submit invoices before month end system closure so payments are processed and captured on the system to avoid variances.
	Contracted services	5%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
	Transfers and subsidies	-4%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Irrecoverable debts written off	39%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should come up with the remedies that they will use to identify bad debts that lead to significant variances and improve on those items to avoid the variances.
	Operational cost	-3%	The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial action is needed
	Losses on disposal of assets	-92%	The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.
	Other losses	0%	The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	National Government	-24%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
	District Municipality	-18%	The projections on district capital grants is more than the spending .	The majority of district municipal funded capital projects are complete.
	Internally generated funds	-32%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
[
4	Financial Position			
5	Cash Flow			
	Property rates	-8%	The actual collection rate on property rates is less than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
	Service charges	15%	The collection rate on service charges is more than the projected rate	The municipality should continue with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal
	Other revenue	47%	The collection rate on leased assets is more than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
	Transfer and subsidies-Operational	-4%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
	Transfer and subsidied-Capital	-14%	The receipted trenches of capital grants are not in line with the projections.	The municipality should make use of DORA during the draft and final budget preparations.
	Interest	-44%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
	Suppliers and employees	0%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
	Interest	-100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality should encourage Kgwadi ya madiba to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
	Transfer and subsidies	-100%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
	Proceeds on disposal of PPE	-91%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should encourage implementation of all capital projects.
	Increase (decrease) in non current receivables	-100%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
	Capital assets	13%	The projected capital expenditure on capex is less than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
	Repayment of borrowing	0%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	0	0	0	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 224	1 106	358	490	109	98	139	3 958	23 483	4 794	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 144	2 843	2 155	2 084	2 693	2 562	1 832	90 232	109 545	99 403	(2)	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	3	1	-	-	-	-	-	3	7	3	(2)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	30	-	6	6	-	-	69	118	82	-	-
Interest on Arrear Debtor Accounts	1810	1 822	1 784	1 764	1 724	1 684	2 140	1 625	80 926	93 470	88 100	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 353	869	758	720	707	1 317	721	39 823	46 267	43 288	(1)	-
Total By Income Source	2000	25 551	6 634	5 035	5 025	5 200	6 117	4 316	215 011	272 889	235 669	(5)	-
2024/25 - totals only		-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 970	1 691	1 364	1 258	1 847	2 316	1 194	53 935	67 574	60 549	-	-
Commercial	2300	13 659	1 500	840	1 020	645	693	456	19 468	38 280	22 282	(0)	-
Households	2400	7 922	3 443	2 831	2 747	2 708	3 108	2 667	141 608	167 035	152 838	(5)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	25 551	6 634	5 035	5 025	5 200	6 117	4 316	215 011	272 889	235 669	(5)	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of April amount to R272, 889 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 9%
- Rental 0%
- Refuse removal 0%
- Interest on outstanding debtors 34%
- Other 17%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

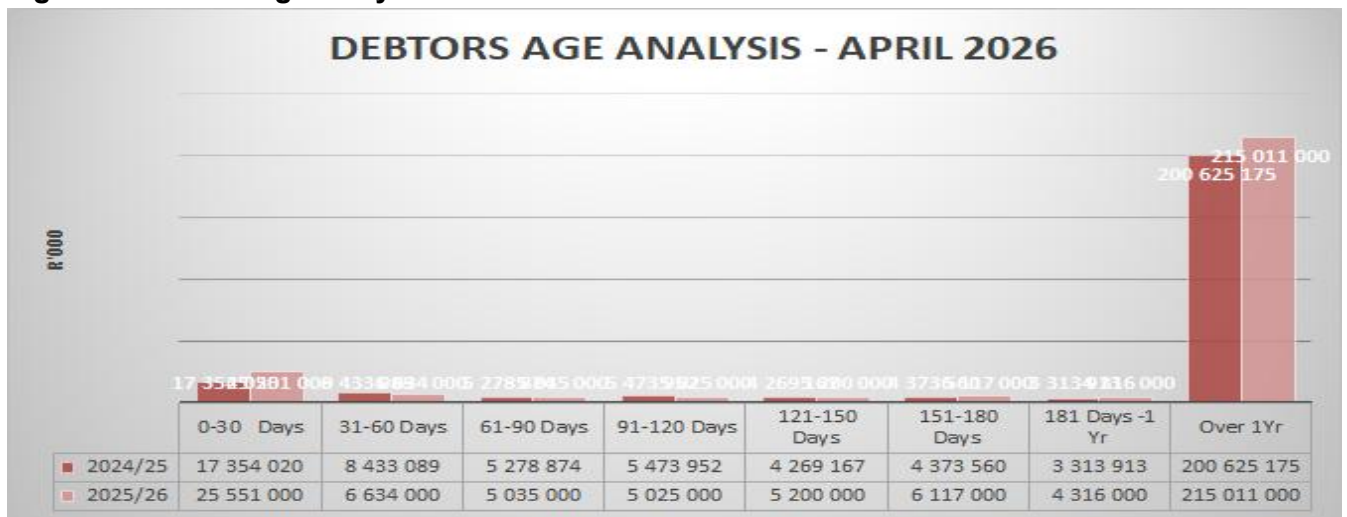
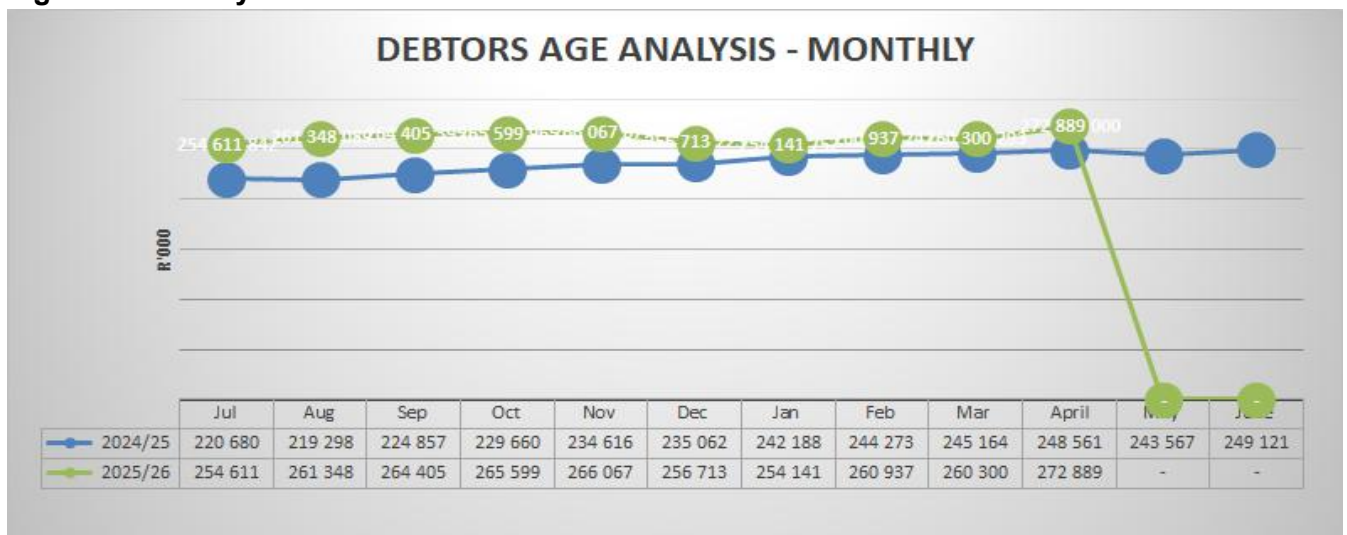


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2024-25 financial year and 2025-26 (as at end of April) whilst the latter shows monthly movement of debtors for both the current financial year and the 2024-25 financial year. The debtor's book is more than the 2024/25 monthly figures and this is an indication that the municipality is performing well in terms of collection.

Below is list of the top twenty debtors that contribute significantly to the ever-growing debt book.

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	3 212 437
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	2 158 940
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 770 310
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 585 404
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 584 972
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 450 869
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 286 076
9002327	DE LEMOS E M	N	N	N	1 068 388
911906	TAFELKOP MALL (PTY) LTD	N	N	N	804 475
10128	TELKOM SA SOC LTD	N	N	N	761 111
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	749 363
2100165	LEBOWA TRANSPORT	N	N	N	672 284
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	647 682
136	LIZINEX (PTY) LTD	N	N	N	644 477
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	627 822
5000633	ERASMUS G J	N	N	N	621 580
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	615 676
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	570 028
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	555 429
9001052	NDEBELE STAM	N	N	Y	550 171
TOTAL					21 937 494

Supporting Table: SC 4 - Creditors Age Analysis

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice.

The contracted services are to be paid through order system payments and that should feed the age analysis module every month.

Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA CALL ACCOUNT(9396519964)			Current Investment			7.20%			31/03/2026	72 461	429			72 890
STANDARD BANK(038823527 035)			Current Investment			7.40%			24/04/2026	30 116	140	(30 256)		-
STANDARD BANK(038823527 036)			Current Investment			7.50%			22/05/2026	30 117	184			30 301
STANDARD BANK(038823527 038)			Current Investment			7.00%			31/03/2026	1 373	16		1 904	3 293
STANDARD BANK(038823527 037)			Current Investment			7.50%			24/06/2026	30 117	185			30 302
			Current Investment			7.50%								-
Municipality sub-total										164 184		(30 256)	1 904	136 785
Entities														
														-
Entities sub-total														-
TOTAL INVESTMENTS AND INTEREST	2									164 184		(30 256)	1 904	136 785

The Municipality had short investment portfolios during the month of April with an opening balance of R164, 184 million and with a top up investment of R1, 904 in various investment portfolios. An amount of R954, thousand was earned as an interest. Investments withdrawn was R30, 256 million and closed off with R136, 785 million at the end of April.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383 099	381 550	381 551	13 184	401 835	399 813	2 022	0.5%	381 551
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	-	2 862	2 862	-		2 862
Integrated National Electrification Programme Grant		-	-	0	13 184	20 283	18 263	2 020	11.1%	0
Local Government Financial Management Grant	3	2 800	2 800	2 800	-	2 800	2 800	-		2 800
Equitable Share		377 690	375 888	375 888	-	375 890	375 888	2	0.0%	375 888
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	376	376	-	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		-	376	376	-	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383 099	381 926	381 926	13 184	402 200	400 189	2 011	0.5%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	95 939	(13 184)	91 807	94 286	(2 479)	-2.6%	95 939
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	-	4 000	4 000	-		4 000
Municipal Infrastructure Grant		91 314	67 807	67 807	-	67 807	67 807	-		67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	(13 184)	-	-	-		-
Municipal Disaster Recovery Grant		27 650	-	24 132	-	20 000	22 479	(2 479)	-11.0%	24 132
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	20 000	-	-	20 000	(20 000)	-100.0%	20 000
Specify (Add grant description)		-	-	20 000	-	-	20 000	(20 000)	-100.0%	20 000
Other grant providers:		359	-	-	-	-	-	-		-
Education, Training and Development Practices SETA		359	-	-	-	-	-	-		-
Total Capital Transfers and Grants		140 867	92 090	115 940	(13 184)	91 807	114 287	(22 480)	-19.7%	115 940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	497 866	-	494 007	514 476	(20 469)	-4.0%	497 866

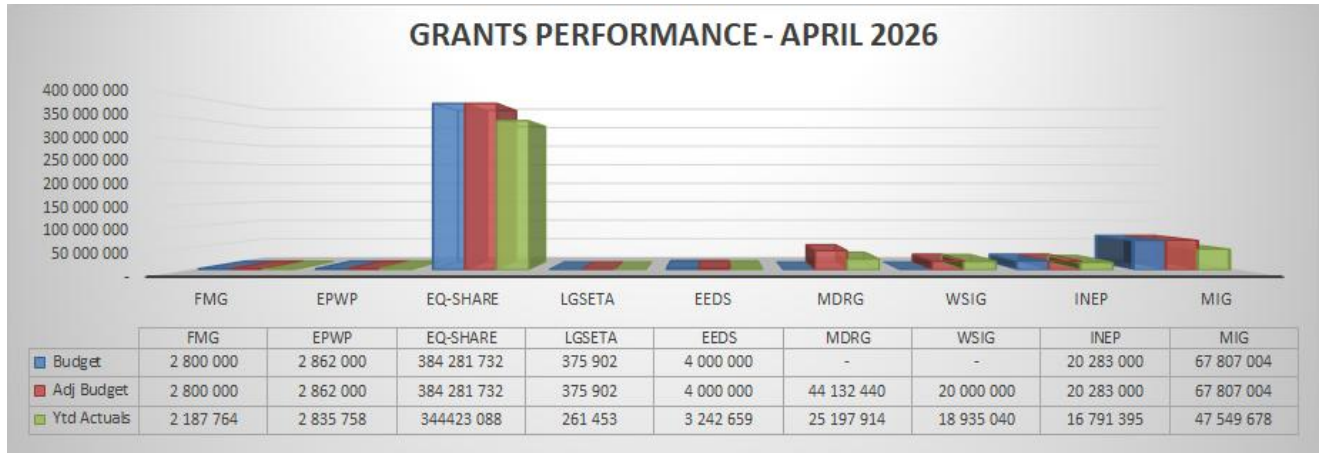
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R494, 007 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R375, 890 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R365 thousands, Municipal Infrastructure Grant amounting to R67, 807 million; Integrated National Energy Grant R7,099 million and Expanded Public Works Programme R2,862 million were received and Energy Efficiency and Demand Side Management Grant R4 million, R20 million from municipal disaster grant. All the tranches of the grants allocated for the current financial year have been received in line with the National Treasury payment.

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 409	5 662	5 662	14 770	21 815	5 662	16 153	285.3%	5 662
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	-	2 836	2 862	(26)	-0.9%	2 862
Integrated National Electrification Programme Grant		-	-	-	14 531	16 791	-	16 791	#DIV/0!	-
Local Government Financial Management Grant	3	2 800	2 800	2 800	239	2 188	2 800	(612)	-21.9%	2 800
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	376	376	-	261	358	(96)	-26.9%	376
Education, Training and Development Practices SETA		-	376	376	-	261	358	(96)	-26.9%	376
Total Operating Transfers and Grants		5 409	6 038	6 038	14 770	22 076	6 020	16 057	266.7%	6 038
Capital Transfers and Grants										
National Government:		116 346	92 090	115 938	(299)	75 990	103 055	(27 065)	-26.3%	115 938
Energy Efficiency and Demand Side Management Grant		3 999	4 000	4 000	-	3 243	4 000	(757)	-18.9%	4 000
Municipal Infrastructure Grant		91 315	67 807	67 807	3 714	47 550	67 807	(20 257)	-29.9%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	(1)	(14 001)	-	10 149	(10 149)	-100.0%	(1)
Municipal Disaster Recovery Grant		3 488	-	44 132	9 987	25 198	21 099	4 099	19.4%	44 132
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	5 342	18 935	-	18 935	#DIV/0!	-
Specify (Add grant description)		-	-	-	5 342	18 935	-	18 935	#DIV/0!	-
Other grant providers:		350	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		350	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		116 696	92 090	115 938	5 043	94 925	103 055	(8 130)	-7.9%	115 938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 105	98 128	121 976	19 813	117 002	109 075	7 927	7.3%	121 976

An amount of R19 813 million has been spent on grants during the month of April and the year-to-date actuals is R117, 002 million whilst the year to date budget amounts to R109,075 million and this results in an under-performance variance of R7 ,927 million that translates to 7.3%. Of the total spending amounting to R22,076 million is spent on operational grants whilst capital grants spent R94, 925.

Figure 5: Grants' performance



The above graph depicts the gazette and budgeted amounts for all the grants and the expenditure thereof as at end of April.

The grants expenditure is shown below in percentages:

- Financial Management Grant 78%
- Expanded Public Work Programme 99%
- Equitable Share 90%
- Integrated National Electrification Grant 83%
- Municipal Infrastructure Grant 70%
- Municipal disaster recovery grant 57%
- Water services infrastructure grant 95%
- Energy Efficiency and Demand Side Management Grant 81%
- LGSETA 70%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councilor remuneration	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
R thousands		A	B	C						D
Councilors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 421	17 802	16 957	1 395	14 049	14 199	(151)	-1%	16 957
Pension and UIF Contributions		2 219	2 550	2 369	201	1 946	1 989	(43)	-2%	2 369
Medical Aid Contributions		6	6	4	-	-	4	(4)	-100%	4
Motor Vehicle Allowance		5 963	7 056	6 410	510	5 091	5 441	(350)	-6%	6 410
Cellphone Allowance		2 843	3 255	2 902	239	2 398	2 448	(50)	-2%	2 902
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		285	297	272	22	239	228	11	5%	272
Sub Total - Councilors		27 737	30 966	28 914	2 367	23 723	24 309	(586)	-2%	28 914
% increase	4		11.6%	4.2%						4.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 995	7 064	9 763	506	8 599	8 510	89	1%	9 763
Pension and UIF Contributions		303	566	585	39	386	485	(99)	-20%	585
Medical Aid Contributions		262	393	472	29	363	385	(23)	-6%	472
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		161	566	306	-	305	276	28	10%	306
Motor Vehicle Allowance		719	1 414	934	76	756	819	(63)	-8%	934
Cellphone Allowance		140	196	196	15	144	163	(19)	-12%	196
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	123	1	0	1	11	(10)	-93%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	45	20	-	-	19	(19)	-100%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 581	10 367	12 279	665	10 554	10 669	(115)	-1%	12 279
% increase	4		57.5%	86.6%						86.6%
Other Municipal Staff										
Basic Salaries and Wages		126 242	127 054	129 231	11 080	112 189	108 133	4 056	4%	129 231
Pension and UIF Contributions		24 555	25 620	26 338	2 120	21 537	21 887	(349)	-2%	26 338
Medical Aid Contributions		7 811	6 782	8 922	724	7 113	7 192	(79)	-1%	8 922
Overtime		606	1 311	1 282	143	598	1 073	(476)	-44%	1 282
Performance Bonus		9 638	10 098	10 962	7	10 728	9 011	1 717	19%	10 962
Motor Vehicle Allowance		16 432	17 160	19 024	1 455	14 600	15 729	(1 129)	-7%	19 024
Cellphone Allowance		2 358	2 382	2 619	211	2 142	2 148	(6)	0%	2 619
Housing Allowances		308	337	348	25	247	288	(41)	-14%	348
Other benefits and allowances		1 481	932	2 044	130	1 559	1 608	(49)	-3%	2 044
Payments in lieu of leave		2 038	308	2 296	59	1 600	1 747	(147)	-8%	2 296
Long service awards		839	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	5 608	2 974	2 974	-	-	2 479	(2 479)	-100%	2 974
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		749	1 161	424	3	178	415	(237)	-57%	424
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		198 665	196 118	206 464	15 956	172 490	171 710	780	0%	206 464
% increase	4		-1.3%	3.9%						3.9%
Total Parent Municipality		232 983	237 452	247 657	18 989	206 767	206 688	79	0%	247 657
Unpaid salary, allowances & benefits in arrears:										
TOTAL MANAGERS AND STAFF		205 246	206 485	218 743	16 621	183 044	182 379	665	0%	218 743

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of April amount to R206, 767 million and the year-to-date budget is R206,688 million and the expenditure for remuneration of councilors amounts to R23,723 million while the year-to-date budget is R24,309 million. The year-to-date actual expenditure for senior managers is R10,554 million and the year-to-date budget is R10,669 million. The year-to-date actual for other municipal staff is R172, 490 million and the year-to-date budget is R171,490 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has underspending variance.

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

Description	Ref	Budget Year 2025/26												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		3 896	3 586	3 463	6 392	4 381	4 147	3 962	3 781	4 407	3 492	3 467	3 467	52 243	52 545	54 279
Service charges - Electricity revenue		12 506	12 784	17 502	13 127	19 820	14 466	20 443	14 009	18 396	15 234	10 183	10 039	156 009	187 962	201 996
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	830	679	1 654	1 698	11 207	10 139	10 474
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	69	133	172	1 467	1 521	1 571
Interest earned - external investments		810	1 198	955	768	509	755	670	571	518	954	810	682	7 750	8 037	8 302
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	7 499	792	829
Fines, penalties and forfeits		2 818	2 858	2 426	2 475	2 559	2 094	2 130	1 861	2 765	2 301	3 623	2 904	18 654	19 962	20 620
Licences and permits		-	-	-	-	-	-	-	-	-	-	576	576	6 916	7 172	7 409
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		156 679	3 545	-	120	1 311	125 296	-	10 416	95 186	17	(4 057)	(4 057)	402 280	385 077	376 716
Other revenue		9 628	(8 794)	101	1 805	(120)	(517)	(241)	2 045	449	385	56	101	1 657	1 847	1 908
Cash Receipts by Source		187 126	15 777	25 227	25 520	29 497	146 948	27 714	33 379	123 105	23 131	16 445	15 582	665 682	675 055	684 104
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		21 000	20 054	19 650	-	800	19 357	-	23 295	9 962	1 895	826	826	135 939	75 505	76 190
Proceeds on Disposal of Fixed and Intangible Assets		-	-	1 607	-	-	-	-	-	-	-	(179)	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	(8 705)	(8 705)	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	24	24	146	(625)	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	113	113	1 360	1 410	1 457
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	882	-	-	-	-	-
Total Cash Receipts by Source		208 126	35 831	46 484	25 520	30 297	166 305	27 714	56 674	133 067	25 908	8 525	7 841	803 127	751 345	761 750
Cash Payments by Type																
Employee related costs		20 038	20 413	20 442	19 802	19 956	30 488	23 191	19 850	20 263	20 791	20 005	20 004	218 794	232 734	240 203
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	2 168	2 168	28 904	30 288	31 726
Interest		-	-	-	-	-	-	-	-	-	-	(67)	(67)	3 142	1 994	696
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	12 556	12 556	153 295	167 108	182 165
Acquisitions - water & other inventory		530	1 168	1 251	4 242	2 143	5 352	2 057	1 498	4 865	3 460	(691)	(691)	15 045	42 841	62 865
Contracted services		6 817	15 119	8 520	8 729	12 979	7 880	5 335	4 426	8 862	8 464	15 045	15 045	114 739	68 008	75 008
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	724	(151)	11 054	11 445	11 806
Other expenditure		22 320	22 887	18 979	18 929	19 617	19 916	19 589	2 436	35 341	29 441	8 255	8 182	82 875	85 098	94 802
Cash Payments by Type		49 705	59 587	49 193	51 701	54 694	63 637	50 173	28 210	69 332	62 157	57 996	57 046	627 847	639 516	699 272
Other Cash Flows/Payments by Type																
Capital assets		17 244	1 898	10 396	1 208	12 674	12 035	977	12 731	35 151	4 216	14 285	9 157	119 486	76 996	96 443
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		1 782	1 222	-	-	-	4 717	-	552	737	425	1 419	1 419	54 355	-	-
Total Cash Payments by Type		68 731	62 707	59 589	52 910	67 368	80 389	51 150	41 494	105 220	66 798	73 700	67 622	801 688	716 512	795 715
NET INCREASE/(DECREASE) IN CASH HELD		139 395	(26 876)	(13 105)	(27 390)	(37 071)	85 916	(23 436)	15 180	27 847	(40 890)	(65 175)	(59 781)	1 439	34 833	(33 965)
Cash/cash equivalents at the month/year beginning:		64 908	204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	99 302	64 908	66 347	101 180
Cash/cash equivalents at the month/year end:		204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	99 302	39 521	66 347	101 180	67 215

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly total cash receipts reflect an amount of R25, 908 million and the total cash payment for the month was R66, 798 million and this resulted in net decrease in cash amounting to R40, 890 million. With cash and cash equivalent of R205,367 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R164, 477 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	4 245	8 331	8 331	18 105	18 105	8 331	(9 774)	-117%	18%
August	6 735	7 934	7 934	1 730	19 835	16 264	(3 571)	-22%	20%
September	7 018	7 609	7 609	9 652	29 487	23 873	(5 614)	-24%	30%
October	9 954	7 128	7 128	1 885	31 372	31 002	(371)	-1%	32%
November	7 123	7 604	7 604	9 268	40 640	38 605	(2 035)	-5%	41%
December	7 080	8 639	8 639	8 281	48 922	47 244	(1 678)	-4%	50%
January	11 054	9 425	9 425	850	49 772	56 669	6 897	12%	50%
February	26 782	8 220	32 744	353	50 125	64 889	14 764	23%	51%
March	30 069	10 081	14 012	33 003	83 128	74 970	(8 159)	-11%	84%
April	15 133	5 922	8 747	3 049	89 413	80 892	(536)	-9%	39%
May	26 556	8 719	14 012	-	-	89 612	-	-	-
June	21 801	9 218	16 471	-	-	98 829	-	-	-
Total Capital expenditure	173 549	98 829	142 656	85 933					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of April amounts to R3, 049 million. The year-to-date actual expenditure incurred is R85, 933 million whilst the year-to-date budget is R89, 413 million, that gives rise to overspending variance of R536 thousand that translates to 9%.

Supporting Table: SC 13(a) Capital Expenditure on New Assets

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
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		18 967	32 541	55 302	1 241	23 095	49 875	26 780	53.7%	55 302
Roads Infrastructure		3 630	-	20 000	-	-	12 550	12 550	100.0%	20 000
Roads		3 630	-	20 000	-	-	12 550	(12 550)	(0)	20 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 565	1 565	-	560	1 124	564	50.2%	1 565
Drainage Collection		-	1 565	1 565	-	560	1 124	(564)	(0)	1 565
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 256	29 932	12 650	1 241	5 288	15 163	9 875	65.1%	12 650
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		15 256	29 932	12 650	1 241	5 288	15 163	(9 875)	(0)	12 650
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	20 000	-	16 465	20 000	3 535	17.7%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	20 000	-	16 465	20 000	(3 535)	(0)	20 000
Solid Waste Infrastructure		81	1 043	1 087	-	782	1 038	256	24.7%	1 087
Landfill Sites		81	1 043	1 087	-	782	1 038	(256)	(0)	1 087
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purvis		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	435	245	245	126	(118)	-93.4%	435
Operational Buildings		-	-	435	245	245	126	(118)	-93.4%	435
Municipal Offices		-	-	435	245	245	126	118	0	435
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 613	870	870	208	850	768	(82)	-10.7%	870
Computer Equipment		1 613	870	870	208	850	768	82	0	870
Furniture and Office Equipment		1 271	435	435	(4)	412	435	23	5.3%	435
Furniture and Office Equipment		1 271	435	435	(4)	412	435	(23)	(0)	435
Machinery and Equipment		13 650	174	435	-	4 829	271	(4 558)	-1681.2%	435
Machinery and Equipment		13 650	174	435	-	4 829	271	4 558	0	435
Transport Assets		1 001	-	-	-	-	-	-	-	-
Transport Assets		1 001	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	36 503	34 019	57 476	1 690	29 430	51 476	22 045	42.8%	57 476

Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets

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
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 806	11 843	16 976	(63)	12 468	10 595	(1 873)	-17.7%	16 976
Roads Infrastructure		1 806	-	14 026	(63)	12 468	4 738	(7 730)	-163.2%	14 026
Roads		1 806	-	14 026	(63)	12 468	4 738	7 730	0	14 026
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	11 843	2 950	-	-	5 857	5 857	100.0%	2 950
Landfill Sites		1 000	11 843	2 950	-	-	5 857	(5 857)	(0)	2 950
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		696	-	-	-	-	-	-	-	-
Community Facilities		696	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		696	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		78	174	174	-	112	96	(16)	-16.8%	174
Machinery and Equipment		78	174	174	-	112	96	16	0	174
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3 580	12 017	17 150	(63)	12 580	10 690	(1 889)	-17.7%	17 150

Supporting Table: SC 13(c) Repairs and Maintenance Expenditure

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
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13 488	16 562	17 895	895	13 447	14 310	863	6.0%	17 895
Roads Infrastructure		7 900	7 629	7 850	-	5 416	6 484	1 068	16.5%	7 850
Roads		7 900	7 629	7 850	-	5 416	6 484	(1 068)	(0)	7 850
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 747	5 809	6 921	-	5 047	5 222	175	3.4%	6 921
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	620	120	-	-	183	(183)	(0)	120
MV Switching Stations		-	220	220	-	-	183	(183)	(0)	220
MV Networks		2 747	4 763	5 975	-	4 444	4 384	59	0	5 975
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	205	605	-	603	471	132	0	605
Solid Waste Infrastructure		2 841	3 125	3 125	895	2 984	2 604	(380)	-14.6%	3 125
Landfill Sites		2 841	3 125	3 125	895	2 984	2 604	380	0	3 125
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		6 023	7 025	8 540	848	8 294	6 019	(2 276)	-37.8%	8 540
Community Facilities		6 023	7 025	8 540	848	8 294	6 019	(2 276)	-37.8%	8 540
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		6 023	7 025	8 540	848	8 294	6 019	2 276	0	8 540
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		39	1 400	1 787	140	387	1 374	987	71.9%	1 787
Operational Buildings		39	1 400	1 787	140	387	1 374	987	71.9%	1 787
Municipal Offices		39	1 400	1 787	140	387	1 374	(987)	(0)	1 787
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		396	580	580	-	378	483	105	21.8%	580
Furniture and Office Equipment		396	580	580	-	378	483	(105)	(0)	580
Machinery and Equipment		12 768	13 299	13 894	679	11 900	11 898	(2)	0.0%	13 894
Machinery and Equipment		12 768	13 299	13 894	679	11 900	11 898	2	0	13 894
Transport Assets		1 996	1 822	2 123	562	2 016	1 976	(40)	-2.0%	2 123
Transport Assets		1 996	1 822	2 123	562	2 016	1 976	40	0	2 123
Total Repairs and Maintenance Expenditure	1	34 711	40 688	44 819	3 124	36 422	36 059	(363)	-1.0%	44 819

Supporting Table: SC 13(d) Depreciation and asset impairment

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
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		42 598	44 089	44 005	4 147	39 230	28 808	(10 422)	-36.2%	44 005
Roads Infrastructure		35 892	35 926	33 633	3 596	33 645	22 364	(11 291)	-50.5%	33 633
Roads		35 612	35 518	32 743	3 547	33 152	21 698	11 454	0	32 743
Road Structures		51	237	237	3	34	198	(164)	(0)	237
Road Furniture		229	170	652	45	459	458	1	0	652
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	44	-	-	-	31	31	100.0%	-
Drainage Collection		-	44	-	-	-	31	(31)	(0)	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 747	6 472	7 643	388	3 936	4 639	704	15.2%	7 643
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 936	3 171	3 171	74	755	2 741	(1 987)	(0)	3 171
MV Switching Stations		318	335	335	25	268	251	7	0	335
MV Networks		586	625	1 586	111	1 120	751	369	0	1 586
LV Networks		260	669	745	52	527	583	(56)	(0)	745
Capital Spares		647	1 671	1 805	126	1 276	313	963	0	1 805
Solid Waste Infrastructure		1 959	1 648	2 729	163	1 649	1 784	134	7.5%	2 729
Landfill Sites		505	445	1 016	43	440	574	(134)	(0)	1 016
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 452	1 200	1 710	119	1 207	1 207	1	0	1 710
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	4	0	2	3	(1)	(0)	4
Community Assets		737	1 124	1 000	62	633	902	269	29.8%	1 000
Community Facilities		674	849	928	58	583	747	164	21.9%	928
Halls		27	30	30	2	20	30	(10)	(0)	30
Centres		72	193	193	6	60	145	(84)	(0)	193
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		141	97	213	15	150	153	(3)	(0)	213
Police		-	-	-	-	-	-	-	-	-
Purts		1	8	3	0	2	7	(5)	(0)	3
Public Open Space		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		187	258	225	15	156	192	(37)	(0)	225
Capital Spares		246	264	264	19	195	220	(25)	(0)	264
Sport and Recreation Facilities		63	275	72	5	50	155	105	67.7%	72
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63	275	72	5	50	155	(105)	(0)	72
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		3 095	5 223	3 802	267	2 686	3 988	1 302	32.6%	3 802
Operational Buildings		1 825	2 178	2 491	175	1 760	2 021	260	12.9%	2 491
Municipal Offices		1 570	1 606	1 911	135	1 352	1 615	(263)	(0)	1 911
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		145	244	271	19	190	230	(40)	(0)	271
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		111	328	310	22	218	175	43	0	310
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 270	3 045	1 311	91	926	1 968	1 041	52.9%	1 311
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 270	3 045	1 311	91	926	1 968	(1 041)	(0)	1 311
Capital Spares		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	(6)	(6)	100.0%	-
Servitudes		-	-	-	-	-	(3)	3	(0)	-
Licences and Rights		-	-	-	-	-	(3)	(3)	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	(3)	3	(0)	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 292	1 010	1 783	128	1 281	1 287	6	0.5%	1 783
Computer Equipment		1 292	1 010	1 783	128	1 281	1 287	(6)	(0)	1 783
Furniture and Office Equipment		1 681	2 539	2 539	167	1 686	2 030	345	17.0%	2 539
Furniture and Office Equipment		1 681	2 539	2 539	167	1 686	2 030	(345)	(0)	2 539
Machinery and Equipment		4 353	4 112	5 468	467	4 674	4 392	(282)	-6.4%	5 468
Machinery and Equipment		4 353	4 112	5 468	467	4 674	4 392	282	0	5 468
Transport Assets		5 036	5 395	3 141	349	3 533	3 249	(284)	-8.7%	3 141
Transport Assets		5 036	5 395	3 141	349	3 533	3 249	284	0	3 141
Total Depreciation	1	58 791	63 492	61 739	5 587	53 723	44 651	(9 071)	-20.3%	61 739

Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets

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
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		74 928	52 793	68 030	1 422	172 045	50 007	(122 038)	-244.0%	68 030
Roads Infrastructure		71 710	52 793	68 030	1 422	172 045	50 007	(122 038)	-244.0%	68 030
Roads		71 710	52 793	68 030	1 422	172 045	50 007	122 038	0	68 030
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 218	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3 218	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		10 601	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Puris		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10 601	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		10 601	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	85 529	52 793	68 030	1 422	172 045	50 007	(122 038)	-244.0%	68 030

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

The total expenditure for new capital projects amounts to R29, 430 million and the year-to-date budget is R51,476 million.

The total expenditure for renewal of existing assets amounts to R12,580 million and the year to budget amounts to R10,690 million for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R36, 422 million, and the year-to-date budget is R36,059 million, reflecting an overspending variance of R363 thousands that translates to 1%.

The year-to-date actual expenditure on upgrading of existing assets is R172, 045 million and the year-to-date budget is R50, 007 million, reflecting a negative spending variance of R122,038 million that translates to 244%.

The year-to-date actual expenditure on depreciation and asset impairment is R53, 723 million and the year-to-date budget is R44, 651 million, reflecting a negative spending variance of R9, 071 million that translates to 20.3% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	43 479	43 450	100%
	Landfill Sites:Ablution Facility Roosenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	43 479	43 450	100%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	217 384	-	0%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	695 653	695 000	100%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86 957	86 957	-	0%
	Landfill Sites:Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	410 870	-	0%
Corporate Services	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	173 914	125 900	72%
	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	869 566	851 584	98%
Technical Services	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	411 600	95%
	Boreholes Tafelkop: Bapeding - Ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	1 380 258	97%
	Boreholes Tafelkop: Bluemoon - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 409 171	99%
	Boreholes Tafelkop: Botou -Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 414 921	99%
	Boreholes Tafelkop: Ga-Moloi - Ward 17	Multi	Roads Infrastructure	Roads	-	1 448 487	1 448 490	100%
	Boreholes Tafelkop: Mashemong - Ward 25	Multi	Roads Infrastructure	Roads	-	1 426 137	1 426 137	100%
	Boreholes Tafelkop: Old Molanong - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 269 572	89%
	Boreholes Boreholes Aquaville market place - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	1 248 568	88%
	Boreholes Boreholes Laersdrif - Ward 15	Multi	Roads Infrastructure	Roads	-	1 422 988	1 331 403	94%
	Boreholes Boreholes Maleoskop - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	1 395 331	98%
	Boreholes Boreholes Phooko - Ward 09	Multi	Roads Infrastructure	Roads	-	1 422 988	1 417 984	100%
	Boreholes Boreholes Ramogwerane -Ward 29	Multi	Roads Infrastructure	Roads	-	1 422 988	1 337 012	94%
	Boreholes Boreholes Sephaku - Ward 24	Multi	Roads Infrastructure	Roads	-	1 422 988	1 121 281	79%
	Boreholes Boreholes Sterkfontein - Ward 29	Multi	Roads Infrastructure	Roads	-	1 472 508	1 411 889	96%
	Boreholes Boreholes Tafelkop Kampeng-ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	1 323 025	93%
	Drainage Collection: Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	1 565 218	560 172	36%
	Landfill Sites: Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%
	Machinery and Equipment: AIRCONS	Multi	Electrical Infrastructure	MV Networks	260 870	260 870	-	0%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	173 914	111 647	64%
	Municipal Offices: DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	434 783	434 783	-	0%
	MV Networks: Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	3 242 659	81%
	MV Networks: Electrification of Doorn (Designs)	Multi	Electrical Infrastructure	MV Networks	1 295 000	-	-	0%
	MV Networks: Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	-	-	0%
	MV Networks: Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	-	-	0%
	MV Networks: Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	-	-	0%
	MV Networks: Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	-	-	0%
	MV Networks: Electrification of Mxhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	-	0%
	MV Networks: Electrification of Nswelomose ext (Designs)	single	Electrical Infrastructure	MV Networks	3 240 000	-	-	0%
	MV Networks: Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1 872 000	-	-	0%
	MV Networks: Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1 100 000	-	-	0%
	MV Networks: Electrification of Zaaipuss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	-	0%
	MV Networks: Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	434 783	-	0%
	MV Networks: Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	684 627	455 492	67%
	MV Networks: Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	453 189	66%
	MV Networks: Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	274 178	40%
	MV Networks: Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	174 332	25%
	MV Networks: Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	174 332	25%
	MV Networks: Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%
	MV Networks: Installation of high mast light in Matlala Lshwelere	Multi	Roads Infrastructure	Roads	395 000	684 627	174 332	25%
	MV Networks: Installation of high mast light in Matsisi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	229 637	34%
	MV Networks: Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	684 627	-	-	0%
	MV Networks: Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	174 332	25%
	MV Networks: Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	457 878	67%
	MV Networks: Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks: Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%
	MV Networks: Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783	-	-	0%
	Roads Construction of Jerusalem/Motsephiri stormwater control	Single	Roads Infrastructure	Roads	-	10 909 420	11 298 265	104%
	Roads Edge protection,shoulders repairs, patchworks and reaseling in Roosenekal	Multi	Roads Infrastructure	Roads	-	2 000 000	-	0%
	Roads Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3 115 439	3 039 981	98%
	Roads Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1 221	-	0%
	Roads Re -construction of low level bridge in khathazweni/ Mathula village	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Re -Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2 850 000	-	0%
	Roads Re -construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	-	0%
	Roads Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Upgrading of gravel road to pave and storm water control at Moteli village	Single	Roads Infrastructure	Roads	-	10 107 614	8 850 756	88%
	Roads Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	13 474 737	9 482 222	70%
	Roads Upgrading of Malaengeng A Nlwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 951 272	1 951 272	100%
	Roads Upgrading of Marapong Internal Access Road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	11 955 154	100%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%
	Roads:Upgrading of Mokomong access road to Maratong taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	8 569 778	8 549 577	100%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	3 627 797	100%
	Roads:Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	10 572 983	126%
TOTAL					98 829 145	142 655 917	97 942 969	

List of Operational Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Technical Services	MV Networks: Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 299 000	1 165 290	90%
	MV Networks: Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	1 202 232	44%
	MV Networks: Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	1 091 743	69%
	MV Networks: Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	1 885 295	79%
	MV Networks: Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 379 527	77%
	MV Networks: Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	-	500 000	231 872	46%
	MV Networks: Electrification of Ntswelemotse ext (Designs)	single	Electrical Infrastructure	MV Networks	-	3 240 000	2 429 339	75%
	MV Networks: Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 872 000	1 490 285	80%
	MV Networks: Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1 100 000	707 128	64%
	MV Networks: Electrification of Zaaiplass Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 448 000	2 021 347	83%
TOTAL					-	20 283 000	14 604 056	

Quality certificate

I, **Namudi Reginah Mahlakwane**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 30 April 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature 

Date 13 May 2026