



ELIAS MOTSOALEDI
LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT

AUGUST 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 August 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	2026/27		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	853 738 000	205 454 522	24%
OPERATING EXPENDITURE	842 226 000	91 742 000	11%
TRANSFER - CAPITAL	71 650 000	14 670 000	20%
SURPLUS/(DEFICIT)	83 162 000	114 223 210	137%
CAPITAL EXPENDITURE	70 488 070	13 869 000	20%

Table C1 – Budget Statement Summary

LIM472 Elias Motsoaledi - Table C1 Monthly Budget Statement Summary - M02 - August									
Description	2025/26	Budget Year 2026/27							
	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	65 105	65 721	–	5 608	11 253	14 459	(3 205)	-22%	65 721
Service charges	178 704	211 962	–	15 307	29 715	46 512	(16 796)	-36%	211 962
Investment revenue	10 396	9 419	–	1 187	2 232	2 072	159	8%	9 419
Transfers and subsidies - Operational	413 000	388 931	–	299	153 726	135 538	18 188	13%	388 931
Other own revenue	293 126	177 704	–	4 359	9 038	36 757	(27 719)	-75%	177 704
Total Revenue (excluding capital transfers and contributions)	960 332	853 738	–	26 760	205 964	235 338	(29 374)	-12%	853 738
Employee costs	226 001	243 915	–	17 768	35 443	46 698	(11 255)	-24%	243 915
Remuneration of Councillors	28 458	30 288	–	2 192	4 559	5 048	(489)	-10%	30 288
Depreciation and amortisation	67 376	60 777	–	5 016	10 725	13 811	(3 086)	-22%	60 777
Interest	12 730	1 995	–	212	212	439	(227)	-52%	1 995
Inventory consumed and bulk purchases	172 433	196 368	–	2 099	17 069	33 948	(16 878)	-50%	196 368
Transfers and subsidies	44 481	11 413	–	257	508	2 511	(2 003)	-80%	11 413
Other expenditure	438 317	297 469	–	10 884	23 225	61 901	(38 677)	-62%	297 469
Total Expenditure	989 797	842 226	–	38 428	91 742	164 356	(72 614)	-44%	842 226
Surplus/(Deficit)	(29 465)	11 512	–	(11 668)	114 223	70 982	43 241	61%	11 512
Transfers and subsidies - capital (monetary allocations)	92 720	71 650	–	6 549	14 670	22 660	(7 990)	-35%	71 650
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	63 255	83 162	–	(5 118)	128 893	93 642	35 251	38%	83 162
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	63 255	83 162	–	(5 118)	128 893	93 642	35 251	38%	83 162
Capital expenditure & funds sources									
Capital expenditure	97 246	70 488	–	7 036	13 869	15 535	(1 666)	-11%	70 488
Capital transfers recognised	80 922	62 305	–	5 924	12 757	14 315	(1 558)	-11%	62 305
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6 427	8 183	–	1 112	1 112	1 220	(108)	-9%	8 183
Total sources of capital funds	87 349	70 488	–	7 036	13 869	15 535	(1 666)	-11%	70 488
Financial position									
Total current assets	332 924	455 505	–	–	468 207	–	–	–	455 505
Total non current assets	1 202 755	1 341 220	–	–	1 205 898	–	–	–	1 341 220
Total current liabilities	154 987	156 257	–	–	164 520	–	–	–	156 257
Total non current liabilities	102 197	148 436	–	–	102 197	–	–	–	148 436
Community wealth/Equity	1 354 025	1 492 031	–	–	1 420 536	–	–	–	1 492 031
Cash flows									
Net cash from (used) operating	156 282	63 967	90 784	19 106	148 691	89 905	(58 787)	-65%	63 967
Net cash from (used) investing	(109 528)	(86 930)	(89 786)	(7 218)	(14 555)	(18 376)	(3 821)	21%	(86 930)
Net cash from (used) financing	–	151	151	–	–	25	25	100%	151
Cash/cash equivalents at the month/year end	111 662	50 273	74 234	–	200 014	144 638	(55 375)	-38%	43 066
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	22 383	8 971	5 177	4 699	4 444	4 388	4 333	229 035	283 430
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue at the end of August is R205, 455 million and the year to date budget of R235, 338 million and this reflects a negative variance of R29, 883 million which is mostly attributable to equitable shares received amounting to R153, 142 million.

Operating Expenditure

The actual year-to-date operational expenditure as at end of August amounts to R91, 742 million and the year to date budget is R164, 356 million. This reflects the overspending variance of R72, 614 million that translates to 44% 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.

Capital Expenditure

The year to date actual capital expenditure as at end of August amounts to R13, 869 million and the year to date budget amounts to R15, 535 million and this gives rise to R1, 666 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of August is R128, 893 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

Table C2 – Financial Performance (Standard Classification)

LIM472 Elias Motsoaledi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		356 902	315 167	–	8 431	103 910	98 139	5 771	6%	315 167
Executive and council		55 180	50 149	–	–	20 895	17 552	3 343	19%	50 149
Finance and administration		282 928	250 857	–	8 431	77 114	75 631	1 484	2%	250 857
Internal audit		18 794	14 161	–	–	5 901	4 956	944	19%	14 161
<i>Community and public safety</i>		146 142	24 069	–	17	10 002	8 408	1 593	19%	24 069
Community and social services		11 271	10 491	–	17	4 356	3 660	696	19%	10 491
Sport and recreation		17 525	13 578	–	–	5 646	4 749	897	19%	13 578
Public safety		117 346	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		220 732	237 467	–	2 659	41 685	61 732	(20 047)	-32%	237 467
Planning and development		29 064	27 297	–	410	9 880	8 848	1 032	12%	27 297
Road transport		190 835	209 338	–	2 248	31 458	52 592	(21 135)	-40%	209 338
Environmental protection		832	832	–	–	347	291	55	19%	832
<i>Trading services</i>		329 276	277 035	–	15 653	50 367	67 058	(16 691)	-25%	277 035
Energy sources		213 954	232 440	–	14 228	38 228	54 475	(16 248)	-30%	232 440
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		115 322	44 596	–	1 425	12 140	12 583	(443)	-4%	44 596
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 053 052	853 738	–	26 760	205 964	235 338	(29 374)	-12%	853 738
Expenditure - Functional										
<i>Governance and administration</i>		380 523	310 636	–	18 848	40 878	61 595	(20 717)	-34%	310 636
Executive and council		50 367	49 018	–	3 230	6 903	9 001	(2 098)	-23%	49 018
Finance and administration		314 578	245 508	–	15 056	32 859	49 250	(16 391)	-33%	245 508
Internal audit		15 577	16 110	–	561	1 115	3 344	(2 228)	-67%	16 110
<i>Community and public safety</i>		134 812	38 854	–	2 194	6 838	8 389	(1 551)	-18%	38 854
Community and social services		22 861	15 647	–	554	1 201	3 250	(2 048)	-63%	15 647
Sport and recreation		28 965	15 462	–	1 640	3 952	3 398	554	16%	15 462
Public safety		82 986	7 745	–	–	1 685	1 741	(57)	-3%	7 745
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		186 421	230 072	–	11 307	21 195	47 973	(26 778)	-56%	230 072
Planning and development		30 593	36 462	–	1 651	3 463	7 906	(4 443)	-56%	36 462
Road transport		155 772	192 611	–	9 657	17 731	39 847	(22 116)	-56%	192 611
Environmental protection		56	999	–	–	–	219	(219)	-100%	999
<i>Trading services</i>		288 041	262 664	–	6 078	22 831	46 399	(23 568)	-51%	262 664
Energy sources		201 633	214 237	–	1 826	15 864	36 934	(21 070)	-57%	214 237
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		86 409	48 427	–	4 252	6 967	9 466	(2 498)	-26%	48 427
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	989 797	842 226	–	38 428	91 742	164 356	(72 614)	-44%	842 226
Surplus/ (Deficit) for the year		63 255	11 512	–	(11 668)	114 223	70 982	43 241	61%	11 512

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

LIM472 Elias Motsoaledi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 -										
Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Executive & Council		48 548	46 493	–	–	19 372	16 273	3 100	19.0%	46 493
Vote 2 - Municipal Manager		52 764	40 927	–	–	17 053	14 324	2 728	19.0%	40 927
Vote 3 - Budget & Treasury		173 387	158 024	–	8 431	38 638	43 203	(4 565)	-10.6%	158 024
Vote 4 - Corporate Services		46 521	34 380	–	–	14 122	11 970	2 152	18.0%	34 380
Vote 5 - Community Services		226 036	220 157	–	3 595	29 940	53 535	(23 596)	-44.1%	220 157
Vote 6 - Technical Services		388 925	316 413	–	14 324	72 774	83 669	(10 895)	-13.0%	316 413
Vote 7 - Developmental Planning		20 852	19 045	–	410	6 442	5 960	482	8.1%	19 045
Vote 8 - Executive Support		19 607	18 298	–	–	7 624	6 404	1 220	19.0%	18 298
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	976 640	853 738	–	26 760	205 964	235 338	(29 374)	-12.5%	853 738
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 510	42 740	–	2 673	5 687	7 769	(2 082)	-26.8%	42 740
Vote 2 - Municipal Manager		53 824	57 480	–	3 120	6 619	12 131	(5 512)	-45.4%	57 480
Vote 3 - Budget & Treasury		170 466	85 039	–	6 048	10 859	16 403	(5 544)	-33.8%	85 039
Vote 4 - Corporate Services		53 075	63 097	–	3 693	9 195	12 515	(3 320)	-26.5%	63 097
Vote 5 - Community Services		254 281	199 106	–	10 096	19 295	40 870	(21 575)	-52.8%	199 106
Vote 6 - Technical Services		365 896	338 306	–	9 530	33 422	63 284	(29 863)	-47.2%	338 306
Vote 7 - Developmental Planning		24 069	28 681	–	1 129	2 414	6 197	(3 783)	-61.1%	28 681
Vote 8 - Executive Support		27 676	27 766	–	2 139	4 253	5 185	(932)	-18.0%	27 766
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	989 797	842 214	–	38 428	91 742	164 353	(72 611)	-44.2%	842 214
Surplus/ (Deficit) for the year	2	(13 157)	11 524	–	(11 668)	114 223	70 985	43 238	60.9%	11 524

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

LIM472 Elias Motsoaledi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		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		165 460	192 828	–	14 184	27 445	42 422	(14 978)	-35%	192 828
Service charges - Water		–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–
Service charges - Waste management		13 244	19 135	–	1 123	2 271	4 090	(1 819)	-44%	19 135
Sale of Goods and Rendering of Services		20 448	1 708	–	100	191	376	(185)	-49%	1 708
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		4 039	6 193	–	347	689	1 365	(675)	-49%	6 193
Interest from Current and Non Current Assets		10 396	9 419	–	1 187	2 232	2 072	159	8%	9 419
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 194	1 517	–	95	190	334	(144)	-43%	1 517
Licence and permits		6 502	7 151	–	510	1 025	1 573	(549)	-35%	7 151
Special Rating Levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–
Operational Revenue		1 823	134	–	1	1	29	(28)	-96%	134
Non-Exchange Revenue										
Property rates		65 105	65 721	–	5 608	11 253	14 459	(3 205)	-22%	65 721
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		146 143	138 258	–	1 730	3 821	28 657	(24 836)	-87%	138 258
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		413 000	388 931	–	299	153 726	135 538	18 188	13%	388 931
Interest		17 425	22 741	–	1 576	3 121	4 423	(1 301)	-29%	22 741
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		76 412	–	–	–	–	–	–	–	–
Other Gains		19 141	2	–	–	–	0	(0)	-100%	2
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		960 332	853 738	–	26 760	205 964	235 338	(29 374)	-12%	853 738
Expenditure By Type										
Employee related costs		226 001	243 915	–	17 768	35 443	46 698	(11 255)	-24%	243 915
Remuneration of councillors		28 458	30 288	–	2 192	4 559	5 048	(489)	-10%	30 288
Bulk purchases - electricity		144 057	167 108	–	679	13 796	27 491	(13 695)	-50%	167 108
Inventory consumed		28 376	29 260	–	1 420	3 273	6 457	(3 183)	-49%	29 260
Debt impairment		180 333	86 634	–	–	–	17 443	(17 443)	-100%	86 634
Depreciation and amortisation		67 376	60 777	–	5 016	10 725	13 811	(3 086)	-22%	60 777
Interest		12 730	1 995	–	212	212	439	(227)	-52%	1 995
Contracted services		123 660	121 003	–	6 342	11 602	24 880	(13 279)	-53%	121 003
Transfers and subsidies		44 481	11 413	–	257	508	2 511	(2 003)	-80%	11 413
Irrecoverable debts written off		1 209	295	–	(75)	(41)	21	(63)	-292%	295
Operational costs		80 754	89 491	–	4 617	11 664	19 547	(7 883)	-40%	89 491
Disposal of Fixed and Intangible Assets		5 546	46	–	–	–	10	(10)	-100%	46
Other Losses		46 814	–	–	–	–	–	–	–	–
Total Expenditure		989 797	842 226	–	38 428	91 742	164 356	(72 614)	-44%	842 226
Surplus/(Deficit)		(29 465)	11 512	–	(11 668)	114 223	70 982	43 241	61%	11 512
Transfers and subsidies - capital (monetary allocations)		92 720	71 650	–	6 549	14 670	22 660	(7 990)	-35%	71 650
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		63 255	83 162	–	(5 118)	128 893	93 642			83 162
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		63 255	83 162	–	(5 118)	128 893	93 642			83 162
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		63 255	83 162	–	(5 118)	128 893	93 642			83 162
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		63 255	83 162	–	(5 118)	128 893	93 642			83 162

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.

The following are the secondary revenue item categories reflecting a positive and negative material variance:

Exchange Revenue

- Services Charges – electricity: 35% favorable variance
- Services Charges – waste management: 44% favorable variance
- Sale of goods rendering services: 49% favorable variance
- Interest earned from receivables: 49% favorable variance
- Interest from current and non-current assets: 8% unfavorable variance
- Rental from fixed assets: 43% favorable variance
- Licenses and permits: 67% favorable variance.
- Operational revenue: 96% favorable variance

Non-Exchange Revenue

- Property rates: 22% favorable variance
- Fines, penalties and forfeits: 87% favorable variance
- Transfer and subsidies operational: 13% unfavorable variance.
- Interest: 29% favorable variance.
- Other gains: 100% favorable variance.

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.

- Employee related cost :24% overspending.
- Remuneration of councillors:10% overspending.
- Bulk purchases:50% overspending.
- Inventory consumed: 49% overspending.
- Debt Impairment: 100% overspending
- Depreciation and amortization: 22% overspending.
- Interest :52% overspending
- Contracted Services:53% overspending
- Transfer and subsidies:80% overspending.
- Irrecoverable debts written off:292% overspending.
- Operational cost:42% overspending.
- Disposal of Fixed and Intangible Assets: 100% overspending.

Table C5C: Monthly Capital Expenditure by Vote

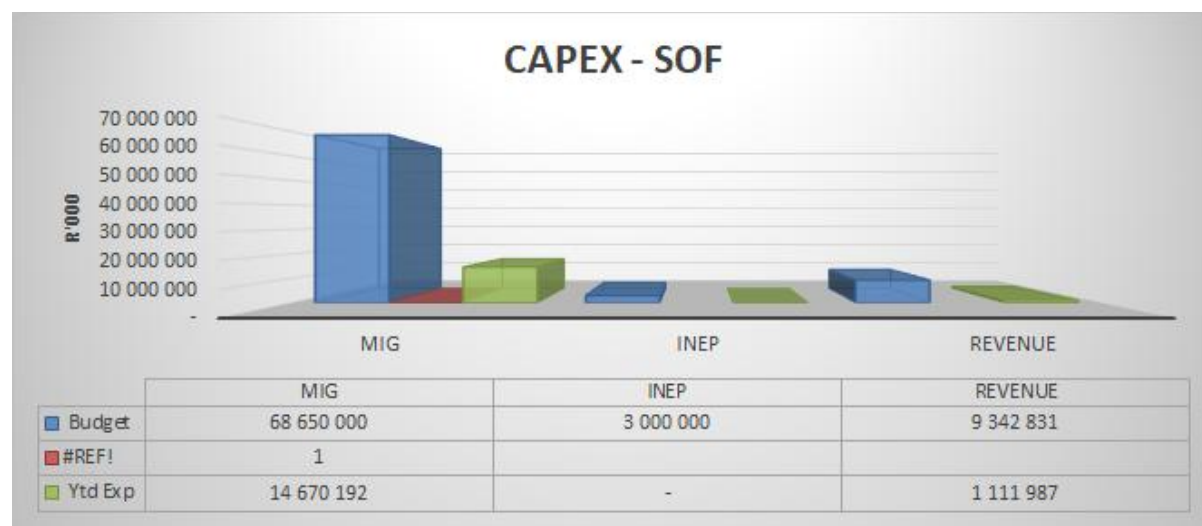
LIM472 Elias Motsoaledi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 - August										
Vote Description	Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27 YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
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		695	681	-	-	-	81	(81)	-100%	681
Vote 6 - Technical Services		56 162	49 501	-	5 924	12 757	11 286	1 470	13%	49 501
Vote 7 - Developmental Planning		-	-	-	-	-	-	-		-
Vote 8 - Executive Support		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	56 857	50 182	-	5 924	12 757	11 368	1 389	12%	50 182
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		1 753	2 756	-	1 112	1 112	340	772	227%	2 756
Vote 5 - Community Services		430	2 679	-	-	-	390	(390)	-100%	2 679
Vote 6 - Technical Services		38 207	14 871	-	-	-	3 437	(3 437)	-100%	14 871
Vote 7 - Developmental Planning		-	-	-	-	-	-	-		-
Vote 8 - Executive Support		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	40 389	20 306	-	1 112	1 112	4 167	(3 055)	-73%	20 306
Total Capital Expenditure		97 246	70 488	-	7 036	13 869	15 535	(1 666)	-11%	70 488

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

Vote Description	Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27 YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		10 134	2 756	-	1 112	1 112	340	772	227%	2 756
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		10 134	2 756	-	1 112	1 112	340	772	227%	2 756
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		821	2 117	-	-	-	249	(249)	-100%	2 117
Community and social services		695	1 966	-	-	-	219	(219)	-100%	1 966
Sport and recreation		126	151	-	-	-	29	(29)	-100%	151
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		71 849	61 756	-	5 924	12 757	13 957	(1 200)	-9%	61 756
Planning and development		-	-	-	-	-	-	-		-
Road transport		71 849	61 756	-	5 924	12 757	13 957	(1 200)	-9%	61 756
Environmental protection		-	-	-	-	-	-	-		-
Trading services		14 443	3 858	-	-	-	990	(990)	-100%	3 858
Energy sources		14 139	2 684	-	-	-	782	(782)	-100%	2 684
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		304	1 174	-	-	-	207	(207)	-100%	1 174
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	97 246	70 488	-	7 036	13 869	15 535	(1 666)	-11%	70 488
Funded by:										
National Government		80 922	62 305	-	5 924	12 757	14 315	(1 558)	-11%	62 305
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		80 922	62 305	-	5 924	12 757	14 315	(1 558)	-11%	62 305
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		6 427	8 183	-	1 112	1 112	1 220	(108)	-9%	8 183
Total Capital Funding		87 349	70 488	-	7 036	13 869	15 535	(1 666)	-11%	70 488

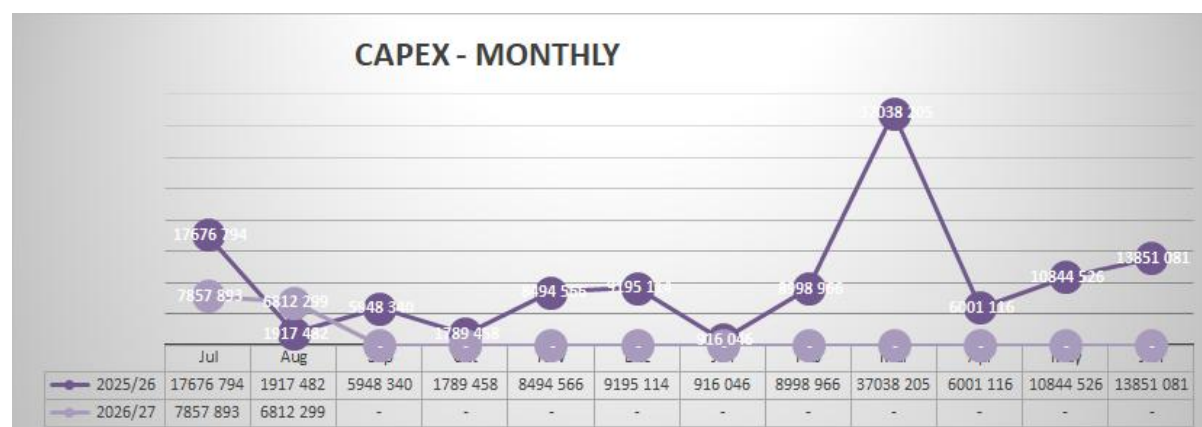
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of August the year-to-date expenditure amounts to R13, 869 whilst the year to date budget is R15, 535 million and this gives rise to overspending variance of R1,666 million that translates to 11%.

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 R80, 993 million, R68, 650 million is funded from Municipal Infrastructure Grant and R3, 000 million from Integrated National Electrification Programme.

Figure 2: Monthly capital expenditure



The above graph compares the 2025-26 and 2026-27 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

LIM472 Elias Motsoaledi - Table C6 Monthly Budget Statement - Financial Position - M02 - August						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		65 877	65 894	–	186 697	65 894
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		14 419	78 486	–	19 422	78 486
Receivables from non-exchange transactions		114 319	209 587	–	119 833	209 587
Current portion of non-current receivables		14 561	2 350	–	14 483	2 350
Inventory		35 294	50 818	–	33 641	50 818
VAT		90 055	48 370	–	95 732	48 370
Other current assets		(1 602)	–	–	(1 602)	–
Total current assets		332 924	455 505	–	468 207	455 505
Non current assets						
Investments		20 352	–	–	20 352	–
Investment property		128 108	176 192	–	128 108	176 192
Property, plant and equipment		1 053 832	1 142 258	–	1 056 975	1 142 258
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		463	463	–	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	22 306	–	–	22 306
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 202 755	1 341 220	–	1 205 898	1 341 220
TOTAL ASSETS		1 535 679	1 796 725	–	1 674 105	1 796 725
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		8 223	7 480	–	7 631	7 480
Consumer deposits		4 890	5 661	–	4 801	5 661
Trade and other payables from exchange transactions		75 087	124 379	–	50 121	124 379
Trade and other payables from non-exchange transactions		9 508	–	–	28 848	–
Provision		5 903	11 677	–	2 247	11 677
VAT		51 376	–	–	54 067	–
Other current liabilities		–	7 060	–	3 656	7 060
Total current liabilities		154 987	156 257	–	151 372	156 257
Non current liabilities						
Financial liabilities		10 390	739	–	10 390	739
Provision		45 471	87 260	–	25 333	87 260
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		46 337	60 437	–	66 475	60 437
Total non current liabilities		102 197	148 436	–	102 197	148 436
TOTAL LIABILITIES		257 184	304 693	–	253 569	304 693
NET ASSETS	2	1 278 495	1 492 031	–	1 420 536	1 492 031
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 354 025	1 492 031	–	1 420 536	1 492 031
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 354 025	1 492 031	–	1 420 536	1 492 031

The above table shows that community wealth amounts to R1 420,536 billion, total liabilities R253,569 thousand and the total assets R1 674,105 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 4.4:1 which meets the acceptable norm of 3:1. The municipality needs to continue to maintain the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

LIM472 Elias Motsoaledi - Table C7 Monthly Budget Statement - Cash Flow - M02 - August										
Description	Ref	2025/26 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2026/27 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		49 395	64 335	–	3 669	8 779	14 154	(5 374)	-38%	64 335
Service charges		197 512	190 424	–	16 768	30 952	41 824	(10 872)	-26%	190 424
Other revenue		35 414	32 446	–	2 844	6 495	6 892	(396)	-6%	32 446
Transfers and Subsidies - Operational		394 370	388 931	–	11 679	164 883	135 538	29 345	22%	388 931
Transfers and Subsidies - Capital		116 712	71 650	–	7 492	24 492	22 660	1 832	8%	71 650
Interest		9 113	16 998	–	1 187	2 232	3 534	(1 303)	-37%	16 998
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(646 234)	(687 408)	–	(24 533)	(89 142)	(131 748)	42 606	-32%	(687 408)
Interest		–	(1 995)	–	–	–	(439)	439	-100%	(1 995)
Transfers and Subsidies		–	(11 413)	–	–	–	(2 511)	2 511	-100%	(11 413)
NET CASH FROM/(USED) OPERATING ACTIVITIES		156 282	63 967	–	19 106	148 691	89 905	(58 787)	-65%	63 967
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 607	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	1 406	–	–	–	309	(309)	-100%	1 406
Decrease (increase) in non-current investments		17 836	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(128 971)	(88 336)	–	(7 218)	(14 555)	(18 685)	4 131	-22%	(88 336)
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(109 528)	(86 930)	–	(7 218)	(14 555)	(18 376)	3 821	(0)	(86 930)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	151	–	–	–	25	(25)	-100%	151
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	151	–	–	–	25	25	100%	151
NET INCREASE/ (DECREASE) IN CASH HELD		46 754	(22 812)	–	11 888	134 136	71 554			(22 812)
Cash/cash equivalents at beginning:		64 908	73 085	–	–	65 877	73 085			65 877
Cash/cash equivalents at month/year end:		111 662	50 273	–	–	200 014	144 638			43 066

Table C7 presents details pertaining to cash flow performance. As at end of August, the net cash inflow from operating activities is R148, 691 million whilst net cash outflow from investing activities is R14,555 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of August amounted to R200, 014 million and the net effect of the above cash flows is cash inflow movement of R134, 136 million. The cash and cash equivalent at end of the reporting period of R200, 014 million, is mainly made up of cash in the primary bank and short-term investments at the end of August.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Financial Performance

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	-	-	-
Availability Charges		-	276	-	-	-	276	(276)	-100.0%	276
Connection/Reconnection		1 764	2 993	-	133	133	2 993	(2 860)	-95.6%	2 993
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		163 693	189 559	-	14 062	14 062	189 559	(175 497)	-92.6%	189 559
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		3	3	-	-	-	3	(3)	-100.0%	3
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		165 460	192 831	-	14 195	14 195	192 831	(178 636)	(0)	192 831
Less Revenue Foregone (in excess of 50 kwh per indigent household per		165 460	192 831	-	14 195	14 195	192 831	(178 636)	-92.6%	192 831
Less Cost of Free Basis Services (50 kwh per indigent household per		-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		330 920	385 661	-	28 390	28 390	385 661	(357 272)		385 661
Refuse Removal		13 219	18 594	-	1 123	1 123	18 594	(17 471)	-94.0%	18 594
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		26	541	-	-	-	541	(541)	-100.0%	541
Total refuse removal revenue		13 244	19 135	-	1 123	1 123	19 135	(18 011)		19 135
Less Revenue Foregone (in excess of one removal a week to indigent		13 244	19 135	-	1 123	1 123	19 135	(18 011)	-94.1%	19 135
Less Cost of Free Basis Services (removed once a week to indigent		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		26 489	38 269	-	2 246	2 246	38 269	(36 023)		38 269
Advertisements		144	93	-	7	7	93	(85)	-92.4%	93
Amendment Fees		-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		340	422	-	25	25	422	(397)	-94.2%	422
Building Plan Approval		770	969	-	39	39	969	(930)	-96.0%	969
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-
Cemetery and Burial		103	91	-	16	16	91	(75)	-82.4%	91
Cleaning and Removal		-	-	-	-	-	-	-	-	-
Clearance Certificates		66	31	-	2	2	31	(29)	-92.9%	31
Photo copies, Faxes and Telephone charges		0	0	-	-	-	0	(0)	-100.0%	0
Removal of Restrictions		-	-	-	-	-	-	-	-	-
Sale of Carbon Credits		-	-	-	-	-	-	-	-	-
Sale of Goods		10	13	-	-	-	13	(13)	-100.0%	13

Town Planning and Servitudes	80	92	-	11	11	92	(80)	-87.7%	92
Traffic Control	-	-	-	-	-	-	-		-
Transport Fees	-	-	-	-	-	-	-		-
Valuation Services	0	(2)	-	0	0	(2)	2	-103.2%	(2)
Water Meter Protectors	-	-	-	-	-	-	-		-
Weighbridge Fees	-	-	-	-	-	-	-		-
Total Sales of Goods and Rendering of Services	1 513	1 708	-	100	100	1 708	(1 608)		1 708
Electricity	564	2 833	-	45	45	2 833	(2 789)	-98.4%	2 833
SARS	-	145	-	-	-	145	(145)	-100.0%	145
Service Charges	-	-	-	-	-	-	-		-
Sporting and Other Bodies	-	-	-	-	-	-	-		-
Staff	-	-	-	-	-	-	-		-
Waste Management	3 475	3 216	-	302	302	3 216	(2 914)	-90.6%	3 216
Waste Water Management	-	-	-	-	-	-	-		-
Water	-	-	-	-	-	-	-		-
Shared Services	-	-	-	-	-	-	-		-
Total Interest earned from Receivables	4 039	6 193	-	347	347	6 193	(5 847)		6 193
Interest earned from Current and Non Current Assets									
Bank Accounts	-	-	-	-	-	-	-		-
Financial Assets	804	1 406	-	-	-	1 406	(1 406)	-100.0%	1 406
Short Term Investments and Call Accounts	9 591	8 013	-	1 187	1 187	8 013	(6 826)	-85.2%	8 013
Total Interest earned from Current and Non Current Assets	10 396	9 419	-	1 187	1 187	9 419	(8 232)		9 419
Investment Property	148	145	-	14	14	145	(132)	-90.7%	145
Property Plant and Equipment	-	-	-	-	-	-	-		-
Total Market Related	148	145	-	14	14	145	(132)		145
Non-market Related									
Biological Assets	-	-	-	-	-	-	-		-
Heritage Assets	-	-	-	-	-	-	-		-
Investment Property	1 024	1 344	-	82	82	1 344	(1 263)	-93.9%	1 344
Property Plant and Equipment	23	27	-	-	-	27	(27)	-100.0%	27
Total Non-market Related	1 047	1 371	-	82	82	1 371	(1 290)		1 371
Total Rental from Fixed Assets	1 194	1 517	-	95	95	1 517	(1 422)		1 517
Road and Transport	6 502	7 151	-	510	510	7 151	(6 642)	-92.9%	7 151
Threatened and Protected Species	-	-	-	-	-	-	-		-
Trading	-	-	-	-	-	-	-		-
Total Licences or Permits	6 502	7 151	-	510	510	7 151	(6 642)		7 151
Construction Contract Revenue	18 935	-	-	-	-	-	-		-
Commission	1 785	100	-	-	-	100	(100)	-100.0%	100
Discounts and Early Settlements	-	1	-	-	-	1	(1)	-100.0%	1
Incidental Cash Surpluses	2	2	-	-	-	2	(2)	-100.0%	2
Inspection Fees	34	28	-	-	-	28	(28)	-100.0%	28
Insurance Refund	-	1	-	-	-	1	(1)	-100.0%	1
Staff and Councillors Recoveries	(0)	2	-	-	-	2	(2)	-100.0%	2
Total Operational Revenue	1 823	134	-	1	1	134	(133)		134

Agricultural Properties	13 408	8 967	-	1 159	1 159	8 967	(7 809)	-87.1%	8 967
Business and Commercial Properties	9 059	20 600	-	756	756	20 600	(19 844)	-96.3%	20 600
Industrial Properties	286	303	-	25	25	303	(279)	-91.8%	303
Mining Properties	-	314	-	-	-	314	(314)	-100.0%	314
Public Benefit Organisations	1 040	956	-	81	81	956	(875)	-91.5%	956
Public Service Infrastructure Properties	8	10	-	1	1	10	(9)	-93.5%	10
Public Service Purposes Properties	7 275	7 861	-	629	629	7 861	(7 233)	-92.0%	7 861
Residential Properties	34 029	26 549	-	2 958	2 958	26 549	(23 591)	-88.9%	26 549
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-
Vacant Land	-	159	-	-	-	159	(159)	-100.0%	159
Total Property Rates	65 105	65 721	-	5 608	5 608	65 721	(60 113)		65 721
<i>Less Revenue Foregone (exemptions, reductions and rebates and</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Net Property Rates	65 105	65 721	-	5 608	5 608	65 721	(60 113)		65 721
Fines	146 143	138 258	-	1 730	1 730	138 258	(136 528)	-98.7%	138 258
Forfeits	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	146 143	138 258	-	1 730	1 730	138 258	(136 528)		138 258
Road and Transport	6 502	7 151	-	510	510	7 151	(6 642)	-92.9%	7 151
Threatened and Protected Species	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-
Total Licences or Permits	6 502	7 151	-	510	510	7 151	(6 642)		7 151
Private Enterprises	50	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	50	-	-	-	-	-	-		-
Departmental Agencies and Accounts	364	389	-	-	-	389	(389)	-100.0%	389
National Governments	36 697	21 001	-	299	299	21 001	(20 702)	-98.6%	21 001
National Revenue Fund	375 890	367 541	-	-	-	367 541	(367 541)	-100.0%	367 541
Total Monetary Allocations	412 950	388 931	-	299	299	388 931	(388 632)		388 931
Total Transfer and subsidies - Operational	413 000	388 931	-	299	299	388 931	(388 632)		388 931
Interest Receivables									
Property Rates	17 425	22 741	-	1 576	1 576	22 741	(21 165)	-93.1%	22 741
Total Interest Receivables	17 425	22 741	-	1 576	1 576	22 741	(21 165)		22 741
Property, Plant and Equipment	76 412	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	76 412	-	-	-	-	-	-		-
Increase to net-realizable Value	-	2	-	-	-	2	(2)	-100.0%	2
Total Inventory	-	2	-	-	-	2	(2)		2
Investment Property	19 141	-	-	-	-	-	-	-	-

Total Other Gains		-	2	-	-	-	2	(2)	2	
Discontinued Operations										
Total Revenue		1 126 397	1 072 858	-	42 599	42 599	1 072 858	#####	1 072 858	
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	143 938	160 582	-	11 991	11 991	160 582	(148 590)	-92.5%	160 582
Bonuses		305	425	-	-	-	425	(425)	-100.0%	425
Allowance										
Accommodation, Travel and Incidental		6	-	-	-	-	-	-	-	-
Cellular and Telephone		2 741	2 921	-	240	240	2 921	(2 681)	-91.8%	2 921
Housing Benefits		312	309	-	33	33	309	(276)	-89.3%	309
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		18 642	21 511	-	1 661	1 661	21 511	(19 851)	-92.3%	21 511
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		21 701	24 741	-	1 934	1 934	24 741	(22 807)		24 741
Service Related Benefits										
Acting		201	841	-	12	12	841	(829)	-98.6%	841
Bonus		10 778	12 055	-	71	71	12 055	(11 983)	-99.4%	12 055
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		2 662	172	-	343	343	172	171	99.1%	172
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		3 106	887	-	293	293	887	(595)	-67.0%	887
Overtime		730	287	-	33	33	287	(254)	-88.4%	287
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		1 594	470	-	121	121	470	(349)	-74.2%	470
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		36	20	-	-	-	20	(20)	-100.0%	20
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		(1 289)	-	-	-	-	-	-	-	-
Total Service Related Benefits		17 819	14 732	-	874	874	14 732	(13 858)		14 732
Total Salaries and Allowances		183 762	200 480	-	14 799	14 799	200 480			200 480
Social Contributions										
Bargaining Council		61	70	-	5	5	70	(65)	-92.5%	70
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		8 982	9 512	-	744	744	9 512	(8 768)	-92.2%	9 512
Pension		25 360	28 304	-	2 149	2 149	28 304	(26 156)	-92.4%	28 304
Unemployment Insurance		871	1 068	-	71	71	1 068	(998)	-93.4%	1 068
Total Social Contributions		35 275	38 956	-	2 969	2 969	38 956	(35 987)		38 956
Post-retirement Benefit		5 099	4 480	-	-	-	4 480	(4 480)	-100.0%	4 480
Medical		5 099	4 480	-	-	-	4 480	(4 480)	-100.0%	4 480
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		1 865	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4	6 964	4 480	-	-	-	4 480	(4 480)		4 480
Sub-Total		226 001	243 915	-	17 768	17 768	243 915	(40 467)		243 915
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	226 001	243 915	-	17 768	17 768	243 915	(40 467)		243 915
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		16 839	17 762	-	1 395	1 395	17 762	(16 367)	-92.1%	17 762
Cell phone Allowance		2 867	3 040	-	239	239	3 040	(2 801)	-92.1%	3 040
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6 120	6 715	-	510	510	6 715	(6 205)	-92.4%	6 715
Office-bearer Allowance		21	19	-	-	-	19	(19)	-100.0%	19
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		263	265	-	22	22	265	(243)	-91.8%	265
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		26 110	27 801	-	2 166	2 166	27 801			27 801
Social Contributions										
Medial Aid Benefits		-	4	-	-	-	4	(4)	-100.0%	4
Pension Fund Contributions		2 348	2 482	-	25	25	2 482	(2 457)	-99.0%	2 482
Total Social Contributions		2 348	2 486	-	25	25	2 486	(2 461)		2 486
Total Remuneration of Councillors	1,5	28 458	30 288	-	2 192	2 192	30 288	(2 461)		30 288
Bulk Purchases - Electricity										
ESKOM		144 057	167 108	-	679	679	167 108	(166 429)	-99.6%	167 108

Total Bulk Purchases - Electricity	1	144 057	167 108	-	679	679	167 108	(166 429)		167 108
Inventory Consumed										
Agricultural		-	-	-	-	-	-	-		-
Consumables		9 085	6 552	-	25	25	6 552	(6 527)	-99.6%	6 552
Finished Goods		-	-	-	-	-	-	-		-
Housing Stock		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Materials and Supplies		19 292	22 708	-	1 395	1 395	22 708	(21 313)	-93.9%	22 708
Water		-	-	-	-	-	-	-		-
Sub-total		28 376	29 260	-	1 420	1 420	29 260	(27 840)		29 260
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-		-
Total Inventory Consumed	1	28 376	29 260	-	1 420	1 420	29 260	(27 840)		29 260
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		10 114	7 237	-	-	-	7 237	(7 237)	-100.0%	7 237
Shared Services		-	-	-	-	-	-	-		-
Waste Management		30 060	7 288	-	-	-	7 288	(7 288)	-100.0%	7 288
Waste Water Management		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Non Specific Accounts		14 354	-	-	-	-	-	-		-
Total Trade and Other Receivables from Exchange Transactions		54 527	14 525	-	-	-	14 525	(14 525)		14 525
Business and Commercial Properties		-	4 523	-	-	-	4 523	(4 523)	-100.0%	4 523
Residential Properties		-	3 211	-	-	-	3 211	(3 211)	-100.0%	3 211
Total Property Rates		-	7 734	-	-	-	7 734	(7 734)		7 734
Non Specific Accounts		125 806	64 376	-	-	-	64 376	(64 376)	-100.0%	64 376
Total Other Receivables from Non-exchange Revenue		125 806	72 109	-	-	-	72 109	(72 109)		72 109
Total Debt Impairment	1	180 333	86 634	-	-	-	86 634	(86 634)		86 634
Community Assets		707	1 034	-	173	173	1 034	(861)	-83.3%	1 034
Computer Equipment		1 399	1 844	-	124	124	1 844	(1 720)	-93.3%	1 844
Electrical Infrastructure		4 614	7 903	-	436	436	7 903	(7 467)	-94.5%	7 903
Furniture and Office Equipment		1 944	2 625	-	159	159	2 625	(2 466)	-93.9%	2 625
Machinery and Equipment		5 581	5 654	-	306	306	5 654	(5 348)	-94.6%	5 654
Other Assets		3 134	3 932	-	213	213	3 932	(3 719)	-94.6%	3 932
Rail Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		39 756	30 864	-	3 362	3 362	30 864	(27 502)	-89.1%	30 864
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1 961	2 822	-	88	88	2 822	(2 734)	-96.9%	2 822
Storm water Infrastructure		-	-	-	-	-	-	-		-
Transport Assets		2 876	3 248	-	156	156	3 248	(3 092)	-95.2%	3 248
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation		61 970	59 926	-	5 016	5 016	59 926	(54 910)		59 926
Investment Property		-	583	-	-	-	583	(583)	-100.0%	583
Community Assets		(1 971)	-	-	-	-	-	-		-
Computer Equipment		120	-	-	-	-	-	-		-
Electrical Infrastructure		(295)	-	-	-	-	-	-		-
Furniture and Office Equipment		50	-	-	-	-	-	-		-
Machinery and Equipment		3 277	-	-	-	-	-	-		-
Operational Buildings		642	-	-	-	-	-	-		-

Roads Infrastructure		3 617	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(255)	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Transport Assets		221	268	-	-	-	268	(268)	-100.0%	268
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		5 406	268	-	-	-	268	(268)	-100.0%	268
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	61 970	59 926	-	5 016	5 016	59 926	(54 910)	-91.6%	59 926
Interest, Dividends and Rent on Land										
Dividends Paid		-	-	-	-	-	-	-	-	-
Interest Paid		12 730	1 995	-	212	212	1 995	(1 784)	-89.4%	1 995
Rent on Land		-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	1	12 730	1 995	-	212	212	1 995	(1 784)	-89.4%	1 995
Contracted Services										
Consultants and Professional Services		6 919	9 487	-	85	85	9 487	(9 402)	-99.1%	9 487
Contractors		60 544	45 785	-	1 385	1 385	45 785	(44 399)	-97.0%	45 785
Outsourced Services		56 198	65 731	-	4 872	4 872	65 731	(60 859)	-92.6%	65 731
Total Contracted Services	1	123 660	121 003	-	6 342	6 342	121 003	(114 661)		121 003
Allocations In-kind		18 052	-	-	-	-	-	-	-	-
Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Capital		18 052	-	-	-	-	-	-	-	-
Monetary Allocations		26 430	11 413	-	257	257	11 413	(11 157)	-97.8%	11 413
Total Operational		26 430	11 413	-	257	257	11 413	(11 157)	-97.8%	11 413
Total Transfers and Subsidies	1	44 481	11 413	-	257	257	11 413	(11 157)	-97.8%	11 413
Non Specific Accounts		946	-	-	-	-	-	-	-	-
Total Exchange		946	-	-	-	-	-	-	-	-
Property Rates		262	295	-	(75)	(75)	295	(370)	-125.3%	295
Service Charges		-	-	-	-	-	-	-	-	-
Total Non-exchange		262	295	-	(75)	(75)	295	(370)	-125.3%	295
Total Irrecoverable Debts Written Off	1	1 209	295	-	(75)	(75)	295	(370)	-125.3%	295
Advertising, Publicity and Marketing		487	757	-	2	2	757	(756)	-99.8%	757
Assets less than the Capitalisation Threshold		89	175	-	-	-	175	(175)	-100.0%	175
Atmospheric Emission Licence		-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees		739	829	-	50	50	829	(779)	-94.0%	829
Bursaries (Employees)		810	893	-	39	39	893	(854)	-95.6%	893
Cash Discount		-	13	-	-	-	13	(13)	-100.0%	13
Cleaning Services		-	-	-	-	-	-	-	-	-
Commission		7 320	8 500	-	557	557	8 500	(7 943)	-93.4%	8 500
Communication		2 669	4 431	-	175	175	4 431	(4 256)	-96.1%	4 431
Courier and Delivery Services		81	79	-	9	9	79	(70)	-88.3%	79
Entertainment		5	14	-	-	-	14	(14)	-100.0%	14
External Audit Fees		7 487	9 089	-	11	11	9 089	(9 078)	-99.9%	9 089
External Computer Service		9 730	8 845	-	7	7	8 845	(8 838)	-99.9%	8 845
Insurance Underwriting		6 189	3 251	-	-	-	3 251	(3 251)	-100.0%	3 251

Licences		491	1 231	-	17	17	1 231	(1 215)	-98.7%	1 231
Management Fee		-	-	-	-	-	-	-	-	-
Municipal Services		1 413	987	-	-	-	987	(987)	-100.0%	987
Printing, Publications and Books		2 679	3 379	-	629	629	3 379	(2 750)	-81.4%	3 379
Professional Bodies, Membership and Subscription		2 472	2 144	-	1 947	1 947	2 144	(197)	-9.2%	2 144
Registration Fees		2 499	3 033	-	-	-	3 033	(3 033)	-100.0%	3 033
Servitudes and Land Surveys		2 493	3 913	-	-	-	3 913	(3 913)	-100.0%	3 913
Signage		27	186	-	-	-	186	(186)	-100.0%	186
Skills Development Fund Levy		2 020	1 955	-	162	162	1 955	(1 793)	-91.7%	1 955
Small Differences Tolerances		-	-	-	-	-	-	-	-	-
Storage of Assets and Goods		-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)		-	200	-	-	-	200	(200)	-100.0%	200
Supplier Development Programme		700	870	-	-	-	870	(870)	-100.0%	870
System Access and Information Fees		211	300	-	6	6	300	(294)	-98.0%	300
Taking over Contractual Obligations		-	-	-	-	-	-	-	-	-
Toll Gate Fees		8	13	-	(0)	(0)	13	(13)	-100.5%	13
Transport Provided as Part of Departmental Activities		-	-	-	-	-	-	-	-	-
Travel Agency and Visas		-	-	-	-	-	-	-	-	-
Travel and Subsistence		5 096	6 897	-	129	129	6 897	(6 768)	-98.1%	6 897
Uniform and Protective Clothing		3 399	3 057	-	-	-	3 057	(3 057)	-100.0%	3 057
Vehicle Tracking		539	576	-	46	46	576	(530)	-92.1%	576
Ward Committees		5 361	4 349	-	444	444	4 349	(3 905)	-89.8%	4 349
Warranties and Guarantees		-	-	-	-	-	-	-	-	-
Wet Fuel		-	-	-	-	-	-	-	-	-
Witness Fees		-	-	-	-	-	-	-	-	-
Workmens Compensation Fund		1 416	1 114	-	-	-	1 114	(1 114)	-100.0%	1 114
Total Operational Cost		66 431	71 082	-	4 228	4 228	71 082	(66 854)	-94.1%	71 082
Furniture and Office Equipment		186	264	-	16	16	264	(249)	-94.0%	264
Machinery and Equipment		3 634	4 944	-	373	373	4 944	(4 570)	-92.5%	4 944
Other Assets		-	-	-	-	-	-	-	-	-
Transport Assets		10 503	13 201	-	-	-	13 201	(13 201)	-100.0%	13 201
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Operational Leases		14 323	18 409	-	389	389	18 409	(18 020)	-97.9%	18 409
Discontinued Operations		-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	1	80 754	89 491	-	4 617	4 617	89 491	(84 874)	-94.8%	89 491
Property, Plant and Equipment		5 546	46	-	-	-	46	(46)	-100.0%	46
Total Disposal of Fixed and Intangible Assets	1	5 546	46	-	-	-	46	(46)	-100.0%	46
Decrease in net-realizable Value		671	-	-	-	-	-	-	-	-
Total Inventory		671	-	-	-	-	-	-	-	-
Long Service Awards		2 050	-	-	-	-	-	-	-	-
Medical		10 787	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		12 837	-	-	-	-	-	-	-	-
Investment Property		33 306	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		46 143	-	-	-	-	-	-	-	-
Total Other Losses	1	46 814	-	-	-	-	-	-	-	-
Total Expenditure		984 391	841 375	-	38 428	38 428	841 375	(591 632)	-70.3%	841 375
Surplus/(Deficit)		142 006	231 483	-	4 172	4 172	231 483			231 483

National Government		92 720	71 650	-	6 549	6 549	71 650	(65 101)	-90.9%	71 650
Total Transfers and subsidies - capital (monetary allocations)		92 720	71 650	-	6 549	6 549	71 650	(65 101)	-90.9%	71 650
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions		234 726	303 133	-	10 721	10 721	303 133			303 133
Income Tax										
Continuing Operations		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		234 726	303 133	-	10 721	10 721	303 133			303 133
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		234 726	303 133	-	10 721	10 721	303 133	-		303 133
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year		234 726	303 133	-	10 721	10 721	303 133	-		303 133
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	-	-	-	-	-	-		-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-		-
Contracted Services		-	-	-	-	-	-	-		-
Operational Costs		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-		-

Supporting Table: SC 2 - Debtors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 - August

Description		Budget Year 2026/27											
	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	13 620	2 720	282	155	97	82	80	3 672	20 710	4 088	(21)	–
Receivables from Non-exchange Transactions - Property Rates	1400	5 329	3 208	2 241	1 932	1 844	1 817	1 816	95 574	113 761	102 984	(19)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	3	3	–	–	–	–	–	0	6	0	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	114	81	51	44	43	69	17	1 388	1 807	1 562	–	–
Interest on Arrear Debtor Accounts	1810	1 923	1 991	1 838	1 848	1 771	1 739	1 723	86 119	98 952	93 200	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 395	968	765	720	689	680	696	42 280	48 193	45 066	(43)	–
Total By Income Source	2000	22 383	8 971	5 177	4 699	4 444	4 388	4 333	229 035	283 430	246 899	(83)	–
2025/26 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 954	2 089	1 722	1 409	1 315	1 284	1 289	64 715	77 777	70 012	(29)	–
Commercial	2300	11 623	2 693	566	400	389	414	359	14 912	31 355	16 474	–	–
Households	2400	6 806	4 189	2 889	2 890	2 740	2 690	2 685	149 407	174 298	160 413	(55)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	22 383	8 971	5 177	4 699	4 444	4 388	4 333	229 035	283 430	246 899	(83)	–

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of August amounts to R283,430 million and this shows an increase of R8,792 thousands as compared to R274,638 million at end of 2025-26 financial year, and it shows an increase of R4,121 thousand as compared to R279,309 of last month.

Consumer debtors are made up of service charges and property rates that amount to R136,278 million and other debtors amounting to R138, 266 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.

Supporting table SC2 provides a breakdown of the debtors. The outstanding debtors as at end of August amount to R283, 430 million. The debtors' book is made up as follows:

- Electricity 7%
- Property rates 40%
- Refuse removal 0%
- Rental 1%
- Interest on outstanding debtors 35%
- Other 17%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

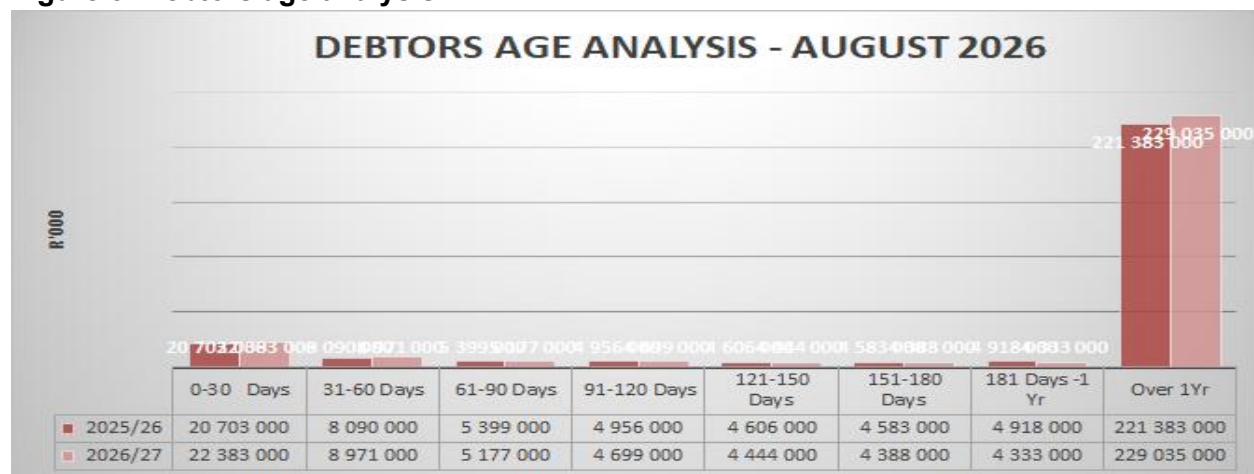
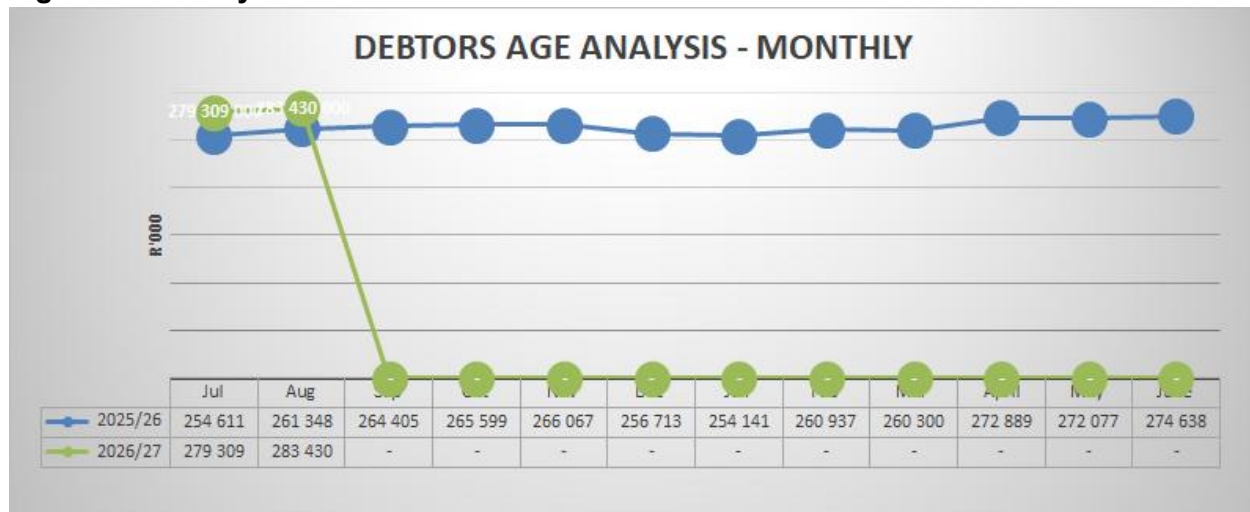


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2025-26 financial year and 2026-27 (as at end of August) whilst the latter shows monthly movement of debtors for both the current financial year and the 2025-26 financial year. The debtor's book is more than the 2025/26 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	2 608 779
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 790 725
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 760 773
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 760 327
9002327	DE LEMOS E M	N	N	N	1 167 188
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 063 639
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	786 749
2100165	LEBOWA TRANSPORT	N	N	N	778 736
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	680 320
9001714	KWAMAGHUZE COMMUNAL PROP ASSOC	N	N	N	665 783
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	646 028
9014203	IR L (SOUTH AFRICA) RESOURCES INV	N	N	N	631 361
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	604 526
8005664	DEPARTMENT OF HEALTH	N	N	N	601 359
9001052	NDEBELE STAM	N	N	Y	588 294
9000529	REPUBLIC OF SOUTH AFRICA	N	N	Y	587 068
8009088	SOUTH AFRICAN DEVELOPMENT TRUST (RURAL DEVELOPMENT)	N	N	N	571 109
8009237	NATIONAL GOVERNMANET OF THE REPUBLIC OF SOUTH AFRICA	N	N	N	567 547
9014202	IR L (SOUTH AFRICA) RESOURCES INV	N	N	N	557 643
9001035	NDEBELE MAHLANGU TRIBE	N	N	Y	545 002
TOTAL					18 962 954

Supporting Table: SC 3 – Detail to Budget Financial Position

LIM4/2 Elias Motsoaledi - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - MU2 - August

Description	Ref	Budget Year 2026/27								
		2025/26 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		16 358	–	–	43 556	21 595	–	21 595	#DIV/0!	–
Cash at Bank		69	65 894	–	–	69	65 894	(65 825)	-99.9%	65 894
Cash on Hand		–	–	–	–	–	–	–	–	–
Total Cash and Cash Equivalents		16 427	65 894	–	43 556	21 664	65 894	(44 231)	-67.1%	65 894
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		(9 879)	79 565	–	56	(9 774)	79 565	(89 339)	-112.3%	79 565
Waste Management		(0)	61 819	–	–	(0)	61 819	(61 819)	-100.0%	61 819
Waste Water Management		(10)	–	–	–	(10)	–	(10)	#DIV/0!	–
Water		123 594	–	–	899	125 327	–	125 327	#DIV/0!	–
Other trade receivables from exchange transactions		–	(14 427)	–	0	–	(14 427)	15 907	-110.3%	(14 427)
VAT Receivable Input Tax Accrual		–	0	–	–	–	0	(0)	-100.0%	0
Gross: Trade and other receivables from exchange transactions		113 705	126 958	–	955	117 023	126 958	(9 935)	-7.8%	126 958
Less: Impairment for debt										
Impairment for Electricity		(35 523)	(17 651)	–	–	(35 523)	(17 651)	(17 872)	101.3%	(17 651)
Impairment for Waste Management		–	(30 821)	–	–	–	(30 821)	30 821	-100.0%	(30 821)
Impairment for Waste Water Management		–	–	–	–	–	–	–	–	–
Impairment for Water		(77 691)	–	–	–	(77 691)	–	(77 691)	#DIV/0!	–
Impairment for other trade receivables from exchange transactions		–	–	–	–	–	–	–	–	–
Total Less: Impairment for debt										
Total net Trade and other receivables from Exchange Transactions		113 705	126 958	–	955	117 023	126 958	(9 935)	-7.8%	126 958
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		4 404	5 020	–	164	4 706	5 020	(314)	-6.3%	5 020
Business and Commercial Properties		70	7 266	–	4	75	7 266	(7 191)	-99.0%	7 266
Industrial Properties		9 512	1 508	–	34	9 580	1 508	8 072	535.2%	1 508
Mining Properties		2 066	367	–	455	1 777	367	1 410	384.2%	367
Public Benefit Organisations		–	(2 470)	–	–	–	(2 470)	2 470	-100.0%	(2 470)
Public Service Infrastructure Properties		–	(2 401)	–	–	–	(2 401)	2 401	-100.0%	(2 401)
Public Service Purposes Properties		97 326	41 575	–	2 113	101 317	41 575	59 741	143.7%	41 575
Residential Properties		–	(18 892)	–	–	–	(18 892)	18 892	-100.0%	(18 892)
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		2 328	–	–	16	2 357	–	2 357	#DIV/0!	–
Vacant Land		–	83 505	–	–	–	83 505	(83 505)	-100.0%	83 505
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		115 706	115 478	–	2 786	119 811	115 478	4 333	3.8%	115 478
Less: Impairment of Property rates										
		–	(21 952)	–	–	–	(21 952)	21 952	-100.0%	(21 952)
Net Property rates		115 706	93 526	–	2 786	119 811	93 526	26 286	28.1%	93 526
Other receivables from non-exchange transactions		(115 332)	321 306	–	–	(115 332)	321 306	(436 638)	-135.9%	321 306
Less: Impairment for other receivables from non-exchange transactions		–	(205 245)	–	–	–	(205 245)	205 245	-100.0%	(205 245)
Net other receivables from non-exchange transactions		(115 332)	116 061	–	–	(115 332)	116 061	(231 393)	-199.4%	116 061
Total net Receivables from non-exchange transactions		374	209 587	–	2 786	4 479	209 587	(205 107)	-97.9%	209 587
Sporting and Other Bodies		–	–	–	–	14 483	–	14 483	#DIV/0!	–
Staff Loans/Recoveries		–	2 350	–	–	–	2 350	(2 350)	-100.0%	2 350
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables		–	2 350	–	–	14 483	2 350	12 133	516.3%	2 350
Inventory										
Agricultural		23 112	–	–	(935)	21 459	–	21 459	#DIV/0!	–
Consumables		–	24 977	–	–	–	24 977	(24 977)	-100.0%	24 977
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		12 037	–	–	–	12 037	–	12 037	#DIV/0!	–
Land		146	–	–	–	146	–	146	#DIV/0!	–
Materials and Supplies		–	25 840	–	–	–	25 840	(25 840)	-100.0%	25 840
Water		–	–	–	–	–	–	–	–	–
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		35 294	50 818	–	(935)	33 641	50 818	(17 176)	-33.8%	50 818
VAT Receivable										
Input Tax Capital		322 496	–	–	1 393	326 092	–	326 092	#DIV/0!	–
Input Tax General		(350 576)	–	–	–	(350 576)	–	(350 576)	#DIV/0!	–
VAT Control (Receivable)		–	48 370	–	–	–	48 370	(48 370)	-100.0%	48 370
Total VAT Receivable		(28 081)	48 370	–	1 393	(24 484)	48 370	(72 855)	-100.0%	48 370
Other current assets										
Construction Contracts and Receivables		(0)	–	–	–	(0)	–	(0)	#DIV/0!	–
Control, Clearing and Interface Accounts		–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–
Fair Value Adjustments		–	–	–	–	–	–	–	–	–
Income Tax Receivable		(1 602)	–	–	–	(1 602)	–	(1 602)	#DIV/0!	–
Operating Lease - Straight Lining		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current assets		(1 602)	–	–	–	(1 602)	–	(1 602)	-100.0%	–
Total Current Assets		136 117	503 976	–	47 755	165 205	503 976	(338 772)	-67.2%	503 976
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		20 352	–	–	–	20 352	–	20 352	#DIV/0!	–

Total Investments		20 352	-	-	-	20 352	-	20 352		-
Investment Property										
Investment Property at Cost / Fair Value		-	177 879	-	-	-	177 879	(177 879)	-100.0%	177 879
Less: Accumulated Depreciation		-	-	-	-	-	-	-		-
Less: Accumulated Impairment		-	(1 687)	-	-	-	(1 687)	1 687	-100.0%	(1 687)
Total Investment Property		-	176 192	-	-	-	176 192	(176 192)		176 192
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		22 460	1 006 464	-	-	22 460	1 006 464	(984 004)	-97.8%	1 006 464
Leases recognised as Property, Plant and Equipment	3	(732 832)	-	-	(5 016)	(743 557)	-	(743 557)	#DIV/0!	-
Less: Accumulated Depreciation		(26 822)	(181 290)	-	-	(26 822)	(181 290)	154 469	-85.2%	(181 290)
Less: Accumulated Impairment		-	(775)	-	-	-	(775)	775	-100.0%	(775)
Total Property, Plant and Equipment	2	(737 194)	824 399	-	(5 016)	(747 919)	824 399	#####		824 399
Construction Work-in-progress										
Acquisitions		216 356	65 673	-	-	105 483	65 673	39 810	60.6%	65 673
Opening Balance		-	252 187	-	-	-	252 187	(252 187)	-100.0%	252 187
Prior period corrections		-	-	-	-	-	-	-		-
Transfer to Heritage asset		-	-	-	-	-	-	-		-
Transfer to Intangible Assets		-	-	-	-	-	-	-		-
Transfer to Investment property		(193 981)	-	-	-	-	-	-		-
Transfer to PPE		(216)	-	-	-	(216)	-	(216)	#DIV/0!	-
Less: Accumulated Impairment		-	-	-	-	-	-	-		-
Total Construction Work-in-progress	2	22 159	317 860	-	-	105 267	317 860	(212 592)	-66.9%	317 860
Heritage Assets at Cost / Revaluation		-	463	-	-	-	463	(463)	-100.0%	463
Less: Accumulated Impairment		-	-	-	-	-	-	-		-
Total Heritage Assets		-	463	-	-	-	463	(463)	-100.0%	463
Intangible Assets										
Heritage Assets at Cost / Revaluation		-	-	-	-	0	-	0	#DIV/0!	-
Less: Accumulated Amortisation		-	-	-	-	-	-	-		-
Less: Accumulated Impairment		-	-	-	-	-	-	-		-
Total Intangible Assets		-	-	-	-	0	-	0	#DIV/0!	-
Trade and other receivables from exchange transactions										
Electricity		-	22 306	-	-	-	22 306	(22 306)	-100.0%	22 306
Property Rental Debtors		-	-	-	-	-	-	-		-
Service Charges		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Waste Water Management		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Total Trade and other Receivables from Exchange Transactions		-	22 306	-	-	-	22 306	(22 306)	-100.0%	22 306
Sporting and Other Bodies		14 561	-	-	-	-	-	-		-
Staff Loans/Recoveries		-	-	-	-	-	-	-		-
Subsidiaries		-	-	-	-	-	-	-		-
Total Non-current Receivables from Non-exchange Transactions		14 561	-	-	-	-	-	-		-
Total Other non-current assets		-	-	-	-	-	-	-		-
Total Non Current Assets		(680 121)	1 341 220	-	(5 016)	(622 300)	1 341 220	#####	-146.4%	1 341 220
TOTAL ASSETS		(544 004)	1 845 196	-	42 739	(457 095)	1 845 196	#####	-124.8%	1 845 196
Short-term Borrowings		8 223	-	-	(592)	7 631	-	7 631	#DIV/0!	-
Current portion of Finance Lease Liabilities		0	7 480	-	-	0	7 480	(7 480)	-100.0%	7 480
Current portion of Non-current Borrowings		-	-	-	-	-	-	-		-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-		-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-		-
Total Financial Liabilities		8 223	7 480	-	(592)	7 631	7 480	151	2.0%	7 480
Consumer Deposits										
Building Plans		-	-	-	-	-	-	-		-
Buying Card		4 890	-	-	(41)	4 801	-	4 801	#DIV/0!	-
Electricity		-	5 661	-	-	-	5 661	(5 661)	-100.0%	5 661
Total Consumer Deposits		4 890	5 661	-	(41)	4 801	5 661	(860)	-15.2%	5 661
Trade and Other Payable Exchange Transactions										
Accrued Interest		4 359	(0)	-	(762)	3 911	(0)	3 911	#####	(0)
Advance Payments		-	1 045	-	-	-	1 045	(1 045)	-100.0%	1 045
Affiliates, Related Parties and Associated Companies		66	-	-	-	66	-	66	#DIV/0!	-
Agency Fees Payable		-	-	-	-	-	-	-		-
Auditor-General of South Africa		4 107	8 263	-	-	4 107	8 263	(4 156)	-50.3%	8 263
Bonus		-	17 432	-	-	-	17 432	(17 432)	-100.0%	17 432
Compensation Commission (COID)		(775 224)	2 175	-	77	(792 470)	2 175	(794 645)	-36530.6%	2 175
Control, Clearing and Interface Accounts		-	4 767	-	-	-	4 767	(4 767)	-100.0%	4 767
Deferred Revenue		-	-	-	-	-	-	-		-
Dividends Declared		-	-	-	-	-	-	-		-
Electricity Bulk Purchase		-	2 323	-	-	-	2 323	(2 323)	-100.0%	2 323
Fair Value Adjustment		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		24 000	-	-	-	24 000	-	24 000	#DIV/0!	-
Leave Accrual		1 227	23 212	-	-	1 227	23 212	(21 985)	-94.7%	23 212
Long Service Award		-	357	-	-	-	357	(357)	-100.0%	357
Municipal Debt Relief		-	-	-	-	-	-	-		-
Overtime		51 504	81 704	-	(1 257)	36 221	81 704	(45 482)	-55.7%	81 704
Payables and Accruals		144 185	42 656	-	3 541	151 331	42 656	108 675	254.8%	42 656
PAYE Deductions		594 993	-	-	3 478	611 673	-	611 673	#DIV/0!	-
Pension and Retirement Contributions		22 802	-	-	758	23 694	-	23 694	#DIV/0!	-
Retentions		-	(64 662)	-	-	-	(64 662)	64 662	-100.0%	(64 662)
Standby		-	1 193	-	-	-	1 193	(1 193)	-100.0%	1 193
Tender documentation		3 067	-	-	771	4 180	-	4 180	#DIV/0!	-
Unallocated Deposits		-	2 784	-	-	-	2 784	(2 784)	-100.0%	2 784
Water Inventory Bulk Purchases		-	-	-	34	1 831	-	1 831	#DIV/0!	-
VAT Payables Output Tax Accrual		-	1 129	-	-	-	1 129	(1 129)	-100.0%	1 129
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-		-
Total Trade and Other Payable Exchange Transactions	2, 5	75 087	124 379	-	6 640	69 774	124 379	(54 606)	-43.9%	124 379

Capital		(3)	-	-	-	(3)	-	(3)	#DIV/0!	-
Operational		-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable		(3)	-	-	-	(3)	-	(3)	#DIV/0!	-
Transfers and Subsidies Unspent										
Capital		(85 169)	-	-	10 686	(74 706)	-	(74 706)	#DIV/0!	-
Operational		-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Unspent		(85 169)	-	-	10 686	(74 706)	-	(74 706)	#DIV/0!	-
VAT Payables Output Tax Accrual		(3 281)	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	(88 454)	-	-	10 686	(74 709)	-	(74 709)	#DIV/0!	-
Provision										
Allen Vegetation		1 562	-	-	-	1 562	-	1 562	#DIV/0!	-
Bonus		686	1 330	-	-	686	1 330	(645)	-48.4%	1 330
Decommissioning, Restoration and Similar Liabilities		-	7 646	-	-	-	7 646	(7 646)	-100.0%	7 646
Ex-gratia Pension		-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-	-
Leave		-	2 700	-	-	-	2 700	(2 700)	-100.0%	2 700
Litigation		1 754	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		1 902	-	-	-	-	-	-	-	-
Staff Party		-	-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-	-
Total Provision		5 903	11 677	-	-	2 247	11 677	(9 429)	-80.8%	11 677
VAT Payable										
VAT Payable: Output Tax		-	-	-	85	3 672	-	3 672	#DIV/0!	-
VAT Payable: VAT Control		-	-	-	-	-	-	-	-	-
Total VAT Payable		-	-	-	85	3 672	-	3 672	#DIV/0!	-
Other current liabilities										
Employee Benefits										
Post-employment Benefits		-	4 869	-	-	1 902	4 869	(2 968)	-60.9%	4 869
Other Long-Term Benefits		-	2 191	-	-	-	2 191	(2 191)	-100.0%	2 191
Termination Benefits		-	-	-	-	-	-	-	-	-
Total Employee Benefits		-	7 060	-	-	1 902	7 060	(5 159)	-73.1%	7 060
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-
Income Tax Payable		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Total Other current liabilities		-	7 060	-	-	1 902	7 060	(5 159)	-73.1%	7 060
Total Current Liabilities		5 649	156 257	-	16 778	15 317	156 257	(140 940)	-90.2%	156 257
Concessionary Loan		2 171	-	-	-	2 171	-	2 171	#DIV/0!	-
Derivative Financial Liability		8 219	2 364	-	-	8 219	2 364	5 854	247.6%	2 364
Finance Lease Liability		-	(1 625)	-	-	-	(1 625)	1 625	-100.0%	(1 625)
Total Borrowings	4	10 390	739	-	-	10 390	739	9 651	1306.6%	739
Operating Lease Liability		-	-	-	-	-	-	-	-	-
Total Financial Liabilities		10 390	739	-	-	10 390	739	9 651		739
Litigation		20 138	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-	-
Staff Party		-	-	-	-	-	-	-	-	-
Total Provisions		45 471	87 260	-	-	25 333	87 260	(61 928)	-71.0%	87 260
Post-employment Benefits		-	93 503	-	-	20 138	93 503	(73 365)	-78.5%	93 503
Other Long-Term Benefits		-	(33 066)	-	-	-	(33 066)	33 066	-100.0%	(33 066)
Termination Benefits		-	-	-	-	-	-	-	-	-
Total Employee Benefits		-	60 437	-	-	20 138	60 437	(40 299)	-66.7%	60 437
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Total Other non-current liabilities		-	60 437	-	-	20 138	60 437	(40 299)	-66.7%	60 437
Total non current liabilities		55 860	148 436	-	-	55 860	148 436	(92 576)	-62.4%	148 436
TOTAL LIABILITIES		61 510	304 693	-	16 778	71 177	304 693	(233 516)	-76.6%	304 693
CHANGES IN NET ASSETS		(605 513)	1 540 503	-	25 962	(528 272)	1 540 503	#####	-134.3%	1 540 503
Depreciation Offsets		1 250 781	-	-	-	1 278 495	-	1 278 495	#DIV/0!	-
Opening Balance		103 243	1 408 869	-	8 030	142 041	1 408 869	#####	-89.9%	1 408 869
Transfers to/from operating revenue and expenditure		-	83 162	-	-	-	83 162	(83 162)	-100.0%	83 162
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	1 354 025	1 492 031	-	8 030	1 420 536	1 492 031	(71 495)	-4.8%	1 492 031
Total Equity		-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance		-	-	-	-	-	-	-	-	-
Movement during the year		-	-	-	-	-	-	-	-	-
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Total Other	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 354 025	1 492 031	-	8 030	1 420 536	1 492 031	(71 495)		1 492 031

Supporting Table: SC 4 - Creditors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 - August											
Description	NT Code	Budget Year 2026/27									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.

All creditors were paid within 30 days of receipt of the invoice in the month of August 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.

Supporting Table: SC 5 – Reconciliation of IDP, Strategic Objectives and Budget (Operational)

LIM472 Elias Motsoaledi - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - MU2 - August													
Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27								
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands													
Executive & Council													
To Strengthen participatory governance within the governance Office of the Municipal Manager	Sound Governance			40 522	42 740		2 673	5 687	7 769	(2 082)	-26.8%		42 740
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital			53 824	57 480		3 120	6 619	12 131	(5 512)	-45.4%		57 480
Budget & Treasury													
To implement sound financial management practices	Sustainable financial growth/Viability			102 825	85 039		6 048	10 859	16 403	(5 544)	-33.8%		85 039
Corporate Services													
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital			35 357	63 097		3 693	9 195	12 515	(3 320)	-26.5%		63 097
Community Services													
Facilitate promotion of health and well being of communities	Improved social well being			157 103	199 106		10 096	19 295	40 870	(21 575)	-52.8%		199 118
Technical Services													
Reduction in the level services delivery backlogs. To facilitate economic Development Planning	Accessible and sustainable			338 107	338 306		9 530	33 422	63 284	(29 862)	-47.2%		338 306
To provide a systematic integrated spatial/land development policy. Increase Executive Support	Integrated human settlement			19 064	28 681		1 129	2 414	6 197	(3 783)	-61.0%		28 680
Facilitate promotion of health and well being of communities	Improved social well being			27 660	27 766		2 139	4 253	5 185	(932)	-18.0%		27 766
Allocations to other priorities			2										
Total Expenditure			1	774 462	842 214	-	38 428	91 744	164 354	(72 610)	(0)		842 226

LIM4/2 Elias Motsoaledi - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M02 - August

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Supporting Table: SC 7 Material Variance Explanations

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M02 - August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - electricity revenue	-35%	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	-44%	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	-49%	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	-49%	The municipality has invested in eight 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	8%	The actual revenue generated is more than the projected monthly revenue.	The municipality should continue encouraging customers to pay the accounts on time to avoid incurring interest.
	Rental from fixed assets	-43%	The actual revenue generated is less 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	-35%	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 strategies 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	-96%	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
	Property rates	-22%	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	-87%	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 strategies 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	13%	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	-29%	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	-24%	The actual expenditure incurred on employee related costs is less than the projections thereof	The municipality has vacant posts that need to be filled and other municipal employees took their retirement
	Remuneration of councillors	-10%	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	-50%	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 sytem closure so payments are processed and captured on the system to avoid variances.
	Inventory consumed	-49%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should try continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-100%	Debt impairment has been calculated and the projection are more than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
	Depreciation & asset impairment	-22%	The actual depreciation calculated is less 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 sytem closure so payments are processed and captured on the system to avoid variances.
	Contracted services	-53%	The actual expenditure incurred is less 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	-80%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Irrecoverable debts written off	-292%	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	-43%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Losses on disposal of assets	-100%	The losses that have incurred in this month the projection are more than the actual	The municipality should 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 7 Material Variance Explanations (Continuation)

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M02 - August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
3	Capital Expenditure			
	National Government	-11%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage The municipality should implement all the internal projects to ensure service delivery is achieved.
	Internally generated funds	-9%	There actual spending is less than the projections	
4	Financial Position			
5	Cash Flow			
	Property rates	-38%	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. The municipality should come with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected The municipality should make use of DORA during the draft and final budget preparations. The municipality should make use of DORA during the draft and final budget preparations. No remedial action is needed 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 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. Municipality should develop a strategy to pay on time to avoid interest The municipality should encourage implementation of all capital projects. No remedial action is needed The municipality should encourage implementation of all capital projects.
	Service charges	-26%	The collection rate on service charges is less than the projected rate	
	Other revenue	-6%	The collection rate on leased assets is less than the projected amount	
	Transfer and subsidies-Operational	-22%	The receipted trenches of operational grants are not in line with the projections thereof.	
	Transfer and subsidied-Capital	8%	The receipted trenches of capital grants are not in line with the projections.	
	Interest	-37%	Interest on other revenue is under projected to the over collection from other debtors	
	Suppliers and employees	-32%	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.	
	Interest	-100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	
	Transfer and subsidies	-100%	The payments relating to this account are less than the projections thereof	
	Proceeds on disposal of PPE	0%	The projected capital expenditure on capex is more than the actual spending thereof.	
	Increase (decrease) in non current receivables	-100%	The actual payments on consumer deposit is less than the projections thereof	
	Capital assets	-22%	The projected capital expenditure on capex is less than the actual spending thereof.	

Supporting Table: SC 8 Budget Statement Performance

LIM472 Elias Motsoaledi - Supporting Table SC8 Monthly Budget Statement - Performance M02 - August

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	7.5%	0.0%	0.2%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		11.0%	12.9%	0.0%	12.4%	12.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	214.8%	291.5%	0.0%	284.6%	291.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		42.5%	42.2%	0.0%	113.5%	42.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.0%	10.0%		1.0%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		23.5%	28.6%	0.0%	17.2%	28.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.0%	5.1%	0.0%	1.7%	5.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.3%	7.4%	0.0%	0.1%	3.8%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

Supporting Table: SC 12 Capital Expenditure Trend

LIM472 Elias Motsoaledi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 - August									
Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	20 105	9 825	–	6 833	6 833	9 825	2 992	30.5%	10%
August	1 730	5 710	–	7 036	13 869	15 535	1 666	10.7%	20%
September	10 652	6 969	–	–		22 504	–		
October	1 885	5 060	–	–		27 564	–		
November	10 268	4 463	–	–		32 028	–		
December	11 281	4 345	–	–		36 373	–		
January	850	3 046	–	–		39 418	–		
February	121 232	7 696	–	–		47 114	–		
March	33 004	6 225	–	–		53 338	–		
April	3 049	3 474	–	–		56 813	–		
May	21 577	4 585	–	–		61 398	–		
June	(138 386)	9 090	–	–		70 488	–		
Total Capital expenditure	97 246	70 488	–	13 869					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of August amounts to R7, 036 million. The year-to-date actual expenditure incurred is R13, 869 million whilst the year-to-date budget is R15, 535 million, that gives rise to underspending variance of R1,666 million that translates to 10.7%.

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

LIM472 Elias Motsoaledi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		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		15 186	13 856	-	-	-	3 257	3 257	100.0%	13 856
Roads Infrastructure		-	9 794	-	-	-	2 233	2 233	100.0%	9 794
Roads		-	9 794	-	-	-	2 233	(2 233)	(0)	9 794
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	643	-	-	-	147	147	100.0%	643
Drainage Collection		-	643	-	-	-	147	(147)	(0)	643
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		14 187	2 609	-	-	-	766	766	100.0%	2 609
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	2 609	-	-	-	766	(766)	(0)	2 609
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		14 187	-	-	-	-	-	-		-
Solid Waste Infrastructure		999	811	-	-	-	111	111	100.0%	811
Landfill Sites		999	811	-	-	-	111	(111)	(0)	811
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		-	1 724	-	-	-	176	176	100.0%	1 724
Community Facilities		-	681	-	-	-	-	-		681
Cemeteries/Crematoria		-	681	-	-	-	-	-		681
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	1 043	-	-	-	176	176	100.0%	1 043
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	1 043	-	-	-	176	(176)	(0)	1 043
Capital Spares		-	-	-	-	-	-	-		-
Other assets		638	1 132	-	-	-	224	224	100.0%	1 132
Operational Buildings		638	1 132	-	-	-	224	224	100.0%	1 132
Municipal Offices		638	1 132	-	-	-	224	(224)	(0)	1 132
Computer Equipment		883	1 664	-	1 112	1 112	159	(953)	-598.1%	1 664
Computer Equipment		883	1 664	-	1 112	1 112	159	953	0	1 664
Furniture and Office Equipment		870	397	-	-	-	56	56	100.0%	397
Furniture and Office Equipment		870	397	-	-	-	56	(56)	(0)	397
Machinery and Equipment		7 284	643	-	-	-	79	79	100.0%	643
Machinery and Equipment		7 284	643	-	-	-	79	(79)	(0)	643
Transport Assets		1 175	68	-	-	-	16	16	100.0%	68
Transport Assets		1 175	68	-	-	-	16	(16)	(0)	68
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	26 036	19 484	-	1 112	1 112	3 968	2 856	72.0%	19 484

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

LIM472 Elias Motsoaledi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		13 019	8 348	-	-	-	1 882	1 882	100.0%	8 348
Roads Infrastructure		13 019	348	-	-	-	58	58	100.0%	348
Roads		13 019	348	-	-	-	58	(58)	(0)	348
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	8 000	-	-	-	1 824	1 824	100.0%	8 000
Landfill Sites		-	8 000	-	-	-	1 824	(1 824)	(0)	8 000
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		136	217	-	-	-	50	50	100.0%	217
Machinery and Equipment		136	217	-	-	-	50	(50)	(0)	217
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	13 155	8 565	-	-	-	1 932	1 932	100.0%	8 565

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

LIM472 Elias Motsoaledi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		27 325	18 888	–	186	204	3 860	3 657	94.7%	18 888
Roads Infrastructure		17 023	6 431	–	–	–	1 340	1 340	100.0%	6 431
Roads		17 023	6 431	–	–	–	1 340	(1 340)	(0)	6 431
Road Structures		–	–	–	–	–	–	–		–
Electrical Infrastructure		6 721	9 257	–	186	204	1 816	1 613	88.8%	9 257
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	231	–	–	–	40	(40)	(0)	231
MV Switching Stations		217	231	–	–	–	41	(41)	(0)	231
MV Networks		5 901	8 159	–	186	204	1 629	(1 425)	(0)	8 159
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		603	635	–	–	–	106	(106)	(0)	635
Solid Waste Infrastructure		3 581	3 200	–	–	–	704	704	100.0%	3 200
Landfill Sites		3 581	3 200	–	–	–	704	(704)	(0)	3 200
Waste Transfer Stations		–	–	–	–	–	–	–		–
Community Assets		9 593	5 278	–	–	796	1 161	365	31.5%	5 278
Community Facilities		9 593	5 278	–	–	796	1 161	365	31.5%	5 278
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Parks		9 593	5 278	–	–	796	1 161	(365)	(0)	5 278
Other assets		2 121	2 678	–	–	2	524	523	99.6%	2 678
Operational Buildings		2 121	2 678	–	–	2	524	523	99.6%	2 678
Municipal Offices		2 121	2 678	–	–	2	524	(523)	(0)	2 678
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		678	609	–	–	–	134	134	100.0%	609
Furniture and Office Equipment		678	609	–	–	–	134	(134)	(0)	609
Machinery and Equipment		15 565	13 557	–	1 768	1 912	3 045	1 132	37.2%	13 557
Machinery and Equipment		15 565	13 557	–	1 768	1 912	3 045	(1 132)	(0)	13 557
Transport Assets		2 237	2 229	–	272	643	490	(152)	-31.0%	2 229
Transport Assets		2 237	2 229	–	272	643	490	152	0	2 229
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	57 519	43 240	–	2 226	3 556	9 215	5 659	61.4%	43 240

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

LIM472 Elias Motsoaledi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		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		46 331	41 589	–	3 885	8 173	9 590	1 416	14.8%	41 589
Roads Infrastructure		39 756	30 864	–	3 362	7 078	7 230	152	2.1%	30 864
Roads		39 169	29 944	–	3 315	6 982	7 028	(46)	(0)	29 944
Road Structures		37	245	–	2	6	54	(48)	(0)	245
Road Furniture		551	674	–	44	90	148	(58)	(0)	674
Electrical Infrastructure		4 614	7 903	–	436	844	1 739	895	51.5%	7 903
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		852	3 278	–	79	148	721	(573)	(0)	3 278
MV Switching Stations		224	347	–	23	38	76	(39)	(0)	347
MV Networks		1 647	1 640	–	169	343	361	(18)	(0)	1 640
LV Networks		632	771	–	54	107	170	(62)	(0)	771
Capital Spares		1 259	1 867	–	111	208	411	(203)	(0)	1 867
Solid Waste Infrastructure		1 961	2 822	–	88	252	621	369	59.4%	2 822
Landfill Sites		531	1 050	–	20	64	231	(167)	(0)	1 050
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		1 427	1 768	–	67	188	389	(201)	(0)	1 768
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		3	4	–	0	0	1	(0)	(0)	4
Community Assets		707	1 034	–	173	231	228	(3)	-1.4%	1 034
Community Facilities		648	960	–	74	126	211	85	40.2%	960
Halls		24	31	–	2	4	7	(3)	(0)	31
Centres		72	200	–	21	27	44	(16)	(0)	200
Cemeteries/Crematoria		129	220	–	13	22	48	(26)	(0)	220
Police		–	–	–	–	–	–	–		–
Puris		3	3	–	0	0	1	(0)	(0)	3
Taxi Ranks/Bus Terminals		187	233	–	16	32	51	(20)	(0)	233
Capital Spares		233	273	–	21	41	60	(19)	(0)	273
Sport and Recreation Facilities		59	74	–	99	104	16	(88)	-536.3%	74
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		59	74	–	5	10	16	(6)	(0)	74
Capital Spares		–	–	–	94	94	–	94	#DIV/0!	–
Other assets		3 134	3 932	–	213	484	865	381	44.0%	3 932
Operational Buildings		2 054	2 576	–	124	301	567	266	46.9%	2 576
Municipal Offices		1 564	1 976	–	122	259	435	(176)	(0)	1 976
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		228	280	–	(15)	4	62	(57)	(0)	280
Laboratories		–	–	–	–	–	–	–		–
Training Centres		262	320	–	17	38	70	(33)	(0)	320
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		1 080	1 356	–	89	183	298	115	38.6%	1 356
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1 080	1 356	–	89	183	298	(115)	(0)	1 356

Computer Equipment		1 399	1 844	–	124	243	406	162	40.0%	1 844
Computer Equipment		1 399	1 844	–	124	243	406	(162)	(0)	1 844
Furniture and Office Equipment		1 944	2 625	–	159	325	578	253	43.8%	2 625
Furniture and Office Equipment		1 944	2 625	–	159	325	578	(253)	(0)	2 625
Machinery and Equipment		5 581	5 654	–	306	773	1 244	471	37.8%	5 654
Machinery and Equipment		5 581	5 654	–	306	773	1 244	(471)	(0)	5 654
Transport Assets		2 876	3 248	–	156	496	715	218	30.5%	3 248
Transport Assets		2 876	3 248	–	156	496	715	(218)	(0)	3 248
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	61 970	59 926	–	5 016	10 725	13 624	2 898	21.3%	59 926

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

LIM472 Elias Motsoaledi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		58 056	41 834	–	5 924	12 757	9 498	(3 259)	-34.3%	41 834
Roads Infrastructure		58 056	41 380	–	5 924	12 757	9 394	(3 363)	-35.8%	41 380
Roads		58 056	41 380	–	5 924	12 757	9 394	3 363	0	41 380
Road Structures		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	454	–	–	–	103	103	100.0%	454
Landfill Sites		–	454	–	–	–	103	(103)	(0)	454
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Community Assets		–	605	–	–	–	138	138	100.0%	605
Community Facilities		–	605	–	–	–	138	138	100.0%	605
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	605	–	–	–	138	(138)	(0)	605
Police		–	–	–	–	–	–	–	–	–
Purts		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	0	–	–	–	0	0	100.0%	0
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	0	–	–	–	0	(0)	(0)	0
Capital Spares		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	58 056	42 439	–	5 924	12 757	9 636	(3 121)	-32.4%	42 439

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 R1, 112 million and the year-to-date budget is R3,968 million.

The total expenditure for renewal of existing assets amounts to R0 and the year to budget amounts to R1,932 million for the 2026/27 financial year.

The year-to-date actual expenditure on repairs and maintenance is R3, 556 million, and the year-to-date budget is R9,215 million, reflecting an underspending variance of R5,659 million that translates to 61.4%.

The year-to-date actual expenditure on upgrading of existing assets is R12, 757 million and the year-to-date budget is R9, 636 million, reflecting a negative spending variance of R3, 121 million that translates to 32.4%.

The year-to-date actual expenditure on depreciation and asset impairment is R10, 725 million and the year-to-date budget is R13, 624 million, reflecting a positive variance of R2, 898 million that translates to 34.1% 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 means that the municipality is complying mSCOA requirements in terms of the depreciation method.

Supporting Table: SC 15 Budget Statement Investments

LIM4/2 Elias Motsoaledi - Supporting Table SC15 Monthly Budget Statement - Investments - MU2 - August										
Investment type	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Investments										
Bank Repurchase Agreements										
Deposit Taking Institutions										
Specify 1		20 352	-	-	-	20 352	-	20 352	#DIV/0!	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		20 352	-	-	-	20 352	-	20 352	#DIV/0!	-
Unamortised Preference Share Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		20 351 995	-	-	-	20 351 995	-	20 351 995		-

Supporting Table: SC 16 - Investment Portfolio

LIM4/2 Elias Motsoaledi - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - MU2 - August														
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)		4 Months	Current Investment			7.45%			31/07/2026	72 332	352	(20 000)	-	52 684
STANDARD BANK (038823527-038)		1 Month	Current Investment			7.25%			31/07/2026	5 711	35	-	-	5 746
STANDARD BANK (038823527-039)		1 Month	Current Investment			7.48%			24/08/2026	25 118	118	(25 236)	-	0
STANDARD BANK (038823527-040)		5 Months	Current Investment			7.68%			14/12/2026	25 121	163	-	-	25 284
STANDARD BANK (038823527-041)		5 Months	Current Investment			7.66%			24/12/2026	25 121	163	-	-	25 283
STANDARD BANK (038823527-042)		2 Months	Current Investment			7.59%			23/09/2026	25 120	161	-	-	25 281
STANDARD BANK (038823527-043)		3 Months	Current Investment			7.64%			22/10/2026	25 120	162	-	-	25 283
STANDARD BANK (038823527-044)		1 Month	Current Investment			7.30%			31/07/2026	5 439	34	-	-	5 473
														-
Municipality sub-total										209 082	1 187	(45 236)	-	165 033
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									209 082	1 187	(45 236)	-	165 033

The Municipality had short investment portfolios during the month of August with an opening balance of R209, 082 million and with a top up investment of R0 in various investment portfolios. An amount of R1, 187 million was earned as an interest. Investments withdrawn were R45, 236 million and closed off with R165, 033 million at the end of August.

Supporting Table: SC 17 – Borrowings

LIM4/2 Elias Motsoaledi - Supporting Schedule SC17/ Monthly Budget Statement - Borrowings - MU1 - July

Borrowing - Categorized by type	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Borrowings										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		2 171	2 364	2 364	-	2 171	2 364	(193)	-8.2%	2 364
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Derivative Financial Liability		2 171	2 364	2 364	-	2 171	2 364	(193)		2 364
Finance Lease Liability										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		8 219	(1 625)	(1 625)	-	8 219	(1 625)	9 844	-605.6%	(1 625)
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Finance Lease Liability		8 219	(1 625)	(1 625)	-	8 219	(1 625)	9 844		(1 625)
Total Securities										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		-	-	-	-	-	-	-		-
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-		-
Municipal Pension Funds		-	-	-	-	-	-	-		-
Other Public Pension Funds		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps										
Total Borrowings	1	10 390	739	739	-	10 390	739	9 651	1306.6%	739

Supporting Table: SC 18 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		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:		401 835	388 542	–	10 985	164 127	135 453	28 674	21.2%	388 542
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	693	693	619	74	12.0%	2 771
Integrated National Electrification Programme Grant		20 283	15 430	–	7 492	7 492	3 395	4 097	120.7%	15 430
Local Government Financial Management Grant	3	2 800	2 800	–	2 800	2 800	2 800	–		2 800
Equitable Share		375 890	367 541	–	–	153 142	128 639	24 503	19.0%	367 541
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		365	389	–	–	62	86	(23)	-27.0%	389
Education, Training and Development Practices SETA		365	389	–	–	62	86	(23)	-27.0%	389
Total Operating Transfers and Grants		402 200	388 931	–	10 985	164 189	135 538	28 651	21.1%	388 931
Capital Transfers and Grants										
National Government:		91 807	71 650	–	–	17 000	22 660	(5 660)	-25.0%	71 650
Energy Efficiency and Demand Side Management Grant		4 000	–	–	–	–	–	–		–
Municipal Infrastructure Grant		67 807	68 650	–	–	17 000	22 000	(5 000)	-22.7%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	–	–	660	(660)	-100.0%	3 000
Municipal Disaster Recovery Grant		20 000	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		91 807	71 650	–	–	17 000	22 660	(5 660)	-25.0%	71 650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		494 007	460 581	–	10 985	181 189	158 198	22 991	14.5%	460 581

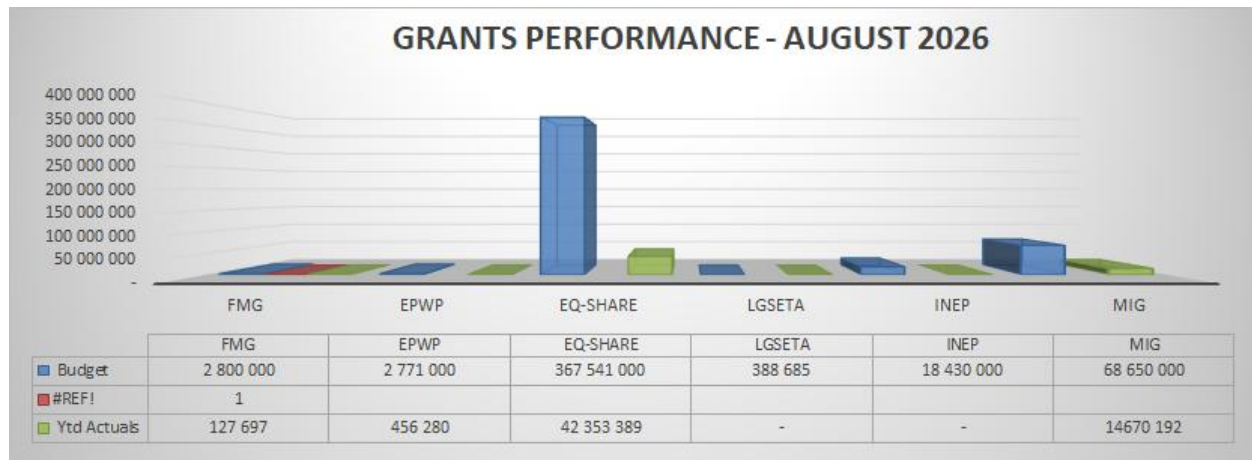
Supporting tables SC18 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R181, 189 million, of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R153, 142 million; Financial Management Grant amounting to R2, 8 million LGSETA amounting R62 thousands, Municipal Infrastructure Grant amounting to R17, 000 million; Integrated National Electrification Programme Grant R0 and Expanded Public Works Programme R693 million were received. All the trenches of the grants allocated for the current financial year have been received in line with the National Treasury payment.

Supporting Table: SC 19 Transfers and grants – Expenditure

LIM472 Elias Motsoaledi - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 - August										
Description	Ref	2025/26	Budget Year 2026/27							
		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:		36 697	21 001	–	299	584	6 814	(6 230)	-91.4%	21 001
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	239	456	619	(163)	-26.3%	2 771
Integrated National Electrification Programme Grant		20 283	15 430	–	–	–	3 395	(3 395)	-100.0%	15 430
Local Government Financial Management Grant	3	2 799	2 800	–	60	128	2 800	(2 672)	-95.4%	2 800
Municipal Disaster Recovery Grant		10 752	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		364	389	–	–	–	86	(86)	-100.0%	389
Education, Training and Development Practices SETA		364	389	–	–	–	86	(86)	-100.0%	389
Total Operating Transfers and Grants		37 060	21 390	–	299	584	6 899	(6 315)	-91.5%	21 390
Capital Transfers and Grants										
National Government:		95 959	71 650	–	6 549	14 670	22 660	(7 990)	-35.3%	71 650
Energy Efficiency and Demand Side Management Grant		3 991	–	–	–	–	–	–		–
Municipal Infrastructure Grant		67 807	68 650	–	6 549	14 670	22 000	(7 330)	-33.3%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	–	–	660	(660)	-100.0%	3 000
Municipal Disaster Recovery Grant		24 162	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		95 959	71 650	–	6 549	14 670	22 660	(7 990)	-35.3%	71 650
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		133 020	93 040	–	6 848	15 254	29 559	(14 305)	-48.4%	93 040

An amount of R6,848 million has been spent on grants during the month of August and the year-to-date actuals is R15, 254 million whilst the year to date budget amounts to R29,559 million and this results in an over-performance variance of R29 ,559 million that translates to 48.4%. Of the total spending amounting to R584, thousands is spent on operational grants whilst capital grants spent R14, 670.

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 August.

The grants expenditure is shown below in percentages:

- Financial Management Grant 5%
- Expanded Public Work Programme 16%
- Equitable Share 12%
- Integrated National Electrification Grant 0%
- Municipal Infrastructure Grant 21%
- LGSETA 0%

Supporting Table: SC20 – Reconciliation of Transfer, Grants Receipt and Unspent Funds

LIM4/2 Elias Motsoaledi - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers, Grants Receipts & Unspent Funds - MU2 - August										
Description	Ref	Budget Year 2026/27								
		2025/26 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		73 896	–	–	84 647	84 647	–	84 647	#DIV/0!	–
Current year receipts		401 835	388 542	–	10 985	164 127	135 453	28 674	21.2%	388 542
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		36 697	21 001	–	299	584	6 814	(6 230)	-91.4%	21 001
Conditions still to be met - transferred to liabilities		439 034	367 541	–	95 334	248 191	128 639	119 551	92.9%	367 541
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		523	–	–	522	522	–	522	#DIV/0!	–
Current year receipts		365	389	–	–	62	86	(23)	-27.0%	389
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		364	389	–	–	–	86	(86)	-100.0%	389
Conditions still to be met - transferred to liabilities		525	–	–	522	584	–	584	#DIV/0!	–
Total operating transfers and grants revenue		37 060	21 390	–	299	584	6 899	(6 315)	-91.5%	21 390
Total operating transfers and grants - CTBM	2	439 558	367 541	–	95 856	248 775	128 639	28 589	22.2%	367 541
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(98 524)	–	–	(94 372)	(94 372)	–	(94 372)	#DIV/0!	–
Current year receipts		91 807	71 650	–	–	17 000	22 660	(5 660)	-25.0%	71 650
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		95 959	71 650	–	6 549	14 670	22 660	(7 990)	-35.3%	71 650
Conditions still to be met - transferred to liabilities		(102 677)	–	–	(100 922)	(92 042)	–	(92 042)	#DIV/0!	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Total capital transfers and grants revenue		95 959	71 650	–	6 549	14 670	22 660	(7 990)	–	71 650
Total capital transfers and grants - CTBM	2	(102 985)	–	–	(101 230)	(92 350)	–	(92 350)	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		133 020	93 040	–	6 848	15 254	29 559	(14 305)	–	93 040
TOTAL TRANSFERS AND GRANTS - CTBM		336 574	367 541	–	(5 374)	156 424	128 639	(63 762)	–	367 541

Supporting Table: SC22 - Councilor and Staff Benefits

LIM4/2 Elias Motsoaledi - Supporting Table SC22 Monthly Budget Statement - councilor and staff benefits - Month DD, YYYY -

Summary of Employee and Councilor remuneration	Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27					
R thousands						YearTD actual	YearTD	YTD	YTD %	Full Year	
	1	A	B	C							D
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		16 839	17 762	-	1 395	2 791	2 960	(170)	-6%	17 762	
Cell phone Allowance		2 867	3 040	-	239	478	507	(29)	-6%	3 040	
Housing Allowance		-	-	-	-	-	-	-	-	-	
In-kind Benefits		-	-	-	-	-	-	-	-	-	
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		6 120	6 715	-	510	1 021	1 119	(99)	-9%	6 715	
Office-bearer Allowance		21	19	-	-	-	3	(3)	-100%	19	
Out of pocket Expenses		-	-	-	-	-	-	-	-	-	
Travelling Allowance		263	265	-	22	44	44	(0)	-1%	265	
Use of Personal Facilities		-	-	-	-	-	-	-	-	-	
Total Allowances and Service Related Benefits		26 110	27 801	-	2 166	4 333	4 634	(301)	-6%	27 801	
Social Contributions											
Medial Aid Benefits		-	4	-	-	-	1	(1)	-100%	4	
Pension Fund Contributions		2 348	2 482	-	25	226	414	(187)	-45%	2 482	
Total Social Contributions		2 348	2 486	-	25	226	414	(188)	-45%	2 486	
Total Councillors		28 458	30 288	-	2 192	4 559	5 048	(489)	-10%	30 288	
% increase											
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary		9 348	8 811	-	503	1 006	1 939	(933)	-48%	8 811	
Bonuses		305	383	-	-	-	84	(84)	-100%	383	
Allowance											
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-	
Cellular and Telephone		174	210	-	15	30	46	(16)	-35%	210	
Housing Benefits		-	-	-	-	-	-	-	-	-	
Non-pensionable		-	-	-	-	-	-	-	-	-	
Travel or Motor Vehicle		907	1 139	-	76	151	251	(99)	-40%	1 139	
Voluntary Work		-	-	-	-	-	-	-	-	-	
Total Allowance		1 081	1 349	-	91	181	297	(116)	-39%	1 349	
Total Salaries and Allowances		10 734	10 543	-	594	1 187	2 320	(1 132)	-49%	10 543	
Social Contributions											
Bargaining Council		1	1	-	0	0	0	(0)	-37%	1	
Group Life Insurance		-	-	-	-	-	-	-	-	-	
Medical		335	371	-	18	44	82	(38)	-46%	371	
Pension		451	646	-	(1)	37	142	(105)	-74%	646	
Unemployment Insurance		13	16	-	1	2	3	(1)	-38%	16	
Total Social Contributions		799	1 034	-	18	83	227	(144)	-63%	1 034	
Post-retirement Benefit											
Medical		-	-	-	-	-	-	-	-	-	
Other Benefits		-	-	-	-	-	-	-	-	-	
Pension		-	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		11 533	11 577	-	612	1 270	2 547	(1 277)	-50%	11 577	
% increase											
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		134 590	151 770	-	11 488	22 942	28 923	(5 981)	-21%	151 770	
Bonuses		-	42	-	-	-	9	(9)	-100%	42	
Allowance											
Accommodation, Travel and Incidental		6	-	-	-	-	-	-	-	-	
Cellular and Telephone		2 567	2 711	-	225	449	529	(79)	-15%	2 711	
Housing Benefits		312	309	-	33	66	68	(2)	-3%	309	
Non-pensionable		-	-	-	-	-	-	-	-	-	
Travel or Motor Vehicle		17 735	20 372	-	1 585	3 161	3 685	(525)	-14%	20 372	
Voluntary Work		-	-	-	-	-	-	-	-	-	
Total Allowance		20 620	23 392	-	1 844	3 676	4 282	(606)	-14%	23 392	
Service Related Benefits											
Acting		201	841	-	12	31	172	(141)	-82%	841	
Bonus		10 778	12 055	-	71	100	2 264	(2 164)	-96%	12 055	
Danger Allowance		-	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	-	
Fire Brigade		-	-	-	-	-	-	-	-	-	
In-kind Benefits		-	-	-	-	-	-	-	-	-	
Leave Pay		2 662	172	-	343	552	38	514	1355%	172	
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-	
Long Service Award		3 106	887	-	293	707	194	512	263%	887	
Overtime		730	287	-	33	38	63	(26)	-40%	287	
Scarcity		-	-	-	-	-	-	-	-	-	
Standby Allowance		1 594	470	-	121	217	103	113	110%	470	
Tools Allowance		-	-	-	-	-	-	-	-	-	
Uniform/Special/Protective Clothing		36	20	-	-	-	20	(20)	-100%	20	
Leave gratuity		-	-	-	-	-	-	-	-	-	
Long Term Service Award		-	-	-	-	-	-	-	-	-	
Total Service Related Benefits		19 108	14 732	-	874	1 643	2 855	(1 212)	-42%	14 732	
Total Salaries and Allowances		174 318	189 936	-	14 206	28 262	36 070	(7 808)	-22%	189 936	
Social Contributions											
Bargaining Council		60	69	-	5	10	14	(4)	-27%	69	
Group Life Insurance		-	-	-	-	-	-	-	-	-	
Medical		8 648	9 141	-	726	1 465	2 002	(537)	-27%	9 141	
Pension		24 909	27 658	-	2 150	4 297	5 281	(984)	-19%	27 658	
Unemployment Insurance		859	1 053	-	69	138	212	(74)	-35%	1 053	
Total Social Contributions		34 476	37 921	-	2 951	5 911	7 509	(1 598)	-21%	37 921	
Post-retirement Benefit											
Medical		5 099	4 480	-	-	-	573	(573)	-100%	4 480	
Other Benefits		-	-	-	-	-	-	-	-	-	
Pension		1 865	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit		6 964	4 480	-	-	-	573	(573)	-100%	4 480	
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		215 757	232 338	-	17 156	34 172	44 151	(9 978)		232 338	
% increase											
Total Parent Municipality		255 749	274 203	-	19 960	40 002	51 746	(11 744)	-23%	274 203	
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS		255 749	274 203	-	19 960	40 002	51 746	(11 744)		274 203	
% increase											
TOTAL MANAGERS AND STAFF		227 291	243 915	-	17 768	35 443	46 698	(11 255)		243 915	

Table SC22 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of August amount to R40, 002 million and the year-to-date budget is R51,746 million and the expenditure for remuneration of councilors amounts to R4,559 million while the year-to-date budget is R5,048 million. The year-to-date actual expenditure for senior managers is R1,270 million, and the year-to-date budget is R2,547 million. The year-to-date actual for other municipal staff is R34, 172 million and the year-to-date budget is R44,151 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has overspending variance.

Supporting Table: SC23 –Summary salaries, allowances and benefits (Councillors and Senior Managers)

LIM4/2 Elias Motsoaledi - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27				
		Salary	Contributions	Allowances	Service Related Benefits	Total Package
R thousands						
Councillors	3					
Speaker	4	45 665	571	21 422	–	67 658
Chief Whip		42 830	535	20 335	–	63 701
Executive Mayor/Mayor		57 081	8 562	25 798	–	91 441
Deputy Executive Mayor/Deputy Mayor		–	–	–	–	–
Executive Committee/Mayoral Committee		113 125	1 071	53 742	–	167 939
Total for all other councillors		1 136 657	14 678	649 780	–	1 801 115
Section 79 committee chairperson		–	–	–	–	–
Total Councillors	8	1 395 358	25 417	771 078	–	2 191 853
Senior Managers of the Municipality	5					
Municipal Manager (MM)		113 792	2 072	11 500	–	127 364
Chief Finance Officer		80 370	2 690	14 500	–	97 560
		–	–	–	–	–
		–	(717)	2 500	–	1 783
		–	5 839	–	–	5 839
<i>List of each official with packages >= senior manager</i>						
Senior Manger Development Planning		74 655	190	17 780	–	92 626
Senior Manger Corporate Services		78 787	190	16 333	–	95 311
Senior Manger Infrastructure		73 871	2 533	17 500	–	93 904
Senior Manger Community Services		81 534	5 342	10 500	–	97 376
		–	–	–	–	–
		–	–	–	–	–
Total Senior Managers of the Municipality	8,10	503 009	18 139	90 613	–	611 761
Board Members of Entities	6,7					
List each member of board by designation		–	–	–	–	–
Total for municipal entities	8,10	–	–	–	–	–
Senior Management of Entities						
Chief Executive Officer (CEO)		–	–	–	–	–
Chief Financial Officer		–	–	–	–	–
		–	–	–	–	–
<i>List of each official with packages >= senior manager</i>		–	–	–	–	–
Total Senior Managers of Entity	8,10	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	1 898 367	43 556	861 691	–	2 803 614

Supporting Table SC30 Monthly Budget Statement - actuals Monthly Cashflows

LIM472 Elias Motsoaledi - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M02 - August																		
Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/27	Budget Year 2028/28		
R thousands	1	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget					
Cash Receipts By Source																		
Property rates		5 110	3 669	17 687	15 757	15 757	15 114	14 470	18 330	17 044	14 470	15 114	18 974	64 335	66 458	68 584		
Service charges - Electricity revenue		13 448	16 058	52 013	46 560	46 560	44 742	42 924	53 831	50 195	42 924	44 742	55 648	181 769	195 584	210 448		
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management		736	711	2 322	2 137	2 080	1 999	1 918	2 403	2 299	1 918	1 999	2 886	8 655	8 941	9 227		
Rental of facilities and equipment		78	45	480	427	427	410	392	497	462	392	410	514	1 744	1 802	1 860		
Interest earned - external investments		1 044	1 187	2 203	1 963	1 963	1 883	1 802	2 283	2 123	1 802	1 883	2 363	8 013	8 278	8 543		
Interest earned - outstanding debtors		-	-	2 503	2 313	2 313	2 298	2 274	2 582	2 491	2 487	2 314	2 732	8 985	9 807	10 705		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		2 173	1 729	5 634	5 049	5 049	5 133	5 218	5 829	5 439	4 938	4 853	6 024	20 635	22 572	21 618		
Licences and permits		-	-	2 261	2 014	2 014	1 932	1 850	2 343	2 179	1 850	1 932	2 425	8 224	8 495	8 767		
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and Subsidies - Operational		153 204	11 679	65 661	65 187	66 209	175 291	64 871	66 950	194 143	64 871	65 029	65 978	388 931	369 115	399 840		
Other revenue		1 401	1 070	507	451	451	433	414	525	488	414	433	543	1 842	1 903	1 964		
Cash Receipts by Source		177 194	36 147	151 270	141 858	142 822	249 234	136 135	155 573	276 861	136 067	138 708	158 089	693 134	692 954	741 557		
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 Corporations, Higher Educ Institutions)		17 000	7 492	33 781	13 741	13 741	29 311	13 681	13 861	24 901	13 681	13 711	13 891	71 650	83 790	78 586		
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	-	39	39	39	39	39	39	39	39	39	39	151	156	161		
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables		-	-	387	344	344	330	316	401	373	316	330	415	1 406	1 452	1 499		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	778 353	821 803		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		194 194	43 639	185 477	155 983	156 947	278 914	150 171	169 874	302 174	150 104	152 789	172 434	766 341	778 353	821 803		
Cash Payments by Type																		
Employee related costs		20 219	12 556	64 019	60 395	60 395	59 187	57 979	65 227	62 811	57 979	59 128	67 934	239 435	247 096	259 001		
Remuneration of councillors		-	-	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	30 288	31 726	33 233		
Interest		-	-	260	200	200	180	160	280	240	160	180	299	1 995	697	23		
Bulk purchases - Electricity		-	-	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	47 636	167 108	182 165	198 578		
Acquisitions - water & other inventory		1 513	1 234	7 231	6 462	6 444	6 198	5 989	7 489	6 996	6 000	6 099	7 542	26 114	27 571	27 751		
Contracted services		6 016	7 273	31 475	27 935	28 684	26 962	26 868	31 393	30 559	26 576	27 832	32 390	131 182	109 796	113 921		
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - other		-	-	3 134	2 791	2 791	2 677	2 563	3 248	3 019	2 563	2 677	3 362	11 413	11 773	12 134		
Other expenditure		36 861	3 471	26 430	23 689	23 618	22 763	21 967	27 249	25 433	21 927	22 788	28 190	93 281	101 484	103 897		
Cash Payments by Type		64 609	24 533	185 960	174 884	175 544	171 379	168 937	188 297	182 470	168 616	172 114	195 291	700 817	712 308	748 538		
Other Cash Flows/Payments by Type																		
Capital assets		7 337	7 218	24 107	22 113	21 481	21 368	19 989	24 872	23 351	20 438	21 628	26 410	88 336	100 084	87 244		
Retention (Capital)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Payments by Type		71 946	31 751	210 067	196 997	197 024	192 747	188 925	213 169	205 821	189 054	193 742	221 701	789 153	812 392	835 782		
NET INCREASE/(DECREASE) IN CASH HELD		122 249	11 888	(24 590)	(41 014)	(40 077)	86 167	(38 754)	(43 295)	96 353	(38 950)	(40 953)	(49 267)	(22 812)	(34 039)	(13 979)		
Cash/cash equivalents at the month/year beginning:		65 877	188 126	200 014	175 424	134 409	94 332	180 500	141 746	98 451	194 804	155 854	114 901	65 877	43 066	9 027		
Cash/cash equivalents at the month/year end:		188 126	200 014	175 424	134 409	94 332	180 500	141 746	98 451	194 804	155 854	114 901	65 634	43 066	9 027	(4 952)		

Supporting table SC30 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 R43, 639 million and the total cash payment for the month was R31, 751 million and this resulted in net decrease in cash amounting to R11, 888 million. With cash and cash equivalent of R188,126 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R200, 014 million. This is a supporting table for table C7 – Cash Flow Statement.

List of Capital Programmes and Projects

LIM4/2 Elias Motsoaledi - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M02 - August

Function	Project Description	Project Number	Type	Ward Location	2025/26	Budget Year 2026/27							YTD variance	YTD variance %	Full Year Forecast
					Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget					
Parent municipality:															
List all capital projects grouped by Function															
Community Services	Cemeteries/Crematoria:UPGRADING OF GROBLERSDAL CEMETRY		Upgrading	Ward 13	-	604 920	-	-	-	153 043	-	153 043	-100.0%	-	604 920
Community Services	Cemeteries/Crematoria:Fencing of Luckau cemetery		New	Ward 24	-	680 531	-	-	-	-	-	-	-	-	680 531
Community Services	Landfill Sites:Ablution Facility Groblersdal		New	Ward 13	43 479	21 736	-	-	-	5 500	-	5 500	-	-	21 736
Community Services	Landfill Sites:Ablution Facility Roosenekal	PC001002002001_00009	New	Ward 30	43 479	21 736	-	-	-	5 500	-	5 500	-	-	453 687
Community Services	Fencing of Roosenekal Landfill Site	PC001002002001_00010	Upgrading	Ward 13	-	453 687	-	-	-	114 782	-	114 782	-	-	680 531
Community Services	Landfill Sites:Fencing of Tafelkop Cemetery	PC001002002001_00007	New	Ward 27	695 653	680 531	-	-	-	98 457	-	98 457	-	-	86 956
Community Services	Landfill Sites:Notice Boards	PC001002002001_00006	New	Head Office	86 957	86 956	-	-	-	22 000	-	22 000	-	-	173 912
Community Services	Landfill Sites:Weighbridge Groblersdal Landfill Site	PC001002002001_00007	Renewal	Ward 13	410 870	173 912	-	-	-	44 000	-	44 000	-	-	378 071
Community Services	Machinery and Equipment:500 Twenty skip bins 500	PC002003009_00008	New	Whole of Municipality	-	378 071	-	-	-	44 000	-	44 000	-	-	151 233
Community Services	Machinery and Equipment:Machinery and Equipment	PC002003009_00006	New	Whole of Municipality	173 914	151 233	-	-	-	33 000	-	33 000	-	-	37 807
Community Services	Machinery and Equipment:Waste Pressure Washer	PC002003009_00013	New	Head Office	-	37 807	-	-	-	-	-	-	-	-	-
Community Services	Machinery and Equipment	PC001002002001_00005	New	Head Office	217 384	-	-	-	-	-	-	-	-	-	68 049
Community Services	Blue lights Siren and Insignia	PC001002002001_00006	New	Whole of Municipality	-	68 049	-	-	-	17 218	-	17 218	-	-	642 722
Infrastructure	MV Networks:Energy Efficiency and Demand Side Management	PC001002001007_00030	New	Whole of Municipality	4 000 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Drainage Collection:Groblersdal Storm water	PC001002007001_00001	New	Ward 13	1 565 218	642 722	-	-	-	162 608	-	162 608	-	-	3 000 000
Infrastructure	MV Substations:Masakaneng Sub Station	PC001002001005_00024	New	Ward 14	-	3 000 000	-	-	-	831 700	-	831 700	-	-	9 000 000
Infrastructure	Landfill Sites:Groblersdal Landfill site 6.6	PC001002001005_00025	Renewal	Ward 13	11 538 950	9 000 000	-	-	-	1 980 000	-	1 980 000	-	-	75 617
Infrastructure	Machinery and Equipment:AIRCONS	PC002003009_00001	New	Head Office	260 870	75 617	-	-	-	17 600	-	17 600	-	-	217 396
Infrastructure	Machinery and Equipment:Machinery and Equipment	PC002002001009_00001	Renewal	Head Office	173 914	217 396	-	-	-	55 000	-	55 000	-	-	436 678
Infrastructure	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	PC002002001009_00002	New	Head Office	434 783	436 678	-	-	-	110 478	-	110 478	-	-	399
Infrastructure	Upgrading of Tafelkop Stadium	PC002002001009_00003	Upgrading	Ward 27	-	399	-	-	-	-	-	-	-	-	11 262 997
Infrastructure	Roads:Tambo/Elandsdoorn Sport Stadium	PC001002006001_00027	New	Ward 9	-	11 262 997	-	-	-	2 477 860	-	2 477 860	-	-	347 624
Infrastructure	Roads:Upgrading of Luckau access road	PC001002006001_00028	Upgrading	Ward 24	-	347 824	-	-	-	47 503	-	47 503	-	-	347 824
Infrastructure	Roads:Motetema Internal Streets 600	PC001002006001_00029	Renewal	Whole of Municipality	-	347 824	-	-	-	66 695	-	66 695	-	-	18 749 112
Infrastructure	Roads:Upgrading of Tafelkop Bapeding Bus route	PC002003009_00001	Upgrading	Ward 17	3 627 797	18 749 112	-	-	2 954 706	5 321 265	4 124 805	1 196 460	-	-	28 437 894
Infrastructure	Roads:Upgrading of Waalkraal Bus route	PC002003009_00002	Upgrading	Ward 4	8 422 821	28 437 894	-	-	3 857 593	9 348 928	6 256 335	3 092 593	-	-	200 000
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 18)	PC002003009_00003	New	Ward 18	-	200 000	-	-	-	28 361	-	28 361	-	-	200 001
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 19)	PC002003009_00004	New	Ward 19	-	200 001	-	-	-	39 880	-	39 880	-	-	200 002
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 22)	PC002003009_00005	New	Ward 22	-	200 002	-	-	-	35 429	-	35 429	-	-	200 002
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 3)	PC002003009_00006	New	Ward 3	-	200 002	-	-	-	32 555	-	32 555	-	-	200 000
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 4)	PC002003009_00007	New	Ward 4	-	200 000	-	-	-	31 468	-	31 468	-	-	200 001
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 5)	PC002003009_00008	New	Ward 5	-	200 001	-	-	-	34 308	-	34 308	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	PC001002001007_00103	New	Ward 28	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Dikgalaopeng	PC001002001007_00104	New	Ward 25	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Matsitsi Village	PC001002001007_00105	New	Ward 20	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Makgopheng	PC001002001007_00106	New	Ward 18	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Matlaia Lehwelere	PC001002001007_00107	New	Ward 14	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Waalkraal Clinic	PC001002001007_00108	New	Ward 3	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Stompo	PC001002001007_00109	New	Ward 4	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Magakadimeng	PC001002001007_00110	New	Ward 5	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Lusaka	PC001002001007_00111	New	Ward 1	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Legalaneng	PC001002001007_00112	New	Ward 22	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Sephaku Fourways	PC001002001007_00116	New	Ward 23	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of high mast in Tafelkop Dipakapakeng bluemoon	PC001002001007_00120	New	Ward 28	684 627	-	-	-	-	-	-	-	-	-	-
Infrastructure	MV Networks:Installation of Engineering Services at Game Farm	PC001002001007_00122	New	Ward 13	434 783	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Construction of Jerusalem/Motsephiri stormwater control	PC001002001007_00123	Renewal	Ward 21	10 909 420	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of gabions on RHS & LHS at Marapong village	PC001002001007_00124	Renewal	Ward 21	-	1 221	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of culvert bridge at Kgobokwane village	PC001002001007_00125	Renewal	Ward 3	3 115 439	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:UPGRADING OF MOGAUNG ROAD	PC001002001007_00126	Upgrading	Ward 22	434 783	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	PC001002001007_00127	Upgrading	Ward 3	13 474 737	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Malaneng A Ntwane Access Road	PC001002001007_00128	Upgrading	Ward 8	1 951 272	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Maraganeng Internal Access road (MIG)	PC001002001007_00129	Upgrading	Ward 16	12 006 125	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Mokoteng access road to Marateng taxi rank	PC001002001007_00130	Upgrading	Ward 29	8 569 778	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of gravel road to pave and storm water control at Moteti village	PC001002001007_00131	Upgrading	Ward 2	10 107 614	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Ramaphosa from gravel to paved road	PC001002001007_00132	Upgrading	Ward 1	434 783	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Laersdrift - Ward 15	PC001002004002_00005	New	Ward 15	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Mashemong - Ward 25	PC001002004002_00006	New	Ward 25	1 426 137	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Phooko - Ward 09	PC001002004002_00007	New	Ward 9	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Maleoskop - Ward 12	PC001002004002_00008	New	Ward 12	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Aquaville market place - Ward 12	PC001002004002_00009	New	Ward 12	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Ga-Moloi - Ward 17	PC001002004002_00010	New	Ward 17	1 448 487	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Ramogwerane - Ward 29	PC001002004002_00011	New	Ward 29	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Sephaku - Ward 24	PC001002004002_00012	New	Ward 24	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Sterkfontein - Ward 29	PC001002004002_00013	New	Ward 29	1 472 508	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Bluemoon - Ward 28	PC001002004002_00014	New	Ward 28	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Old Molanong - Ward 28	PC001002004002_00015	New	Ward 28	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Bolet - Ward 28	PC001002004002_00016	New	Ward 28	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Tafelkop Kampeng-ward 26	PC001002004002_00017	New	Ward 26	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Boreholes:Tafelkop: Bapeding - Ward 26	PC001002004002_00018	New	Ward 26	1 422 988	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Low Level Bridge between Luckau to Posa	PC001002006001_00021	New	Ward 29	3 500 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	PC001002006001_00022	New	Ward 24	2 850 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of storm water control; base correction and reasing in Elandsdoorn	PC001002006001_00023	New	Ward	4 650 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Edge protection,shoulders repairs; patchworks and reaseling in Roosenekal	PC001002006001_00024	New	Ward 30	2 000 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of low level bridge in Khatzweni Mathutha village	PC001002006001_00025	New	Ward	3 500 000	-	-	-	-	-	-	-	-	-	-
Infrastructure	Roads:Re -Construction of the low -level bridge in Kwampudulwane	PC001002006001_00026	New	Ward	3 500 000	-	-	-	-	-	-	-	-	-	-
Corporate Services	Municipal Offices:MOBILE OFFICE -	PC001002006001_00027	New	Head Office	-	695 655	-	-	-	145 789	-	145 789	-	-	695 655
Corporate Services	Furniture and Office Equipment:Furniture and Office Equipment	PC002003005_00001	New	Head Office	434 783	396 979	-	-	-	66 000	-	66 000	-	-	396 979
Corporate Services	Computer Equipment:Computer Equipment	PC002003004_00001	New	Head Office	869 566	1 663 516	-	-	-	200 870	-	911 117	-	-	1 663 516
Parent Operational expenditure					142 655 917	79 833 788	-	-	7 924 286	15 782 179	17 282 744	-	1 500 565	-	79 228 968

List of Operational Programmes and Projects

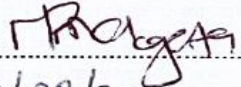
LIM4/2 Elias Motsoaledi - Supporting Schedule SG38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - MU2 - August

R thousand					2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	Ward Location	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:												%	
List all operational projects grouped by Function											-	-	
Electricity	Electrification:Electrification of Luckau Maganagobuswa	PO003054_00009	Work Streams	Ward 24	1 588 749	5 916 540				1 301 639			5 916 540
Electricity	Electrification:Electrification of Mabose	PO003054_00010	Work streams	Ward 1		1 387 800				-			1 387 800
Electricity	Electrification:Electrification of Mantrombi Section	PO003054_00004	Work Streams	Ward 21	3 101 674	3 855 000				387 411			3 855 000
Electricity	Electrification:Electrification of Mkhazini ward 19 (Designs)	PO003054_00012	Work Streams	Ward 19	500 326	1 285 000				700 237			1 285 000
Electricity	Electrification of Motsephiri New Stand (Pre -Engineering)	PO003054_00013	Work streams	Ward 21		164 112				187 630			164 112
Electricity	Electrification:Electrification of Nyakelang (Pre-Engineering)	PO003054_00007	Work streams	Ward 27		243 312				36 251			243 312
Electricity	Electrification:Electrification of Slovo Ext (Pre-Engineering)	PO003054_00006	Work streams	Ward 1		164 112				38 442			164 112
Electricity	Electrification:Electrification of Tafelkop Madisotheane	PO003054_00004	Work streams	Ward 25		243 312				22 108			243 312
Electricity	Electrification:Kgaphamadi phase 4	PO003054_00010	Work streams	Ward 21		1 927 500				53 529			1 927 500
Electricity	Electrification:Kgobokwane Kgaphamadi Extension	PO003054_00006	Work streams	Ward 3		243 312				371 120			243 312
Electricity	Electrification:Electrification of Ntswelomotse	PO003054_00003	Work Streams	Ward 4	3 241 156	-				48 762			-
Electricity	Electrification:Electrification of Kgaphamadi	PO003054_00005	Work Streams	Ward 21	2 736 910	-							-
Electricity	Electrification:Electrification of Zasiplass Police Station	PO003054_00006	Work Streams	Ward 16	2 449 866	-							-
Electricity	Electrification:Electrification of Lusaka	PO003054_00007	Work Streams	Ward 1	2 401 085	-							-
Electricity	Electrification:Electrification of Oorlog	PO003054_00008	Work Streams	Ward 1	1 873 769	-							-
Electricity	Electrification:Electrification of Doorom	PO003054_00010	Work Streams	Ward 16	1 299 963	-							-
Electricity	Electrification:Electrification of Phooko	PO003054_00011	Work Streams	Ward 9	1 101 055	-							-
Parent Operational expenditure					20 294 553	15 430 000	-	-	-	3 147 129	(3 147)		15 430 000

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 31 August 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 10/09/2026