

# **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**



## **MONTHLY BUDGET STATEMENT REPORT**

**DECEMBER 2025**

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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 December or of the municipality and relevant Provincial Treasury, the monthly budget statement in the prescribed format on the state of the municipality's financial results.

### IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2025/26		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770,108,980	550,649,539	72%
OPERATING EXPENDITURE	753,261,967	364,599,144	48%
TRANSFER - CAPITAL	92,090,000	56,259,486	61%
SURPLUS/(DEFICIT)	109,312,915	118,275,027	108%
CAPITAL EXPENDITURE	98,829,145	58,469,149	59%

**Table C1 – Budget Statement Summary**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	61,818	63,085	–	5,429	32,568	31,631	937	3%	63,085
Service charges	161,854	186,549	–	19,338	93,062	89,086	3,976	4%	186,549
Investment revenue	10,989	6,656	–	755	4,994	3,331	1,663	50%	6,656
Transfers and subsidies	383,099	381,926	–	125,863	286,115	280,934	5,181	2%	381,550
Other own revenue	197,698	132,269	–	51,799	77,651	65,752	11,898	18%	132,269
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>815,459</b>	<b>770,485</b>	<b>–</b>	<b>203,183</b>	<b>494,390</b>	<b>470,734</b>	<b>23,656</b>	<b>5%</b>	<b>770,109</b>
Employee costs	196,286	209,467	–	27,420	113,886	104,754	9,132	9%	209,467
Remuneration of Councillors	29,661	30,966	–	2,342	13,752	15,483	(1,731)	-11%	30,966
Depreciation & asset impairment	62,754	63,492	–	5,006	29,669	31,349	(1,680)	-5%	63,492
Finance charges	1,104	5,962	–	221	666	2,982	(2,316)	-78%	5,962
Materials and bulk purchases	181,287	175,262	–	14,401	75,867	87,963	(12,096)	-14%	175,262
Transfers and subsidies	11,313	13,645	–	629	4,266	5,488	(1,222)	-22%	13,645
Other expenditure	173,226	254,467	–	45,749	126,493	127,873	(1,380)	-1%	254,467
<b>Total Expenditure</b>	<b>655,631</b>	<b>753,262</b>	<b>–</b>	<b>95,767</b>	<b>364,599</b>	<b>375,892</b>	<b>(11,293)</b>	<b>-3%</b>	<b>753,262</b>
<b>Surplus/(Deficit)</b>	<b>159,827</b>	<b>17,223</b>	<b>–</b>	<b>107,416</b>	<b>129,791</b>	<b>94,842</b>	<b>34,949</b>	<b>37%</b>	<b>16,847</b>
Transfers and subsidies - capital (monetary allocations)	160,508	92,090	–	10,859	56,259	73,027	(16,767)	-23%	92,090
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	376
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>	<b>18,182</b>	<b>11%</b>	<b>109,313</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>	<b>18,182</b>	<b>11%</b>	<b>109,313</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>173,549</b>	<b>98,829</b>	<b>–</b>	<b>12,815</b>	<b>58,438</b>	<b>47,244</b>	<b>11,194</b>	<b>24%</b>	<b>98,829</b>
Capital transfers recognised	160,868	92,090	–	10,794	55,530	43,537	11,993	28%	74,258
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12,681	6,739	–	2,021	2,909	3,707	(799)	-22%	24,571
<b>Total sources of capital funds</b>	<b>173,549</b>	<b>98,829</b>	<b>–</b>	<b>12,815</b>	<b>58,438</b>	<b>47,244</b>	<b>11,194</b>	<b>24%</b>	<b>98,829</b>
<b>Financial position</b>									
Total current assets	298,373	349,635	–		510,365				349,635
Total non current assets	1,284,966	1,562,593	–		1,241,055				1,562,593
Total current liabilities	130,508	36,771	–		175,216				36,771
Total non current liabilities	135,904	169,872	–		163,329				169,872
Community wealth/Equity	1,316,927	1,705,585	–		1,412,875				1,705,585
<b>Cash flows</b>									
Net cash from (used) operating	158,035	125,873	–	85,291	203,139	47,943	(155,196)	-324%	125,873
Net cash from (used) investing	(115,768)	(44,179)	–	(12,815)	(63,142)	(198,957)	(135,816)	68%	(44,179)
Net cash from (used) financing	(11,751)	(9,348)	–	(456)	(1,151)	(5,310)	(4,159)	78%	(9,348)
<b>Cash/cash equivalents at the month/year end</b>	<b>53,191</b>	<b>81,556</b>	<b>–</b>	<b>–</b>	<b>148,055</b>	<b>(147,116)</b>	<b>(295,171)</b>	<b>201%</b>	<b>81,556</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
Debtors Age Analysis									
Total By Income Source	27,951	8,567	3,514	4,651	4,388	4,323	4,269	199,051	256,713
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

**The above C1 Sum table summarizes the following activities: -**

**Revenue:**

The actual year to date operational revenue as at the end of December is R494, 390 million and the year to date budget of R470, 734 million and this reflects a positive variance of R23, 656 million which is mostly attributable to equitable shares received amounting to R281, 917 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Property rates: 3% favorable variance
- Services Charges – electricity revenue: 5% favorable variance
- Services Charges – refuse revenue: 3% unfavorable variance
- Rental from fixed assets: 22% unfavorable variance
- Interest earned external investment: 50% favorable variance
- Interest earned outstanding debtors: 31% favorable variance
- Fines, penalties and forfeits: 20% favorable variance
- Licenses and permits: 2% favorable variance.
- Transfer and subsidies: 2% favorable variance
- Other revenue: 49% unfavorable variance
- Gains on disposal of assets: 439% favorable variance

**Operating Expenditure**

The year-to-date operational expenditure as at end of December amounts to R364, 599 million and the year to date budget is R375, 892 million. This reflects the overspending variance of R11, 293 million that translates to 3% variance. The variance is attributed to the overspending of finance charges. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

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

- Remuneration of councilors: 11% underspending
- Debt impairment: 59% underspending
- Finance charges : 78% underspending.
- Bulk purchases: 14% underspending
- Other material: 11% underspending.
- Contracted services: 18% overspending
- Transfer and subsidies: 59% overspending.
- Losses on disposal of assets: 1275% underspending
- 

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

### **Capital Expenditure**

The year to date actual capital expenditure as at end of December amounts to R58, 469 million and the year to date budget amounts to R47, 244 million and this gives rise to R11, 194 million under performance.

### **Surplus/Deficit**

Taking the above into consideration, the net operating profit for the month of December is R186, 050 million that is mainly attributed to underperformance on capital expenditure in the reporting period.

### **Debtors**

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of December amounts to R256,713 million and this shows an increase of R7,591 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows an decrease of R 9,355 million as compared to R266,068 of last month.

Consumer debtors are made up of service charges and property rates that amount to R161,107 million and other debtors amounting to R95, 606 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

### **Creditors**

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

**Table C2 – Financial Performance (Standard Classification)**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>331,211</b>	<b>303,737</b>	<b>-</b>	<b>89,754</b>	<b>230,740</b>	<b>217,599</b>	<b>13,141</b>	<b>6%</b>	<b>303,737</b>
Executive and council	55,444	51,149	-	15,012	37,034	43,152	(6,117)	-14%	51,149
Finance and administration	256,883	238,427	-	68,321	179,768	163,289	16,479	10%	238,427
Internal audit	18,884	14,161	-	6,421	13,938	11,159	2,779	25%	14,161
<b>Community and public safety</b>	<b>59,675</b>	<b>133,322</b>	<b>-</b>	<b>60,118</b>	<b>88,516</b>	<b>75,396</b>	<b>13,120</b>	<b>17%</b>	<b>133,322</b>
Community and social services	11,320	10,504	-	3,855	8,804	7,723	1,081	14%	10,504
Sport and recreation	17,612	13,589	-	5,324	14,558	12,621	1,937	15%	13,589
Public safety	30,744	109,229	-	50,939	65,154	55,051	10,102	18%	109,229
<b>Economic and environmental services</b>	<b>210,401</b>	<b>162,700</b>	<b>-</b>	<b>26,074</b>	<b>88,480</b>	<b>105,253</b>	<b>(16,773)</b>	<b>-16%</b>	<b>162,700</b>
Planning and development	27,921	26,487	-	7,696	21,366	17,815	3,551	20%	26,487
Road transport	181,644	135,381	-	18,094	66,510	87,020	(20,510)	-24%	135,381
Environmental protection	836	832	-	284	604	418	186	45%	832
<b>Trading services</b>	<b>230,842</b>	<b>262,816</b>	<b>-</b>	<b>38,096</b>	<b>142,914</b>	<b>145,513</b>	<b>(2,600)</b>	<b>-2%</b>	<b>262,816</b>
Energy sources	190,852	216,641	-	29,438	118,311	120,931	(2,620)	-2%	216,641
Waste management	39,991	46,175	-	8,658	24,603	24,583	20	0%	46,175
<b>Total Revenue - Functional</b>	<b>832,129</b>	<b>862,575</b>	<b>-</b>	<b>214,042</b>	<b>550,650</b>	<b>543,761</b>	<b>6,888</b>	<b>1%</b>	<b>862,575</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>261,398</b>	<b>281,365</b>	<b>-</b>	<b>44,086</b>	<b>161,454</b>	<b>140,574</b>	<b>20,881</b>	<b>15%</b>	<b>281,365</b>
Executive and council	51,199	53,160	-	3,618	22,705	26,327	(3,622)	-14%	53,160
Finance and administration	195,181	214,461	-	37,124	128,126	106,405	21,721	20%	214,461
Internal audit	15,018	13,744	-	3,344	10,623	7,841	2,782	35%	13,744
<b>Community and public safety</b>	<b>63,737</b>	<b>135,842</b>	<b>-</b>	<b>26,443</b>	<b>53,333</b>	<b>68,011</b>	<b>(14,678)</b>	<b>-22%</b>	<b>135,842</b>
Community and social services	8,012	17,215	-	1,022	4,506	8,555	(4,049)	-47%	17,215
Sport and recreation	25,212	18,916	-	4,252	14,699	9,562	5,138	54%	18,916
Public safety	30,513	99,711	-	21,169	34,128	49,894	(15,766)	-32%	99,711
<b>Economic and environmental services</b>	<b>112,486</b>	<b>117,998</b>	<b>-</b>	<b>12,346</b>	<b>57,956</b>	<b>58,567</b>	<b>(611)</b>	<b>-1%</b>	<b>117,998</b>
Planning and development	24,797	27,626	-	3,713	12,784	13,715	(931)	-7%	27,626
Road transport	87,593	89,092	-	8,633	45,144	44,272	873	2%	89,092
Environmental protection	96	1,280	-	-	28	580	(552)	-95%	1,280
<b>Trading services</b>	<b>219,962</b>	<b>218,057</b>	<b>-</b>	<b>12,892</b>	<b>91,856</b>	<b>108,741</b>	<b>(16,886)</b>	<b>-16%</b>	<b>218,057</b>
Energy sources	158,434	170,466	-	8,568	68,547	84,778	(16,231)	-19%	170,466
Waste management	61,528	47,591	-	4,324	23,309	23,964	(655)	-3%	47,591
<b>Total Expenditure - Functional</b>	<b>657,583</b>	<b>753,262</b>	<b>-</b>	<b>95,767</b>	<b>364,599</b>	<b>375,892</b>	<b>(11,293)</b>	<b>-3%</b>	<b>753,262</b>
<b>Surplus/ (Deficit) for the year</b>	<b>174,546</b>	<b>109,313</b>	<b>-</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>	<b>18,182</b>	<b>11%</b>	<b>109,313</b>



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

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive & Council	48,780	46,493	–	13,035	31,821	38,986	(7,164)	-18%	46,493
Vote 2 - Municipal Manager	53,017	41,927	–	18,472	40,242	32,060	8,182	26%	41,927
Vote 3 - Budget & Treasury	146,875	143,601	–	31,165	91,843	88,719	3,124	4%	143,601
Vote 4 - Corporate Services	46,686	36,374	–	13,369	36,205	29,714	6,491	22%	36,374
Vote 5 - Community Services	110,044	189,270	–	70,332	118,902	105,636	13,266	13%	189,270
Vote 6 - Technical Services	387,357	368,377	–	55,523	200,288	224,929	(24,641)	-11%	368,377
Vote 7 - Developmental Planning	19,670	18,235	–	5,014	15,382	13,144	2,238	17%	18,235
Vote 8 - Executive Support	19,701	18,298	–	7,131	15,966	10,570	5,396	51%	18,298
<b>Total Revenue by Vote</b>	<b>832,129</b>	<b>862,575</b>	<b>–</b>	<b>214,042</b>	<b>550,650</b>	<b>543,758</b>	<b>6,891</b>	<b>1%</b>	<b>862,575</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive & Council	43,295	43,414	–	2,777	17,951	22,042	(4,091)	-19%	43,414
Vote 2 - Municipal Manager	51,629	51,785	–	6,800	30,474	26,394	4,079	15%	51,785
Vote 3 - Budget & Treasury	84,720	84,881	–	26,991	69,572	42,024	27,548	66%	84,881
Vote 4 - Corporate Services	32,137	46,836	–	2,190	15,634	22,080	(6,446)	-29%	46,836
Vote 5 - Community Services	135,192	194,902	–	32,163	82,525	97,657	(15,132)	-15%	194,902
Vote 6 - Technical Services	265,963	288,567	–	18,485	124,248	144,256	(20,008)	-14%	288,567
Vote 7 - Developmental Planning	17,900	20,568	–	2,864	9,212	10,181	(969)	-10%	20,568
Vote 8 - Executive Support	26,747	22,310	–	3,496	14,984	11,258	3,726	33%	22,310
<b>Total Expenditure by Vote</b>	<b>657,583</b>	<b>753,262</b>	<b>–</b>	<b>95,767</b>	<b>364,599</b>	<b>375,892</b>	<b>(11,293)</b>	<b>-3%</b>	<b>753,262</b>
<b>Surplus/ (Deficit) for the year</b>	<b>174,546</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,866</b>	<b>18,184</b>	<b>11%</b>	<b>109,313</b>

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

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



**Table C4: Financial Performance by Revenue Source and Expenditure Type**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	61,818	63,085	–	5,429	32,568	31,631	937	3%	63,085
Service charges - electricity revenue	147,578	164,683	–	18,241	86,446	82,283	4,163	5%	164,683
Service charges - refuse revenue	14,276	21,866	–	1,097	6,616	6,803	(188)	-3%	21,866
Rental of facilities and equipment	1,886	1,467	–	90	525	672	(147)	-22%	1,467
Interest earned - external investments	10,989	6,656	–	755	4,994	3,331	1,663	50%	6,656
Interest earned - outstanding debtors	13,635	16,493	–	1,709	10,640	8,147	2,492	31%	16,493
Fines, penalties and forfeits	98,497	104,744	–	49,409	62,204	52,036	10,168	20%	104,744
Licences and permits	7,302	6,916	–	523	3,539	3,458	81	2%	6,916
Transfers and subsidies	383,099	381,926	–	125,863	286,115	280,934	5,181	2%	381,550
Other revenue	4,296	2,648	–	67	735	1,438	(702)	-49%	2,648
Gains	72,082	–	–	–	7	1	6	439%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>815,459</b>	<b>770,485</b>	<b>–</b>	<b>203,183</b>	<b>494,390</b>	<b>470,734</b>	<b>23,656</b>	<b>5%</b>	<b>770,109</b>
<b>Expenditure By Type</b>									
Employee related costs	196,286	209,467	–	27,420	113,886	104,754	9,132	9%	209,467
Remuneration of councillors	29,661	30,966	–	2,342	13,752	15,483	(1,731)	-11%	30,966
Debt impairment	20,144	87,202	–	18,007	18,007	44,017	(26,010)	-59%	87,202
Depreciation & asset impairment	62,754	63,492	–	5,006	29,669	31,349	(1,680)	-5%	63,492
Finance charges	1,104	5,962	–	221	666	2,982	(2,316)	-78%	5,962
Bulk purchases	139,391	150,170	–	11,694	64,463	75,085	(10,622)	-14%	150,170
Other materials	41,896	25,092	–	2,708	11,405	12,878	(1,474)	-11%	25,092
Contracted services	85,573	92,371	–	7,296	54,474	46,246	8,228	18%	92,371
Transfers and subsidies	11,313	13,645	–	629	4,266	5,488	(1,222)	-22%	13,645
Other expenditure	67,442	72,593	–	25,666	59,232	37,166	22,066	59%	72,593
Losses	67	2,301	–	(5,221)	(5,221)	444	(5,665)	-1275%	2,301
<b>Total Expenditure</b>	<b>655,631</b>	<b>753,262</b>	<b>–</b>	<b>95,767</b>	<b>364,599</b>	<b>375,892</b>	<b>(11,293)</b>	<b>-3%</b>	<b>753,262</b>
<b>Surplus/(Deficit)</b>	<b>159,827</b>	<b>17,223</b>	<b>–</b>	<b>107,416</b>	<b>129,791</b>	<b>94,842</b>	<b>34,949</b>	<b>37%</b>	<b>16,847</b>
Transfers and subsidies - capital (monetary allocations)	160,508	92,090	–	10,859	56,259	73,027	(16,767)	-23%	92,090
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–		376
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>			<b>109,313</b>
Taxation							–		
<b>Surplus/(Deficit) after taxation</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>			<b>109,313</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>			<b>109,313</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>320,696</b>	<b>109,313</b>	<b>–</b>	<b>118,275</b>	<b>186,050</b>	<b>167,869</b>			<b>109,313</b>

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

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

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

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

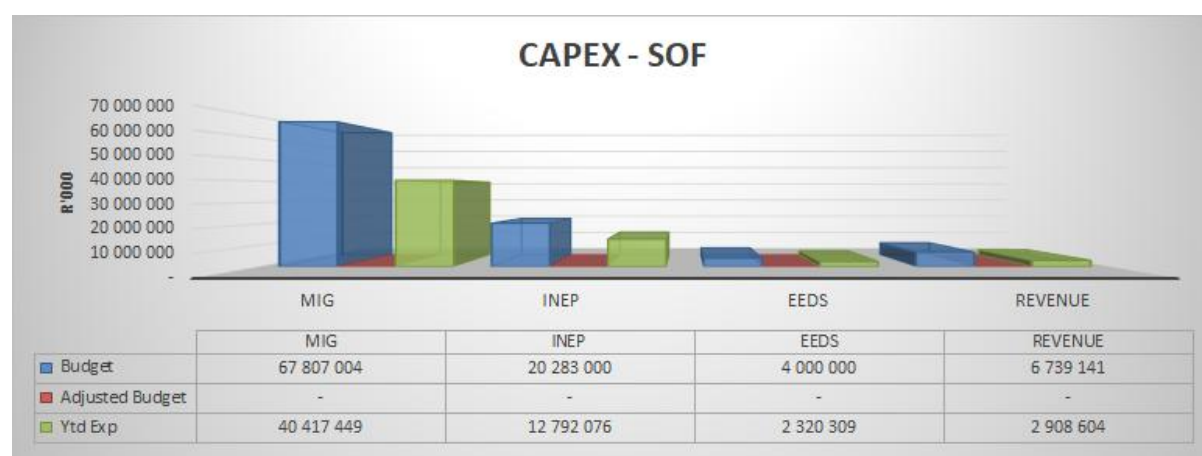
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	2,370	1,304	–	396	1,123	966	157	16%	1,304
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	2,370	1,304	–	396	1,123	966	157	16%	1,304
Internal audit	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>	12,191	870	–	925	925	654	271	41%	870
Community and social services	696	696	–	799	799	567	232	41%	696
Sport and recreation	11,495	174	–	126	126	87	39	45%	174
Public safety	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>	76,556	66,071	–	7,425	40,687	30,323	10,365	34%	66,071
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	76,556	66,071	–	7,425	40,687	30,323	10,365	34%	66,071
Environmental protection	–	–	–	–	–	–	–	–	–
<b>Trading services</b>	23,448	30,585	–	3,982	15,616	15,302	315	2%	30,585
Energy sources	21,342	29,932	–	3,982	15,616	14,929	688	5%	29,932
Waste management	2,107	652	–	–	–	373	(373)	-100%	652
Other	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	114,566	98,829	–	12,728	58,469	47,244	11,107	24%	98,829
<b>Funded by:</b>									
National Government	140,508	92,090	–	10,794	55,530	43,537	11,993	28%	74,258
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	20,000	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>	160,868	92,090	–	10,794	55,530	43,537	11,993	28%	74,258
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12,681	6,739	–	2,021	2,939	3,707	(799)	-22%	24,571
<b>Total Capital Funding</b>	173,549	98,829	–	12,815	58,469	47,244	11,194	24%	98,829

**Table C5C: Monthly Capital Expenditure by Vote**

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Expenditure of multi-year capital appropriation</b>									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	1,660	435	–	396	412	–	412	#DIV/0!	435
Vote 5 - Community Services	11,217	1,130	–	925	925	567	358	63%	1,130
Vote 6 - Technical Services	88,766	69,137	–	10,530	42,441	43,934	(1,493)	-3%	69,137
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
<b>Total multi-year capital expenditure</b>	101,644	70,702	–	11,851	43,778	44,501	(723)	-2%	70,702
<b>Expenditure of single-year capital appropriation</b>									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	710	870	–	–	711	966	(254)	-26%	870
Vote 5 - Community Services	2,559	391	–	87	87	460	(373)	-81%	391
Vote 6 - Technical Services	68,636	26,866	–	877	13,863	1,318	12,545	952%	26,866
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
<b>Total single-year capital expenditure</b>	71,905	28,127	–	964	14,691	2,743	11,918	434%	28,127
<b>Total Capital Expenditure</b>	173,549	98,829	–	12,815	58,469	47,244	11,194	24%	98,829

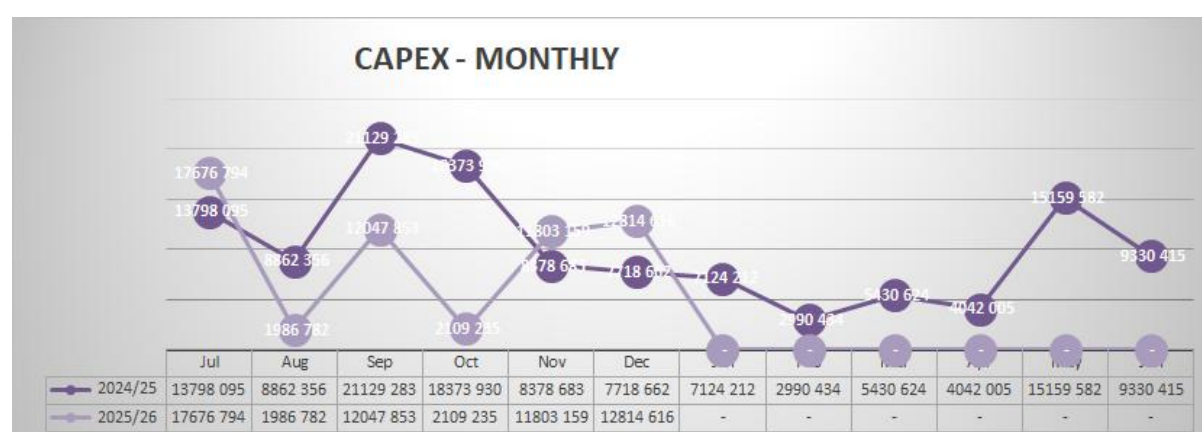
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of December, R12,815 million expenditure is incurred and the year-to-date expenditure amounts to R58, 469 whilst the year to date budget is R47, 244 million and this gave rise to under spending variance of R11,194 million that translates to 24%.

**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 R98, 829 million, R67, 807 million is funded from Municipal Infrastructure Grant, R20, 283 million from Integrated National Electrification Programme, R4, 000 million from Energy Efficiency and Demand Side Management grant.

**Figure 2: Monthly capital expenditure**



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

**Table C6: Monthly Budget Statement Financial Position**

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	71 789	90 859	–	10 233	90 859
Call investment deposits	–	–	–	137 822	–
Consumer debtors	167 485	205 168	–	227 204	205 168
Other debtors	20 723	20 791	–	96 618	20 791
Current portion of long-term receivables	119	–	–	–	–
Inventory	38 258	32 818	–	38 488	32 818
<b>Total current assets</b>	<b>298 373</b>	<b>349 635</b>	<b>–</b>	<b>510 365</b>	<b>349 635</b>
<b>Non current assets</b>					
Long-term receivables	–	–	–	–	–
Investments	18 475	21 552	–	–	21 552
Investment property	110 604	46 928	–	133 813	46 928
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 155 424	1 493 649	–	1 104 065	1 493 649
Biological	463	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	463	–	3 178	463
<b>Total non current assets</b>	<b>1 284 966</b>	<b>1 562 593</b>	<b>–</b>	<b>1 241 055</b>	<b>1 562 593</b>
<b>TOTAL ASSETS</b>	<b>1 583 339</b>	<b>1 912 228</b>	<b>–</b>	<b>1 751 420</b>	<b>1 912 228</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	6 639	9 126	–	3 525	9 126
Consumer deposits	6 810	6 956	–	5 337	6 956
Trade and other payables	112 056	9 126	–	156 308	9 126
Provisions	5 003	11 563	–	10 046	11 563
<b>Total current liabilities</b>	<b>130 508</b>	<b>36 771</b>	<b>–</b>	<b>175 216</b>	<b>36 771</b>
<b>Non current liabilities</b>					
Borrowing	45 602	48 089	–	15 985	48 089
Provisions	90 302	121 783	–	147 344	121 783
<b>Total non current liabilities</b>	<b>135 904</b>	<b>169 872</b>	<b>–</b>	<b>163 329</b>	<b>169 872</b>
<b>TOTAL LIABILITIES</b>	<b>266 412</b>	<b>206 643</b>	<b>–</b>	<b>338 545</b>	<b>206 643</b>
<b>NET ASSETS</b>	<b>1 316 927</b>	<b>1 705 585</b>	<b>–</b>	<b>1 412 875</b>	<b>1 705 585</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 316 927	1 705 585	–	1 412 875	1 705 585
Reserves	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 316 927</b>	<b>1 705 585</b>	<b>–</b>	<b>1 412 875</b>	<b>1 705 585</b>

The above table shows that community wealth amounts to R1 412,875 billion, total liabilities R338,545 thousands and the total assets R1 751,420 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 2.9:1 which meets the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

**Table C7: Monthly Budget Statement Cash Flow**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	51 043	50 923	–	3 465	24 359	23 742	617	3%	50 923
Service charges	163 762	174 139	–	11 594	71 875	70 542	1 333	2%	174 139
Other revenue	27 788	17 646	–	50 118	143 495	144 260	(765)	-1%	17 646
Transfers and Subsidies - Operational	390 673	381 926	–	125 296	286 870	288 872	(2 002)	-1%	381 926
Transfers and Subsidies - Capital	140 508	92 090	–	19 357	71 734	156 585	(84 851)	-54%	92 090
Interest	5 318	9 058	–	797	7 971	7 366	605	8%	9 058
<b>Payments</b>									
Suppliers and employees	(621 057)	(580 294)	–	(124 486)	(398 234)	(632 756)	(234 522)	37%	(580 294)
Finance charges	–	(5 962)	–	(221)	(666)	(870)	(204)	23%	(5 962)
Transfers and Grants	(0)	(13 654)	–	(629)	(4 266)	(9 799)	(5 533)	56%	(13 654)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>158 035</b>	<b>125 873</b>	<b>–</b>	<b>85 291</b>	<b>203 139</b>	<b>47 943</b>	<b>(155 196)</b>	<b>-324%</b>	<b>125 873</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	659	43 526	–	–	–	–	–		43 526
Decrease (increase) in non-current receivables	(1 694)	1 360	–	–	–	–	–		1 360
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
<b>Payments</b>									
Capital assets	(114 733)	(89 065)	–	(12 815)	(63 142)	(198 957)	(135 816)	68%	(89 065)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(115 768)</b>	<b>(44 179)</b>	<b>–</b>	<b>(12 815)</b>	<b>(63 142)</b>	<b>(198 957)</b>	<b>(135 816)</b>	<b>68%</b>	<b>(44 179)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	146	–	(22)	(17)	679	(696)	-103%	146
<b>Payments</b>									
Repayment of borrowing	(11 751)	(9 494)	–	(435)	(1 134)	(5 989)	(4 855)	81%	(9 494)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(11 751)</b>	<b>(9 348)</b>	<b>–</b>	<b>(456)</b>	<b>(1 151)</b>	<b>(5 310)</b>	<b>(4 159)</b>	<b>78%</b>	<b>(9 348)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>30 517</b>	<b>72 347</b>	<b>–</b>	<b>72 020</b>	<b>138 846</b>	<b>(156 325)</b>			<b>72 347</b>
Cash/cash equivalents at beginning:	22 675	9 209	–		9 209	9 209			9 209
Cash/cash equivalents at month/year end:	53 191	81 556	–		148 055	(147 116)			81 556

Table C7 presents details pertaining to cash flow performance. As at end of December, the net cash inflow from operating activities is R203, 139 million whilst net cash outflow from investing activities is R63,142 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R1,151 million. The cash and cash equivalent held at end of December amounted to R148, 055 million and the net effect of the above cash flows is cash inflow movement of R9, 209 million. The cash and cash equivalent at end of the reporting period of R148, 055 million, is mainly made up of cash in the primary bank account amounting to R10, 233 million and short-term investments amounting to R137, 822 million at the end of December.



## PART 2: SUPPORTING TABLES

**Supporting Table: SC 1 Material Variance Explanations**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Property rates	3%	The actual revenue generated is more than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Service charges - electricity revenue	5%	The projected monthly revenue appear to be lower 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	-2%	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
Rental of facilities and equipment	-3%	The actual revenue generated is less than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipal needs to ensure all the municipal and rented equipments generate revenue as hired out.
Interest earned - external investments	-3%	The municipality has invested in four different investment portfolios with Standard bank, and ABSA and the actual interest generated is more than the budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoice variances.
Interest earned - outstanding debtors	31%	The actual revenue generated is more than the projected monthly revenue.	The municipality should keep on encouraging customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	20%	The actual revenue issued on speed cameras is more than the pojections. 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 entrences where cashiers are available to collection on outstanding traffic fines.
Licences and permits	2%	The actual revenue generated is more than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Transfers and subsidies	-43%	The equitable share trenches received is less than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
Other revenue	-49%	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.
<b>Expenditure By Type</b>			
Employee related costs	9%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has appointed on vacant posts and other municipal employees took their retirement
Remuneration of councillors	-11%	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
Debt impairment	-59%	Debt impairment has been calculated and the projection are less than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	-5%	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.
Finance charges	-78%	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.
Bulk purchases	-14%	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.
Other materials	-11%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure.	The municipality should ensure that all the municipal assets are maintained to keep their useful life as they are.
Contracted services	18%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-22%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	59%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	-1275%	The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

## Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Capital Expenditure</b>			
National Government	28%	The projections on capital grants is less than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	-22%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
<b>Cash Flow</b>			
Property rates	3%	The actual collection rate on property rates is more than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	2%	The collection rate on service charges is more than the projected rate	The municipality should continue with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal
Other revenue	-1%	The collection rate on leased assets is less than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-1%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	-54%	The receipted trenches of capital grants are not in line with the projections.	The municipality should make use of DORA during the draft and final budget preparations.
Interest	8%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	37%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	23%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality shoud encourage Kgwadi ya madiba to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	56%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
Capital assets	68%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
Increase (decrease) in consumer deposits	-103%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	81%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.



## Supporting Table: SC 3 - Debtors Age Analysis

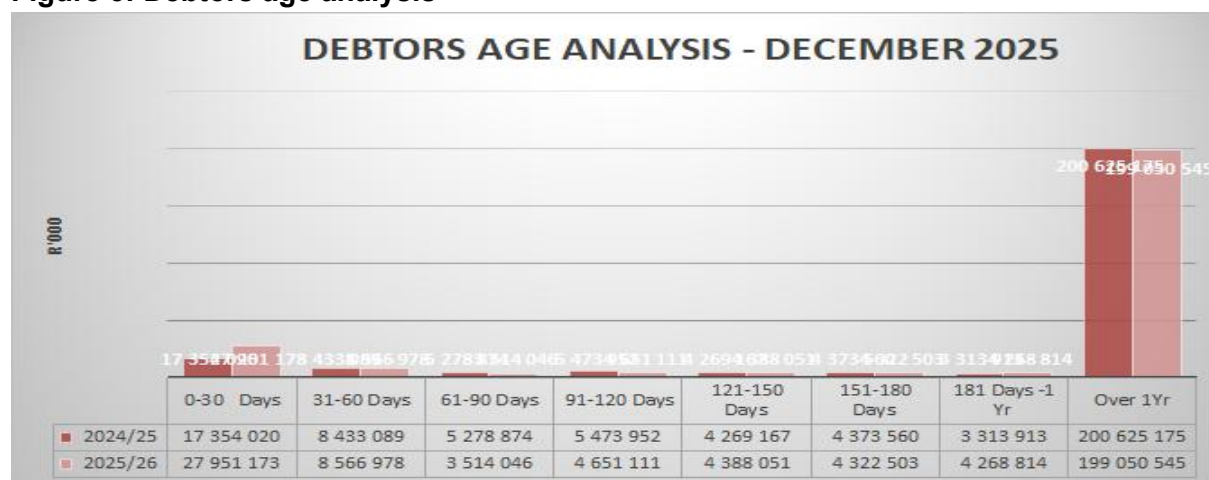
Description	Budget Year 2025/26											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Impairment - Bad Debts
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Electricity	16 780	1 553	352	119	156	95	91	2 636	21 782	3 097	-	-
Receivables from Non-exchange Transactions - Property Rates	6 090	2 596	2 080	2 007	1 984	1 979	1 884	83 517	102 139	91 372	-	-
Receivables from Exchange Transactions - Waste Management	1 097	714	628	615	604	604	610	31 242	36 114	33 675	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	101	21	21	39	39	39	723	1 072	861	-	-
Interest on Arrear Debtor Accounts	1 713	1 666	1 637	1 617	1 581	1 551	1 570	75 283	86 619	81 602	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 180	1 937	(1 204)	271	25	54	74	5 649	8 987	6 074	-	-
<b>Total By Income Source</b>	<b>27 951</b>	<b>8 567</b>	<b>3 514</b>	<b>4 651</b>	<b>4 388</b>	<b>4 323</b>	<b>4 269</b>	<b>199 051</b>	<b>256 713</b>	<b>216 681</b>	-	-
<b>2019/20 - totals only</b>	<b>17 354</b>	<b>8 433</b>	<b>5 279</b>	<b>5 474</b>	<b>4 269</b>	<b>4 374</b>	<b>3 314</b>	<b>200 625</b>	<b>249 122</b>	<b>218 056</b>		
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	3 871	2 311	1 155	1 076	1 067	1 052	978	48 264	59 774	52 437	-	-
Commercial	17 101	2 035	684	524	503	507	474	11 063	32 891	13 071	-	-
Households	6 267	4 059	2 851	2 940	2 715	2 671	2 722	136 956	161 181	148 004	-	-
Other	712	162	(1 176)	111	104	92	94	2 768	2 867	3 169	-	-
<b>Total By Customer Group</b>	<b>27 951</b>	<b>8 567</b>	<b>3 514</b>	<b>4 651</b>	<b>4 388</b>	<b>4 323</b>	<b>4 269</b>	<b>199 051</b>	<b>256 713</b>	<b>216 681</b>	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of December amount to R261, 348 million. The debtors' book is made up as follows:

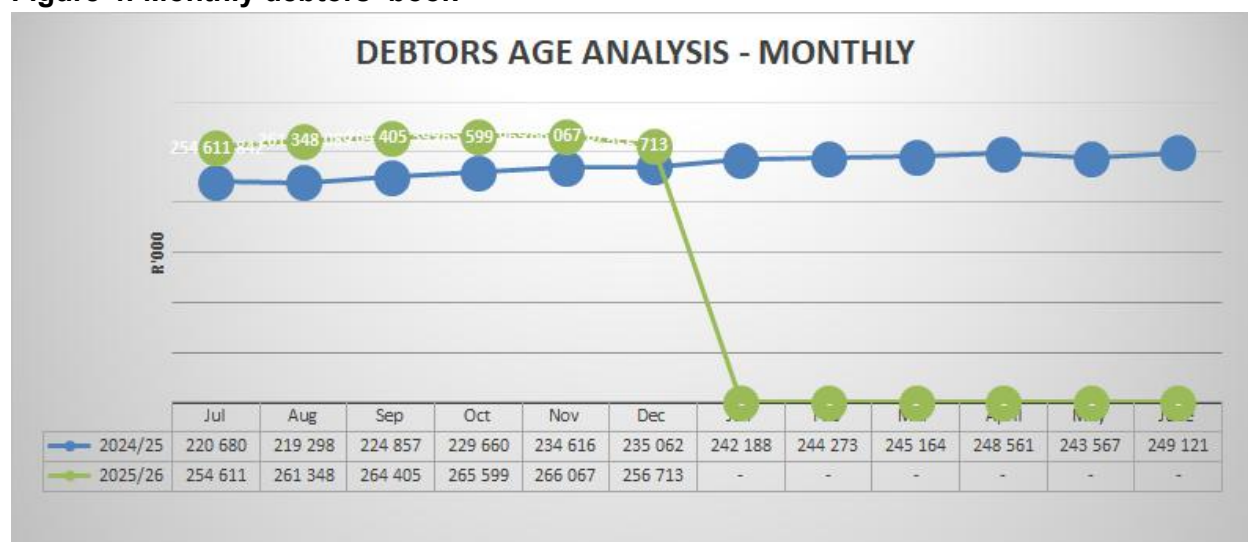
- Rates 42%
- Electricity 1%
- Rental 0%
- Refuse removal 16%
- Interest on outstanding debtors 38%
- Other 3%

The debtors' age analysis is graphically presented below.

**Figure 3: Debtors age analysis**



**Figure 4: Monthly debtors' book**



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

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

## TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	4 459 146
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 750 513
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 741 297
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 417 531
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 417 112
911906	TAFELKOP MALL (PTY) LTD	N	N	N	1 138 608
18857	VODACOM PTY LTD	N	N	N	1 019 200
9002327	DE LEMOS E M	N	N	N	973 729
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	961 787
1500176	KLIPBANK KOELKAMERS (PTY) LTD	N	N	N	958 466
136	LIZINEX (PTY) LTD	N	N	N	920 124
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	713 351
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	616 247
5000633	ERASMUS G J	N	N	N	601 309
9001714	KWAMAQUHUZE COMMUNAL PROP ASSOC	N	N	N	591 328
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	586 435
2100165	LEBOWA TRANSPORT	N	N	N	568 358
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	536 864
211693	BOXER SUPERSTORE'ATT KERSHNEE	N	N	N	519 651
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	518 354
<b>TOTAL</b>					<b>22 009 411</b>

## Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2025/26								Prior year totals for chart
	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	
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors									-
Auditor General									-
Other	681								-
<b>Total By Customer Type</b>	<b>681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

## Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening Balance	Interest Earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA CALL ACCOUNT(9396519964)	8 Months	Current Investment	7.7%		31-Dec-25	56,770,949	370,083	-45,000,000	35,296,000	47,437,032
STANDARD BANK( 038823527 033)	1 Months	Current Investment	7.4%		22-Jan-26		127,295		30,000,000	30,127,295
STANDARD BANK( 038823527 032)	Months	Current Investment	7.4%		24-Feb-26		128,382		30,000,000	30,128,382
STANDARD BANK( 038823527 034)	1 Months	Current Investment	7.5%		24-Mar-26		129,245		30,000,000	30,129,245
<b>Total</b>						<b>56,770,949</b>	<b>755,004</b>	<b>-45,000,000</b>	<b>125,296,000</b>	<b>137,821,954</b>

The Municipality had short investment portfolios during the month of December with an opening balance of R56, 771 million and with a top up investment of R125, 296 in various investment portfolios. An amount of R755, 004 million was earned as an interest. Investment withdrawn was R45, 000 million and closed off with R137, 822 million at the end of December.

## Supporting Table: SC 6 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 - December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		383 099	381 550	–	–	161 425	280 864	(119 439)	-42.5%	381 550
Expanded Public Works Programme Integrated Grant		2 609	2 862	–	–	2 004	2 069	(65)	-3.1%	2 862
Local Government Financial Management Grant	3	2 800	2 800	–	–	2 800	2 800	–		2 800
Equitable Share		377 690	375 888	–	–	156 621	275 995	(119 374)	-43.3%	375 888
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	–	–	149	376	(227)	-60.3%	376
Education, Training and Development Practices SETA		–	376	–	–	149	376	(227)	-60.3%	376
<b>Total Operating Transfers and Grants</b>		383 099	381 926	–	–	161 574	281 240	(119 666)	-42.5%	381 926
<b>Capital Transfers and Grants</b>										
National Government:		140 508	92 090	–	19 357	71 734	73 796	(2 062)	-2.8%	92 090
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	–	2 600	4 000	(1 400)	-35.0%	4 000
Municipal Infrastructure Grant		91 314	67 807	–	15 300	55 950	54 496	1 454	2.7%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	–	4 057	13 184	15 300	(2 116)	-13.8%	20 283
Municipal Disaster Recovery Grant		27 650	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		359	–	–	–	–	179	(179)	-100.0%	–
Education, Training and Development Practices SETA		359	–	–	–	–	179	(179)	-100.0%	–
<b>Total Capital Transfers and Grants</b>		140 867	92 090	–	19 357	71 734	73 976	(2 242)	-3.0%	92 090
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		523 966	474 016	–	19 357	233 308	355 216	(121 907)	-34.3%	474 016

Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R233, 308 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R156, 621 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R149 thousands, Municipal Infrastructure Grant amounting to R55, 950 million; Integrated National Energy Grant R13 184 and Expanded Public Works Programme R2,004 million were received and Energy Efficiency and Demand Side Management Grant R2,600 million. 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 7 Transfers and grants – Expenditure

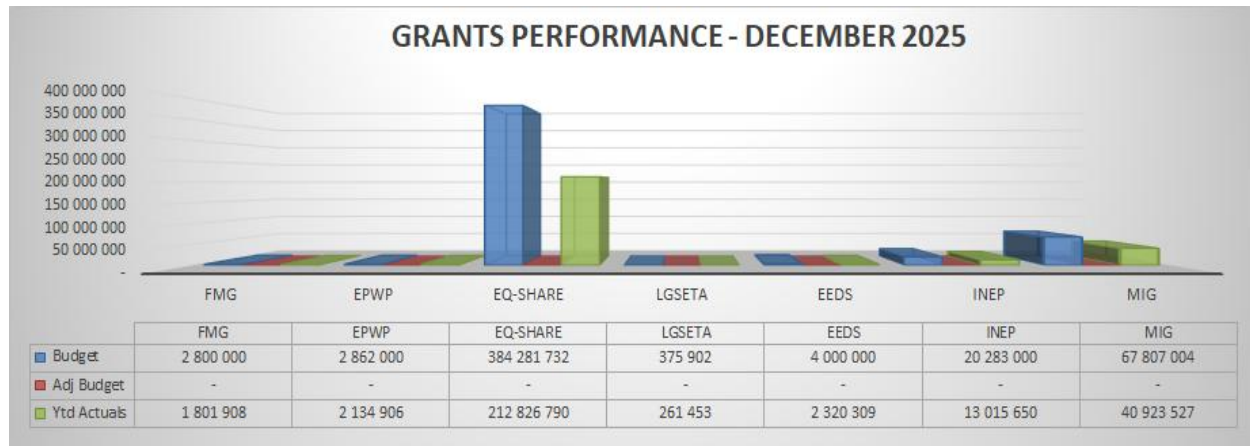
LIM472 Elias Motsoaledi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 - December

Description		Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			5 409	5 662	–	567	3 937	1 638	2 299	140.3%	5 662
Expanded Public Works Programme Integrated Grant			2 609	2 862	–	381	2 135	2 069	66	3.2%	2 862
Local Government Financial Management Grant		3	2 800	2 800	–	186	1 802	2 800	(998)	-35.6%	2 800
Energy Efficiency and Demand Side Management Grant			–	–	–	–	–	(3 231)	3 231	-100.0%	–
Provincial Government:			–	–	–	–	–	–	–	–	–
District Municipality:			–	–	–	–	–	–	–	–	–
Other grant providers:			–	376	–	–	261	70	191	272.9%	376
Education, Training and Development Practices SETA			–	376	–	–	261	70	191	272.9%	376
Total Operating Transfers and Grants			5 409	6 038	–	567	4 198	1 708	2 490	145.8%	6 038
Capital Transfers and Grants											
National Government:			116 346	92 090	–	10 859	56 259	73 027	(16 767)	-23.0%	92 090
Energy Efficiency and Demand Side Management Grant			3 999	4 000	–	–	2 320	3 231	(910)	-28.2%	4 000
Municipal Infrastructure Grant			91 315	67 807	–	6 924	40 924	54 496	(13 572)	-24.9%	67 807
Integrated National Electrification Programme Grant			17 544	20 283	–	3 934	13 016	15 300	(2 285)	-14.9%	20 283
Municipal Disaster Recovery Grant			3 488	–	–	–	–	–	–	–	–
Provincial Government:			–	–	–	–	–	–	–	–	–
District Municipality:			–	–	–	–	–	–	–	–	–
Other grant providers:			350	–	–	–	–	–	–	–	–
Education, Training and Development Practices SETA			350	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants			116 696	92 090	–	10 859	56 259	73 027	(16 767)	-23.0%	92 090
TOTAL EXPENDITURE OF TRANSFERS & GRANTS											
			122 105	98 128	–	11 425	60 458	74 735	(14 277)	-19.1%	98 128

An amount of R11, 425 million has been spent on grants during the month of December and the year-to-date actuals is R60, 458 million whilst the year to date budget amounts to R74,735 million and this results in an over-performance variance of R14 ,277 million that translates to 19.1%. Of the total spending amounting to R4,198 million is spent on operational grants whilst capital grants spent R56, 259 million.



**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 December.

The grants expenditure is shown below in percentages:

- Financial Management Grant 64%
- Expanded Public Work Programme 75%
- Equitable Share 55%
- Integrated National Electrification Grant 64%
- Municipal Infrastructure Grant 60%
- Energy Efficiency and Demand Side Management Grant 58%
- LGSETA 70%



## Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	17 052	17 802	–	1 399	8 096	8 901	(805)	-9%	17 802
Pension and UIF Contributions	2 442	2 550	–	193	1 158	1 275	(117)	-9%	2 550
Medical Aid Contributions	6	6	–	–	–	3	(3)	-100%	6
Motor Vehicle Allowance	6 759	7 056	–	490	2 930	3 528	(598)	-17%	7 056
Cellphone Allowance	3 118	3 255	–	239	1 442	1 627	(185)	-11%	3 255
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	285	297	–	21	126	149	(23)	-15%	297
<b>Sub Total - Councillors</b>	<b>29 661</b>	<b>30 966</b>	<b>–</b>	<b>2 342</b>	<b>13 752</b>	<b>15 483</b>	<b>(1 731)</b>	<b>-11%</b>	<b>30 966</b>
<b>% increase</b>		<b>4%</b>							<b>4%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 896	7 064	–	464	3 032	3 532	(500)	-14%	7 064
Pension and UIF Contributions	332	476	–	35	207	273	(66)	-24%	476
Medical Aid Contributions	285	393	–	113	247	196	50	26%	393
Motor Vehicle Allowance	740	1 414	–	76	454	707	(254)	-36%	1 414
Cellphone Allowance	355	196	–	14	84	98	(14)	-14%	196
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	177	735	–	305	305	377	(72)	-19%	735
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 785</b>	<b>10 277</b>	<b>–</b>	<b>1 006</b>	<b>4 328</b>	<b>5 183</b>	<b>(855)</b>	<b>-17%</b>	<b>10 277</b>
<b>% increase</b>		<b>78%</b>							<b>78%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	125 657	127 054	–	11 227	67 688	63 527	4 161	7%	127 054
Pension and UIF Contributions	23 028	25 620	–	2 143	13 008	12 810	198	2%	25 620
Medical Aid Contributions	7 735	6 782	–	613	4 122	3 341	781	23%	6 782
Overtime	931	1 311	–	2	174	564	(390)	-69%	1 311
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	16 172	17 160	–	1 478	8 735	8 580	155	2%	17 160
Cellphone Allowance	2 377	2 382	–	214	1 292	1 199	93	8%	2 382
Housing Allowances	294	337	–	26	146	161	(14)	-9%	337
Other benefits and allowances	12 487	18 237	–	10 627	13 194	7 889	5 305	67%	18 237
Payments in lieu of leave	938	308	–	84	1 198	154	1 045	679%	308
Long service awards	881	–	–	–	–	1 347	(1 347)	-100%	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>	<b>190 501</b>	<b>199 190</b>	<b>–</b>	<b>26 413</b>	<b>109 558</b>	<b>99 571</b>	<b>9 987</b>	<b>10%</b>	<b>199 190</b>
<b>% increase</b>		<b>5%</b>							<b>5%</b>
<b>Total Parent Municipality</b>	<b>225 947</b>	<b>240 434</b>	<b>–</b>	<b>29 761</b>	<b>127 638</b>	<b>120 238</b>	<b>7 401</b>	<b>6%</b>	<b>240 434</b>
<b>% increase</b>		<b>6%</b>							<b>6%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>225 947</b>	<b>240 434</b>	<b>–</b>	<b>29 761</b>	<b>127 638</b>	<b>120 238</b>	<b>7 401</b>	<b>6%</b>	<b>240 434</b>
<b>% increase</b>		<b>6%</b>							<b>6%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>196 286</b>	<b>209 467</b>	<b>–</b>	<b>27 420</b>	<b>113 886</b>	<b>104 754</b>	<b>9 132</b>	<b>9%</b>	<b>209 467</b>

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of December amounts to R127, 638 million and the year-to-date budget is R120,238 million and the expenditure for remuneration of councilors amounts to R13,752 million while the year-to-date budget is R15,483 million. The year-to-date actual expenditure for senior managers is R4,328 million and the year-to-date budget is R5,183 million. The year-to-date actual for other municipal staff is R109, 558 million and the year-to-date budget is R99,571 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has underspending variance.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2025/26	2026/27	2027/28
<b>Cash Receipts By Source</b>															
Property rates	4 941	3 311	3 173	5 766	3 702	3 465	4 203	3 203	4 229	4 203	4 303	6 422	50 923	53 066	54 392
Service charges - electricity revenue	9 327	9 351	13 506	10 867	14 163	11 020	15 504	14 559	14 051	15 559	15 559	24 535	168 000	175 561	179 967
Service charges - refuse	649	481	589	660	690	574	514	433	601	533	533	(117)	6 139	6 415	6 577
Rental of facilities and equipment	68	27	94	47	191	32	216	114	112	149	133	285	1 467	1 534	1 602
Interest earned - external investments	810	1 198	2 962	768	125	42	46	32	32	38	40	(795)	5 297	5 540	5 784
Interest earned - outstanding debtors	194	186	195	548	189	755	287	298	316	314	306	173	3 761	3 930	4 028
Fines, penalties and forfeits	2 755	2 676	2 508	2 428	2 429	49 409	224	143	102	121	113	(56 293)	6 614	8 183	8 917
Licences and permits	576	575	756	664	447	523	429	576	576	576	576	644	6 916	7 234	7 553
Transfers and Subsidies - Operational	156 621	3 545	–	120	1 288	125 296	–	793	85 893	–	–	8 370	381 926	376 589	393 576
Other revenue	68 184	169	2 583	112	6 090	154	199	190	103	104	108	(75 349)	2 648	2 770	2 892
<b>Cash Receipts by Source</b>	<b>244 124</b>	<b>21 518</b>	<b>26 365</b>	<b>21 980</b>	<b>29 313</b>	<b>191 270</b>	<b>21 623</b>	<b>20 341</b>	<b>106 014</b>	<b>21 597</b>	<b>21 671</b>	<b>(92 126)</b>	<b>633 691</b>	<b>640 823</b>	<b>665 288</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	21 000	10 927	19 650	–	800	19 357	–	81 969	14 850	8 000	–	(86 463)	90 090	78 600	86 195
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	196	–	–	–	(179)	(17)	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	43 526	–	–	100 365	–	(100 365)	43 526	78 256	100 365
Increase (decrease) in consumer deposits	(3)	(2)	51	(35)	(6)	(22)	(278)	24	337	24	24	32	146	153	157
Decrease (increase) in non-current receivables	–	–	–	–	–	–	1 598	113	113	113	113	(690)	1 360	1 422	1 485
<b>Decrease (increase) in non-current investments</b>															
<b>Total Cash Receipts by Source</b>	<b>265 121</b>	<b>32 443</b>	<b>46 066</b>	<b>21 945</b>	<b>30 107</b>	<b>210 605</b>	<b>66 665</b>	<b>102 447</b>	<b>121 314</b>	<b>130 099</b>	<b>21 629</b>	<b>(279 629)</b>	<b>768 813</b>	<b>799 254</b>	<b>853 490</b>
<b>Cash Payments by Type</b>															
Employee related costs	17 619	17 690	17 470	17 069	16 619	27 420	16 963	16 976	16 977	16 972	16 969	4 870	203 613	207 906	213 270
Remuneration of councillors	2 282	2 282	2 282	2 282	2 282	2 342	2 581	2 581	2 581	2 581	2 581	4 309	30 966	32 360	33 169
Interest paid	–	173	–	–	272	221	1 116	1 116	1 116	1 116	1 116	(284)	5 962	4 913	2 513
Bulk purchases - Electricity	738	14 293	14 009	13 056	10 673	11 694	12 931	12 931	12 931	12 931	12 931	26 052	155 170	174 938	197 226
Other materials	917	2 080	1 855	2 087	1 757	2 708	14 373	52 976	14 373	14 373	14 373	(54 135)	67 738	70 768	72 563
Contracted services	5 853	13 716	7 895	10 755	8 960	7 296	6 524	4 851	7 886	3 505	7 043	(14 182)	70 102	68 548	72 158
Grants and subsidies paid - other	629	759	751	111	1 387	629	(3 530)	1 903	1 243	2 426	1 243	6 094	13 645	14 273	14 901
General expenses	7 371	18 245	3 949	30 610	7 052	73 027	17 447	17 447	17 447	17 447	17 447	(155 394)	72 095	67 770	69 661
<b>Cash Payments by Type</b>	<b>35 409</b>	<b>69 237</b>	<b>48 211</b>	<b>75 970</b>	<b>49 002</b>	<b>125 336</b>	<b>68 405</b>	<b>110 781</b>	<b>74 554</b>	<b>71 351</b>	<b>73 703</b>	<b>(182 670)</b>	<b>619 291</b>	<b>641 476</b>	<b>675 461</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	22 380	1 987	12 048	2 109	11 803	12 815	22 284	26 457	(5 367)	43 643	20 593	(81 687)	89 065	70 928	77 772
Repayment of borrowing	–	316	–	–	383	435	–	–	–	–	–	(1 134)	–	–	–
<b>Other Cash Flows/Payments</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 583</b>	<b>1 583</b>	<b>27 543</b>	<b>1 583</b>	<b>1 583</b>	<b>(14 876)</b>	<b>18 999</b>	<b>21 746</b>	<b>25 960</b>
<b>Total Cash Payments by Type</b>	<b>57 789</b>	<b>71 540</b>	<b>60 259</b>	<b>78 079</b>	<b>61 189</b>	<b>138 585</b>	<b>92 272</b>	<b>138 821</b>	<b>96 730</b>	<b>116 577</b>	<b>95 879</b>	<b>(280 366)</b>	<b>727 355</b>	<b>734 150</b>	<b>779 193</b>
NET INCREASE/(DECREASE) IN CASH HELD	207 332	(39 097)	(14 193)	(56 135)	(31 082)	72 020	(25 607)	(36 374)	24 584	13 522	(74 250)	738	41 458	65 103	74 297
Cash/cash equivalents at the month/year beginning:	9 209	216 541	177 444	163 251	107 116	76 035	148 055	122 448	86 074	110 658	124 180	49 930	9 209	50 667	115 771
Cash/cash equivalents at the month/year end:	216 541	177 444	163 251	107 116	76 035	148 055	122 448	86 074	110 658	124 180	49 930	50 667	50 667	115 771	190 068

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly total cash receipts reflect an amount of R210, 605 million and the total cash payment for the month was R138, 585 million and this resulted in net decrease in cash amounting to R72, 020 million. With cash and cash equivalent of R76,035 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R148, 055 million. This is a supporting table for table C7 – Cash Flow Statement.

### Supporting Table: SC 12 Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
July	4,245	8,331	–	17,677	17,677	8,331	(9,346)	-112%	18%
August	6,735	7,934	–	1,987	19,664	16,264	(3,399)	-21%	20%
September	7,018	7,609	–	12,048	31,711	23,873	(7,838)	-33%	32%
October	9,954	7,128	–	2,109	33,821	31,002	(2,819)	-9%	34%
November	7,123	7,604	–	11,803	45,624	38,605	(7,019)	-18%	46%
December	7,080	8,639	–	12,815	58,469	47,244	(11,194)	-24%	59%
January	11,054	9,425	–	–		56,669	–		
February	26,782	8,220	–	–		64,889	–		
March	30,069	10,081	–	–		74,970	–		
April	15,133	5,922	–	–		80,892	–		
May	26,556	8,719	–	–		89,612	–		
June	21,801	9,218	–	–		98,829	–		
<b>Total Capital expenditure</b>	<b>173,549</b>	<b>98,829</b>	<b>–</b>	<b>58,469</b>					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of December amounts to R12, 815 million. The year-to-date actual expenditure incurred is R58, 469 million whilst the year-to-date budget is R47, 244 million, that gives rise to over spending variance of R11, 194 million that translates to 24%

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class</b>									
<b>Infrastructure</b>	<b>42 783</b>	<b>38 079</b>	<b>–</b>	<b>5 328</b>	<b>14 078</b>	<b>19 394</b>	<b>5 316</b>	<b>27%</b>	<b>38 079</b>
Roads Infrastructure	20 000	–	–	–	–	–	–		–
Roads	20 000	–	–	–	–	–	–		–
Road Structures							–		
<b>Electrical Infrastructure</b>	<b>22 248</b>	<b>31 292</b>	<b>–</b>	<b>3 797</b>	<b>10 182</b>	<b>14 929</b>	<b>4 747</b>	<b>32%</b>	<b>31 292</b>
Power Plants	4 000	3 100	–	404	2 099	1 859	(240)	-13%	3 100
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations							–		
MV Networks	17 544	28 192	–	3 393	8 083	13 069	4 987	38%	28 192
LV Networks							–		–
Capital Spares	704	–	–	–	–	–	–		–
<b>Solid Waste Infrastructure</b>	<b>100</b>	<b>5 221</b>	<b>–</b>	<b>886</b>	<b>3 252</b>	<b>3 616</b>	<b>364</b>	<b>10%</b>	<b>5 221</b>
Landfill Sites	100	5 221	–	886	3 252	3 616	364	10%	5 221
Rail Infrastructure	435	1 565	–	644	644	849	205	24%	1 565
Drainage Collection	435	1 565	–	644	644	849	205	24%	1 565
<b>Community Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
Community Facilities	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–						–		
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes							–		
Computer Software and Applications		–	–	–	–	–	–		–
<b>Computer Equipment</b>	<b>1 660</b>	<b>870</b>	<b>–</b>	<b>–</b>	<b>711</b>	<b>737</b>	<b>26</b>	<b>4%</b>	<b>870</b>
Computer Equipment	1 660	870	–	–	711	737	26	4%	870
<b>Furniture and Office Equipment</b>	<b>760</b>	<b>435</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>228</b>	<b>228</b>	<b>100%</b>	<b>435</b>
Furniture and Office Equipment	760	435	–	–	–	228	228	100%	435
<b>Machinery and Equipment</b>	<b>278</b>	<b>174</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>87</b>	<b>87</b>	<b>100%</b>	<b>174</b>
Machinery and Equipment	278	174	–	–	–	87	87	100%	174
Transport Assets	–	–	–	–	–	–	–		–
<b>Transport Assets</b>	<b>–</b>						<b>–</b>		
<b>Total Capital Expenditure on new assets</b>	<b>45 481</b>	<b>39 557</b>	<b>–</b>	<b>5 328</b>	<b>14 789</b>	<b>20 446</b>	<b>5 657</b>	<b>28%</b>	<b>39 557</b>

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on renewal of existing assets by Asset Class</b>									
<b>Infrastructure</b>	17 550	3 414	-	185	2 923	129	(2 794)	-2160%	3 414
<b>Roads Infrastructure</b>	17 050	-	-	-	-	-	-	-	-
Roads	17 050	-	-	-	-	-	-	-	-
Road Structures							-		
<b>Electrical Infrastructure</b>	500	3 240	-	185	2 794	-	(2 794)	0%	-
MV Networks	-	3 240		185	2 794		(2 794)	0%	
Capital Spares	500	-	-	-	-	-	-		-
<b>Solid Waste Infrastructure</b>	-	174	-	-	130	129	(0)	0%	3 414
Landfill Sites	-	-	-	-	130	129	(0)	0%	3 414
Waste Transfer Stations		174					-		
<b>Community Assets</b>	1 696	-	-	-	-	-	-		-
Community Facilities	1 696	-	-	-	-	-	-		-
Cemeteries/Crematoria	1 696	-	-	-	-	-	-		-
<b>Sport and Recreation Facilities</b>	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
<b>Other assets</b>	-	-	-	-	-	-	-		-
Operational Buildings	-	-	-	-	-	-	-		-
Municipal Offices	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
Servitudes							-		
Computer Software and Applications							-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment							-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
Furniture and Office Equipment							-		
<b>Machinery and Equipment</b>	238	87	-	-	-	57	57	100%	87
Machinery and Equipment	238	87	-	-	-	57	57	100%	87
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
Transport Assets							-		
<b>Total Capital Expenditure on renewal of existing assets</b>	19 484	3 501	-	185	2 923	186	(2 737)	-1472.1%	3 501

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class</b>									
<b>Infrastructure</b>	19 675	15 722	–	882	9 597	8 497	(1 101)	-13%	15 622
<b>Roads Infrastructure</b>	13 024	7 129	–	–	4 610	3 713	(897)	-24%	7 029
Roads	13 024	7 129	–	–	4 610	3 713	(897)	-24%	7 029
Road Furniture							–		
<b>Electrical Infrastructure</b>	4 551	5 468	–	882	3 495	3 111	(384)	-12%	5 468
MV Substations		100					–		100
MV Networks	4 551	5 368	–	882	3 495	3 111	(384)	-12%	5 368
<b>Solid Waste Infrastructure</b>	2 100	3 125	–	–	1 492	1 562	70	4%	3 125
Landfill Sites	2 100	3 125	–	–	1 492	1 562	70	4%	3 125
Capital Spares							–		
<b>Rail Infrastructure</b>	–	–	–	–	–	110	110	100%	–
MV Substations						110	110	100%	
LV Networks							–		
<b>Community Assets</b>	448	2 227	–	865	1 056	3 512	2 456	70%	2 227
Community Facilities	448	2 227	–	865	1 056	3 512	2 456	70%	2 227
Parks	448	2 227	–	865	1 056	3 512	2 456	70%	2 227
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
<b>Other assets</b>	959	1 984	–	23	416	755	339	45%	1 984
Operational Buildings	959	1 984	–	23	416	755	339	45%	1 984
Municipal Offices	959	1 984	–	23	416	755	339	45%	1 984
Intangible Assets	1 470	100	–	6	31	–	(31)	0%	100
Servitudes							–		
Licences and Rights	1 470	100	–	6	31	–	(31)	0%	100
<b>Computer Software and Applications</b>	1 470	100	–	6	31	–	(31)	0%	100
Computer Equipment	–	4 797	–	869	3 829	–	(3 829)	0%	4 797
Computer Equipment		4 797		869	3 829		(3 829)	0%	4 797
<b>Furniture and Office Equipment</b>	–	580	–	–	263	290	27	9%	580
Furniture and Office Equipment		580	–	–	263	290	27	9%	580
<b>Machinery and Equipment</b>	12 401	12 701	–	1 948	6 952	6 621	(331)	-5%	12 701
Machinery and Equipment	12 401	12 701	–	1 948	6 952	6 621	(331)	-5%	12 701
<b>Transport Assets</b>	4 295	2 920	–	53	1 079	1 628	549	34%	2 920
Transport Assets	4 295	2 920	–	53	1 079	1 628	549	34%	2 920
<b>Total Repairs and Maintenance Expenditure</b>	39 247	41 032	–	4 646	23 224	21 303	(1 921)	-9%	40 932



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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Depreciation by Asset Class</b>									
<b>Infrastructure</b>	<b>31 545</b>	<b>13 966</b>	<b>–</b>	<b>3 762</b>	<b>22 345</b>	<b>21 333</b>	<b>(1 012)</b>	<b>-5%</b>	<b>13 966</b>
<b>Roads Infrastructure</b>	<b>24 678</b>	<b>5 802</b>	<b>–</b>	<b>3 310</b>	<b>19 665</b>	<b>17 963</b>	<b>(1 702)</b>	<b>-9%</b>	<b>5 802</b>
Roads	24 221	5 395	–	360	2 138	17 759	15 621	88%	5 395
Road Structures	228	237	–	2 903	17 249	119	(17 131)	-14433%	237
Road Furniture	229	170	–	47	278	85	(193)	-227%	170
Storm water Infrastructure	–	44	–	–	–	–	–	–	44
Drainage Collection	–	44	–	–	–	–	–	–	44
<b>Electrical Infrastructure</b>	<b>4 640</b>	<b>6 472</b>	<b>–</b>	<b>401</b>	<b>2 382</b>	<b>2 710</b>	<b>328</b>	<b>12%</b>	<b>6 472</b>
MV Substations	1 226	3 171	–	77	457	1 549	1 093	71%	3 171
MV Switching Stations	(1)	335	–	26	156	168	11	7%	335
MV Networks	1 543	625	–	114	678	194	(484)	-249%	625
LV Networks	262	669	–	54	319	335	16	5%	669
Capital Spares	1 610	1 671	–	130	772	464	(308)	-66%	1 671
<b>Solid Waste Infrastructure</b>	<b>2 227</b>	<b>1 648</b>	<b>–</b>	<b>50</b>	<b>298</b>	<b>630</b>	<b>332</b>	<b>53%</b>	<b>1 648</b>
Landfill Sites	516	445	–	50	297	227	(70)	-31%	445
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	1 708	1 200	–	–	–	402	402	100%	1 200
Capital Spares	3	3	–	0	1	1	(1)	-122%	3
Drainage Collection	–	–	–	–	–	31	31	0	–
<b>Community Assets</b>	<b>958</b>	<b>1 124</b>	<b>–</b>	<b>59</b>	<b>353</b>	<b>515</b>	<b>162</b>	<b>31%</b>	<b>1 124</b>
Community Facilities	802	849	–	59	353	433	80	0	849
Halls	30	30	–	2	12	22	10	0	30
Centres	183	193	–	6	36	96	60	0	193
Cemeteries/Crematoria	92	97	–	15	91	49	(42)	(0)	97
Purbs	1	8	–	0	1	5	4	0	8
Taxi Ranks/Bus Terminals	244	258	–	16	94	129	35	27%	258
Capital Spares	253	264	–	20	118	132	14	11%	264
<b>Sport and Recreation Facilities</b>	<b>156</b>	<b>275</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>82</b>	<b>82</b>	<b>100%</b>	<b>275</b>
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	156	275	–	–	–	82	82	100%	275
<b>Capital Spares</b>									
Other Heritage	–	–	–	–	–	–	–	–	–
<b>Other assets</b>	<b>3 966</b>	<b>5 223</b>	<b>–</b>	<b>274</b>	<b>1 625</b>	<b>2 987</b>	<b>1 362</b>	<b>46%</b>	<b>5 223</b>
Operational Buildings	1 415	2 178	–	179	1 064	1 043	(21)	-2%	2 178
Municipal Offices	716	1 606	–	138	817	803	(14)	-2%	1 606
Stores	389	244	–	19	115	125	10	8%	244
Training Centres	310	328	–	22	132	115	(17)	-15%	328
<b>Housing</b>	<b>2 552</b>	<b>3 045</b>	<b>–</b>	<b>94</b>	<b>561</b>	<b>1 944</b>	<b>1 383</b>	<b>71%</b>	<b>3 045</b>
Social Housing	2 552	3 045	–	94	561	1 944	1 383	71%	3 045
<b>Intangible Assets</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>13</b>	<b>13</b>	<b>100%</b>	<b>–</b>
Servitudes	6	–	–	–	–	8	8	100%	–
Licences and Rights	–	–	–	–	–	4	4	100%	–
Computer Software and Applications	–	–	–	–	–	4	4	100%	–
<b>Computer Equipment</b>	<b>673</b>	<b>1 010</b>	<b>–</b>	<b>131</b>	<b>759</b>	<b>507</b>	<b>(253)</b>	<b>-50%</b>	<b>1 010</b>
Computer Equipment	673	1 010	–	131	759	507	(253)	-50%	1 010
<b>Furniture and Office Equipment</b>	<b>763</b>	<b>2 539</b>	<b>–</b>	<b>174</b>	<b>1 015</b>	<b>1 201</b>	<b>186</b>	<b>16%</b>	<b>2 539</b>
Furniture and Office Equipment	763	2 539	–	174	1 015	1 201	186	16%	2 539
<b>Machinery and Equipment</b>	<b>3 564</b>	<b>4 112</b>	<b>–</b>	<b>476</b>	<b>2 803</b>	<b>2 097</b>	<b>(706)</b>	<b>-34%</b>	<b>4 112</b>
Machinery and Equipment	3 564	4 112	–	476	2 803	2 097	(706)	-34%	4 112
<b>Transport Assets</b>	<b>20 401</b>	<b>35 518</b>	<b>–</b>	<b>130</b>	<b>769</b>	<b>2 697</b>	<b>1 929</b>	<b>72%</b>	<b>35 518</b>
Transport Assets	20 401	35 518	–	130	769	2 697	1 929	72%	35 518
<b>Total Depreciation</b>	<b>61 877</b>	<b>63 492</b>	<b>–</b>	<b>5 006</b>	<b>29 669</b>	<b>31 349</b>	<b>1 680</b>	<b>5%</b>	<b>63 492</b>



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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class</b>									
<b>Infrastructure</b>	98,282	55,771	–	7,302	40,726	26,612	(14,114)	-53%	55,771
<b>Roads Infrastructure</b>	96,932	55,771	–	7,302	40,726	26,612	(14,114)	-53%	55,771
Roads	96,932	55,771	–	7,302	40,726	26,612	(14,114)	-53%	55,771
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	916	–	–	–	–	–	–	–	–
Power Plants							–		
MV Substations							–		
MV Switching Stations							–		
MV Networks	916						–		
LV Networks							–		
<b>Solid Waste Infrastructure</b>	435	–	–	–	–	–	–	–	–
Landfill Sites	435		–	–	–		–		–
Waste Transfer Stations				–	–		–		
<b>Community Assets</b>	10,301	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–
<b>Sport and Recreation Facilities</b>	10,301	–	–	–	–	–	–	–	–
Indoor Facilities							–		
Outdoor Facilities	10,301	–	–	–	–	–	–	–	–
<b>Other assets</b>	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–						–		
Yards	–	–		–	–	–	–	–	–
<b>Intangible Assets</b>	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Computer Software and Applications							–		
Computer Equipment	–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>							–		
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
<b>Furniture and Office Equipment</b>							–		
Machinery and Equipment	–	–	–	–	–	–	–	–	–
<b>Machinery and Equipment</b>			–	–	–	–	–	–	
Transport Assets	–	–	–	–	–	–	–	–	–
<b>Transport Assets</b>							–		
<b>Total Capital Expenditure on upgrading of existing assets</b>	108,584	55,771	–	7,302	40,726	26,612	(14,114)	-53%	55,771

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 R14, 789 million and the year-to-date budget is R20,446 million.

The total expenditure for renewal of existing assets amounts to R2,923 million and the year to budget amounts to R 186 thousand for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R23, 224 million, and the year-to-date budget is R21,303 million, reflecting an overspending variance of R1,921 million that translates to 9%.

The year-to-date actual expenditure on upgrading of existing assets is R40, 726 million and the year-to-date budget is R26, 612 million, reflecting a negative spending variance of R14,114 million that translates to 53%.

The year-to-date actual expenditure on depreciation and asset impairment is R29, 669 million and the year-to-date budget is R31, 349 million, reflecting a positive spending variance of R1, 680 million that translates to 5% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

## List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework		
					Original Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43,479	43,450	100%
	Landfill Sites:Ablution Facility Roossenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43,479	43,450	100%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173,914	-	0%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695,653	799,250	115%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43,479	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86,957	-	0%
	Landfill Sites:Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260,870	-	0%
Corporate Services	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173,914	125,900	72%
	Computer Equipment	single	Computer Equipment	Computer Equipment	869,566	711,204	82%
Technical Services	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434,783	411,600	95%
	Drainage Collection:Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1,565,218	644,198	41%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11,538,950	-	0%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173,914	129,552	74%
	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	1,299,000	810,363	62%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2,736,000	1,093,100	40%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1,588,000	559,813	35%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2,400,000	1,746,970	73%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3,100,000	2,098,946	68%
	MV Networks:Electrification of Mkhazini ward 19	Multi	Electrical Infrastructure	MV Networks	500,000	-	0%
	MV Networks:Electrification of Ntswelomotse ext (Designs)	single	Electrical Infrastructure	MV Networks	3,240,000	2,793,739	86%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1,872,000	1,206,122	64%
	MV Networks:Electrification of Phoko	Multi	Electrical Infrastructure	MV Networks	1,100,000	813,197	74%
	MV Networks:Electrification of Zaaipuss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2,448,000	1,669,826	68%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4,000,000	2,320,309	58%
	MV Networks:Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434,783	-	0%
	MV Networks:Installation of high mast in Tafelkop Dipakapakang blumoon	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395,000	45,802	12%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434,783	-	0%
	MV Networks:Refurbishment of Roossenekal Network	Multi	Electrical Infrastructure	MV Networks	434,783	-	0%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11,430,592	9,466,739	83%
	Roads:Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2,084,317	1,952,272	94%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12,006,125	11,494,249	96%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434,783	-	0%
	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8,569,778	8,549,577	100%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434,783	-	0%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6,584,350	3,627,797	55%
	Roads:Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11,247,892	4,853,706	43%
<b>TOTAL</b>					<b>98,829,145</b>	<b>58,469,149</b>	

# Quality certificate

I, **Namudi Reginah Makgata**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 31 December 2025 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 14/01/2026