

# ELIAS MOTSOLEDI LOCAL MUNICIPALITY



**ELIAS MOTSOLEDI**  
LOCAL MUNICIPALITY

## MONTHLY BUDGET STATEMENT REPORT

### FEBRUARY 2026

# Table of Contents

<b>PART 1: IN - YEAR REPORT.....</b>	<b>3</b>
PURPOSE .....	3
EXECUTIVE SUMMARY .....	3
<b>IN YEAR BUDGET STATEMENT TABLES .....</b>	<b>3</b>
Table C1 – Budget Statement Summary.....	3
Table C2 – Financial Performance (Standard Classification) .....	7
Table C3 – Financial Performance (Revenue and Expenditure by vote) .....	8
Table C4 – Financial Performance by Revenue Source and Expenditure Type.....	9
Table C5 Capex – Monthly Capital Expenditure by Standard Classification and Funding .....	10
Table C5C – Monthly Capital Expenditure by Vote.....	10
Figure1: Capital expenditure by source of finance .....	12
Figure 2: Monthly capital expenditure.....	11
Table C6– Monthly Budget Statement Financial Position.....	
Table C7– Monthly Budget Statement Cash Flow .....	
<b>PART 2: SUPPORTING TABLES .....</b>	<b>15</b>
Supporting Table: SC 1 Material Variance Explanations .....	15
Supporting Table: SC 3 - Debtors Age Analysis.....	17
Figure 3: Debtors age analysis .....	18
Figure 4: Monthly debtors book .....	18
<b>TOP TWENTY DEBTORS .....</b>	<b>19</b>
Supporting Table: SC 4 - Creditors Age Analysis .....	19
<b>TOP CREDITORS PAID .....</b>	<b>20</b>
Supporting Table: SC 5 - Investment Portfolio .....	21
Supporting Table: SC 6 - Transfers and Grant Receipts.....	21
Supporting Table: SC 7 - Transfers and Grant Expenditure.....	23
Figure 5: Grants Performance .....	24
Supporting Table: SC8 - Councilor Allowances and Employee Related Costs .....	24
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts.....	27
Supporting Table: SC 12 Capital Expenditure Trend .....	28
Supporting Table: SC 13(a) Capital Expenditure on New Assets .....	29
Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets .....	30
Supporting Table: SC 13(c) Repairs and Maintenance Expenditure.....	31
Supporting Table: SC 13(d) Depreciation and asset impairment.....	31
Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets .....	34
List of Capital Programmes and Projects .....	35
<b>QUALITY CERTIFICATE.....</b>	<b>36</b>

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

### **IN YEAR BUDGET STATEMENT TABLES**

DESCRIPTION	2025/26			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770 483 482	832 748 393	545 187 434	65%
OPERATING EXPENDITURE	753 260 467	823 357 257	467 911 145	57%
TRANSFER - CAPITAL	92 090 000	135 938 063	80 846 139	59%
SURPLUS/(DEFICIT)	109 312 915	145 329 199	158 122 428	109%
CAPITAL EXPENDITURE	98 829 145	142 655 917	50 125 436	35%

**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>R thousands</b>									
<b>Financial Performance</b>									
Property rates	61 749	63 085	65 527	5 430	43 430	56 164	(12 734)	-23%	65 527
Service charges	149 569	186 549	195 595	15 320	121 060	125 110	(4 050)	-3%	195 595
Investment revenue	8 064	6 656	9 110	571	6 363	5 054	1 308	26%	9 110
Transfers and subsidies - Operational	383 099	381 926	402 208	1 155	287 706	281 770	5 936	2%	402 208
Other own revenue	153 433	132 267	160 308	4 399	86 628	94 256	(7 628)	-8%	160 308
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>755 915</b>	<b>770 483</b>	<b>832 748</b>	<b>26 874</b>	<b>545 187</b>	<b>562 355</b>	<b>(17 167)</b>	<b>-3%</b>	<b>832 748</b>
Employee costs	205 246	209 467	221 967	17 280	151 885	143 445	8 439	6%	221 967
Remuneration of Councillors	27 737	30 966	28 914	2 282	18 316	20 124	(1 808)	-9%	28 914
Depreciation and amortisation	62 865	64 315	62 562	7 669	42 352	45 943	(3 591)	-8%	62 562
Interest	10 516	5 962	3 142	257	1 458	3 976	(2 518)	-63%	3 142
Inventory consumed and bulk purchases	167 731	175 262	179 831	3 037	91 278	118 047	(26 768)	-23%	179 831
Transfers and subsidies	14 313	13 645	11 054	534	5 669	7 425	(1 756)	-24%	11 054
Other expenditure	265 905	253 643	315 886	18 478	156 953	184 011	(27 058)	-15%	315 886
<b>Total Expenditure</b>	<b>754 312</b>	<b>753 260</b>	<b>823 357</b>	<b>49 536</b>	<b>467 911</b>	<b>522 971</b>	<b>(55 060)</b>	<b>-11%</b>	<b>823 357</b>
<b>Surplus/(Deficit)</b>	<b>1 602</b>	<b>17 223</b>	<b>9 391</b>	<b>(22 662)</b>	<b>77 276</b>	<b>39 383</b>	<b>37 893</b>	<b>96%</b>	<b>9 391</b>
Transfers and subsidies - capital (monetary allocations)	114 174	92 090	135 938	24 587	80 846	80 043	804	1%	135 938
Transfers and subsidies - capital (in-kind)	7 676	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>	<b>38 697</b>	<b>32%</b>	<b>145 329</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>	<b>38 697</b>	<b>32%</b>	<b>145 329</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>126 870</b>	<b>55 303</b>	<b>99 130</b>	<b>121 232</b>	<b>178 002</b>	<b>45 887</b>	<b>132 116</b>	<b>288%</b>	<b>99 130</b>
Capital transfers recognised	93 589	92 090	135 941	(1 942)	47 492	84 786	(37 295)	-44%	135 941
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 555	6 739	6 715	-	2 633	4 627	(1 994)	-43%	6 715
<b>Total sources of capital funds</b>	<b>108 144</b>	<b>98 829</b>	<b>142 656</b>	<b>(1 942)</b>	<b>50 125</b>	<b>89 413</b>	<b>(39 289)</b>	<b>-44%</b>	<b>142 656</b>
<b>Financial position</b>									
Total current assets	375 084	349 635	335 986		527 350				335 986
Total non current assets	1 214 795	1 562 593	1 332 092		1 227 277				1 332 092
Total current liabilities	178 673	120 907	85 938		180 587				85 938
Total non current liabilities	158 626	160 746	169 870		163 329				169 870
Community wealth/Equity	<b>1 252 859</b>	<b>1 630 576</b>	<b>1 412 271</b>		<b>1 410 711</b>				<b>1 412 271</b>
<b>Cash flows</b>									
Net cash from (used) operating	156 938	125 879	147 904	27 911	180 170	133 952	(46 217)	-35%	147 904
Net cash from (used) investing	115 840	(44 179)	(119 486)	(12 731)	(67 558)	(34 654)	32 903	-95%	(119 486)
Net cash from (used) financing	-	146	146	-	-	49	49	100%	146
<b>Cash/cash equivalents at the month/year end</b>	<b>295 452</b>	<b>102 704</b>	<b>93 472</b>	<b>-</b>	<b>177 520</b>	<b>164 255</b>	<b>(13 265)</b>	<b>-8%</b>	<b>93 472</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>
<b>Debtors Age Analysis</b>									
Total By Income Source	23 701	7 546	5 463	6 393	4 538	4 593	4 296	208 082	264 612
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

**Revenue:**

The actual year-to-date operational revenue as at the end of February is R545, 187 million and the year-to-date budget of R562, 355 million and this reflects a negative variance of R17, 167 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:

**Exchange Revenue**

- Services Charges – electricity: 1% unfavorable variance
- Services Charges – waste management: 39% favorable variance
- Sale of goods rendering of services: 18% favorable
- Interest earned from receivables: 465%. favorable
- Interest from current and non-current assets: 26%unfavorable variance
- Rental from fixed assets: 23% favorable variance
- Licenses and permits: 2% favorable variance.
- Operational revenue: 70% favorable variance

**Non-Exchange Revenue**

- Property rates: 23% favorable variance
- Fines, penalties and forfeits: 10% favorable variance
- Transfer and subsidies operational: 2% unfavorable variance.
- Interest: 18% favorable variance.
- Gains on disposal of assets: 0% favorable variance
- Other gains: 100% favorable variance.

**Operating Expenditure**

The year-to-date operational expenditure as at end of February amounts to R467, 911 million and the year-to-date budget is R522, 971 million. This reflects the overspending variance of R55, 060 million that translates to 11% variance. The variance is attributed to the overspending of interest. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

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

- Bulk purchases: 24% overspending
- Inventory consumed: 17% overspending.
- Debt Impairment: 79% overspending.
- Interest: 63% overspending
- Contracted Services: 11% underspending.
- Transfer and subsidies: 24% underspending.
- Irrecoverable debts written off:293% underspending.
- Losses on disposal of assets: 92% overspending.

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

## **Capital Expenditure**

The year-to-date actual capital expenditure as at end of February amounts to R50, 125 million and the year-to-date budget amounts to R89, 413 million and this gives rise to R39, 289 million over performance.

## **Surplus/Deficit**

Taking the above into consideration, the net operating profit for the month of February is R158, 122 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

## **Debtors**

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of February amounts to R260,937 million and this shows an increase of R11,815 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows a decrease of R 6,795 million as compared to R254,142 of last month.

Consumer debtors are made up of service charges and property rates that amount to R161, million and other debtors amounting to R96, 684 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 February as required by MFMA and as a result there are no outstanding creditors. The creditors mentioned above exclude payments made to creditors relating to retentions.

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		333 402	303 735	313 729	7 620	246 082	250 876	(4 794)	-2%	313 729
Executive and council		52 513	51 149	51 149	-	37 034	43 152	(6 117)	-14%	51 149
Finance and administration		262 005	238 425	248 419	7 620	195 110	196 566	(1 455)	-1%	248 419
Internal audit		18 884	14 161	14 161	-	13 938	11 159	2 779	25%	14 161
<b>Community and public safety</b>		36 311	24 092	24 045	27	23 390	20 357	3 033	15%	24 045
Community and social services		11 332	10 504	10 488	12	8 818	7 737	1 080	14%	10 488
Sport and recreation		15 940	13 589	13 558	14	14 572	12 620	1 952	15%	13 558
Public safety		9 038	-	-	2	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		284 080	271 929	356 884	26 442	183 276	186 517	(3 242)	-2%	356 884
Planning and development		35 288	26 487	27 298	522	22 442	19 122	3 319	17%	27 298
Road transport		245 045	244 611	328 754	25 920	160 230	166 977	(6 747)	-4%	328 754
Environmental protection		3 767	832	832	-	604	418	186	45%	832
<b>Trading services</b>		223 972	262 816	274 028	17 372	173 286	184 646	(11 360)	-6%	274 028
Energy sources		184 590	216 641	226 977	15 961	145 899	154 842	(8 944)	-6%	226 977
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		39 383	46 175	47 051	1 412	27 387	29 804	(2 417)	-8%	47 051
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	877 765	862 573	968 687	51 461	626 034	642 397	(16 364)	-3%	968 687
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		271 316	281 363	311 653	15 994	201 251	196 944	4 307	2%	311 653
Executive and council		50 350	53 160	51 349	3 763	30 902	34 630	(3 728)	-11%	51 349
Finance and administration		206 022	214 460	243 615	11 714	158 696	150 540	8 155	5%	243 615
Internal audit		14 944	13 744	16 688	517	11 654	11 774	(120)	-1%	16 688
<b>Community and public safety</b>		55 610	36 375	40 253	3 182	29 513	25 452	4 061	16%	40 253
Community and social services		11 963	17 215	8 641	630	5 730	9 251	(3 522)	-38%	8 641
Sport and recreation		23 312	18 916	26 390	2 376	18 508	14 795	3 713	25%	26 390
Public safety		20 335	244	5 221	177	5 276	1 405	3 870	275%	5 221
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		207 179	217 465	213 274	13 797	111 968	146 306	(34 338)	-23%	213 274
Planning and development		25 275	27 626	27 084	2 072	17 020	18 344	(1 325)	-7%	27 084
Road transport		181 820	188 559	186 076	11 725	94 921	127 437	(32 516)	-26%	186 076
Environmental protection		83	1 280	114	-	28	525	(497)	-95%	114
<b>Trading services</b>		220 207	218 057	258 177	16 563	125 179	154 269	(29 090)	-19%	258 177
Energy sources		161 217	170 466	203 913	15 135	95 995	119 376	(23 381)	-20%	203 913
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		58 990	47 591	54 265	1 428	29 184	34 893	(5 709)	-16%	54 265
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	754 312	753 260	823 357	49 536	467 911	522 971	(55 060)	-11%	823 357
<b>Surplus/ (Deficit) for the year</b>		123 453	109 313	145 329	1 924	158 122	119 426	38 697	32%	145 329

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

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		48 780	46 493	46 493	–	31 821	38 986	(7 164)	-18.4%	46 493
Vote 2 - Municipal Manager		50 086	41 927	41 927	–	40 242	32 060	8 182	25.5%	41 927
Vote 3 - Budget & Treasury		151 618	143 599	153 700	7 523	107 089	121 977	(14 888)	-12.2%	153 700
Vote 4 - Corporate Services		46 732	36 374	36 267	97	36 302	29 737	6 565	22.1%	36 267
Vote 5 - Community Services		195 859	189 270	210 118	3 689	126 515	133 517	(7 001)	-5.2%	210 118
Vote 6 - Technical Services		337 972	368 377	442 837	39 630	251 641	261 100	(9 460)	-3.6%	442 837
Vote 7 - Developmental Planning		27 017	18 235	19 047	522	16 457	14 451	2 007	13.9%	19 047
Vote 8 - Executive Support		19 701	18 298	18 298	–	15 966	10 570	5 396	51.1%	18 298
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>877 765</b>	<b>862 573</b>	<b>968 687</b>	<b>51 461</b>	<b>626 034</b>	<b>642 397</b>	<b>(16 364)</b>	<b>-2.5%</b>	<b>968 687</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		40 307	43 414	41 449	3 196	23 904	28 718	(4 814)	-16.8%	41 449
Vote 2 - Municipal Manager		51 304	51 785	55 816	3 629	38 324	36 810	1 514	4.1%	55 816
Vote 3 - Budget & Treasury		92 820	84 879	112 516	4 333	79 283	62 104	17 178	27.7%	112 516
Vote 4 - Corporate Services		34 762	46 836	39 963	995	21 263	29 713	(8 450)	-28.4%	39 963
Vote 5 - Community Services		218 868	194 902	200 988	8 029	100 182	132 812	(32 630)	-24.6%	200 988
Vote 6 - Technical Services		271 236	288 567	324 658	25 720	173 358	202 955	(29 596)	-14.6%	324 658
Vote 7 - Developmental Planning		18 397	20 568	20 287	1 592	12 478	13 644	(1 166)	-8.5%	20 287
Vote 8 - Executive Support		26 618	22 310	27 681	2 043	19 119	16 215	2 904	17.9%	27 681
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>754 312</b>	<b>753 260</b>	<b>823 357</b>	<b>49 536</b>	<b>467 911</b>	<b>522 971</b>	<b>(55 060)</b>	<b>-10.5%</b>	<b>823 357</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>	<b>38 697</b>	<b>32.4%</b>	<b>145 329</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	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		136 564	164 683	173 733	14 190	112 219	110 616	1 603	1%	173 733
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		13 006	21 866	21 862	1 130	8 841	14 494	(5 653)	-39%	21 862
Sale of Goods and Rendering of Services		1 805	1 897	1 652	137	994	1 206	(213)	-18%	1 652
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 972	2 829	4 853	325	2 704	(740)	3 444	-465%	4 853
Interest from Current and Non Current Assets		8 064	6 656	9 110	571	6 363	5 054	1 308	26%	9 110
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 357	1 467	1 467	68	688	899	(211)	-23%	1 467
Licence and permits		5 939	6 916	6 916	468	4 528	4 611	(83)	-2%	6 916
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		149	752	5	111	115	384	(270)	-70%	5
<b>Non-Exchange Revenue</b>										
Property rates		61 749	63 085	65 527	5 430	43 430	56 164	(12 734)	-23%	65 527
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114 092	104 744	125 975	1 846	66 147	73 861	(7 714)	-10%	125 975
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		383 099	381 926	402 208	1 155	287 706	281 770	5 936	2%	402 208
Interest		15 053	13 664	19 442	1 444	11 446	14 036	(2 590)	-18%	19 442
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 045	-	-	-	7	-	7	#DIV/0!	-
Other Gains		7 021	(2)	(2)	-	-	(1)	1	-100%	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>755 915</b>	<b>770 483</b>	<b>832 748</b>	<b>26 874</b>	<b>545 187</b>	<b>562 355</b>	<b>(17 167)</b>	<b>-3%</b>	<b>832 748</b>
<b>Expenditure By Type</b>										
Employee related costs		205 246	209 467	221 967	17 280	151 885	143 445	8 439	6%	221 967
Remuneration of councillors		27 737	30 966	28 914	2 282	18 316	20 124	(1 808)	-9%	28 914
Bulk purchases - electricity		129 796	150 170	153 296	1 453	77 152	101 022	(23 870)	-24%	153 296
Inventory consumed		37 934	25 092	26 535	1 583	14 126	17 025	(2 898)	-17%	26 535
Debt impairment		97 721	88 634	95 612	-	12 786	60 586	(47 799)	-79%	95 612
Depreciation and amortisation		62 865	64 315	62 562	7 669	42 352	45 943	(3 591)	-8%	62 562
Interest		10 516	5 962	3 142	257	1 458	3 976	(2 518)	-63%	3 142
Contracted services		92 749	92 371	115 048	16 201	73 088	65 755	7 333	11%	115 048
Transfers and subsidies		14 313	13 645	11 054	534	5 669	7 425	(1 756)	-24%	11 054
Irrecoverable debts written off		4 067	681	20 370	56	19 979	5 079	14 900	293%	20 370
Operational costs		63 759	71 913	84 812	2 218	51 097	52 555	(1 458)	-3%	84 812
Losses on Disposal of Assets		3 643	44	44	3	3	37	(34)	-92%	44
Other Losses		3 966	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>754 312</b>	<b>753 260</b>	<b>823 357</b>	<b>49 536</b>	<b>467 911</b>	<b>522 971</b>	<b>(55 060)</b>	<b>-11%</b>	<b>823 357</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		114 174	92 090	135 938	24 587	80 846	80 043	804	1%	135 938
Transfers and subsidies - capital (in-kind)		7 676	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>			<b>145 329</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>			<b>145 329</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>			<b>145 329</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>123 453</b>	<b>109 313</b>	<b>145 329</b>	<b>1 924</b>	<b>158 122</b>	<b>119 426</b>			<b>145 329</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**

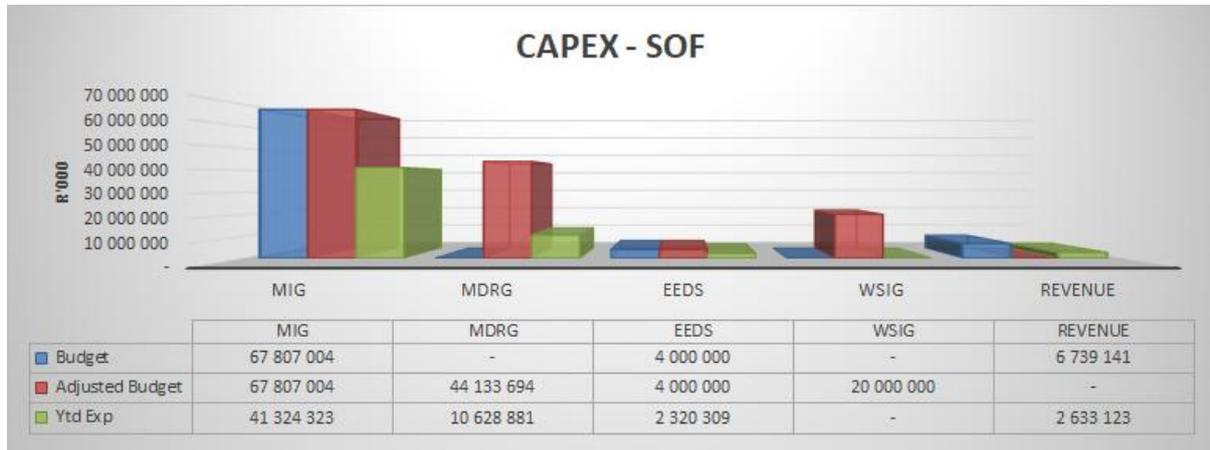
Vote Description	Ref	2024/25 Audited	Budget Year 2025/26							
			Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
<b>Total Capital Expenditure</b>		<b>126 870</b>	<b>55 303</b>	<b>99 130</b>	<b>121 232</b>	<b>178 002</b>	<b>45 887</b>	<b>132 116</b>	<b>288%</b>	<b>99 130</b>
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		17 205	1 304	1 304	--	5 757	1 113	4 644	417%	1 304
Executive and council		--	--	--	--	--	--	--	--	--
Finance and administration		17 205	1 304	1 304	--	5 757	1 113	4 644	417%	1 304
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		11 846	870	870	--	821	654	167	25%	870
Community and social services		696	696	696	--	695	567	128	22%	696
Sport and recreation		11 150	174	174	--	126	87	39	45%	174
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		78 264	22 544	83 242	132 417	168 094	25 415	142 679	561%	83 242
Planning and development		--	(43 526)	(43 526)	--	--	(43 526)	43 526	-100%	(43 526)
Road transport		78 264	66 071	126 769	132 417	168 094	68 941	99 153	144%	126 769
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		19 555	30 585	13 713	(11 185)	3 331	18 705	(15 374)	-82%	13 713
Energy sources		18 473	29 932	12 911	(11 185)	3 244	18 321	(15 076)	-82%	12 911
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		1 081	652	802	--	87	384	(297)	-77%	802
<i>Other</i>		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>126 870</b>	<b>55 303</b>	<b>99 130</b>	<b>121 232</b>	<b>178 002</b>	<b>45 887</b>	<b>132 116</b>	<b>288%</b>	<b>99 130</b>
<b>Funded by:</b>										
National Government		93 297	92 090	115 941	(1 942)	47 492	64 804	(17 313)	-27%	115 941
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	20 000	--	--	19 982	(19 982)	-100%	20 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	--	--	--	--	--	--	--	--
<b>Transfers recognised - capital</b>		<b>93 589</b>	<b>92 090</b>	<b>135 941</b>	<b>(1 942)</b>	<b>47 492</b>	<b>84 786</b>	<b>(37 295)</b>	<b>-44%</b>	<b>135 941</b>
<b>Borrowing</b>	<b>6</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Internally generated funds</b>		<b>14 555</b>	<b>6 739</b>	<b>6 715</b>	<b>--</b>	<b>2 633</b>	<b>4 627</b>	<b>(1 994)</b>	<b>-43%</b>	<b>6 715</b>
<b>Total Capital Funding</b>		<b>108 144</b>	<b>98 829</b>	<b>142 656</b>	<b>(1 942)</b>	<b>50 125</b>	<b>89 413</b>	<b>(39 289)</b>	<b>-44%</b>	<b>142 656</b>

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

Vote Description	Ref	2024/25 Audited	Budget Year 2025/26							
			Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
<b>Multi-Year expenditure appropriation</b>										
Vote 1 - Executive & Council	2	--	--	--	--	--	--	--	--	--
Vote 2 - Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 3 - Budget & Treasury		--	--	--	--	--	--	--	--	--
Vote 4 - Corporate Services		--	--	--	--	--	--	--	--	--
Vote 5 - Community Services		10 601	696	696	--	695	567	128	22%	696
Vote 6 - Technical Services		79 706	92 669	85 700	112 049	161 034	59 454	101 580	171%	85 700
Vote 7 - Developmental Planning		--	--	--	--	--	--	--	--	--
Vote 8 - Executive Support		--	--	--	--	--	--	--	--	--
Vote 9 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 -		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>90 307</b>	<b>93 365</b>	<b>86 395</b>	<b>112 049</b>	<b>161 729</b>	<b>60 022</b>	<b>101 708</b>	<b>169%</b>	<b>86 395</b>
<b>Single Year expenditure appropriation</b>										
Vote 1 - Executive & Council	2	--	--	--	--	--	--	--	--	--
Vote 2 - Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 3 - Budget & Treasury		--	--	--	--	--	--	--	--	--
Vote 4 - Corporate Services		3 126	1 304	1 304	--	1 054	1 113	(60)	-5%	1 304
Vote 5 - Community Services		2 327	826	976	--	213	471	(258)	-55%	976
Vote 6 - Technical Services		31 110	3 334	53 980	9 183	15 007	27 808	(12 801)	-46%	53 980
Vote 7 - Developmental Planning		--	(43 526)	(43 526)	--	--	(43 526)	43 526	-100%	(43 526)
Vote 8 - Executive Support		--	--	--	--	--	--	--	--	--
Vote 9 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 -		--	--	--	--	--	--	--	--	--
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>36 563</b>	<b>(38 062)</b>	<b>12 734</b>	<b>9 183</b>	<b>16 273</b>	<b>(14 135)</b>	<b>30 408</b>	<b>-215%</b>	<b>12 734</b>
<b>Total Capital Expenditure</b>		<b>126 870</b>	<b>55 303</b>	<b>99 130</b>	<b>121 232</b>	<b>178 002</b>	<b>45 887</b>	<b>132 116</b>	<b>288%</b>	<b>99 130</b>

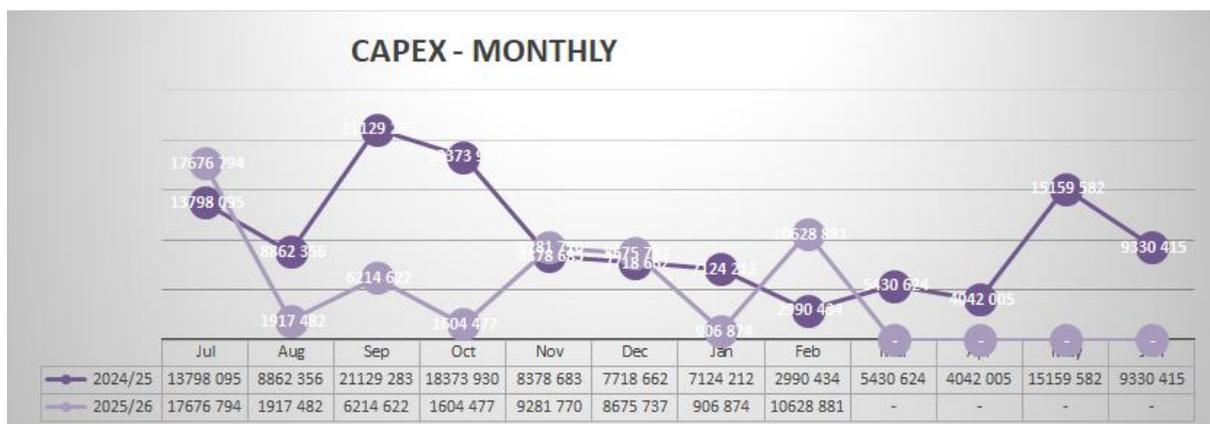
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of February the year-to-date expenditure amounts to R50, 125 whilst the year-to-date budget is R89, 413 million and this gave rise to over spending variance of R39,289 million that translates to 44%.

**Figure 1: Capital expenditure by source**



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

**Figure 2: Monthly capital expenditure**



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

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

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		64 908	90 859	57 441	162 831	57 441
Trade and other receivables from exchange transactions		98 566	72 085	64 011	82 034	64 011
Receivables from non-exchange transactions		83 968	133 083	148 292	149 187	148 292
Current portion of non-current receivables		(243)	–	2 252	(401)	2 252
Inventory		37 579	32 818	36 136	38 745	36 136
VAT		74 867	20 791	27 854	79 514	27 854
Other current assets		15 440	–	–	15 440	–
<b>Total current assets</b>		<b>375 084</b>	<b>349 635</b>	<b>335 986</b>	<b>527 350</b>	<b>335 986</b>
<b>Non current assets</b>						
Investments		2 714	–	–	2 714	–
Investment property		133 813	46 928	176 775	133 813	176 775
Property, plant and equipment		1 077 805	1 493 649	1 133 911	1 090 287	1 133 911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	21 552	20 943	–	20 943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1 214 795</b>	<b>1 562 593</b>	<b>1 332 092</b>	<b>1 227 277</b>	<b>1 332 092</b>
<b>TOTAL ASSETS</b>		<b>1 589 879</b>	<b>1 912 228</b>	<b>1 668 079</b>	<b>1 754 627</b>	<b>1 668 079</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 659	9 126	6 068	1 906	6 068
Consumer deposits		5 364	6 956	5 510	5 345	5 510
Trade and other payables from exchange transactions		82 522	91 652	24 565	63 387	24 565
Trade and other payables from non-exchange transactions		24 411	–	34 062	43 883	34 062
Provision		11 385	13 173	15 732	11 385	15 732
VAT		50 333	–	–	54 681	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>178 673</b>	<b>120 907</b>	<b>85 938</b>	<b>180 587</b>	<b>85 938</b>
<b>Non current liabilities</b>						
Financial liabilities		11 282	38 963	24 233	15 985	24 233
Provision		115 097	94 228	113 390	115 097	113 390
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		32 247	27 555	32 247	32 247	32 247
<b>Total non current liabilities</b>		<b>158 626</b>	<b>160 746</b>	<b>169 870</b>	<b>163 329</b>	<b>169 870</b>
<b>TOTAL LIABILITIES</b>		<b>337 299</b>	<b>281 653</b>	<b>255 808</b>	<b>343 916</b>	<b>255 808</b>
<b>NET ASSETS</b>	2	<b>1 252 579</b>	<b>1 630 576</b>	<b>1 412 271</b>	<b>1 410 711</b>	<b>1 412 271</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1 252 859	1 630 576	1 412 271	1 410 711	1 412 271
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 252 859</b>	<b>1 630 576</b>	<b>1 412 271</b>	<b>1 410 711</b>	<b>1 412 271</b>

The above table shows that community wealth amounts to R1 410,711 billion, total liabilities R343,916 thousands and the total assets R1 754,627 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	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		51 045	50 923	52 243	3 781	33 607	38 375	(4 768)	-12%	52 243
Service charges		163 762	174 139	167 215	14 673	130 296	119 936	10 360	9%	167 215
Other revenue		27 788	17 646	28 694	3 937	23 681	12 297	11 384	93%	28 694
Transfers and Subsidies - Operational		390 683	381 926	402 280	10 416	297 368	278 048	19 320	7%	402 280
Transfers and Subsidies - Capital		140 508	92 090	135 939	23 295	104 156	83 015	21 141	25%	135 939
Interest		5 318	9 058	15 249	571	6 235	11 647	(5 412)	-46%	15 249
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(622 163)	(580 294)	(667 913)	(28 763)	(415 174)	(397 049)	(18 124)	5%	(667 913)
Interest		-	(5 962)	3 142	-	-	(3 411)	3 411	-100%	3 142
Transfers and Subsidies		(3)	(13 645)	11 054	-	-	(8 906)	8 906	-100%	11 054
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>156 938</b>	<b>125 879</b>	<b>147 904</b>	<b>27 911</b>	<b>180 170</b>	<b>133 952</b>	<b>(46 217)</b>	<b>-35%</b>	<b>147 904</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	43 526	-	-	1 607	34 821	(33 215)	-95%	-
Decrease (increase) in non-current receivables		-	1 360	-	-	-	907	(907)	-100%	-
Decrease (increase) in non-current investments		1 108	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		114 733	(89 065)	(119 486)	(12 731)	(69 164)	(70 382)	1 218	-2%	(119 486)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>115 840</b>	<b>(44 179)</b>	<b>(119 486)</b>	<b>(12 731)</b>	<b>(67 558)</b>	<b>(34 654)</b>	<b>32 903</b>	<b>-95%</b>	<b>(119 486)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	146	146	-	-	49	(49)	-100%	146
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>146</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>49</b>	<b>49</b>	<b>100%</b>	<b>146</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>272 778</b>	<b>81 847</b>	<b>28 564</b>	<b>15 180</b>	<b>112 612</b>	<b>99 347</b>			<b>28 564</b>
Cash/cash equivalents at beginning:		22 674	20 857	64 908		64 908	64 908			64 908
Cash/cash equivalents at month/year end:		295 452	102 704	93 472		177 520	164 255			93 472

Table C7 presents details pertaining to cash flow performance. As at end of February, the net cash inflow from operating activities is R180, 170 million whilst net cash outflow from investing activities is R67,558 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of February amounted to R177, 520 million and the net effect of the above cash flows is cash inflow movement of R64, 908 million. The cash and cash equivalent at end of the reporting period of R177, 520 million, is mainly made up of cash in the primary bank and short-term investments at the end of February.

## PART 2: SUPPORTING TABLES

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>			
Service charges - electricity revenue	1%	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	-39%	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	-18%	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	-465%	The municipality has invested in three 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 from current and non current assets	26%	The actual revenue generated is more than the projected monthly revenue.	The municipality should keep on encouraging customers to pay the accounts on time to avoid incurring interest.
Rental from fixed assets	-23%	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	-2%	The actual revenue issued on speed cameras is LESS 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.
Operational revenue	-70%	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	-23%	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	-10%	The actual revenue issued on speed cameras is LESS 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.
Transfers and subsidies operational	2%	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.
Interest	-18%	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	6%	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	-9%	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	-24%	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	-17%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should continue to keep the expenditure of invrntory as low as they can.
Debt impairment	-79%	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	8%	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	-63%	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	35%	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	-21%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Irrecoverable debts written off		The actual expenditure incurred is more than the projected monthly expenditure	The municipality 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		The actual expenditure incurred is slightly less than the projected monthly expenditure	No remedial action is needed
Losses on disposal of assets		The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.
Other losses		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	-27%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	-43%	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	-12%	The actual collection rate on property rates is less than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
Service charges	9%	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	93%	The collection rate on leased assets is more than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
Transfer and subsidies-Operational	7%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Transfer and subsidied-Capital	25%	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	-46%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	5%	The actual costs incurred is more than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Interest	-100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality shoud encourage Kgwadi ya madiba to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfer and subsidies	-100%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
Proceeds on disposal of PPE	-95%	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 non current receivables	-100%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Capital assets	-2%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
Repayment of borrowing	0%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

### Supporting Table: SC 3 - Debtors Age Analysis

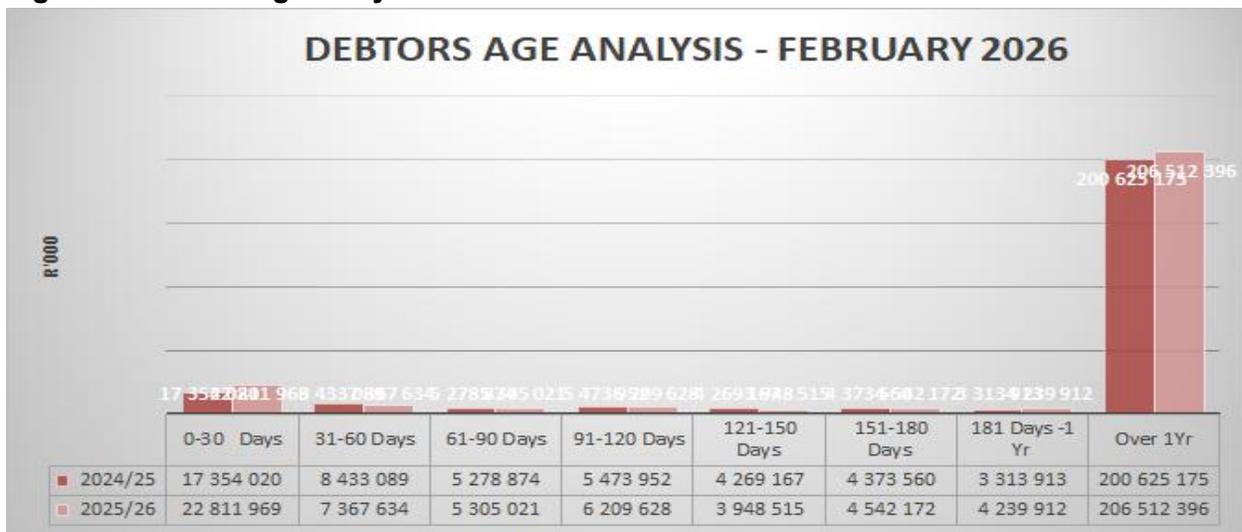
Description	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Electricity	12 517	1 873	139	111	136	84	116	3 223	18 199	21 869	-	-		
Receivables from Non-exchange Transactions - Property Rates	5 468	2 672	2 781	2 050	1 961	1 942	1 862	86 484	105 220	199 519	-	-		
Receivables from Exchange Transactions - Waste Management	1 147	728	632	624	614	608	598	32 161	37 113	71 718	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	59	69	49	77	21	21	34	792	1 122	2 067	-	-		
Interest on Arrear Debtor Accounts	1 795	1 738	1 691	1 648	1 623	1 606	1 570	77 935	89 607	173 989	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1 827	288	12	1 699	(406)	281	59	5 917	9 677	17 226	-	-		
<b>Total By Income Source</b>	<b>22 812</b>	<b>7 368</b>	<b>5 305</b>	<b>6 210</b>	<b>3 949</b>	<b>4 542</b>	<b>4 240</b>	<b>206 512</b>	<b>260 937</b>	<b>486 390</b>	-	-		
<b>2024/25 - 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	3 335	1 267	1 784	2 211	1 108	1 050	1 049	49 918	61 722	117 057	-	-		
Commercial	12 472	2 084	590	616	505	489	413	11 989	29 158	43 170	-	-		
Households	6 311	3 798	2 800	3 231	2 754	2 907	2 685	141 678	166 164	319 419	-	-		
Other	694	219	130	151	(419)	96	93	2 928	3 893	6 743	-	-		
<b>Total By Customer Group</b>	<b>22 812</b>	<b>7 368</b>	<b>5 305</b>	<b>6 210</b>	<b>3 949</b>	<b>4 542</b>	<b>4 240</b>	<b>206 512</b>	<b>260 937</b>	<b>486 390</b>	-	-		

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of February amount to R260, 937 million. The debtors' book is made up as follows:

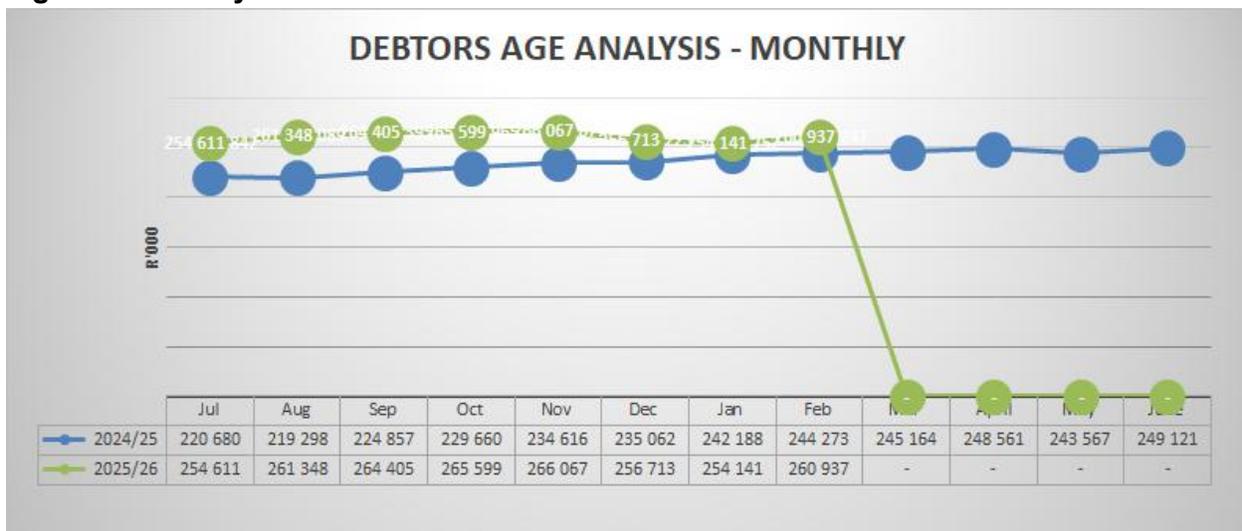
- Rates 40%
- Electricity 7%
- Rental 0%
- Refuse removal 14%
- Interest on outstanding debtors 34%
- Other 4%

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 February) whilst the latter shows monthly movement of debtors for both the current financial year and the 2024-25 financial year. The debtor's book is more than the 2024/25 monthly figures and this is an indication that the municipality is performing well in terms of collection.

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

## TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	3 212 495
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 760 336
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 623 626
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 500 823
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 500 398
9002327	DE LEMOS E M	N	N	N	1 020 695
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	970 452
911906	TAFELKOP MALL (PTY) LTD	N	N	N	765 882
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	731 218
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	631 844
10128	TELKOM SA SOC LTD	N	N	N	625 640
5000633	ERASMUS G J	N	N	N	611 368
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	609 435
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	600 943
2100165	LEBOWA TRANSPORT	N	N	N	593 454
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	553 319
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	553 112
9001052	NDEBELE STAM	N	N	Y	531 727
2000391	DEPARTMENT OF PUBLIC WORKS (NATIONAL) HOME AFFAIRS	N	N	Y	528 391
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	518 847
<b>TOTAL</b>					<b>19 444 005</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	-								-
<b>Total By Customer Type</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)		Current Investment	7.2%		28-Feb-26	47 727 113	258 285	- 3 000 000	-	44 985 397
STANDARD BANK( 038823527 032)		Current Investment	7.4%		24-Feb-26	30 317 898	140 609	-30 458 507	-	-
STANDARD BANK( 038823527 034)		Current Investment	7.5%		24-Mar-26	30 320 035	172 327	-	-	30 492 362
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>108 365 046</b>		<b>- 33 458 507</b>	<b>-</b>	<b>75 477 759</b>

The Municipality had short investment portfolios during the month of February with an opening balance of R108, 365 million and without a top up investment in various investment portfolios. An amount of R571, 220 thousand was earned as an interest. Investment withdrawn was R33, 456 million and closed off with R75, 478 million at the end of February.

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

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		383 099	381 550	381 551	7 957	294 678	277 601	17 077	6.2%	381 551
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	858	2 862	2 862	-		2 862
Integrated National Electrification Programme Grant		-	-	0	7 099	7 099	(4 057)	11 156	-275.0%	0
Local Government Financial Management Grant	3	2 800	2 800	2 800	-	2 800	2 800	-		2 800
Equitable Share		377 690	375 888	375 888	-	281 917	275 995	5 922	2.1%	375 888
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	376	376	64	213	376	(163)	-43.4%	376
Education, Training and Development Practices SETA		-	376	376	64	213	376	(163)	-43.4%	376
<b>Total Operating Transfers and Grants</b>		<b>383 099</b>	<b>381 926</b>	<b>381 926</b>	<b>8 021</b>	<b>294 891</b>	<b>277 977</b>	<b>16 914</b>	<b>6.1%</b>	<b>381 926</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		140 508	92 090	95 939	21 400	93 134	79 605	13 529	17.0%	95 939
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	1 400	4 000	4 000	-		4 000
Municipal Infrastructure Grant		91 314	67 807	67 807	-	55 950	54 496	1 454	2.7%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	-	13 184	20 283	(7 099)	-35.0%	-
Municipal Disaster Recovery Grant		27 650	-	24 132	20 000	20 000	826	19 174	2319.9%	24 132
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	20 000	-	-	-	-		20 000
Specify (Add grant description)		-	-	20 000	-	-	-	-		20 000
<b>Other grant providers:</b>		359	-	-	-	-	179	(179)	-100.0%	-
Education, Training and Development Practices SETA		359	-	-	-	-	179	(179)	-100.0%	-
<b>Total Capital Transfers and Grants</b>		<b>140 867</b>	<b>92 090</b>	<b>115 940</b>	<b>21 400</b>	<b>93 134</b>	<b>79 785</b>	<b>13 349</b>	<b>16.7%</b>	<b>115 940</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>523 966</b>	<b>474 016</b>	<b>497 866</b>	<b>29 421</b>	<b>388 025</b>	<b>357 761</b>	<b>30 263</b>	<b>8.5%</b>	<b>497 866</b>

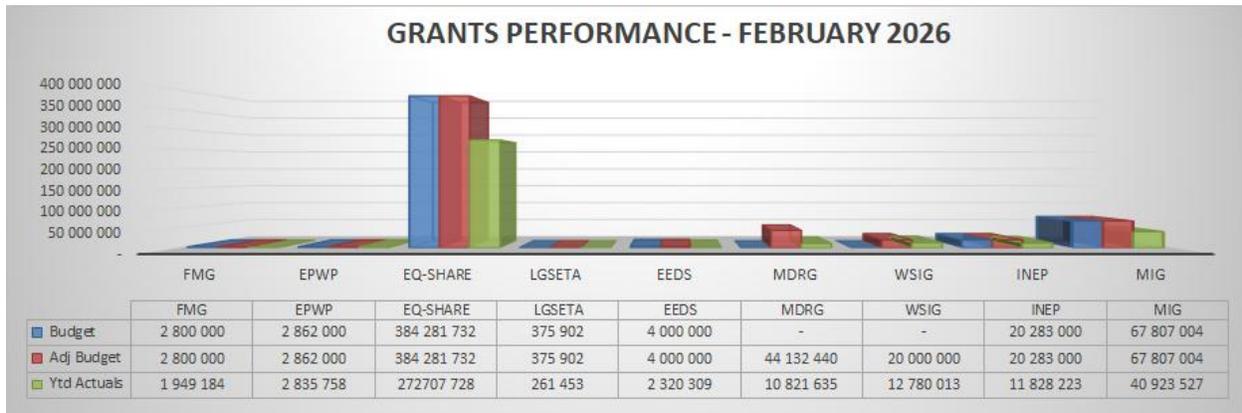
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R388, 025 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R281, 917 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R213 thousands, Municipal Infrastructure Grant amounting to R55, 950 million; Integrated National Energy Grant R7,099 million and Expanded Public Works Programme R2,862 million were received and Energy Efficiency and Demand Side Management Grant R4 million, R20 million from municipal disaster grant. All the tranches of the grants allocated for the current financial year have been received in line with the National Treasury payment.

## Supporting Table: SC 7 Transfers and grants – Expenditure

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		5 409	5 662	5 662	1 155	5 528	2 432	3 096	127.3%	5 662
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	337	2 836	2 862	(26)	-0.9%	2 862
Integrated National Electrification Programme Grant		-	-	-	743	743	-	743	#DIV/0!	-
Local Government Financial Management Grant	3	2 800	2 800	2 800	75	1 949	2 800	(851)	-30.4%	2 800
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	(3 231)	3 231	-100.0%	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	376	376	-	261	112	149	132.5%	376
Education, Training and Development Practices SETA		-	376	376	-	261	112	149	132.5%	376
<b>Total Operating Transfers and Grants</b>		<b>5 409</b>	<b>6 038</b>	<b>6 038</b>	<b>1 155</b>	<b>5 789</b>	<b>2 544</b>	<b>3 245</b>	<b>127.6%</b>	<b>6 038</b>
<b>Capital Transfers and Grants</b>										
National Government:		116 346	92 090	115 938	11 807	68 066	80 043	(11 976)	-15.0%	115 938
Energy Efficiency and Demand Side Management Grant		3 999	4 000	4 000	-	2 320	3 231	(910)	-28.2%	4 000
Municipal Infrastructure Grant		91 315	67 807	67 807	-	40 924	54 496	(13 572)	-24.9%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	(1)	985	14 001	20 283	(6 282)	-31.0%	(1)
Municipal Disaster Recovery Grant		3 488	-	44 132	10 822	10 822	2 033	8 789	432.3%	44 132
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	12 780	12 780	-	12 780	#DIV/0!	-
Specify (Add grant description)		-	-	-	12 780	12 780	-	12 780	#DIV/0!	-
Other grant providers:		350	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		350	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>116 696</b>	<b>92 090</b>	<b>115 938</b>	<b>24 587</b>	<b>80 846</b>	<b>80 043</b>	<b>804</b>	<b>1.0%</b>	<b>115 938</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>122 105</b>	<b>98 128</b>	<b>121 976</b>	<b>25 741</b>	<b>86 635</b>	<b>82 587</b>	<b>4 049</b>	<b>4.9%</b>	<b>121 976</b>

An amount of R25 741 million has been spent on grants during the month of February and the year-to-date actuals is R86, 635 million whilst the year-to-date budget amounts to R82,587 million and this results in an under-performance variance of R4 ,049 million that translates to 4.9%. Of the total spending amounting to R5,789 million is spent on operational grants whilst capital grants spent R80,846 .

**Figure 5: Grants' performance**



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

The grants expenditure is shown below in percentages:

- Financial Management Grant 70%
- Expanded Public Work Programme 99%
- Equitable Share 71%
- Integrated National Electrification Grant 58%
- 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 Councilor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		16 421	17 802	16 957	1 339	10 774	11 656	(881)	-8%	16 957
Pension and UIF Contributions		2 219	2 550	2 369	193	1 544	1 654	(111)	-7%	2 369
Medical Aid Contributions		6	6	4	–	–	4	(4)	-100%	4
Motor Vehicle Allowance		5 963	7 056	6 410	490	3 909	4 537	(628)	-14%	6 410
Cellphone Allowance		2 843	3 255	2 902	239	1 920	2 081	(161)	-8%	2 902
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		285	297	272	21	168	192	(24)	-12%	272
<b>Sub Total - Councillors</b>		<b>27 737</b>	<b>30 966</b>	<b>28 914</b>	<b>2 282</b>	<b>18 316</b>	<b>20 124</b>	<b>(1 808)</b>	<b>-9%</b>	<b>28 914</b>
<b>% increase</b>	4		<b>11.6%</b>	<b>4.2%</b>						<b>4.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 995	7 064	9 763	610	7 483	5 583	1 900	34%	9 763
Pension and UIF Contributions		303	566	585	47	300	382	(81)	-21%	585
Medical Aid Contributions		262	393	472	29	305	280	24	9%	472
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		161	566	306	–	305	312	(7)	-2%	306
Motor Vehicle Allowance		719	1 414	934	76	605	823	(218)	-26%	934
Cellphone Allowance		140	196	196	15	114	131	(17)	-13%	196
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1	123	1	0	1	52	(51)	-99%	1
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	45	20	–	–	24	(24)	-100%	20
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 581</b>	<b>10 367</b>	<b>12 279</b>	<b>777</b>	<b>9 112</b>	<b>7 586</b>	<b>1 526</b>	<b>20%</b>	<b>12 279</b>
<b>% increase</b>	4		<b>57.5%</b>	<b>86.6%</b>						<b>86.6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		126 242	127 054	129 231	11 156	90 025	85 617	4 408	5%	129 231
Pension and UIF Contributions		24 555	25 620	26 338	2 143	17 295	17 229	67	0%	26 338
Medical Aid Contributions		7 811	6 782	8 922	805	5 658	5 033	625	12%	8 922
Overtime		606	1 311	1 282	5	375	977	(601)	-62%	1 282
Performance Bonus		9 638	10 098	10 962	25	10 705	7 009	3 696	53%	10 962
Motor Vehicle Allowance		16 432	17 160	19 024	1 479	11 692	11 910	(218)	-2%	19 024
Cellphone Allowance		2 358	2 382	2 619	214	1 720	1 640	80	5%	2 619
Housing Allowances		308	337	348	26	198	227	(29)	-13%	348
Other benefits and allowances		1 481	932	2 044	37	1 171	898	272	30%	2 044
Payments in lieu of leave		2 038	308	2 296	321	1 519	701	818	117%	2 296
Long service awards		839	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	5 608	2 974	2 974	–	–	1 983	(1 983)	-100%	2 974
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		749	1 161	424	22	176	590	(414)	-70%	424
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>198 665</b>	<b>196 118</b>	<b>206 464</b>	<b>16 233</b>	<b>140 533</b>	<b>133 812</b>	<b>6 721</b>	<b>5%</b>	<b>206 464</b>
<b>% increase</b>	4		<b>-1.3%</b>	<b>3.9%</b>						<b>3.9%</b>
<b>Total Parent Municipality</b>		<b>232 983</b>	<b>237 452</b>	<b>247 657</b>	<b>19 292</b>	<b>167 961</b>	<b>161 522</b>	<b>6 439</b>	<b>4%</b>	<b>247 657</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>232 983</b>	<b>237 452</b>	<b>247 657</b>	<b>19 292</b>	<b>167 961</b>	<b>161 522</b>	<b>6 439</b>	<b>4%</b>	<b>247 657</b>
<b>% increase</b>	4		<b>1.9%</b>	<b>6.3%</b>						<b>6.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>205 246</b>	<b>206 485</b>	<b>218 743</b>	<b>17 010</b>	<b>149 645</b>	<b>141 399</b>	<b>8 247</b>	<b>6%</b>	<b>218 743</b>

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of February amounts to R167, 961 million and the year-to-date budget is R161,522 million and the expenditure for remuneration of councilors amounts to R18,316 million while the year-to-date budget is R20,124 million. The year-to-date actual expenditure for senior managers is R9,112 million and the year-to-date budget is R7,586 million. The year-to-date actual for other municipal staff is R140, 533 million and the year-to-date budget is R133,812 million. The remuneration of councilors has an overspending variance, senior managers have underspending and other municipal staff category has underspending variance.

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

Description	Ref	Budget Year 2025/26												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		3 896	3 586	3 463	6 392	4 381	4 147	3 962	3 781	3 467	3 467	3 467	3 467	52 243	53 066	54 392
Service charges - Electricity revenue		12 506	12 784	17 502	13 127	19 820	14 466	20 443	14 009	10 235	10 242	10 183	10 039	156 009	175 561	179 967
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	1 610	1 619	1 654	1 698	11 207	6 415	6 577
Rental of facilities and equipment		58	36	89	53	224	35	27	31	112	149	133	172	1 467	1 534	1 602
Interest earned - external investments		810	1 198	955	768	509	755	670	571	932	1 178	810	682	7 750	5 540	5 784
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	7 499	3 930	4 028
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 818	2 858	2 426	2 475	2 559	2 094	2 130	1 861	3 381	3 551	3 623	2 904	18 654	8 183	8 917
Licences and permits		-	-	-	-	-	-	-	-	576	576	576	576	6 916	7 234	7 553
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		156 679	3 545	-	120	1 311	125 296	-	10 416	136 402	(4 057)	(4 057)	(4 057)	402 280	376 589	393 576
Other revenue		9 628	(8 794)	101	1 805	(120)	(517)	(241)	2 045	(0)	(90)	56	101	1 657	2 770	2 892
<b>Cash Receipts by Source</b>		<b>187 126</b>	<b>15 777</b>	<b>25 227</b>	<b>25 520</b>	<b>29 497</b>	<b>146 948</b>	<b>27 714</b>	<b>33 379</b>	<b>156 715</b>	<b>16 636</b>	<b>16 445</b>	<b>15 582</b>	<b>665 682</b>	<b>640 823</b>	<b>665 289</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /		21 000	20 054	19 650	-	800	19 357	-	23 295	54 624	(3 174)	826	826	135 939	78 600	86 195
Transfers and subsidies - capital (monetary allocations) (Nat. / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	(179)	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	1 607	-	-	-	-	-	(8 705)	(8 705)	(8 705)	(8 705)	-	78 256	100 365
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	24	24	24	24	146	153	157
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	113	113	113	113	1 360	1 422	1 485
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>208 126</b>	<b>35 831</b>	<b>46 484</b>	<b>25 520</b>	<b>30 297</b>	<b>166 305</b>	<b>27 714</b>	<b>56 674</b>	<b>202 771</b>	<b>4 895</b>	<b>8 525</b>	<b>7 841</b>	<b>803 127</b>	<b>799 254</b>	<b>853 490</b>
<b>Cash Payments by Type</b>																
Employee related costs		20 038	20 413	20 442	19 802	19 956	30 488	23 191	19 850	20 013	20 008	20 005	20 004	218 794	207 906	213 270
Remuneration of councillors		-	-	-	-	-	-	-	-	2 168	2 168	2 168	2 168	28 904	32 360	33 169
Interest		-	-	-	-	-	-	-	-	(67)	(67)	(67)	(67)	3 142	4 913	2 513
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	12 556	12 556	12 556	12 556	153 295	174 938	197 226
Acquisitions - water & other inventory		530	1 168	1 251	4 242	2 143	5 352	2 057	1 498	(691)	(691)	(691)	(691)	15 045	33 140	33 969
Contracted services		6 817	15 119	8 520	8 729	12 979	7 880	5 335	4 426	15 045	15 045	15 045	15 045	114 739	70 768	72 563
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	724	849	724	(151)	11 054	14 273	14 901
Other expenditure		22 320	22 887	18 979	18 929	19 617	19 916	19 589	2 436	8 162	8 162	8 162	8 182	82 782	67 770	69 661
<b>Cash Payments by Type</b>		<b>49 705</b>	<b>59 587</b>	<b>49 193</b>	<b>51 701</b>	<b>54 694</b>	<b>63 637</b>	<b>50 173</b>	<b>28 210</b>	<b>57 910</b>	<b>58 030</b>	<b>57 903</b>	<b>57 046</b>	<b>627 754</b>	<b>606 067</b>	<b>637 271</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		17 244	1 898	10 396	1 208	12 674	12 035	977	12 731	14 286	11 375	14 285	9 157	119 486	70 928	77 772
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		1 782	1 222	-	-	-	4 717	-	552	1 419	37 598	1 419	1 419	54 355	21 746	25 960
<b>Total Cash Payments by Type</b>		<b>68 731</b>	<b>62 707</b>	<b>59 589</b>	<b>52 910</b>	<b>67 368</b>	<b>80 389</b>	<b>51 150</b>	<b>41 494</b>	<b>73 615</b>	<b>107 003</b>	<b>73 607</b>	<b>67 622</b>	<b>801 595</b>	<b>698 740</b>	<b>741 003</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>139 395</b>	<b>(26 876)</b>	<b>(13 105)</b>	<b>(27 390)</b>	<b>(37 071)</b>	<b>85 916</b>	<b>(23 436)</b>	<b>15 180</b>	<b>129 157</b>	<b>(102 109)</b>	<b>(65 082)</b>	<b>(59 781)</b>	<b>1 532</b>	<b>100 514</b>	<b>112 488</b>
Cash/cash equivalents at the month/year beginning:		64 908	204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	306 676	204 568	139 486	64 908	66 440	166 954
Cash/cash equivalents at the month/year end:		204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	306 676	204 568	139 486	79 705	66 440	166 954	279 441

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 R56, 674 million and the total cash payment for the month was R41, 494 million and this resulted in net decrease in cash amounting to R15, 180 million. With cash and cash equivalent of R162,340 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R177, 520 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	8 331	18 105	18 105	8 331	(9 774)	-117%	18%
August	6 735	7 934	7 934	1 730	19 835	16 264	(3 571)	-22%	20%
September	7 018	7 609	7 609	9 652	29 487	23 873	(5 614)	-24%	30%
October	9 954	7 128	7 128	1 885	31 372	31 002	(371)	-1%	32%
November	7 123	7 604	7 604	9 268	40 640	38 605	(2 035)	-5%	41%
December	7 080	8 639	8 639	8 281	48 922	47 244	(1 678)	-4%	50%
January	11 054	9 425	9 425	850	49 772	56 669	6 897	12%	50%
February	26 782	8 220	32 744	353	50 125	89 413	39 288	44%	51%
March	30 069	10 081	14 012	-	-	103 426	-	-	-
April	15 133	5 922	8 747	-	-	112 172	-	-	-
May	26 556	8 719	14 012	-	-	126 185	-	-	-
June	21 801	9 218	16 471	-	-	142 656	-	-	-
<b>Total Capital expenditure</b>	<b>173 549</b>	<b>98 829</b>	<b>142 656</b>	<b>50 125</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 February amounts to R353 thousand. The year-to-date actual expenditure incurred is R50, 125 million whilst the year-to-date budget is R89, 413 million, that gives rise to underspending variance of R39, 288 million that translates to 44%.

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18 967	32 541	55 302	(11 185)	4 586	44 266	39 679	89.6%	55 302
Roads Infrastructure		3 630	-	20 000	-	-	4 000	4 000	100.0%	20 000
Roads		3 630	-	20 000	-	-	4 000	(4 000)	(0)	20 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 565	1 565	-	560	1 124	564	50.2%	1 565
Drainage Collection		-	1 565	1 565	-	560	1 124	(564)	(0)	1 565
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 256	29 932	12 650	(11 185)	3 244	18 322	15 077	82.3%	12 650
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		15 256	29 932	12 650	(11 185)	3 244	18 322	(15 077)	(0)	12 650
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	20 000	-	-	19 982	19 982	100.0%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	20 000	-	-	19 982	(19 982)	(0)	20 000
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		81	1 043	1 087	-	782	838	56	6.7%	1 087
Landfill Sites		81	1 043	1 087	-	782	838	(56)	(0)	1 087
<b>Other assets</b>		1 259	-	435	-	-	(0)	(0)	100.0%	435
Operational Buildings		1 259	-	435	-	-	(0)	(0)	100.0%	435
Municipal Offices		1 259	-	435	-	-	(0)	0	(0)	435
<b>Computer Equipment</b>		1 613	870	870	-	642	737	95	12.9%	870
Computer Equipment		1 613	870	870	-	642	737	(95)	(0)	870
<b>Furniture and Office Equipment</b>		1 271	435	435	-	412	376	(36)	-9.5%	435
Furniture and Office Equipment		1 271	435	435	-	412	376	36	0	435
<b>Machinery and Equipment</b>		13 650	174	435	-	4 829	86	(4 743)	-5510.0%	435
Machinery and Equipment		13 650	174	435	-	4 829	86	4 743	0	435
<b>Transport Assets</b>		1 001	-	-	-	-	-	-	-	-
Transport Assets		1 001	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	37 761	34 019	57 476	(11 185)	10 469	45 465	34 996	77.0%	57 476

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		2 806	11 843	25 976	3 916	3 916	8 309	4 393	52.9%	25 976
Roads Infrastructure		1 806	-	14 026	3 916	3 916	634	(3 281)	-517.6%	14 026
Roads		1 806	-	14 026	3 916	3 916	634	3 281	0	14 026
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	11 843	11 950	-	-	7 675	7 675	100.0%	11 950
Landfill Sites		1 000	11 843	11 950	-	-	7 675	(7 675)	(0)	11 950
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		696	-	-	-	-	-	-	-	-
Community Facilities		696	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		696	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		78	174	174	-	112	96	(16)	-16.8%	174
Machinery and Equipment		78	174	174	-	112	96	16	0	174
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	3 580	12 017	26 150	3 916	4 027	8 404	4 377	52.1%	26 150

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		13 488	16 562	17 895	1 097	11 480	11 325	(156)	-1.4%	17 895
Roads Infrastructure		7 900	7 629	7 850	93	5 072	4 664	(408)	-8.7%	7 850
Roads		7 900	7 629	7 850	93	5 072	4 664	408	0	7 850
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 747	5 809	6 921	1 003	4 618	4 578	(40)	-0.9%	6 921
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	620	220	-	-	213	(213)	(0)	220
MV Switching Stations		-	220	220	-	-	147	(147)	(0)	220
MV Networks		2 747	4 763	5 875	605	4 015	3 881	134	0	5 875
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	205	605	398	603	337	266	0	605
Solid Waste Infrastructure		2 841	3 125	3 125	-	1 791	2 083	293	14.0%	3 125
Landfill Sites		2 841	3 125	3 125	-	1 791	2 083	(293)	(0)	3 125
<b>Community Assets</b>		6 023	7 025	8 540	888	5 773	5 135	(638)	-12.4%	8 540
Community Facilities		6 023	7 025	8 540	888	5 773	5 135	(638)	-12.4%	8 540
<b>Other assets</b>		39	1 400	1 787	24	247	967	720	74.5%	1 787
Operational Buildings		39	1 400	1 787	24	247	967	720	74.5%	1 787
Municipal Offices		39	1 400	1 787	24	247	967	(720)	(0)	1 787
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		396	580	580	-	263	387	123	31.9%	580
Furniture and Office Equipment		396	580	580	-	263	387	(123)	(0)	580
<b>Machinery and Equipment</b>		12 768	13 299	13 894	317	8 644	9 050	405	4.5%	13 894
Machinery and Equipment		12 768	13 299	13 894	317	8 644	9 050	(405)	(0)	13 894
<b>Transport Assets</b>		1 996	1 822	2 123	548	1 071	1 769	699	39.5%	2 123
Transport Assets		1 996	1 822	2 123	548	1 071	1 769	(699)	(0)	2 123
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	34 711	40 688	44 819	2 874	27 479	28 633	1 154	4.0%	44 819

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>42 598</b>	<b>44 089</b>	<b>44 005</b>	<b>6 326</b>	<b>30 798</b>	<b>31 836</b>	1 038	3.3%	<b>44 005</b>
Roads Infrastructure		35 892	35 926	33 633	5 812	26 333	26 977	644	2.4%	33 633
Roads		35 612	35 518	32 743	5 767	25 939	26 578	(639)	(0)	32 743
Road Structures		51	237	237	3	27	158	(131)	(0)	237
Road Furniture		229	170	652	42	367	240	126	0	652
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	44	-	-	-	38	38	100.0%	-
Drainage Collection		-	44	-	-	-	38	(38)	(0)	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 747	6 472	7 643	362	3 146	3 734	588	15.7%	7 643
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 936	3 171	3 171	69	603	2 385	(1 782)	(0)	3 171
MV Switching Stations		318	335	335	24	206	251	(45)	(0)	335
MV Networks		586	625	1 586	103	895	380	516	0	1 586
LV Networks		260	669	745	49	421	446	(25)	(0)	745
Capital Spares		647	1 671	1 805	118	1 020	272	748	0	1 805
Solid Waste Infrastructure		1 959	1 648	2 729	152	1 318	1 087	(232)	-21.3%	2 729
Landfill Sites		505	445	1 016	41	352	350	2	0	1 016
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 452	1 200	1 710	111	965	733	232	0	1 710
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	4	0	2	4	(3)	(0)	4
<b>Community Assets</b>		<b>737</b>	<b>1 124</b>	<b>1 000</b>	<b>58</b>	<b>506</b>	<b>680</b>	<b>174</b>	<b>25.6%</b>	<b>1 000</b>
Community Facilities		674	849	928	54	466	597	131	22.0%	928
Halls		27	30	30	2	16	27	(11)	(0)	30
Centres		72	193	193	6	48	145	(97)	(0)	193
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		141	97	213	14	120	91	29	0	213
Police		-	-	-	-	-	-	-	-	-
Purfs		1	8	3	0	2	5	(4)	(0)	3
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		187	258	225	14	124	153	(28)	(0)	225
Capital Spares		246	264	264	18	156	176	(20)	(0)	264
Sport and Recreation Facilities		63	275	72	5	40	83	43	51.6%	72
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63	275	72	5	40	83	(43)	(0)	72

<b>Other assets</b>		<b>3 095</b>	<b>5 223</b>	<b>3 802</b>	<b>247</b>	<b>2 146</b>	<b>3 962</b>	<b>1 816</b>	<b>45.8%</b>	<b>3 802</b>
Operational Buildings		1 825	2 178	2 491	162	1 406	1 437	31	2.2%	2 491
Municipal Offices		1 570	1 606	1 911	124	1 079	1 205	(125)	(0)	1 911
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		145	244	271	18	152	222	(70)	(0)	271
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		111	328	310	20	174	11	164	0	310
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 270	3 045	1 311	85	741	2 525	1 784	70.7%	1 311
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 270	3 045	1 311	85	741	2 525	(1 784)	(0)	1 311
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	(6)	(6)	100.0%	-
Servitudes		-	-	-	-	-	(3)	3	(0)	-
Licences and Rights		-	-	-	-	-	(3)	(3)	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	(3)	3	(0)	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>1 276</b>	<b>1 010</b>	<b>1 783</b>	<b>118</b>	<b>1 009</b>	<b>816</b>	<b>(194)</b>	<b>-23.7%</b>	<b>1 783</b>
Computer Equipment		1 276	1 010	1 783	118	1 009	816	194	0	1 783
<b>Furniture and Office Equipment</b>		<b>1 681</b>	<b>2 539</b>	<b>2 539</b>	<b>156</b>	<b>1 346</b>	<b>1 527</b>	<b>181</b>	<b>11.9%</b>	<b>2 539</b>
Furniture and Office Equipment		1 681	2 539	2 539	156	1 346	1 527	(181)	(0)	2 539
<b>Machinery and Equipment</b>		<b>4 353</b>	<b>4 112</b>	<b>5 468</b>	<b>437</b>	<b>3 723</b>	<b>2 983</b>	<b>(740)</b>	<b>-24.8%</b>	<b>5 468</b>
Machinery and Equipment		4 353	4 112	5 468	437	3 723	2 983	740	0	5 468
<b>Transport Assets</b>		<b>5 036</b>	<b>5 395</b>	<b>3 141</b>	<b>325</b>	<b>2 824</b>	<b>3 597</b>	<b>773</b>	<b>21.5%</b>	<b>3 141</b>
Transport Assets		5 036	5 395	3 141	325	2 824	3 597	(773)	(0)	3 141
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>58 775</b>	<b>63 492</b>	<b>61 739</b>	<b>7 669</b>	<b>42 352</b>	<b>45 384</b>	<b>3 043</b>	<b>6.7%</b>	<b>61 739</b>

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

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		<b>74 928</b>	<b>52 793</b>	<b>59 030</b>	<b>128 502</b>	<b>163 506</b>	<b>35 544</b>	<b>(127 962)</b>	<b>-360.0%</b>	<b>59 030</b>	
Roads Infrastructure		71 710	52 793	59 030	128 502	163 506	35 544	(127 962)	-360.0%	59 030	
Roads		71 710	52 793	59 030	128 502	163 506	35 544	127 962	0	59 030	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3 218	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		3 218	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
<b>Community Assets</b>		<b>10 601</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community Facilities		-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		10 601	-	-	-	-	-	-	-	-	
Indoor Facilities		-	-	-	-	-	-	-	-	-	
Outdoor Facilities		10 601	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Computer Equipment		-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Transport Assets		-	-	-	-	-	-	-	-	-	
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Land		-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
<b>Living resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Mature		-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Policing and Protection		-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	<b>85 529</b>	<b>52 793</b>	<b>59 030</b>	<b>128 502</b>	<b>163 506</b>	<b>35 544</b>	<b>(127 962)</b>	<b>-360.0%</b>	<b>59 030</b>	

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 R10, 469 million and the year-to-date budget is R45,465 million.

The total expenditure for renewal of existing assets amounts to R4,027 million and the year to budget amounts to R8,404 million for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R27, 479 million, and the year-to-date budget is R28,633 million, reflecting an underspending variance of R1,154 million that translates to 4%.

The year-to-date actual expenditure on upgrading of existing assets is R163, 506 million and the year-to-date budget is R35, 544 million, reflecting a negative spending variance of R127,962 million that translates to 360%.

The year-to-date actual expenditure on depreciation and asset impairment is R42, 394 million and the year-to-date budget is R45, 394 million, reflecting a positive spending variance of R3, 043 million that translates to 7% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

## List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	43 479	43 450	100%
	Landfill Sites Ablution Facility Roosenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	43 479	43 450	100%
	Landfill Sites construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	217 384	-	0%
	Landfill Sites Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	695 653	695 000	100%
	Landfill Sites Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	-	0%
	Landfill Sites Notice Boards	single	Community Assets	Landfill Sites	86 957	86 957	-	0%
	Landfill Sites Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	410 870	-	0%
	Machinery and Equipment Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	173 914	125 900	72%
Corporate Services	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	869 566	641 904	74%
	Furniture and Office Equipment Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	411 600	95%
Technical Services	Boreholes Tafelkop Bapeding - Ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Tafelkop Bluemoon - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Tafelkop Boleu -Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Tafelkop Ga-Moloi - Ward 17	Multi	Roads Infrastructure	Roads	-	1 448 487	-	0%
	Boreholes Tafelkop Mashemong - Ward 25	Multi	Roads Infrastructure	Roads	-	1 426 137	-	0%
	Boreholes Tafelkop Old Molanong - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Aquaville market place - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Laersdrift - Ward 15	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Maleoskop - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Phooko - Ward 09	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Ramogwerane -Ward 29	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Sephaku - Ward 24	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Boreholes Boreholes Sterkfontein - Ward 29	Multi	Roads Infrastructure	Roads	-	1 472 508	-	0%
	Boreholes Boreholes Tafelkop Kampeng-ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	-	0%
	Drainage Collection Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	1 565 218	560 172	36%
	Landfill Sites Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%
	Machinery and Equipment AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260 870	-	0%
	Machinery and Equipment Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	173 914	111 647	64%
	Municipal Offices DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	-	434 783	-	0%
	MV Networks Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	2 320 309	58%
	MV Networks Electrification of Doorn (Designs)	Multi	Electrical Infrastructure	MV Networks	1 299 000	-	-	0%
	MV Networks Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	-	-	0%
	MV Networks Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	-	-	0%
	MV Networks Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	-	-	0%
	MV Networks Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	-	-	0%
	MV Networks Electrification of Mkhajini ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	-	0%
	MV Networks Electrification of Ntswelotse ext (Designs)	single	Electrical Infrastructure	MV Networks	3 240 000	-	-	0%
	MV Networks Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1 872 000	-	-	0%
	MV Networks Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1 100 000	-	-	0%
	MV Networks Electrification of Zaaipolus Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	-	0%
	MV Networks Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	434 783	-	0%
	MV Networks Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	684 627	227 116	33%
	MV Networks Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%
	MV Networks Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%
	MV Networks Installation of high mast light in Matlala Leshweler	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of high mast light in Matsisi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	229 637	34%
	MV Networks Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	-	684 627	-	0%
	MV Networks Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	229 503	34%
	MV Networks Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%
	MV Networks Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783	-	-	0%
	Roads Construction of Jerusalem/Motsephini stormwater control	Single	Roads Infrastructure	Roads	-	10 909 420	2 886 901	26%
	Roads Edge protection,shoulders repairs, patchworks and resealing in Roosenekal	Multi	Roads Infrastructure	Roads	-	2 000 000	-	0%
	Roads Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3 115 439	1 615 963	52%
	Roads Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1 221	-	0%
	Roads Re -construction of low level bridge in khathazweni/ Mathula village	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Re -Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2 850 000	-	0%
	Roads Re -construction of storm water control, base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	-	0%
	Roads Re - Construction of the low-level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads Upgrading of gravel road to pave and storm water control at Moleli village	Single	Roads Infrastructure	Roads	-	10 107 614	6 126 017	61%
	Roads Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	13 474 737	9 436 028	70%
	Roads Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 951 272	1 952 272	100%
Roads Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	11 494 249	96%	
Roads UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	-	0%	
Roads Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	8 569 778	8 549 577	100%	
Roads Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	434 783	-	0%	
Roads Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	3 627 797	100%	
Roads Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	4 853 706	58%	
<b>TOTAL</b>					<b>98 829 145</b>	<b>142 655 917</b>	<b>56 906 636</b>	

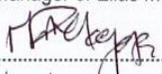
## List of Operational Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Technical Services	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 299 000	704 663	54%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	950 522	35%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	835 692	53%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	1 519 104	63%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 113 010	68%
	MV Networks:Electrification of Mkhanjini 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	2 429 339	75%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 872 000	1 048 802	56%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1 100 000	707 128	64%
	MV Networks:Electrification of Zaaipuss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 448 000	1 519 962	62%
<b>TOTAL</b>					-	20 283 000	11 828 223	

# 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 27 February 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature  .....

Date 13/03/2026 .....