ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT

JULY 2026

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PART 1: IN - YEAR REPORT

PURPOSE

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

EXECUTIVE SUMMARY

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

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2026/27		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	853 738 000	179 204 228	21%
OPERATING EXPENDITURE	842 226 000	53 314 046	6%
TRANSFER - CAPITAL	71 650 000	8 120 844	11%
SURPLUS/(DEFICIT)	83 162 000	134 011 000	161%
CAPITAL EXPENDITURE	70 488 070	6 833 000	10%

Table C1 – Budget Statement Summary

LIM472 Elias Motsoaledi - Table C1 Monthly Budget Statement Summary - M01 - July									
	2025/26	Budget Year 2026/27							
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	65 158	65 721	–	5 645	5 645	9 201	(3 556)	-39%	65 721
Service charges	172 336	211 962	–	14 409	14 409	29 535	(15 126)	-51%	211 962
Investment revenue	10 474	9 419	–	1 044	1 044	1 319	(274)	-21%	9 419
Transfers and subsidies - Operational	401 803	388 931	–	153 427	153 427	130 854	22 573	17%	388 931
Other own revenue	108 160	177 704	–	4 679	4 679	23 263	(18 584)	-80%	177 704
Total Revenue (excluding capital transfers and contributions)	**757 931**	**853 738**	–	**179 204**	**179 204**	**194 172**	**(14 968)**	**-8%**	**853 738**
Employee costs	219 699	243 915	–	17 675	17 675	26 798	(9 123)	-34%	243 915
Remuneration of Councillors	28 458	30 288	–	2 367	2 367	2 524	(156)	-6%	30 288
Depreciation and amortisation	65 069	60 777	–	5 710	5 710	8 789	(3 079)	-35%	60 777
Interest	2 817	1 995	–	–	–	279	(279)	-100%	1 995
Inventory consumed and bulk purchases	171 592	196 368	–	14 970	14 970	17 832	(2 861)	-16%	196 368
Transfers and subsidies	19 128	11 413	–	252	252	1 598	(1 346)	-84%	11 413
Other expenditure	267 699	297 469	–	12 340	12 340	38 215	(25 875)	-68%	297 469
Total Expenditure	**774 462**	**842 226**	–	**53 314**	**53 314**	**96 034**	**(42 720)**	**-44%**	**842 226**
Surplus/(Deficit)	**(16 531)**	**11 512**	–	**125 890**	**125 890**	**98 137**	**27 753**	**28%**	**11 512**
Transfers and subsidies - capital (monetary allocations)	120 768	71 650	–	8 121	8 121	22 420	(14 299)	-64%	71 650
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**	**13 454**	**11%**	**83 162**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**	**13 454**	**11%**	**83 162**
Capital expenditure & funds sources									
Capital expenditure	**294 356**	**70 488**	–	**6 833**	**6 833**	**9 825**	**(2 992)**	**-30%**	**70 488**
Capital transfers recognised	79 857	62 305	–	6 833	6 833	9 180	(2 347)	-26%	62 305
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**4 774**	**8 183**	–	–	–	**646**	**(646)**	**-100%**	**8 183**
Total sources of capital funds	**84 630**	**70 488**	–	**6 833**	**6 833**	**9 825**	**(2 992)**	**-30%**	**70 488**
Financial position									
Total current assets	442 699	455 505	–		572 674				455 505
Total non current assets	1 218 291	1 341 220	–		1 219 414				1 341 220
Total current liabilities	133 406	156 257	–		130 494				156 257
Total non current liabilities	163 136	148 436	–		163 136				148 436
Community wealth/Equity	**1 398 995**	**1 492 031**	–		**1 498 458**				**1 492 031**
Cash flows									
Net cash from (used) operating	156 357	63 967	90 784	129 586	129 586	117 498	(12 088)	-10%	63 967
Net cash from (used) investing	(126 482)	(86 930)	(88 185)	(7 337)	(7 337)	(11 305)	(3 968)	35%	(86 930)
Net cash from (used) financing	–	151	151	–	–	13	13	100%	151
Cash/cash equivalents at the month/year end	**94 783**	**50 273**	**75 835**	–	**188 131**	**179 290**	**(8 841)**	**-5%**	**43 071**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	22 928	8 391	4 991	4 487	4 441	4 371	4 329	225 371	279 309
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue at the end of July is R194, 172 million and the year to date budget of R194, 172 million and this reflects a negative variance of R14, 968 million which is mostly attributable to equitable shares received amounting to R153, 142 million.

Operating Expenditure

The actual year-to-date operational expenditure as at end of July amounts to R53, 314 million and the year to date budget is R96, 034 million. This reflects the overspending variance of R42, 720 million that translates to 44% variance. The variance is attributed to the overspending of interest. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

Capital Expenditure

The year to date actual capital expenditure as at end of July amounts to R6, 833 million and the year to date budget amounts to R9, 825 million and this gives rise to R2, 992 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of July is R134, 011 million that is mainly attributed to underperformance on capital expenditure in the reporting period.

Table C2 – Financial Performance (Standard Classification)

LIM472 Elias Motsoaledi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		**336 136**	**315 167**	–	**95 479**	**95 479**	**87 299**	8 181	9%	**315 167**
Executive and council		55 180	50 149	–	20 895	20 895	17 552	3 343	19%	50 149
Finance and administration		262 162	250 857	–	68 684	68 684	64 790	3 893	6%	250 857
Internal audit		18 794	14 161	–	5 901	5 901	4 956	944	19%	14 161
Community and public safety		**28 796**	**24 069**	–	**9 985**	**9 985**	**8 399**	1 586	19%	**24 069**
Community and social services		11 271	10 491	–	4 339	4 339	3 653	686	19%	10 491
Sport and recreation		17 525	13 578	–	5 646	5 646	4 746	899	19%	13 578
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**267 552**	**237 467**	–	**39 026**	**39 026**	**49 894**	(10 868)	-22%	**237 467**
Planning and development		28 334	27 297	–	9 470	9 470	8 011	1 459	18%	27 297
Road transport		238 385	209 338	–	29 209	29 209	41 592	(12 382)	-30%	209 338
Environmental protection		832	832	–	347	347	291	55	19%	832
Trading services		**246 215**	**277 035**	–	**34 714**	**34 714**	**48 580**	**(13 866)**	-29%	**277 035**
Energy sources		207 291	232 440	–	23 999	23 999	37 805	(13 806)	-37%	232 440
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		38 924	44 596	–	10 715	10 715	10 775	(60)	-1%	44 596
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**878 699**	**853 738**	–	**179 204**	**179 204**	**194 172**	**(14 968)**	**-8%**	**853 738**
Expenditure - Functional										
Governance and administration		**297 080**	**310 636**	–	**22 030**	**22 030**	**35 950**	(13 921)	-39%	**310 636**
Executive and council		50 379	49 018	–	3 673	3 673	4 968	(1 295)	-26%	49 018
Finance and administration		231 123	245 508	–	17 802	17 802	28 903	(11 101)	-38%	245 508
Internal audit		15 577	16 110	–	555	555	2 079	(1 524)	-73%	16 110
Community and public safety		**60 623**	**38 854**	–	**4 644**	**4 644**	**5 282**	(638)	-12%	**38 854**
Community and social services		20 282	15 647	–	647	647	2 016	(1 368)	-68%	15 647
Sport and recreation		28 152	15 462	–	2 311	2 311	2 161	150	7%	15 462
Public safety		12 189	7 745	–	1 685	1 685	1 105	579	52%	7 745
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**195 213**	**230 072**	–	**9 887**	**9 887**	**29 481**	(19 593)	-66%	**230 072**
Planning and development		25 589	36 462	–	1 813	1 813	4 985	(3 172)	-64%	36 462
Road transport		169 569	192 611	–	8 075	8 075	24 357	(16 282)	-67%	192 611
Environmental protection		56	999	–	–	–	140	(140)	-100%	999
Trading services		**221 545**	**262 664**	–	**16 753**	**16 753**	**25 321**	**(8 568)**	-34%	**262 664**
Energy sources		175 851	214 237	–	14 038	14 038	19 723	(5 685)	-29%	214 237
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		45 695	48 427	–	2 716	2 716	5 599	(2 883)	-51%	48 427
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**774 462**	**842 226**	–	**53 314**	**53 314**	**96 034**	**(42 720)**	**-44%**	**842 226**
Surplus/ (Deficit) for the year		**104 237**	**11 512**	–	**125 890**	**125 890**	**98 137**	**27 753**	**28%**	**11 512**

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

LIM472 Elias Motsoaledi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 - July

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive & Council		48 548	46 493	–	19 372	19 372	16 273	3 100	19.0%	46 493
Vote 2 - Municipal Manager		52 764	40 927	–	17 053	17 053	14 324	2 728	19.0%	40 927
Vote 3 - Budget & Treasury		152 707	158 024	–	30 207	30 207	32 402	(2 195)	-6.8%	158 024
Vote 4 - Corporate Services		46 436	34 380	–	14 122	14 122	11 930	2 191	18.4%	34 380
Vote 5 - Community Services		156 156	220 157	–	26 344	26 344	40 838	(14 494)	-35.5%	220 157
Vote 6 - Technical Services		382 359	316 413	–	58 450	58 450	66 877	(8 427)	-12.6%	316 413
Vote 7 - Developmental Planning		20 122	19 045	–	6 032	6 032	5 123	909	17.8%	19 045
Vote 8 - Executive Support		19 607	18 298	–	7 624	7 624	6 404	1 220	19.0%	18 298
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**878 699**	**853 738**	–	**179 204**	**179 204**	**194 172**	**(14 968)**	**-7.7%**	**853 738**
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 522	42 740	–	3 014	3 014	4 247	(1 234)	-29.0%	42 740
Vote 2 - Municipal Manager		53 824	57 480	–	3 498	3 498	7 537	(4 039)	-53.6%	57 480
Vote 3 - Budget & Treasury		102 825	85 039	–	4 811	4 811	9 135	(4 325)	-47.3%	85 039
Vote 4 - Corporate Services		35 357	63 097	–	5 501	5 501	7 293	(1 791)	-24.6%	63 097
Vote 5 - Community Services		157 103	199 106	–	9 199	9 199	25 102	(15 903)	-63.4%	199 106
Vote 6 - Technical Services		338 107	338 306	–	23 892	23 892	35 913	(12 021)	-33.5%	338 306
Vote 7 - Developmental Planning		19 064	28 681	–	1 285	1 285	3 898	(2 613)	-67.0%	28 681
Vote 8 - Executive Support		27 660	27 766	–	2 114	2 114	2 907	(793)	-27.3%	27 766
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**774 462**	**842 214**	–	**53 314**	**53 314**	**96 033**	**(42 719)**	**-44.5%**	**842 214**
Surplus/ (Deficit) for the year	2	**104 237**	**11 524**	–	**125 890**	**125 890**	**98 139**	**27 751**	**28.3%**	**11 524**

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

LIM472 Elias Motsoaledi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		159 079	192 828	–	13 261	13 261	26 996	(13 735)	-51%	192 828
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		13 257	19 135	–	1 148	1 148	2 539	(1 391)	-55%	19 135
Sale of Goods and Rendering of Services		1 513	1 708	–	91	91	239	(149)	-62%	1 708
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		4 040	6 193	–	343	343	741	(398)	-54%	6 193
Interest from Current and Non Current Assets		10 474	9 419	–	1 044	1 044	1 319	(274)	-21%	9 419
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 301	1 517	–	94	94	212	(118)	-56%	1 517
Licence and permits		6 502	7 151	–	515	515	1 001	(486)	-49%	7 151
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–	–		–
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		218	134	–	–	–	19	(19)	-100%	134
Non-Exchange Revenue								–		
Property rates		65 158	65 721	–	5 645	5 645	9 201	(3 556)	-39%	65 721
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		75 519	138 258	–	2 091	2 091	18 236	(16 145)	-89%	138 258
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		401 803	388 931	–	153 427	153 427	130 854	22 573	17%	388 931
Interest		17 436	22 741	–	1 546	1 546	2 814	(1 269)	-45%	22 741
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		1 630	–	–	–	–	–	–		–
Other Gains		–	2	–	–	–	0	(0)	-100%	2
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**757 931**	**853 738**	–	**179 204**	**179 204**	**194 172**	**(14 968)**	**-8%**	**853 738**
Expenditure By Type										
Employee related costs		219 699	243 915	–	17 675	17 675	26 798	(9 123)	-34%	243 915
Remuneration of councillors		28 458	30 288	–	2 367	2 367	2 524	(156)	-6%	30 288
Bulk purchases - electricity		144 075	167 108	–	13 117	13 117	13 746	(629)	-5%	167 108
Inventory consumed		27 516	29 260	–	1 854	1 854	4 086	(2 232)	-55%	29 260
Debt impairment		12 786	86 634	–	–	–	10 472	(10 472)	-100%	86 634
Depreciation and amortisation		65 069	60 777	–	5 710	5 710	8 789	(3 079)	-35%	60 777
Interest		2 817	1 995	–	–	–	279	(279)	-100%	1 995
Contracted services		139 716	121 003	–	5 260	5 260	15 323	(10 063)	-66%	121 003
Transfers and subsidies		19 128	11 413	–	252	252	1 598	(1 346)	-84%	11 413
Irrecoverable debts written off		21 316	295	–	34	34	11	23	207%	295
Operational costs		80 529	89 491	–	7 047	7 047	12 403	(5 356)	-43%	89 491
Disposal of Fixed and Intangible Assets		13 350	46	–	–	–	6	(6)	-100%	46
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**774 462**	**842 226**	–	**53 314**	**53 314**	**96 034**	**(42 720)**	**-44%**	**842 226**
Surplus/(Deficit)		**(16 531)**	**11 512**	–	**125 890**	**125 890**	**98 137**	**27 753**	**28%**	**11 512**
Transfers and subsidies - capital (monetary allocations)		120 768	71 650	–	8 121	8 121	22 420	(14 299)	-64%	71 650
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**			**83 162**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**			**83 162**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**			**83 162**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**104 237**	**83 162**	–	**134 011**	**134 011**	**120 557**			**83 162**

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

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

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

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

Exchange Revenue

- Services Charges – electricity: 51% favorable variance
- Services Charges – waste management: 55% favorable variance
- Sale of goods rendering services: 62% favorable variance
- Interest earned from receivables: 54% favorable variance
- Interest from current and non-current assets: 21% favorable variance
- Rental from fixed assets: 56% favorable variance
- Licenses and permits: 49% favorable variance.
- Operational revenue: 100% favorable variance

Non-Exchange Revenue

- Property rates: 39% favorable variance
- Fines, penalties and forfeits: 89% favorable variance
- Transfer and subsidies operational: 17% favorable variance.
- Interest: 45% favorable variance.
- Other gains: 100% favorable variance.

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

- Inventory consumed: 55% overspending.
- Debt Impairment: 100% overspending
- Depreciation and amortization: 35% overspending.
- Interest :100% overspending
- Contracted Services:66% overspending
- Transfer and subsidies:84% overspending.
- Irrecoverable debts written off:207% overspending.
- Operational cost:43% overspending.
- Disposal of Fixed and Intangible Assets: 100% overspending.

Table C5C: Monthly Capital Expenditure by Vote

LIM472 Elias Motsoaledi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 - July

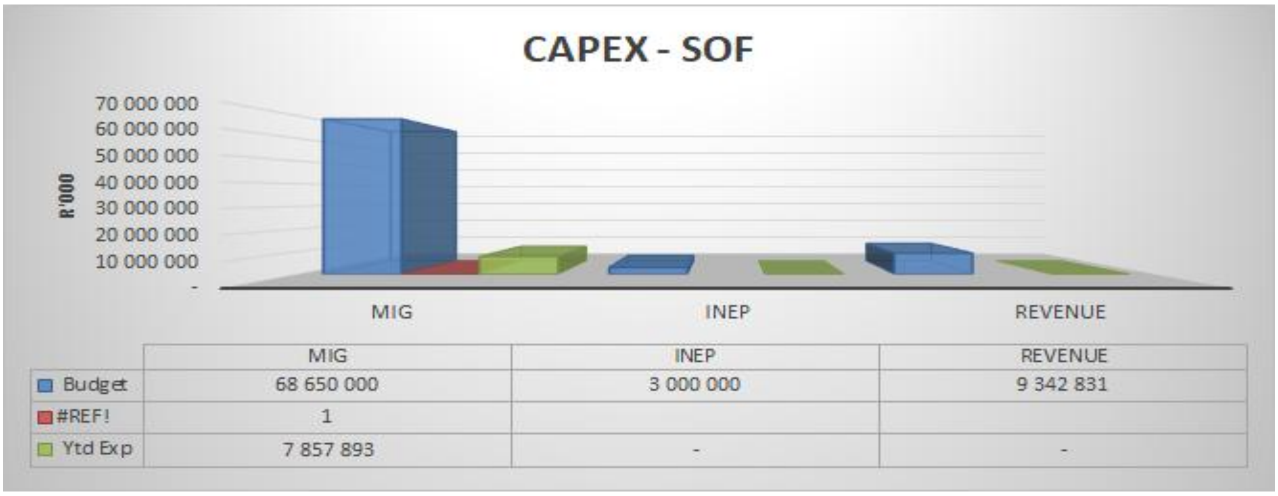
Vote Description	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		–	–	–	–	–	–	–		–
Vote 5 - Community Services		11 296	681	–	–	–	–	–		681
Vote 6 - Technical Services		181 528	49 501	–	6 833	6 833	7 351	(518)	-7%	49 501
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**192 824**	**50 182**	–	**6 833**	**6 833**	**7 351**	**(518)**	**-7%**	**50 182**
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		1 693	2 756	–	–	–	144	(144)	-100%	2 756
Vote 5 - Community Services		430	2 679	–	–	–	255	(255)	-100%	2 679
Vote 6 - Technical Services		99 409	14 871	–	–	–	2 075	(2 075)	-100%	14 871
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	101 532	20 306	–	–	–	2 474	**(2 474)**	**-100%**	20 306
Total Capital Expenditure		**294 356**	**70 488**	–	**6 833**	**6 833**	**9 825**	**(2 992)**	**-30%**	**70 488**

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

Vote Description	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		**6 396**	**2 756**	–	–	–	**144**	(144)	-100%	**2 756**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 396	2 756	–	–	–	144	(144)	-100%	2 756
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 422**	**2 117**	–	–	–	**109**	(109)	-100%	**2 117**
Community and social services		695	1 966	–	–	–	90	(90)	-100%	1 966
Sport and recreation		10 727	151	–	–	–	19	(19)	-100%	151
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**254 478**	**61 756**	–	**6 833**	**6 833**	**9 038**	(2 205)	-24%	**61 756**
Planning and development		–	–	–	–	–	–	–		–
Road transport		254 478	61 756	–	6 833	6 833	9 038	(2 205)	-24%	61 756
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**22 061**	**3 858**	–	–	–	**534**	(534)	-100%	**3 858**
Energy sources		21 757	2 684	–	–	–	398	(398)	-100%	2 684
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		304	1 174	–	–	–	136	(136)	-100%	1 174
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**294 356**	**70 488**	–	**6 833**	**6 833**	**9 825**	**(2 992)**	**-30%**	**70 488**
Funded by:										
National Government		79 857	62 305	–	6 833	6 833	9 180	(2 347)	-26%	62 305
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**79 857**	**62 305**	–	**6 833**	**6 833**	**9 180**	**(2 347)**	**-26%**	**62 305**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 774	8 183	–	–	–	646	(646)	-100%	8 183
Total Capital Funding		**84 630**	**70 488**	–	**6 833**	**6 833**	**9 825**	**(2 992)**	**-30%**	**70 488**

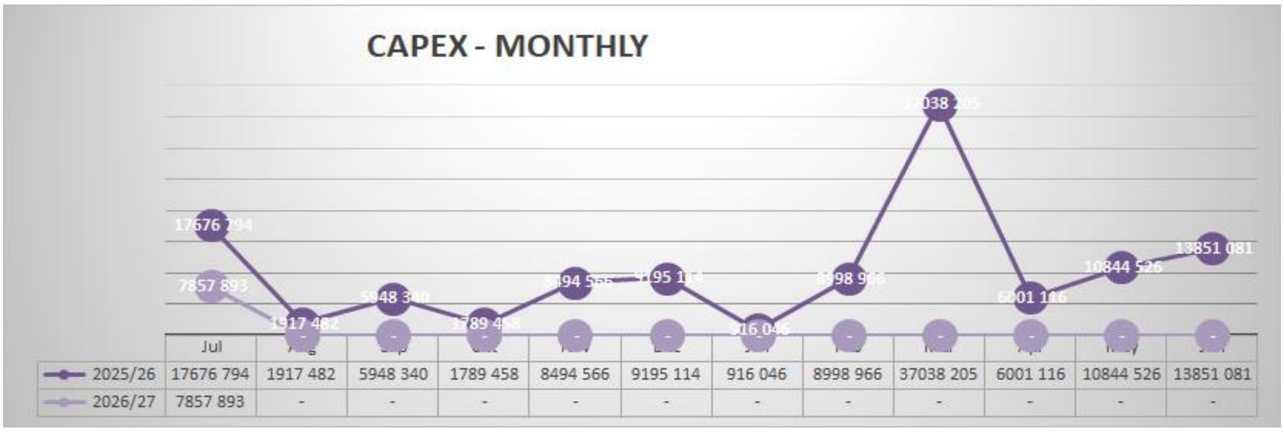
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of July the year-to-date expenditure amounts to R6, 833 whilst the year to date budget is R9, 825 million and this gives rise to overspending variance of R2,992 million that translates to 30%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R80, 993 million, R68, 650 million is funded from Municipal Infrastructure Grant and R3, 000 million from Integrated National Electrification Programme.

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

LIM472 Elias Motsoaledi - Table C6 Monthly Budget Statement - Financial Position - M01 - July						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		65 882	65 894	–	187 194	65 894
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		69 838	78 486	–	74 345	78 486
Receivables from non-exchange transactions		164 053	209 587	–	166 012	209 587
Current portion of non-current receivables		(206)	2 350	–	(284)	2 350
Inventory		35 965	50 818	–	35 248	50 818
VAT		91 726	48 370	–	94 718	48 370
Other current assets		15 440	–	–	15 440	–
Total current assets		**442 699**	**455 505**	–	**572 674**	**455 505**
Non current assets						
Investments		3 455	–	–	3 455	–
Investment property		133 813	176 192	–	133 813	176 192
Property, plant and equipment		1 080 560	1 142 258	–	1 081 683	1 142 258
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		463	463	–	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	22 306	–	–	22 306
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 218 291**	**1 341 220**	–	**1 219 414**	**1 341 220**
TOTAL ASSETS		**1 660 989**	**1 796 725**	–	**1 792 088**	**1 796 725**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(1 409)	7 480	–	(1 409)	7 480
Consumer deposits		4 890	5 661	–	4 842	5 661
Trade and other payables from exchange transactions		72 172	124 379	–	60 226	124 379
Trade and other payables from non-exchange transactions		(4 103)	–	–	4 549	–
Provision		11 385	11 677	–	9 767	11 677
VAT		50 471	–	–	50 901	–
Other current liabilities		–	7 060	–	1 618	7 060
Total current liabilities		**133 406**	**156 257**	–	**130 494**	**156 257**
Non current liabilities						
Financial liabilities		15 792	739	–	15 792	739
Provision		115 097	87 260	–	106 171	87 260
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		32 247	60 437	–	41 173	60 437
Total non current liabilities		**163 136**	**148 436**	–	**163 136**	**148 436**
TOTAL LIABILITIES		**296 543**	**304 693**	–	**293 630**	**304 693**
NET ASSETS	2	**1 364 447**	**1 492 031**	–	**1 498 458**	**1 492 031**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 398 995	1 492 031	–	1 498 458	1 492 031
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 398 995**	**1 492 031**	–	**1 498 458**	**1 492 031**

The above table shows that community wealth amounts to R1 498,458 billion, total liabilities R293,630 thousand and the total assets R1 792,088 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 4.4:1 which meets the acceptable norm of 2:1.The municipality needs to continue to maintain the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

LIM472 Elias Motsoaledi - Table C7 Monthly Budget Statement - Cash Flow - M01 - July										
		2025/26	Budget Year 2026/27							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		49 395	64 335	64 335	5 110	5 110	9 007	(3 896)	-43%	64 335
Service charges		197 512	190 424	190 424	14 184	14 184	26 579	(12 395)	-47%	190 424
Other revenue		35 414	32 446	32 446	3 651	3 651	4 386	(734)	-17%	32 446
Transfers and Subsidies - Operational		394 370	388 931	388 931	153 204	153 204	130 854	22 350	17%	388 931
Transfers and Subsidies - Capital		116 712	71 650	71 650	17 000	17 000	22 420	(5 420)	-24%	71 650
Interest		9 113	16 998	16 998	1 044	1 044	2 233	(1 188)	-53%	16 998
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(646 159)	(687 408)	(687 408)	(64 609)	(64 609)	(76 103)	11 494	-15%	(687 408)
Interest		–	(1 995)	1 995	–	–	(279)	279	-100%	(1 995)
Transfers and Subsidies		–	(11 413)	11 413	–	–	(1 598)	1 598	-100%	(11 413)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**156 357**	**63 967**	**90 784**	**129 586**	**129 586**	**117 498**	**(12 088)**	**-10%**	**63 967**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 607	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	1 406	–	–	–	197	(197)	-100%	1 406
Decrease (increase) in non-current investments		882	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Term Investments		–	–	151	–	–	–	–		–
Payments										
Capital assets		(128 971)	(88 336)	(88 336)	(7 337)	(7 337)	(11 502)	4 165	-36%	(88 336)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(126 482)**	**(86 930)**	**(88 185)**	**(7 337)**	**(7 337)**	**(11 305)**	**3 968**	**(0)**	**(86 930)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	151	151	–	–	13	(13)	-100%	151
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**151**	**151**	**–**	**–**	**13**	**13**	**100%**	**151**
NET INCREASE/ (DECREASE) IN CASH HELD		**29 875**	**(22 812)**	**2 751**	**122 249**	**122 249**	**106 206**			**(22 812)**
Cash/cash equivalents at beginning:		64 908	73 085	73 085		65 882	73 085			65 882
Cash/cash equivalents at month/year end:		94 783	50 273	75 835		188 131	179 290			43 071

Table C7 presents details pertaining to cash flow performance. As at end of July, the net cash inflow from operating activities is R129, 586 million whilst net cash outflow from investing activities is R7,337 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of July amounted to R188, 131 million and the net effect of the above cash flows is cash inflow movement of R122, 249 million. The cash and cash equivalent at end of the reporting period of R188, 131 million, is mainly made up of cash in the primary bank and short-term investments at the end of July.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Financial Performance

LIM472 Elias Motsoaledi - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	-		-
Availability Charges		-	276	-	-	-	276	(276)	-100.0%	276
Connection/Reconnection		1 765	2 993	-	94	94	2 993	(2 899)	-96.9%	2 993
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-		-
Electricity Sales		161 757	189 559	-	511	511	189 559	(189 048)	-99.7%	189 559
Joint Pole Usage		-	-	-	-	-	-	-		-
Meter Compliance Testing		3	3	-	-	-	3	(3)	-100.0%	3
Meter Reading Fees		-	-	-	-	-	-	-		-
Notice Revenues		-	-	-	-	-	-	-		-
Temporary Service Plant		-	-	-	-	-	-	-		-
Total Service charges - Electricity		**163 524**	**192 831**	**-**	**605**	**605**	**192 831**	**(192 226)**	**(0)**	**192 831**
Less Revenue Foregone (in excess of 50 kwh per indigent household per		163 524	192 831	-	605	605	192 831	(192 226)	-99.7%	192 831
Less Cost of Free Basis Services (50 kwh per indigent household per		-	-	-	-	-	-	-		-
Net Service charges - Electricity		**327 049**	**385 661**	**-**	**1 210**	**1 210**	**385 661**	**(384 451)**		**385 661**
Refuse Removal		13 238	18 594	-	-	-	18 594	(18 594)	-100.0%	18 594
Skip		-	-	-	-	-	-	-		-
Waste Bins		26	541	-	12	12	541	(529)	-97.8%	541
Total refuse removal revenue		**13 264**	**19 135**	**-**	**12**	**12**	**19 135**	**(19 123)**		**19 135**
Less Revenue Foregone (in excess of one removal a week to indigent		13 264	19 135	-	12	12	19 135	(19 123)	-99.9%	19 135
Less Cost of Free Basis Services (removed once a week to indigent		-	-	-	-	-	-	-		-
Net Service charges - Waste Management		**26 528**	**38 269**	**-**	**23**	**23**	**38 269**	**(38 246)**		**38 269**
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-		-
Advertisements		144	93	-	7	7	93	(85)	-92.3%	93
Amendment Fees		-	-	-	-	-	-	-		-
Application Fees for Land Usage		340	422	-	32	32	422	(390)	-92.4%	422
Building Plan Approval		770	969	-	34	34	969	(934)	-96.4%	969
Building Plan Clause Levy		-	-	-	-	-	-	-		-
Buyers Card		-	-	-	-	-	-	-		-
Camping Fees		-	-	-	-	-	-	-		-
Cemetery and Burial		103	91	-	5	5	91	(86)	-94.4%	91
Cleaning and Removal		-	-	-	-	-	-	-		-
Clearance Certificates		66	31	-	3	3	31	(28)	-91.1%	31

Photo copies, Faxes and Telephone charges	0	0	-	-	-	0	(0)	-100.0%	0
Removal of Restrictions	-	-	-	-	-	-	–		-
Sale of Carbon Credits	-	-	-	-	-	-	–		-
Sale of Goods	10	13	-	-	-	13	(13)	-100.0%	13
Scrap, Waste & Other Goods	-	-	-	-	-	-	–		-
Shared Services	-	-	-	-	-	-	–		-
Squatter Re-allocation	-	-	-	-	-	-	–		-
Stone and Gravel	-	-	-	-	-	-	–		-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	–		-
Town Planning and Servitudes	80	92	-	7	7	92	(84)	-92.1%	92
Traffic Control	-	-	-	-	-	-	–		-
Transport Fees	-	-	-	-	-	-	–		-
Valuation Services	0	(2)	-	-	-	(2)	2	-100.0%	(2)
Water Meter Protectors	-	-	-	-	-	-	–		-
Weighbridge Fees	-	-	-	-	-	-	–		-
Total Sales of Goods and Rendering of Services	**1 513**	**1 708**	-	**89**	**89**	**1 708**	**(1 620)**		**1 708**
Electricity	564	2 833	-	(0)	(0)	2 833	(2 834)	-100.0%	2 833
Housing	-	-	-	-	-	-	–		-
Housing Land Sales	-	-	-	-	-	-	–		-
Housing Selling Schemes	-	-	-	-	-	-	–		-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Property Rental Debtors	-	-	-	-	-	-	–		-
SARS	-	145	-	-	-	145	(145)	-100.0%	145
Service Charges	-	-	-	-	-	-	–		-
Sporting and Other Bodies	-	-	-	-	-	-	–		-
Staff	-	-	-	-	-	-	–		-
Waste Management	3 476	3 216	-	(0)	(0)	3 216	(3 216)	-100.0%	3 216
Waste Water Management	-	-	-	-	-	-	–		-
Water	-	-	-	-	-	-	–		-
Shared Services	-	-	-	-	-	-	–		-
Total Interest earned from Receivables	**4 040**	**6 193**	-	**(0)**	**(0)**	**6 193**	**(6 194)**		**6 193**
<u>Interest earned from Current and Non Current Assets</u>									
Bank Accounts	-	-	-	-	-	-	–		-
Financial Assets	882	1 406	-	-	-	1 406	(1 406)	-100.0%	1 406
Short Term Investments and Call Accounts	9 591	8 013	-	-	-	8 013	(8 013)	-100.0%	8 013
Total Interest earned from Current and Non Current Assets	**10 474**	**9 419**	-	-	-	**9 419**	**(9 419)**		**9 419**
Investment Property	148	145	-	-	-	145	(145)	-100.0%	145
Property Plant and Equipment	-	-	-	-	-	-	–		-
Total Market Related	**148**	**145**	-	-	-	**145**	**(145)**		**145**
Non-market Related									
Biological Assets	-	-	-	-	-	-	–		-
Heritage Assets	-	-	-	-	-	-	–		-
Investment Property	1 131	1 344	-	-	-	1 344	(1 344)	-100.0%	1 344
Property Plant and Equipment	23	27	-	-	-	27	(27)	-100.0%	27
Total Non-market Related	**1 154**	**1 371**	-	-	-	**1 371**	**(1 371)**		**1 371**
Total Rental from Fixed Assets	**1 301**	**1 517**	-	-	-	**1 517**	**(1 517)**		**1 517**
Road and Transport	6 502	7 151	-	-	-	7 151	(7 151)	-100.0%	7 151
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	-	-	-	-	-	-	–		-
Total Licences or Permits	**6 502**	**7 151**	-	-	-	**7 151**	**(7 151)**		**7 151**

Administrative Handling Fees	2	0	-	-	-	0	(0)	-100.0%	0
Arbor City Awards Competition	-	-	-	-	-	-	–		-
Bad Debts Recovered	-	-	-	-	-	-	–		-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	–		-
Breakages and Losses Recovered	-	-	-	-	-	-	–		-
Bursary Repayment	-	-	-	-	-	-	–		-
Collection Charges	-	-	-	-	-	-	–		-
Commission	155	100	-	-	-	100	(100)	-100.0%	100
Discounts and Early Settlements	-	1	-	-	-	1	(1)	-100.0%	1
Incidental Cash Surpluses	2	2	-	-	-	2	(2)	-100.0%	2
Inspection Fees	34	28	-	-	-	28	(28)	-100.0%	28
Insurance Refund	-	1	-	-	-	1	(1)	-100.0%	1
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	–		-
Recovery Maintenance	-	-	-	-	-	-	–		-
Registration Fees	-	-	-	-	-	-	–		-
Request for Information	-	1	-	-	-	1	(1)	-100.0%	1
Sale of Property	-	-	-	-	-	-	–		-
Skills Development Levy Refund	-	-	-	-	-	-	–		-
Staff and Councillors Recoveries	26	2	-	-	-	2	(2)	-100.0%	2
Total Operational Revenue	**218**	**134**	**-**	**-**	**-**	**134**	**(134)**		**134**
Non-Exchange revenue									
Property Rates									
Agricultural Properties	13 413	8 967	-	-	-	8 967	(8 967)	-100.0%	8 967
Business and Commercial Properties	9 059	20 600	-	-	-	20 600	(20 600)	-100.0%	20 600
Industrial Properties	286	303	-	-	-	303	(303)	-100.0%	303
Mining Properties	-	314	-	-	-	314	(314)	-100.0%	314
Public Benefit Organisations	1 040	956	-	-	-	956	(956)	-100.0%	956
Public Service Infrastructure Properties	8	10	-	-	-	10	(10)	-100.0%	10
Public Service Purposes Properties	7 275	7 861	-	-	-	7 861	(7 861)	-100.0%	7 861
Residential Properties	34 083	26 549	-	-	-	26 549	(26 549)	-100.0%	26 549
Residential Sectional Title Garages	-	-	-	-	-	-	–		-
Sport Clubs and Fields	-	-	-	-	-	-	–		-
Vacant Land	-	159	-	-	-	159	(159)	-100.0%	159
Total Property Rates	**65 164**	**65 721**	**-**	**-**	**-**	**65 721**	**(65 721)**		**65 721**
Less Revenue Foregone (exemptions, reductions and rebates and	-	-	-	-	-	-	–		-
Net Property Rates	**65 164**	**65 721**	**-**	**-**	**-**	**65 721**	**(65 721)**		**65 721**
Fines, Penalties and Forfeits									
Fines	75 519	138 258	-	1 924	1 924	138 258	(136 334)	-98.6%	138 258
Forfeits	-	-	-	-	-	-	–		-
Penalties	-	-	-	-	-	-	–		-
Total Fines, Penalties and Forfeits	**75 519**	**138 258**	**-**	**1 924**	**1 924**	**138 258**	**(136 334)**		**138 258**
Road and Transport	6 502	7 151	-	-	-	7 151	(7 151)	-100.0%	7 151
Threatened and Protected Species	-	-	-	-	-	-	–		-
Trading	-	-	-	-	-	-	–		-
Total Licences or Permits	**6 502**	**7 151**	**-**	**-**	**-**	**7 151**	**(7 151)**		**7 151**

Total Allocations In-kind		**50**	-	-	-	-	-	-		-
Monetary Allocations										
Departmental Agencies and Accounts		278	389	-	-	-	389	(389)	-100.0%	389
District Municipalities		-	-	-	-	-	-	–		-
Foreign Government and International Organisations		-	-	-	-	-	-	–		-
Higher Educational Institutions		-	-	-	-	-	-	–		-
Households		-	-	-	-	-	-	–		-
National Governments		25 585	21 001	-	-	-	21 001	(21 001)	-100.0%	21 001
National Revenue Fund		375 890	367 541	-	153 142	153 142	367 541	(214 399)	-58.3%	367 541
Non-Profit Institutions		-	-	-	-	-	-	–		-
Parent Municipality		-	-	-	-	-	-	–		-
Private Enterprises		-	-	-	-	-	-	–		-
Provincial Government		-	-	-	-	-	-	–		-
Public Corporations		-	-	-	-	-	-	–		-
Total Monetary Allocations		**401 753**	**388 931**	-	**153 142**	**153 142**	**388 931**	**(235 789)**		**388 931**
Total Transfer and subsidies - Operational		**401 803**	**388 931**	-	**153 142**	**153 142**	**388 931**	**(235 789)**		**388 931**
Interest Receivables										
Property Rates		17 442	22 741	-	(0)	(0)	22 741	(22 741)	-100.0%	22 741
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	144 196	160 582	160 582	11 957	11 957	160 582	(148 625)	-92.6%	160 582
Bonuses		305	425	425	-	-	425	(425)	-100.0%	425
Allowance										
Accommodation, Travel and Incidental		6	-	-	-	-	-	–		-
Cellular and Telephone		2 741	2 921	2 921	239	239	2 921	(2 682)	-91.8%	2 921
Housing Benefits		312	309	309	33	33	309	(276)	-89.3%	309
Non-pensionable		-	-	-	-	-	-	–		-
Travel or Motor Vehicle		18 642	21 511	21 511	1 651	1 651	21 511	(19 860)	-92.3%	21 511
Voluntary Work		-	-	-	-	-	-	–		-
Total Allowance		**21 701**	**24 741**	**24 741**	**1 923**	**1 923**	**24 741**	**(22 818)**		**24 741**
Service Related Benefits										
Acting		201	841	841	19	19	841	(822)	-97.8%	841
Bonus		10 778	12 055	12 055	28	28	12 055	(12 026)	-99.8%	12 055
Danger Allowance		-	-	-	-	-	-	–		-
Entertainment		-	-	-	-	-	-	–		-
Fire Brigade		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Leave Pay		1 781	172	172	209	209	172	36	21.0%	172
Lifeguard/Duty Squads		-	-	-	-	-	-	–		-
Long Service Award		3 106	887	887	414	414	887	(474)	-53.4%	887
Overtime		730	287	287	4	4	287	(283)	-98.5%	287
Scarcity		-	-	-	-	-	-	–		-
Standby Allowance		1 625	470	470	95	95	470	(375)	-79.7%	470
Tools Allowance		-	-	-	-	-	-	–		-
Uniform-Special-Protective Clothing		-	20	20	-	-	20	(20)	-100.0%	20
Leave gratuity		-	-	-	-	-	-	–		-
Long Term Service Award		-	-	-	-	-	-	–		-
Total Service Related Benefits		**18 222**	**14 732**	**14 732**	**769**	**769**	**14 732**	**(13 963)**		**14 732**
Total Salaries and Allowances		**184 424**	**200 480**	**200 480**	**14 650**	**14 650**	**200 480**			**200 480**

Bargaining Council		61	70	70	5	5	70	(65)	-92.5%	70
Group Life Insurance		-	-	-	-	-	-	–		-
Medical		8 982	9 512	9 512	765	765	9 512	(8 748)	-92.0%	9 512
Pension		25 360	28 304	28 304	2 185	2 185	28 304	(26 119)	-92.3%	28 304
Unemployment Insurance		871	1 068	1 068	70	70	1 068	(999)	-93.5%	1 068
Total Social Contributions		**35 275**	**38 956**	**38 956**	**3 025**	**3 025**	**38 956**	(35 930)		**38 956**
Post-retirement Benefit		-	4 480	4 480	-	-	4 480	(4 480)	-100.0%	4 480
Medical		-	4 480	4 480	-	-	4 480	(4 480)	-100.0%	4 480
Other Benefits		-	-	-	-	-	-	–		-
Pension		-	-	-	-	-	-	–		-
Total Post-retirement Benefit	4	-	**4 480**	**4 480**	-	-	**4 480**	**(4 480)**		**4 480**
Sub-Total		**219 699**	**243 915**	**243 915**	**17 675**	**17 675**	**243 915**	**(40 411)**		**243 915**
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	–		-
Total Employee Related Cost	1,5	**219 699**	**243 915**	**243 915**	**17 675**	**17 675**	**243 915**	**(40 411)**		**243 915**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		16 839	17 762	17 762	1 395	1 395	17 762	(16 367)	-92.1%	17 762
Cell phone Allowance		2 867	3 040	3 040	239	239	3 040	(2 801)	-92.1%	3 040
Housing Allowance		-	-	-	-	-	-	–		-
In-kind Benefits		-	-	-	-	-	-	–		-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	–		-
Motor Vehicle Allowance		6 120	6 715	6 715	510	510	6 715	(6 205)	-92.4%	6 715
Office-bearer Allowance		21	19	19	-	-	19	(19)	-100.0%	19
Out of pocket Expenses		-	-	-	-	-	-	–		-
Travelling Allowance		263	265	265	22	22	265	(243)	-91.8%	265
Use of Personal Facilities		-	-	-	-	-	-	–		-
Total Allowances and Service Related Benefits		**26 110**	**27 801**	**27 801**	**2 166**	**2 166**	**27 801**			**27 801**
Social Contributions										
Medial Aid Benefits		-	4	4	-	-	4	(4)	-100.0%	4
Pension Fund Contributions		2 348	2 482	2 482	201	201	2 482	(2 281)	-91.9%	2 482
Total Social Contributions		**2 348**	**2 486**	**2 486**	**201**	**201**	**2 486**	**(2 285)**		**2 486**
Total Remuneration of Councillors	1,5	**28 458**	**30 288**	**30 288**	**2 367**	**2 367**	**30 288**	**(2 285)**		**30 288**
Bulk Purchases - Electricity										
ESKOM		144 075	167 108	167 108	13 117	13 117	167 108	(153 992)	-92.2%	167 108
Total Bulk Purchases - Electricity	1	**144 075**	**167 108**	**167 108**	**13 117**	**13 117**	**167 108**	**(153 992)**		**167 108**
Inventory Consumed										
Agricultural		-	-	-	-	-	-	–		-
Consumables		9 081	6 552	6 552	921	921	6 552	(5 631)	-85.9%	6 552
Finished Goods		-	-	-	-	-	-	–		-
Housing Stock		-	-	-	-	-	-	–		-
Land		-	-	-	-	-	-	–		-
Materials and Supplies		18 435	22 708	22 708	933	933	22 708	(21 776)	-95.9%	22 708
Water		-	-	-	-	-	-	–		-
Sub-total		**27 516**	**29 260**	**29 260**	**1 854**	**1 854**	**29 260**	**(27 406)**		**29 260**
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	–		-
Total Inventory Consumed	1	**27 516**	**29 260**	**29 260**	**1 854**	**1 854**	**29 260**	**(27 406)**		**29 260**
Electricity		-	7 237	7 237	-	-	7 237	(7 237)	-100.0%	7 237
Shared Services		-	-	-	-	-	-	–		-
Waste Management		-	7 288	7 288	-	-	7 288	(7 288)	-100.0%	7 288
Waste Water Management		-	-	-	-	-	-	–		-
Water		-	-	-	-	-	-	–		-
Non Specific Accounts		-	-	-	-	-	-	–		-
Total Trade and Other Receivables from Exchange Transactions		-	**14 525**	**14 525**	-	-	**14 525**	**(14 525)**		**14 525**

Business and Commercial Properties		-	4 523	4 523	-	-	4 523	(4 523)	-100.0%	4 523
Industrial Properties		-	-	-	-	-	-	–		-
Residential Properties		-	3 211	3 211	-	-	3 211	(3 211)	-100.0%	3 211
Residential Sectional Title Garages		-	-	-	-	-	-	–		-
Sport Clubs and Fields		-	-	-	-	-	-	–		-
Vacant Land		-	-	-	-	-	-	–		-
Total Property Rates		-	**7 734**	**7 734**	-	-	**7 734**	**(7 734)**		**7 734**
Non Specific Accounts		-	64 376	64 376	-	-	64 376	(64 376)	-100.0%	64 376
Total Other Receivables from Non-exchange Revenue		-	**72 109**	**72 109**	-	-	**72 109**	**(72 109)**		**72 109**
Total Debt Impairment	1	-	**86 634**	**86 634**	-	-	**86 634**	**(86 634)**		**86 634**
Community Assets		760	1 034	1 034	58	58	1 034	(977)	-94.4%	1 034
Computer Equipment		1 551	1 844	1 844	119	119	1 844	(1 725)	-93.5%	1 844
Electrical Infrastructure		5 023	7 903	7 903	408	408	7 903	(7 495)	-94.8%	7 903
Furniture and Office Equipment		2 085	2 625	2 625	166	166	2 625	(2 460)	-93.7%	2 625
Machinery and Equipment		5 623	5 654	5 654	467	467	5 654	(5 187)	-91.7%	5 654
Other Assets		3 224	3 932	3 932	271	271	3 932	(3 660)	-93.1%	3 932
Rail Infrastructure		-	-	-	-	-	-	–		-
Roads Infrastructure		40 582	30 864	30 864	3 716	3 716	30 864	(27 148)	-88.0%	30 864
Sanitation Infrastructure		-	-	-	-	-	-	–		-
Solid Waste Infrastructure		1 980	2 822	2 822	164	164	2 822	(2 658)	-94.2%	2 822
Storm water Infrastructure		-	-	-	-	-	-	–		-
Transport Assets		4 242	3 248	3 248	341	341	3 248	(2 908)	-89.5%	3 248
Water Supply Infrastructure		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Depreciation		**65 069**	**59 926**	**59 926**	**5 710**	**5 710**	**59 926**	**(54 217)**		**59 926**
Investment Property		-	583	583	-	-	583	(583)	-100.0%	583
Transport Assets		-	268	268	-	-	268	(268)	-100.0%	268
Water Supply Infrastructure		-	-	-	-	-	-	–		-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	–		-
Total Property, Plant and Equipment		-	**268**	**268**	-	-	**268**	**(268)**	-100.0%	**268**
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-		-
Total Depreciation, Amortisation and Impairment	1	**65 069**	**59 926**	**59 926**	**5 710**	**5 710**	**59 926**	**(54 217)**	-90.5%	**59 926**
<u>Interest, Dividends and Rent on Land</u>										
Dividends Paid		-	-	-	-	-	-	–		-
Interest Paid		2 916	1 995	1 995	-	-	1 995	(1 995)	-100.0%	1 995
Rent on Land		-	-	-	-	-	-	–		-
Total Interest, Dividends and Rent on Land	1	**2 916**	**1 995**	**1 995**	-	-	**1 995**	**(1 995)**	-100.0%	**1 995**
<u>Contracted Services</u>										
Consultants and Professional Services		6 919	9 487	9 487	94	94	9 487	(9 393)	-99.0%	9 487
Contractors		70 930	45 785	45 785	807	807	45 785	(44 978)	-98.2%	45 785
Outsourced Services		56 198	65 731	65 731	4 359	4 359	65 731	(61 372)	-93.4%	65 731
Total Contracted Services	1	**134 047**	**121 003**	**121 003**	**5 260**	**5 260**	**121 003**	**(115 743)**		**121 003**
Allocations In-kind		10 739	-	-	-	-	-	–		-
Monetary Allocations		-	-	-	-	-	-	–		-
Total Capital		**10 739**	-	-	-	-	-	-		-
Monetary Allocations		8 876	11 413	11 413	252	252	11 413	(11 161)	-97.8%	11 413
Total Operational		**8 876**	**11 413**	**11 413**	**252**	**252**	**11 413**	**(11 161)**	-97.8%	**11 413**
Total Transfers and Subsidies	1	**19 615**	**11 413**	**11 413**	**252**	**252**	**11 413**	**(11 161)**	-97.8%	**11 413**

Property Rates		21 316	295	295	34	34	295	(262)	-88.6%	295
Service Charges		-	-	-	-	-	-	–		-
Total Non-exchange		**21 316**	**295**	**295**	**34**	**34**	**295**	**(262)**	-88.6%	**295**
Total Irrecoverable Debts Written Off	1	**21 316**	**295**	**295**	**34**	**34**	**295**	**(262)**	-88.6%	**295**
Advertising, Publicity and Marketing		487	757	757	-	-	757	(757)	-100.0%	757
Assets less than the Capitalisation Threshold		88	175	175	-	-	175	(175)	-100.0%	175
Bank Charges, Facility and Card Fees		739	829	829	63	63	829	(766)	-92.4%	829
Bursaries (Employees)		810	893	893	294	294	893	(599)	-67.1%	893
Cash Discount		-	13	13	-	-	13	(13)	-100.0%	13
Cleaning Services		-	-	-	-	-	-	–		-
Commission		7 320	8 500	8 500	540	540	8 500	(7 960)	-93.7%	8 500
Communication		2 669	4 431	4 431	175	175	4 431	(4 256)	-96.1%	4 431
Courier and Delivery Services		81	79	79	11	11	79	(69)	-86.8%	79
Entertainment		5	14	14	-	-	14	(14)	-100.0%	14
External Audit Fees		7 487	9 089	9 089	-	-	9 089	(9 089)	-100.0%	9 089
External Computer Service		9 730	8 845	8 845	3 530	3 530	8 845	(5 314)	-60.1%	8 845
Insurance Underwriting		6 189	3 251	3 251	14	14	3 251	(3 237)	-99.6%	3 251
Licences		491	1 231	1 231	21	21	1 231	(1 210)	-98.3%	1 231
Management Fee		-	-	-	-	-	-	–		-
Municipal Services		1 413	987	987	-	-	987	(987)	-100.0%	987
Printing, Publications and Books		2 679	3 379	3 379	328	328	3 379	(3 051)	-90.3%	3 379
Professional Bodies, Membership and Subscription		2 472	2 144	2 144	4	4	2 144	(2 140)	-99.8%	2 144
Registration Fees		2 499	3 033	3 033	26	26	3 033	(3 008)	-99.2%	3 033
Servitudes and Land Surveys		2 493	3 913	3 913	-	-	3 913	(3 913)	-100.0%	3 913
Signage		27	186	186	-	-	186	(186)	-100.0%	186
Skills Development Fund Levy		2 020	1 955	1 955	160	160	1 955	(1 795)	-91.8%	1 955
Storage of Files (Archiving)		-	200	200	-	-	200	(200)	-100.0%	200
Supplier Development Programme		700	870	870	-	-	870	(870)	-100.0%	870
System Access and Information Fees		211	300	300	11	11	300	(289)	-96.4%	300
Taking over Contractual Obligations		-	-	-	-	-	-	–		-
Toll Gate Fees		8	13	13	1	1	13	(13)	-95.9%	13
Travel and Subsistence		5 140	6 897	6 897	126	126	6 897	(6 771)	-98.2%	6 897
Uniform and Protective Clothing		3 435	3 057	3 057	-	-	3 057	(3 057)	-100.0%	3 057
Vehicle Tracking		539	576	576	-	-	576	(576)	-100.0%	576
Ward Committees		5 361	4 349	4 349	444	444	4 349	(3 905)	-89.8%	4 349
Workmens Compensation Fund		1 416	1 114	1 114	-	-	1 114	(1 114)	-100.0%	1 114
Total Operational Cost		**66 510**	**71 082**	**71 082**	**5 747**	**5 747**	**71 082**	**(65 335)**	-91.9%	**71 082**
Furniture and Office Equipment		186	264	264	16	16	264	(249)	-94.0%	264
Machinery and Equipment		0	4 944	4 944	373	373	4 944	(4 570)	-92.5%	4 944
Other Assets		-	-	-	-	-	-	–		-
Transport Assets		10 503	13 201	13 201	911	911	13 201	(12 290)	-93.1%	13 201
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	–		-
Total Operational Leases		**10 689**	**18 409**	**18 409**	**1 300**	**1 300**	**18 409**	**(17 109)**	-92.9%	**18 409**
Discontinued Operations		-	-	-	-	-	-	–		-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	–		-
Total Operational Cost and Other Cost	1	**77 198**	**89 491**	**89 491**	**7 047**	**7 047**	**89 491**	**(82 444)**	-92.1%	**89 491**

Property, Plant and Equipment		13 350	46	46	-	-	46	(46)	-100.0%	46
Total Disposal of Fixed and Intangible Assets	1	**13 350**	**46**	**46**	-	-	**46**	**(46)**	-100.0%	**46**
Total Expenditure		**753 261**	**841 375**	**841 375**	**53 314**	**53 314**	**841 375**	**(576 596)**	-68.5%	**841 375**
Surplus/(Deficit)		**144 949**	**231 483**	**231 483**	**140 814**	**140 814**	**231 483**			**231 483**
District Municipalities		18 935	-	-	-	-	-	–		-
National Government		101 833	71 650	71 650	8 121	8 121	71 650	(63 529)	-88.7%	71 650
Total Transfers and subsidies - capital (monetary allocations)		**120 768**	**71 650**	**71 650**	**8 121**	**8 121**	**71 650**	**(63 529)**	-88.7%	**71 650**
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions		**265 717**	**303 133**	**303 133**	**148 934**	**148 934**	**303 133**			**303 133**
Income Tax										
Continuing Operations		-	-	-	-	-	-	–		-
Discontinued Operations		-	-	-	-	-	-	–		-
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		**265 717**	**303 133**	**303 133**	**148 934**	**148 934**	**303 133**			**303 133**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	–		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	–		-
Surplus/(Deficit) attributable to municipality		**265 717**	**303 133**	**303 133**	**148 934**	**148 934**	**303 133**	-		**303 133**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	–		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	–		-
Surplus/(Deficit) for the year		**265 717**	**303 133**	**303 133**	**148 934**	**148 934**	**303 133**	-		**303 133**
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	-	-	-	-	-	–		-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	–		-
Contracted Services		-	-	-	-	-	-	–		-
Operational Costs		-	-	-	-	-	-	–		-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-		-

Supporting Table: SC 2 - Debtors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 - July

Description		Budget Year 2026/27											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	0	0	0	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 021	2 677	202	106	98	94	98	3 645	20 941	4 041	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	5 400	2 823	2 100	1 871	1 841	1 835	1 816	94 013	111 701	101 378	(40)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	3	–	–	–	–	–	–	0	3	0	(23)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	94	75	56	43	69	17	47	1 341	1 743	1 518	–	–
Interest on Arrear Debtor Accounts	1810	2 005	1 856	1 860	1 774	1 742	1 727	1 692	84 604	97 260	91 539	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 404	960	773	693	690	698	676	41 767	47 661	44 524	(18)	–
Total By Income Source	**2000**	**22 928**	**8 391**	**4 991**	**4 487**	**4 441**	**4 371**	**4 329**	**225 371**	**279 309**	**243 000**	**(81)**	–
2025/26 - totals only		22 016	7 420	4 757	4 514	5 454	4 315	4 380	205 784	258 640	**224 447**	(47)	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 071	2 637	1 465	1 335	1 303	1 310	1 269	63 764	77 155	68 982	(23)	–
Commercial	2300	12 087	1 970	563	398	423	366	389	14 636	30 833	16 213	–	–
Households	2400	6 769	3 784	2 963	2 754	2 714	2 695	2 671	146 970	171 322	157 805	(58)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**22 928**	**8 391**	**4 991**	**4 487**	**4 441**	**4 371**	**4 329**	**225 371**	**279 309**	**243 000**	**(81)**	–

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of July amounts to R279,309 million and this shows an increase of R4,671 thousands as compared to R274,638 million as at end of 2025-26 financial year, and it shows a increase of R4,671 thousand as compared to R274,638 of last month.

Consumer debtors are made up of service charges and property rates that amount to R134,388 million and other debtors amounting to R144, 921 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Supporting table SC2 provides a breakdown of the debtors. The outstanding debtors as at end of July amount to R279, 309 million. The debtors' book is made up as follows:

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

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

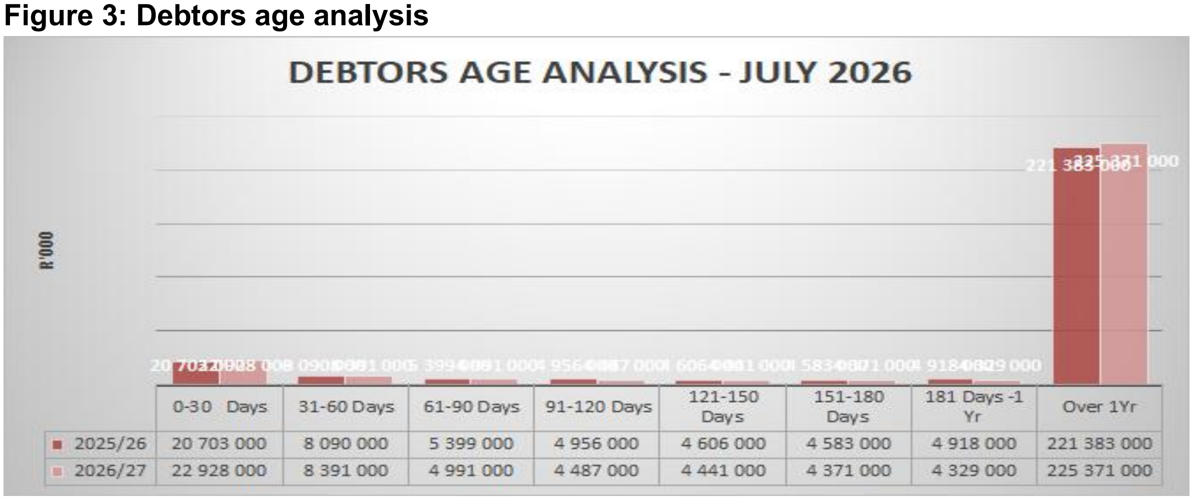
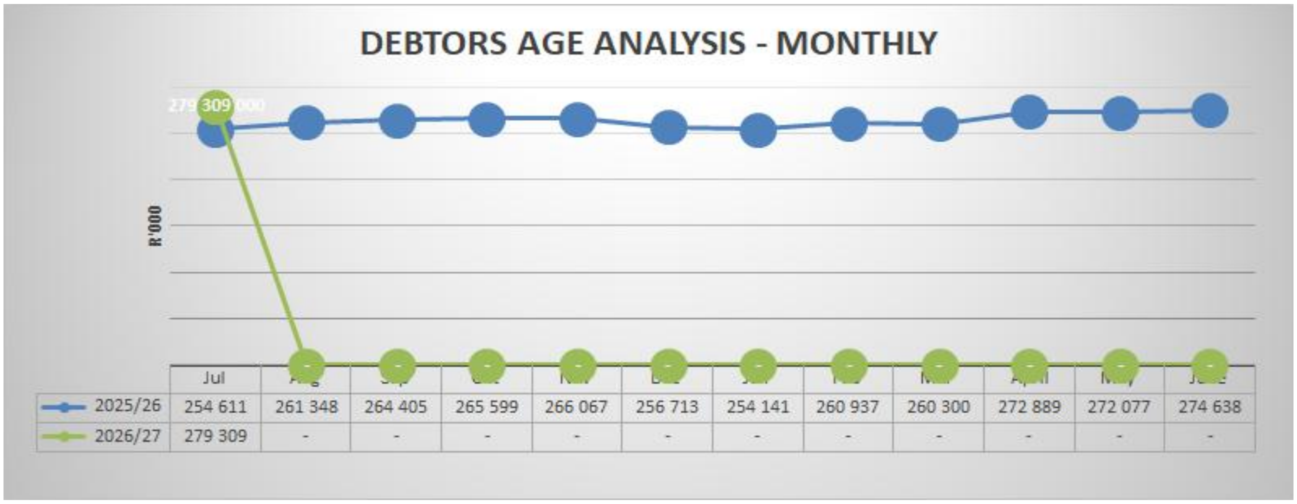


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2025-26 financial year and 2026-27 (as at end of July) whilst the latter shows monthly movement of debtors for both the current financial year and the 2025-26 financial year. The debtor's book is more than the 2025/26 monthly figures and this is an indication that the municipality is performing well in terms of collection.

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	2 849 965
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 785 562
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 715 862
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 715 420
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 608 974
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 213 518
9002327	DE LEMOS E M	N	N	N	1 141 907
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	777 232
136	LIZINEX (PTY) LTD	N	N	N	760 772
2100165	LEBOWA TRANSPORT	N	N	N	752 090
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	672 011
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	656 101
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	638 303
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	611 895
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	595 728
8005664	DEPARTMENT OF HEALTH	N	N	N	585 587
9001052	NDEBELE STAM	N	N	Y	578 560
9000529	REPUBLIC OF SOUTH AFRICA	N	N	Y	574 198
8009237	NATIONAL GOVERNMANET OF THE REPUBLIC OF SOUTH AFRICA	N	N	N	555 765
8009088	SOUTH AFRICAN DEVELOPMENT TRUST (RURAL DEVELOPMENT)	N	N	N	553 653
TOTAL					**20 343 102**

Supporting Table: SC 3 – Detail to Budget Financial Position

LIM472 Elias Motsoaledi - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		16 358	–	65 894	(21 961)	(21 961)	–	(21 961)	#DIV/0!	–
Cash at Bank		74	65 894	–	74	74	65 894	(65 820)	-99.9%	65 894
Cash on Hand		–	–	–	–	–	–	–		–
Total Cash and Cash Equivalents		**16 432**	**65 894**	**65 894**	**(21 888)**	**(21 888)**	**65 894**	**(87 782)**	-133.2%	**65 894**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–		–
Trade and other receivables from exchange transactions										
Electricity		129	79 565	61 819	178	178	79 565	(79 387)	-99.8%	79 565
Waste Management		(0)	61 819	–	(0)	(0)	61 819	(61 819)	-100.0%	61 819
Waste Water Management		(10)	–	–	(10)	(10)	–	(10)	#DIV/0!	–
Water		122 034	–	(14 427)	122 868	122 868	–	122 868	#DIV/0!	–
Other trade receivables from exchange transactions		–	(14 427)	0	1 741	1 741	(14 427)	16 167	-112.1%	(14 427)
VAT Receivable Input Tax Accrual		–	0	–	–	–	0	(0)	-100.0%	0
Gross: Trade and other receivables from exchange transactions		**122 154**	**126 958**	**47 393**	**124 777**	**124 777**	**126 958**	**(2 181)**	-1.7%	**126 958**
Less: Impairment for debt										
Impairment for Electricity		(17 812)	(17 651)	(30 821)	(17 812)	(17 812)	(17 651)	(162)	0.9%	(17 651)
Impairment for Waste Management		–	(30 821)	–	–	–	(30 821)	30 821	-100.0%	(30 821)
Impairment for Waste Water Management		–	–	–	–	–	–	–		–
Impairment for Water		(28 847)	–	–	(28 847)	(28 847)	–	(28 847)	#DIV/0!	–
Impairment for other trade receivalbes from exchange transactions		–	–	–	–	–	–	–		–
Total Less: Impairment for debt								–		
Total net Trade and other receivables from Exchange Transactions		**122 154**	**126 958**	**47 393**	**124 777**	**124 777**	**126 958**	**(2 181)**	-1.7%	**126 958**
Agricultural Properties		4 404	5 020	7 266	4 542	4 542	5 020	(478)	-9.5%	5 020
Business and Commercial Properties		70	7 266	1 508	71	71	7 266	(7 195)	-99.0%	7 266
Industrial Properties		9 512	1 508	367	9 546	9 546	1 508	8 038	533.0%	1 508
Mining Properties		2 066	367	(2 470)	1 322	1 322	367	955	260.3%	367
Public Benefit Organisations		–	(2 470)	(2 401)	–	–	(2 470)	2 470	-100.0%	(2 470)
Public Service Infrastructure Properties		–	(2 401)	41 575	–	–	(2 401)	2 401	-100.0%	(2 401)
Public Service Purposes Properties		89 201	41 575	(18 892)	91 079	91 079	41 575	49 504	119.1%	41 575
Residential Properties		–	(18 892)	–	–	–	(18 892)	18 892	-100.0%	(18 892)
Residential Sectional Title Garages		–	–	–	–	–	–	–		–
Sports Clubs and Fields		2 328	–	83 505	2 341	2 341	–	2 341	#DIV/0!	–
Vacant Land		–	83 505	–	–	–	83 505	(83 505)	-100.0%	83 505
Property Rates General		–	–	–	–	–	–	–		–
Gross: Property rates		**107 581**	**115 478**	**110 458**	**108 901**	**108 901**	**115 478**	**(6 577)**	-5.7%	**115 478**
Less: Impairment of Property rates		–	(21 952)	–	–	–	(21 952)	21 952	-100.0%	(21 952)
Net Property rates		**107 581**	**93 526**	**110 458**	**108 901**	**108 901**	**93 526**	**15 375**	16.4%	**93 526**
Other receivables from non-exchange transactions		(271 685)	321 306	(205 245)	(271 685)	(271 685)	321 306	(592 991)	-184.6%	321 306
Less:Impairment for other receivables from non-exchange transactions		–	(205 245)	–	–	–	(205 245)	205 245	-100.0%	(205 245)
Net other receivables from non-exchange transactions		**(271 685)**	**116 061**	**(205 245)**	**(271 685)**	**(271 685)**	**116 061**	**(387 746)**	-334.1%	**116 061**
Total net Receivables from non-exchange transactions		**(164 104)**	**209 587**	**(94 788)**	**(162 784)**	**(162 784)**	**209 587**	**(372 370)**	-177.7%	**209 587**
Sporting and Other Bodies		–	–	2 350	(284)	(284)	–	(284)	#DIV/0!	–
Staff Loans/Recoveries		–	2 350	–	–	–	2 350	(2 350)	-100.0%	2 350
Subsidiaries		–	–	–	–	–	–	–		–
Total Current Portion of Non-current Receivables		-	**2 350**	**2 350**	**(284)**	**(284)**	**2 350**	**(2 634)**	-112.1%	**2 350**
Inventory										
Agricultural		23 783	–	24 977	23 066	23 066	–	23 066	#DIV/0!	–
Consumables		–	24 977	–	–	–	24 977	(24 977)	-100.0%	24 977
Finished Goods		–	–	–	–	–	–	–		–
Housing Stock		12 037	–	–	12 037	12 037	–	12 037	#DIV/0!	–
Land		146	–	25 840	146	146	–	146	#DIV/0!	–
Materials and Supplies		–	25 840	–	–	–	25 840	(25 840)	-100.0%	25 840
Water		–	–	–	–	–	–	–		–
Work-in-progress		–	–	–	–	–	–	–		–
Total Inventory		**35 965**	**50 818**	**50 818**	**35 248**	**35 248**	**50 818**	**(15 570)**	-30.6%	**50 818**
VAT Receivable										
Input Tax Capital		323 293	–	–	325 235	325 235	–	325 235	#DIV/0!	–
Input Tax General		(350 577)	–	48 370	(350 576)	(350 576)	–	(350 576)	#DIV/0!	–
VAT Control (Receivable)		–	48 370	–	–	–	48 370	(48 370)	-100.0%	48 370
Total VAT Receivable		**(27 284)**	**48 370**	**48 370**	**(25 342)**	**(25 342)**	**48 370**	**(73 712)**		**48 370**
Other current assets										
Construction Contracts and Receivables		(0)	–	–	(0)	(0)	–	(0)	#DIV/0!	–
Control, Clearing and Interface Accounts		17 010	–	–	17 010	17 010	–	17 010	#DIV/0!	–
Deposits		–	–	–	–	–	–	–		–
Fair Value Adjustments		–	–	–	–	–	–	–		–
Income Tax Receivable		(1 570)	–	–	(1 570)	(1 570)	–	(1 570)	#DIV/0!	–
Operating Lease - Straight Lining		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other current assets		**15 440**	-	-	**15 440**	**15 440**	-	**15 440**		-
Total Current Assets		**(1 397)**	**503 976**	**120 037**	**(34 831)**	**(34 831)**	**503 976**	**(538 808)**		**503 976**
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–		–
Bankers Acceptance Certificate		3 455	–	–	3 455	3 455	–	3 455	#DIV/0!	–

Total Investments		3 455	-	-	3 455	3 455	-	3 455		-
Investment Property										
Investment Property at Cost / Fair Value		–	177 879	–	–	–	177 879	(177 879)	-100.0%	177 879
Less: Accumulated Depreciation		–	–	(1 687)	–	–	–	–		–
Less: Accumulated Impairment		–	(1 687)	–	–	–	(1 687)	1 687	-100.0%	(1 687)
Total Investment Property		-	176 192	(1 687)	-	-	176 192	(176 192)		176 192
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		22 460	1 006 464	–	22 460	22 460	1 006 464	(984 004)	-97.8%	1 006 464
Leases recognised as Property, Plant and Equipment	3	(751 054)	–	(181 290)	(756 763)	(756 763)	–	(756 763)	#DIV/0!	–
Less: Accumulated Depreciation		(21 163)	(181 290)	(775)	(21 163)	(21 163)	(181 290)	160 127	-88.3%	(181 290)
Less: Accumulated Impairment		–	(775)	–	–	–	(775)	775	-100.0%	(775)
Total Property, Plant and Equipment	2	(749 757)	824 399	(182 065)	(755 467)	(755 467)	824 399	########		824 399
Construction Work-in-progress										
Acquisitions		216 356	65 673	252 187	64 285	64 285	65 673	(1 388)	-2.1%	65 673
Opening Balance		–	252 187	–	–	–	252 187	(252 187)	-100.0%	252 187
Prior period corrections		–	–	–	–	–	–	–		–
Transfer to Heritage asset		–	–	–	–	–	–	–		–
Transfer to Intangible Assets		–	–	–	–	–	–	–		–
Transfer to Investment property		(240 808)	–	–	–	–	–	–		–
Transfer to PPE		(216)	–	–	(216)	(216)	–	(216)	#DIV/0!	–
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Construction Work-in-progress	2	(24 668)	317 860	252 187	64 069	64 069	317 860	(253 791)	-79.8%	317 860
Heritage Assets at Cost / Revaluation		–	463	–	–	–	463	(463)	-100.0%	463
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Heritage Assets		-	463	-	-	-	463	(463)	-100.0%	463
Intangible Assets										
Heritage Assets at Cost / Revaluation		–	–	–	0	0	–	0	#DIV/0!	–
Less: Accumulated Amortisation		–	–	–	–	–	–	–		–
Less: Accumulated Impairment		–	–	–	–	–	–	–		–
Total Intangible Assets		-	-	-	0	0	-	0	#DIV/0!	-
Trade and other receivables from exchange transactions										
Electricity		–	22 306	–	–	–	22 306	(22 306)	-100.0%	22 306
Property Rental Debtors		–	–	–	–	–	–	–		–
Service Charges		–	–	–	–	–	–	–		–
Waste Management		–	–	–	–	–	–	–		–
Waste Water Management		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Total Trade and other Receivables from Exchange Transactions		-	22 306	-	-	-	22 306	(22 306)	-100.0%	22 306
Sporting and Other Bodies		(206)	–	–	–	–	–	–		–
Staff Loans/Recoveries		–	–	–	–	–	–	–		–
Subsidiaries		–	–	–	–	–	–	–		–
Total Non-current Receivables from Non-exchange Transactions		(206)	-	-	-	-	-	-		-
Total Non Current Assets		(771 177)	1 341 220	68 434	(687 943)	(687 943)	1 341 220	########	-151.3%	1 341 220
TOTAL ASSETS		(772 573)	1 845 196	188 471	(722 775)	(722 775)	1 845 196	########	-139.2%	1 845 196
Short-term Borrowings		(5 375)	–	7 480	(5 375)	(5 375)	–	(5 375)	#DIV/0!	–
Current portion of Finance Lease Liabilities		0	7 480	–	0	0	7 480	(7 480)	-100.0%	7 480
Total Financial Liabilities		(5 375)	7 480	7 480	(5 375)	(5 375)	7 480	(12 855)	-171.9%	7 480
Consumer Deposits										
Building Plans		–	–	–	–	–	–	–		–
Buying Card		4 890	–	5 661	4 842	4 842	–	4 842	#DIV/0!	–
Electricity		–	5 661	–	–	–	5 661	(5 661)	-100.0%	5 661
Hiring of Decorative Items		0	–	–	0	0	–	0	#DIV/0!	–
Total Consumer Deposits		4 890	5 661	5 661	4 842	4 842	5 661	(820)	-14.5%	5 661
Trade and Other Payable Exchange Transactions										
Accrued Interest		4 058	(0)	1 045	4 373	4 373	(0)	4 373	#########	(0)
Advance Payments		–	1 045	–	–	–	1 045	(1 045)	-100.0%	1 045
Affiliates, Related Parties and Associated Companies		66	–	–	66	66	–	66	#DIV/0!	–
Agency Fees Payable		–	–	8 263	–	–	–	–		–
Auditor-General of South Africa		4 014	8 263	17 432	4 014	4 014	8 263	(4 250)	-51.4%	8 263
Bonus		–	17 432	2 175	–	–	17 432	(17 432)	-100.0%	17 432
Compensation Commission (COID)		(774 792)	2 175	4 767	(792 115)	(792 115)	2 175	(794 290)	-36514.2%	2 175
Control, Clearing and Interface Accounts		–	4 767	–	–	–	4 767	(4 767)	-100.0%	4 767
Deferred Revenue		–	–	–	–	–	–	–		–
Dividends Declared		–	–	2 323	–	–	–	–		–
Electricity Bulk Purchase		–	2 323	–	–	–	2 323	(2 323)	-100.0%	2 323
Fair Value Adjustment		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		23 212	–	23 212	23 212	23 212	–	23 212	#DIV/0!	–
Leave Accrual		1 227	23 212	357	1 227	1 227	23 212	(21 985)	-94.7%	23 212
Long Service Award		–	357	–	–	–	357	(357)	-100.0%	357
Municipal Debt Relief		–	–	81 704	–	–	–	–		–
Overtime		50 988	81 704	42 656	36 962	36 962	81 704	(44 741)	-54.8%	81 704
Payables and Accruals		144 185	42 656	–	147 791	147 791	42 656	105 135	246.5%	42 656
PAYE Deductions		594 993	–	–	608 195	608 195	–	608 195	#DIV/0!	–
Pension and Retirement Contributions		22 792	–	(64 662)	22 926	22 926	–	22 926	#DIV/0!	–
Retentions		–	(64 662)	1 193	–	–	(64 662)	64 662	-100.0%	(64 662)
Standby		–	1 193	–	–	–	1 193	(1 193)	-100.0%	1 193
Tender documentation		3 067	–	2 784	3 409	3 409	–	3 409	#DIV/0!	–
Unallocated Deposits		–	2 784	–	–	–	2 784	(2 784)	-100.0%	2 784
Water Inventory Bulk Purchases		–	–	1 129	1 804	1 804	–	1 804	#DIV/0!	–
VAT Payables Output Tax Accrual		–	1 129	–	–	–	1 129	(1 129)	-100.0%	1 129
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–		–
Total Trade and Other Payable Exchange Transactions	2, 5	73 811	124 379	124 379	61 865	61 865	124 379	(62 515)	-50.3%	124 379

Capital		(3)	–	–	(3)	(3)	–	(3)	#DIV/0!	–
Operational		–	–	–	–	–	–	–		–
Total Transfers and Subsidies Payable		**(3)**	-	-	**(3)**	**(3)**	-	**(3)**	#DIV/0!	-
Transfers and Subsidies Unspent										
Capital		(73 972)	–	–	(74 195)	(74 195)	–	(74 195)	#DIV/0!	–
Operational		–	–	–	–	–	–	–		–
Total Transfers and Subsidies Unspent		**(73 972)**	-	-	**(74 195)**	**(74 195)**	-	**(74 195)**	#DIV/0!	-
VAT Payables Output Tax Accrual		(3 281)	–	–	–	–	–	–		–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–		–
Total Trade and Other Payable Non-exchange Transactions	2	**(77 256)**	-	-	**(74 197)**	**(74 197)**	-	**(74 197)**	#DIV/0!	-
Provision										
Alien Vegetation		1 562	–	1 330	1 562	1 562	–	1 562	#DIV/0!	–
Bonus		8 206	1 330	7 646	8 206	8 206	1 330	6 875	516.8%	1 330
Decommissioning, Restoration and Similar Liabilities		–	7 646	–	–	–	7 646	(7 646)	-100.0%	7 646
Ex-gratia Pension		–	–	–	–	–	–	–		–
Insurance Claims		–	–	2 700	–	–	–	–		–
Leave		–	2 700	–	–	–	2 700	(2 700)	-100.0%	2 700
Litigation		1 339	–	–	–	–	–	–		–
Pension Fund Investment Return Shortfall		279	–	–	–	–	–	–		–
Staff Parity		–	–	–	–	–	–	–		–
Impairment		–	–	–	–	–	–	–		–
Total Provision		**11 385**	**11 677**	**11 677**	**9 767**	**9 767**	**11 677**	**(1 909)**	-16.4%	**11 677**
VAT Payable										
VAT Payable: Output Tax		–	–	–	3 587	3 587	–	3 587	#DIV/0!	–
VAT Payable: VAT Control		–	–	–	–	–	–	–		–
Total VAT Payable		-	-	-	**3 587**	**3 587**	-	**3 587**	#DIV/0!	-
Other current liabilities										
Employee Benefits										
Post-employment Benefits		–	4 869	2 191	279	279	4 869	(4 591)	-94.3%	4 869
Other Long-Term Benefits		–	2 191	–	–	–	2 191	(2 191)	-100.0%	2 191
Termination Benefits		–	–	–	–	–	–	–		–
Total Employee Benefits		-	**7 060**	**2 191**	**279**	**279**	**7 060**	**(6 782)**	-96.1%	**7 060**
Total Other current liabilities		-	**7 060**	**2 191**	**279**	**279**	**7 060**	**(6 782)**	-96.1%	**7 060**
Total Current Liabilities		**7 455**	**156 257**	**151 388**	**767**	**767**	**156 257**	**(155 491)**	-99.5%	**156 257**
Concessionary Loan		2 171	–	2 364	2 171	2 171	–	2 171	#DIV/0!	–
Derivative Financial Liability		17 299	2 364	(1 625)	17 299	17 299	2 364	14 935	631.7%	2 364
Finance Lease Liability		–	(1 625)	–	–	–	(1 625)	1 625	-100.0%	(1 625)
Total Borrowings	4	**19 470**	**739**	**739**	**19 470**	**19 470**	**739**	**18 731**	2535.9%	**739**
Operating Lease Liability		–	–	–	–	–	–	–		–
Total Financial Liabilities		**19 470**	**739**	**739**	**19 470**	**19 470**	**739**	**18 731**		**739**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–		–
Bonus		106 171	–	87 260	106 171	106 171	–	106 171	#DIV/0!	–
Decommissioning, Restoration and Similar Liabilities		–	87 260	–	–	–	87 260	(87 260)	-100.0%	87 260
Litigation		8 926	–	–	–	–	–	–		–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–		–
Staff Parity		–	–	–	–	–	–	–		–
Total Provisions		**115 097**	**87 260**	**87 260**	**106 171**	**106 171**	**87 260**	**18 911**	21.7%	**87 260**
Post-employment Benefits		–	93 503	(33 066)	8 926	8 926	93 503	(84 577)	-90.5%	93 503
Other Long-Term Benefits		–	(33 066)	–	–	–	(33 066)	33 066	-100.0%	(33 066)
Termination Benefits		–	–	–	–	–	–	–		–
Total Employee Benefits		-	**60 437**	**(33 066)**	**8 926**	**8 926**	**60 437**	**(51 511)**	-85.2%	**60 437**
Deferred Tax Liabilities		–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other non-current liabilities		-	**60 437**	**(33 066)**	**8 926**	**8 926**	**60 437**	**(51 511)**	-85.2%	**60 437**
Total non current liabilities		**134 567**	**148 436**	**54 932**	**134 567**	**134 567**	**148 436**	**(13 869)**	-9.3%	**148 436**
TOTAL LIABILITIES		**142 021**	**304 693**	**206 321**	**135 333**	**135 333**	**304 693**	**(169 360)**	-55.6%	**304 693**
CHANGES IN NET ASSETS		**(914 595)**	**1 540 503**	**(17 849)**	**(858 108)**	**(858 108)**	**1 540 503**	**########**	-155.7%	**1 540 503**
Depreciation Offsets		1 260 542	–	1 408 869	1 338 530	1 338 530	–	1 338 530	#DIV/0!	–
Opening Balance		138 785	1 408 869	83 162	134 011	134 011	1 408 869	########	-90.5%	1 408 869
Transfers to/from operating revenue and expenditure		–	83 162	–	–	–	83 162	(83 162)	-100.0%	83 162
Transfers to/from Reserves		–	–	–	–	–	–	–		–
Total Accumulated Surplus/(Deficit)	1	**1 399 327**	**1 492 031**	**1 492 031**	**1 472 541**	**1 472 541**	**1 492 031**	**(19 490)**	-1.3%	**1 492 031**
Total Non-controlling Interest		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–		–
Total Other	2	-	-	-	-	-	-	-		-
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 399 327**	**1 492 031**	**1 492 031**	**1 472 541**	**1 472 541**	**1 492 031**	**(19 490)**		**1 492 031**

Supporting Table: SC 4 - Creditors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 - July											
Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	–	–	–	–	–	–	–	–	–	–

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

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

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

Supporting Table: SC 7 Material Variance Explanations

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M01 - July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue**			
	Service charges - electricity revenue	-51%	The projected monthly revenue appear to be higher than the actual revenue performance	The municipality should ensure revenue is collected in all business areas where they utilize our electricity
	Service charges - refuse revenue	-55%	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	-62%	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	-54%	The municipality has invested in eight diffrerent investment portfolios with Standard bank, and ABSA and the actual interest generated is less than the budgeted revenue	The municipality shoud draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoid variances.
	Interest from current and non current assets	-21%	The actual revenue generated is less than the projected monthly revenue.	The municipality should encourage customers to pay the accounts on time to avoid incurring interest.
	Rental from fixed assets	-56%	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	-49%	The actual revenue issued on speed cameras is less that the pojections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	The municipality shiould 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 oustanding traffic fines.
	Operational revenue	100%	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	-39%	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	-89%	The actual revenue issued on speed cameras is less that 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 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	17%	The equitable share trenches received is more than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
	Interest	-45%	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 wrtten off.
2	**Expenditure By Type**			
	Employee related costs	-34%	The actual expenditure incurred on employee related costs is less than the projections thereof	The municipality has vacant posts that need to be filled and other municipal employees took their retirement
	Remuneration of councillors	-6%	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	-5%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure, the monthly payments were captured before month end.	The municipality should continue to encourage the service provider (Eskom) to submitt invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
	Inventory consumed	-55%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should try continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-100%	Debt impairment has not 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	-35%	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	-100%	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 submitt invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
	Contracted services	-66%	The actual expenditure incured is less than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
	Transfers and subsidies	-84%	The actual expenditure incured is less than the projected monthly expenditure	No remedial action is needed
	Irrecovarable debts written off	207%	The actual expenditure incured is more than the projected monthly expenditure	The municipality should come up with the remedies that they will use to identify bad debts that lead to significant variances and improve on those items to avoid the variances.
	Operational cost	-43%	The actual expenditure incured is less than the projected monthly expenditure	No remedial action is needed
	Losses on disposal of assets	-100%	The losses that have incurred in this month the projection are more than the actual	The municipality shoud 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 7 Material Variance Explanations (Continuation)

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M01 - July				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	**Capital Expenditure**			
	National Government	-26%	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	-100%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
4	**Financial Position**			
5	**Cash Flow**			
	Property rates	-43%	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	-47%	The collection rate on service charges is less than the projected rate	The municipality should come up with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal
	Other revenue	-17%	The collection rate on leased assets is less than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
	Transfer and subsidies-Operational	17%	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	-24%	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	-53%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
	Suppliers and employees	-15%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
	Interest	-100%	The finance costs which is for finance lease contracts has oustanding payments due to late payments submissions.	The municipality should encourage Kgwadi ya madiba to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
	Transfer and subsidies	-100%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
	Proceeds on disposal of PPE	0%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should encourage implementation of all capital projects.
	Increase (decrease) in non current receivables	0%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
	Capital assets	-36%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.

Supporting Table: SC 8 Budget Statement Performance

LIM472 Elias Motsoaledi - Supporting Table SC8 Monthly Budget Statement - Performance M01 - July

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.4%	7.5%	0.0%	0.0%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		8.2%	12.9%	0.0%	8.0%	12.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	331.8%	291.5%	0.0%	438.9%	291.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		49.4%	42.2%	0.0%	143.5%	42.2%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		32.9%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.0%	28.6%	0.0%	9.9%	28.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.3%	5.1%	0.0%	0.7%	5.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.0%	7.4%	0.0%	0.0%	3.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

Supporting Table: SC 12 Capital Expenditure Trend

LIM472 Elias Motsoaledi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 - July

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	20 105	9 825	–	6 833	6 833	9 825	2 992	30.5%	10%
August	1 730	5 710	–	–		15 535	–		
September	10 652	6 969	–	–		22 504	–		
October	1 885	5 060	–	–		27 564	–		
November	10 268	4 463	–	–		32 028	–		
December	11 281	4 345	–	–		36 373	–		
January	850	3 046	–	–		39 418	–		
February	121 232	7 696	–	–		47 114	–		
March	33 004	6 225	–	–		53 338	–		
April	3 049	3 474	–	–		56 813	–		
May	21 577	4 585	–	–		61 398	–		
June	58 724	9 090	–	–		70 488	–		
Total Capital expenditure	**294 356**	**70 488**	–	**6 833**					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of July amounts to R6, 833 million. The year-to-date actual expenditure incurred is R6, 833 million whilst the year-to-date budget is R9, 825 million, that gives rise to underspending variance of R2,992 million that translates to 31%.

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

LIM472 Elias Motsoaledi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**22 743**	**13 856**	–	–	–	**1 957**	1 957	**100.0%**	**13 856**
Roads Infrastructure		–	9 794	–	–	–	1 454	1 454	**100.0%**	9 794
Roads		–	9 794	–	–	–	1 454	(1 454)	(0)	9 794
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	643	–	–	–	95	95	**100.0%**	643
Drainage Collection		–	643	–	–	–	95	(95)	(0)	643
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		21 744	2 609	–	–	–	388	388	**100.0%**	2 609
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		999	811	–	–	–	19	19	**100.0%**	811
Landfill Sites		999	811	–	–	–	19	(19)	(0)	811
Waste Transfer Stations		–	–	–	–	–	–	–		–

Community Assets		–	**1 724**	–	–	–	**82**	**82**	**100.0%**	**1 724**
Community Facilities		–	681	–	–	–	–	–		681
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	681	–	–	–	–	–		681
Sport and Recreation Facilities		–	1 043	–	–	–	82	82	**100.0%**	1 043
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 043	–	–	–	82	(82)	(0)	1 043
Capital Spares		–	–	–	–	–	–	–		–
Other assets		**1 520**	**1 132**	–	–	–	**65**	**65**	**100.0%**	**1 132**
Operational Buildings		1 520	1 132	–	–	–	65	65	**100.0%**	1 132
Municipal Offices		1 520	1 132	–	–	–	65	(65)	(0)	1 132
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Computer Equipment		**883**	**1 664**	–	–	–	**107**	**107**	100.0%	**1 664**
Computer Equipment		883	1 664	–	–	–	107	(107)	(0)	1 664
Furniture and Office Equipment		**810**	**397**	–	–	–	**37**	**37**	100.0%	**397**
Furniture and Office Equipment		810	397	–	–	–	37	(37)	(0)	397
Machinery and Equipment		**4 842**	**643**	–	–	–	**53**	**53**	100.0%	**643**
Machinery and Equipment		4 842	643	–	–	–	53	(53)	(0)	643
Transport Assets		–	**68**	–	–	–	**10**	**10**	100.0%	**68**
Transport Assets		–	68	–	–	–	10	(10)	(0)	68
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**30 798**	**19 484**	–	–	–	**2 311**	**2 311**	**100.0%**	**19 484**

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

LIM472 Elias Motsoaledi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**15 446**	**8 348**	–	–	–	**1 216**	1 216	**100.0%**	**8 348**
Roads Infrastructure		15 446	348	–	–	–	28	28	**100.0%**	348
Roads		15 446	348	–	–	–	28	(28)	(0)	348
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	8 000	–	–	–	1 188	1 188	**100.0%**	8 000
Landfill Sites		–	8 000	–	–	–	1 188	(1 188)	(0)	8 000
Waste Transfer Stations		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**136**	**217**	–	–	–	**32**	**32**	100.0%	**217**
Machinery and Equipment		136	217	–	–	–	32	(32)	(0)	217
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**15 582**	**8 565**	–	–	–	**1 249**	**1 249**	100.0%	**8 565**

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

LIM472 Elias Motsoaledi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 -										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**26 469**	**18 888**	–	**18**	**18**	**2 519**	2 501	**99.3%**	**18 888**
Roads Infrastructure		17 023	6 431	–	–	–	799	799	**100.0%**	6 431
Roads		17 023	6 431	–	–	–	799	(799)	(0)	6 431
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 865	9 257	–	18	18	1 272	1 254	**98.6%**	9 257
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	231	–	–	–	19	(19)	(0)	231
MV Switching Stations		217	231	–	–	–	–	–		231
MV Networks		5 045	8 159	–	18	18	1 200	(1 182)	(0)	8 159
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		603	635	–	–	–	53	(53)	(0)	635
Solid Waste Infrastructure		3 581	3 200	–	–	–	448	448	**100.0%**	3 200
Landfill Sites		3 581	3 200	–	–	–	448	(448)	(0)	3 200
Waste Transfer Stations		–	–	–	–	–	–	–		–
Community Assets		**9 593**	**5 278**	–	**796**	**796**	**739**	**(57)**	**-7.7%**	**5 278**
Community Facilities		9 593	5 278	–	796	796	739	(57)	**-7.7%**	5 278
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		9 593	5 278	–	796	796	739	57	0	5 278
Other assets		**2 121**	**2 678**	–	**2**	**2**	**403**	**401**	**99.5%**	**2 678**
Operational Buildings		2 121	2 678	–	2	2	403	401	**99.5%**	2 678
Municipal Offices		2 121	2 678	–	2	2	403	(401)	(0)	2 678
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**678**	**609**	–	–	–	**85**	**85**	100.0%	**609**
Furniture and Office Equipment		678	609	–	–	–	85	(85)	(0)	609
Machinery and Equipment		**14 300**	**13 557**	–	**144**	**144**	**1 936**	**1 792**	92.6%	**13 557**
Machinery and Equipment		14 300	13 557	–	144	144	1 936	(1 792)	(0)	13 557
Transport Assets		**2 237**	**2 229**	–	**371**	**371**	**312**	**(59)**	-18.8%	**2 229**
Transport Assets		2 237	2 229	–	371	371	312	59	0	2 229
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**55 399**	**43 240**	–	**1 330**	**1 330**	**5 994**	**4 663**	**77.8%**	**43 240**

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

LIM472 Elias Motsoaledi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**47 586**	**41 589**	–	**4 288**	**4 288**	**6 102**	1 814	**29.7%**	**41 589**
Roads Infrastructure		40 582	30 864	–	3 716	3 716	4 601	885	**19.2%**	30 864
Roads		39 990	29 944	–	3 667	3 667	4 472	(805)	(0)	29 944
Road Structures		41	245	–	3	3	34	(31)	(0)	245
Road Furniture		551	674	–	46	46	94	(48)	(0)	674
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 023	7 903	–	408	408	1 106	698	**63.1%**	7 903
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		904	3 278	–	69	69	459	(390)	(0)	3 278
MV Switching Stations		310	347	–	14	14	49	(34)	(0)	347
MV Networks		1 645	1 640	–	174	174	230	(56)	(0)	1 640
LV Networks		632	771	–	54	54	108	(54)	(0)	771
Capital Spares		1 532	1 867	–	97	97	261	(164)	(0)	1 867
Solid Waste Infrastructure		1 980	2 822	–	164	164	395	231	**58.5%**	2 822
Landfill Sites		529	1 050	–	44	44	147	(103)	(0)	1 050
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		1 449	1 768	–	120	120	247	(127)	(0)	1 768
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		3	4	–	0	0	1	(0)	(0)	4
Community Assets		**760**	**1 034**	–	**58**	**58**	**145**	**87**	**60.2%**	**1 034**
Community Facilities		700	960	–	53	53	134	82	**60.7%**	960
Halls		24	31	–	2	2	4	(2)	(0)	31
Centres		72	200	–	6	6	28	(22)	(0)	200
Cemeteries/Crematoria		180	220	–	9	9	31	(22)	(0)	220
Police		–	–	–	–	–	–	–		–
Purls		3	3	–	0	0	0	(0)	(0)	3
Taxi Ranks/Bus Terminals		187	233	–	16	16	33	(17)	(0)	233
Capital Spares		234	273	–	20	20	38	(19)	(0)	273
Sport and Recreation Facilities		60	74	–	5	5	10	6	**53.9%**	74
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		60	74	–	5	5	10	(6)	(0)	74

Other assets		**3 224**	**3 932**	–	**271**	**271**	**550**	**279**	**50.7%**	**3 932**
Operational Buildings		2 111	2 576	–	177	177	361	184	**51.0%**	2 576
Municipal Offices		1 621	1 976	–	137	137	277	(140)	(0)	1 976
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		228	280	–	19	19	39	(20)	(0)	280
Laboratories		–	–	–	–	–	–	–		–
Training Centres		262	320	–	21	21	45	(24)	(0)	320
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		1 112	1 356	–	94	94	190	95	**50.3%**	1 356
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1 112	1 356	–	94	94	190	(95)	(0)	1 356
Computer Equipment		**1 551**	**1 844**	–	**119**	**119**	**258**	**139**	53.9%	**1 844**
Computer Equipment		1 551	1 844	–	119	119	258	(139)	(0)	1 844
Furniture and Office Equipment		**2 085**	**2 625**	–	**166**	**166**	**368**	**202**	54.9%	**2 625**
Furniture and Office Equipment		2 085	2 625	–	166	166	368	(202)	(0)	2 625
Machinery and Equipment		**5 623**	**5 654**	–	**467**	**467**	**792**	**324**	40.9%	**5 654**
Machinery and Equipment		5 623	5 654	–	467	467	792	(324)	(0)	5 654
Transport Assets		**4 242**	**3 248**	–	**341**	**341**	**455**	**114**	25.1%	**3 248**
Transport Assets		4 242	3 248	–	341	341	455	(114)	(0)	3 248
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**65 069**	**59 926**	–	**5 710**	**5 710**	**8 670**	**2 960**	**34.1%**	**59 926**

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

LIM472 Elias Motsoaledi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**237 376**	**41 834**	**–**	**6 833**	**6 833**	**6 176**	(657)	**-10.6%**	**41 834**
Roads Infrastructure		237 376	41 380	–	6 833	6 833	6 109	(724)	**-11.9%**	41 380
Roads		237 376	41 380	–	6 833	6 833	6 109	724	0	41 380
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	454	–	–	–	67	67	**100.0%**	454
Landfill Sites		–	454	–	–	–	67	(67)	(0)	454
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Community Assets		**10 601**	**605**	**–**	**–**	**–**	**90**	**90**	**100.0%**	**605**
Community Facilities		–	605	–	–	–	90	90	**100.0%**	605
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	605	–	–	–	90	(90)	(0)	605
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		10 601	0	–	–	–	0	0	**100.0%**	0
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		10 601	0	–	–	–	0	(0)	(0)	0

Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**247 976**	**42 439**	–	**6 833**	**6 833**	**6 266**	**(567)**	**-9.0%**	**42 439**

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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 R0 and the year-to-date budget is R2,311 million.

The total expenditure for renewal of existing assets amounts to R0 and the year to budget amounts to R1,249 million for the 2026/27 financial year.

The year-to-date actual expenditure on repairs and maintenance is R1, 330 million, and the year-to-date budget is R5,994 million, reflecting an underspending variance of R4,663 million that translates to 77.8%.

The year-to-date actual expenditure on upgrading of existing assets is R6, 883 million and the year-to-date budget is R6, 266 million, reflecting a negative spending variance of R567 thousands that translates to 9.0%.

The year-to-date actual expenditure on depreciation and asset impairment is R5, 710 million and the year-to-date budget is R8, 670 million, reflecting a positive variance of R2, 960 million that translates to 34.1% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically means that the municipality is complying mSCOA requirements in terms of the depreciation method.

Supporting Table: SC 15 Budget Statement Investments

LIM472 Elias Motsoaledi - Supporting Table SC15 Monthly Budget Statement - Investments - M01 - July

Investment type	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Investments										
Bank Repurchase Agreements										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Bank Repurchase Agreements		-	-	-	-	-	-			-
Bankers Acceptance Certificate										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Bankers Acceptance Certificate		-	-	-	-	-	-			-
Deposit Taking Institutions										
Specify 1		3 455	–	–	3 455	3 455	–	3 455	#DIV/0!	–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Deposit Taking Institutions		3 455	-	-	3 455	3 455	-	3 455	#DIV/0!	-
Total Unamortised Debt Expense		-	-	-	-	-	-	-		-
Unamortised Preference Share Expense										
Specify 1		–	–	–	–	–	–	–		–
Specify 2		–	–	–	–	–	–	–		–
Specify 3		–	–	–	–	–	–	–		–
Specify 4		–	–	–	–	–	–	–		–
Specify 5		–	–	–	–	–	–	–		–
Specify 6		–	–	–	–	–	–	–		–
Specify 7		–	–	–	–	–	–	–		–
Specify 8		–	–	–	–	–	–	–		–
Specify 9		–	–	–	–	–	–	–		–
Specify 10		–	–	–	–	–	–	–		–
Specify 11		–	–	–	–	–	–	–		–
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-		-
Total Investments		3 454 684	-	-	3 454 684	3 454 684	-	3 454 684		-

Supporting Table: SC 16 - Investment Portfolio

LIM472 Elias Motsoaledi - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M01 - July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA CALL ACCOUNT (9396519964)		4 Months	Current Investment			7.45%			31/07/2026	43 774	409	–	28 149	**72 332**
STANDARD BANK (038823527-038)		1 Month	Current Investment			7.25%			31/07/2026	5 676	35	–	–	**5 711**
STANDARD BANK (038823527-039)		1 Month	Current Investment			7.48%			24/08/2026		118	–	25 000	**25 118**
STANDARD BANK (038823527-040)		5 Months	Current Investment			7.68%			14/12/2026		121	–	25 000	**25 121**
STANDARD BANK (038823527-041)		5 Months	Current Investment			7.66%			24/12/2026		121	–	25 000	**25 121**
STANDARD BANK (038823527-042)		2 Months	Current Investment			7.59%			23/09/2026		120	–	25 000	**25 120**
STANDARD BANK (038823527-043)		3 Months	Current Investment			7.64%			22/10/2026		120	–	25 000	**25 120**
STANDARD BANK (038823527-044)		1 Month	Current Investment			7.30%			31/07/2026		1	–	5 438	**5 439**
														–
														–
														–
Municipality sub-total										**49 450**	**1 044**	–	**158 587**	**209 082**
Entities														
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**49 450**	**1 044**	–	**158 587**	**209 082**

The Municipality had short investment portfolios during the month of July with an opening balance of R49 450 million and with a top up investment of R158, 587 million in various investment portfolios. An amount of R1, 044 million was earned as an interest. Investments withdrawn were R0 million and closed off with R209, 082 million at the end of July.

Supporting Table: SC 17 – Borrowings

LIM472 Elias Motsoaledi - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M01 - July

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Borrowings										
Derivative Financial Liability										
Banks		–	–	–	–	–	–	–		–
Development Bank of South Africa		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
General Public		2 171	2 364	2 364	2 171	2 171	2 364	(193)	-8.2%	2 364
Infrastructure Finance Corporation		–	–	–	–	–	–	–		–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–		–
Municipal Pension Funds		–	–	–	–	–	–	–		–
Other Public Pension Funds		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Public Investments Commissioners		–	–	–	–	–	–	–		–
Total Derivative Financial Liability		**2 171**	**2 364**	**2 364**	**2 171**	**2 171**	**2 364**	**(193)**		**2 364**
Finance Lease Liability										
Banks		–	–	–	–	–	–	–		–
Development Bank of South Africa		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
General Public		13 621	(1 625)	(1 625)	13 621	13 621	(1 625)	15 246	-938.0%	(1 625)
Infrastructure Finance Corporation		–	–	–	–	–	–	–		–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–		–
Municipal Pension Funds		–	–	–	–	–	–	–		–
Other Public Pension Funds		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Public Investments Commissioners		–	–	–	–	–	–	–		–
Total Finance Lease Liability		**13 621**	**(1 625)**	**(1 625)**	**13 621**	**13 621**	**(1 625)**	**15 246**		**(1 625)**
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps		–	–	–	–	–	–	–		–
Total Borrowings	1	**15 792**	**739**	**739**	**15 792**	**15 792**	**739**	**15 053**	2038.0%	**739**

Supporting Table: SC 18 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		401 835	388 542	–	153 142	153 142	130 800	22 342	17.1%	388 542
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	–	–	–	–		2 771
Integrated National Electrification Programme Grant		20 283	15 430	–	–	–	2 160	(2 160)	-100.0%	15 430
Local Government Financial Management Grant	3	2 800	2 800	–	–	–	–	–		2 800
Equitable Share		375 890	367 541	–	153 142	153 142	128 639	24 503	19.0%	367 541
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		365	389	–	62	62	54	8	14.7%	389
Education, Training and Development Practices SETA		365	389	–	62	62	54	8	14.7%	389
Total Operating Transfers and Grants		402 200	388 931	–	153 204	153 204	130 854	22 350	17.1%	388 931
Capital Transfers and Grants										
National Government:		91 807	71 650	–	17 000	17 000	22 420	(5 420)	-24.2%	71 650
Energy Efficiency and Demand Side Management Grant		4 000	–	–	–	–	–	–		–
Municipal Infrastructure Grant		67 807	68 650	–	17 000	17 000	22 000	(5 000)	-22.7%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	–	–	420	(420)	-100.0%	3 000
Municipal Disaster Recovery Grant		20 000	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		91 807	71 650	–	17 000	17 000	22 420	(5 420)	-24.2%	71 650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		494 007	460 581	–	170 204	170 204	153 274	16 930	11.0%	460 581

Supporting tables SC18 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R170, 204 million, of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R153, 142 million; Financial Management Grant amounting to R0, million LGSETA amounting R62 thousands, Municipal Infrastructure Grant amounting to R17, 000 million; Integrated National Electrification Programme Grant R0 million and Expanded Public Works Programme R0 million were received. All the trenches of the grants allocated for the current financial year have been received in line with the National Treasury payment.

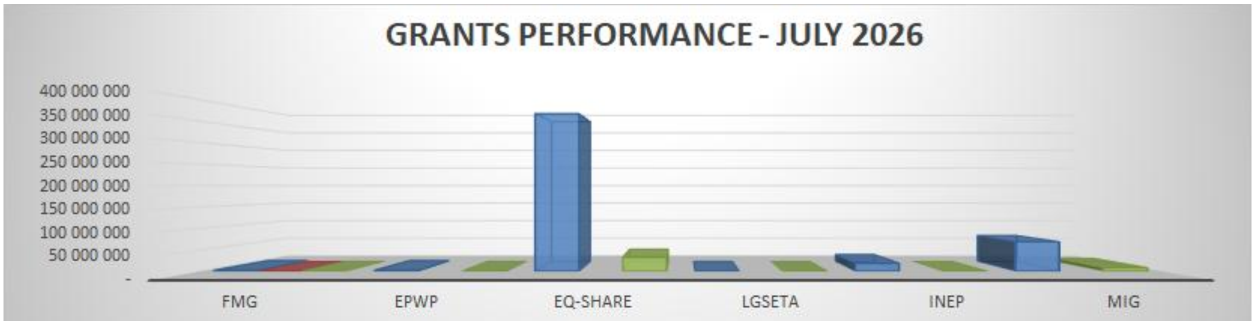
Supporting Table: SC 19 Transfers and grants – Expenditure

LIM472 Elias Motsoaledi - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		25 585	21 001	–	285	285	2 160	(1 875)	-86.8%	21 001
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	217	217	–	217	#DIV/0!	2 771
Integrated National Electrification Programme Grant		19 923	15 430	–	–	–	2 160	(2 160)	-100.0%	15 430
Local Government Financial Management Grant	3	2 800	2 800	–	68	68	–	68	#DIV/0!	2 800
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		278	389	–	–	–	54	(54)	-100.0%	389
Education, Training and Development Practices SETA		278	389	–	–	–	54	(54)	-100.0%	389
Total Operating Transfers and Grants		25 863	21 390	–	285	285	2 215	(1 930)	-87.1%	21 390
Capital Transfers and Grants										
National Government:		101 833	71 650	–	8 121	8 121	22 420	(14 299)	-63.8%	71 650
Energy Efficiency and Demand Side Management Grant		3 991	–	–	–	–	–	–		–
Municipal Infrastructure Grant		63 942	68 650	–	8 121	8 121	22 000	(13 879)	-63.1%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	–	–	420	(420)	-100.0%	3 000
Municipal Disaster Recovery Grant		33 900	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		18 935	–	–	–	–	–	–		–
Specify (Add grant description)		18 935	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		120 768	71 650	–	8 121	8 121	22 420	(14 299)	-63.8%	71 650
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		146 631	93 040	–	8 406	8 406	24 635	(16 229)	-65.9%	93 040

An amount of R8, 406 million has been spent on grants during the month of July and the year-to-date actuals is R8, 406 million whilst the year to date budget amounts to R24,635 million and this results in an under-performance variance of R16 ,229 million that translates to 65.9%. Of the total spending amounting to R285, thousands is spent on operational grants whilst capital grants spent R8, 121.

Figure 5: Grants' performance



	FMG	EPWP	EQ-SHARE	LGSETA	INEP	MIG
Budget	2 800 000	2 771 000	367 541 000	388 685	18 430 000	68 650 000
#REF!	1					
Ytd Actuals	68 105	216 976	32 458 888	-	-	8 120 844

The above graph depicts the gazette and budgeted amounts for all the grants and the expenditure thereof as at end of July.
The grants expenditure is shown below in percentages:

- Financial Management Grant 2%
- Expanded Public Work Programme 8%
- Equitable Share 9%
- Integrated National Electrification Grant 0%
- Municipal Infrastructure Grant 12%
- LGSETA 0%

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

LIM472 Elias Motsoaledi - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - M01 - July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		73 896	–	–	73 535	73 535	–	73 535	#DIV/0!	–
Current year receipts		401 835	388 542	–	153 142	153 142	130 800	22 342	17.1%	388 542
Repayment of grants		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		25 585	21 001	–	285	285	2 160	(1 875)	-86.8%	21 001
Conditions still to be met - transferred to liabilities		450 146	367 541	–	226 392	226 392	128 639	97 753	76.0%	367 541
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		–	–	–	–	–	–			–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
Other grant providers:										
Balance unspent at beginning of the year		523	–	–	436	436	–	436	#DIV/0!	–
Current year receipts		365	389	–	62	62	54	8	14.7%	389
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		278	389	–	–	–	54	(54)	-100.0%	389
Conditions still to be met - transferred to liabilities		610	–	–	499	499	–	499	#DIV/0!	–
Total operating transfers and grants revenue		25 863	21 390	–	285	285	2 215	(1 930)	-87.1%	21 390
Total operating transfers and grants - CTBM	2	450 756	367 541	–	226 891	226 891	128 639	22 288	17.3%	367 541
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(98 524)	–	–	(88 499)	(88 499)	–	(88 499)	#DIV/0!	–
Current year receipts		91 807	71 650	–	17 000	17 000	22 420	(5 420)	-24.2%	71 650
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		101 833	71 650	–	8 121	8 121	22 420	(14 299)	-63.8%	71 650
Conditions still to be met - transferred to liabilities		(108 550)	–	–	(79 619)	(79 619)	–	(79 619)	#DIV/0!	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–		–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		–	–	–	–	–	–			–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–		–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	18 935	18 935	–	18 935	#DIV/0!	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		18 935	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities		(18 935)	–	–	18 935	18 935	–	18 935	#DIV/0!	–
Other grant providers:										
Balance unspent at beginning of the year		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Current year receipts		–	–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–			–
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Total capital transfers and grants revenue		120 768	71 650	–	8 121	8 121	22 420	(14 299)		71 650
Total capital transfers and grants - CTBM	2	(127 793)	–	–	(60 993)	(60 993)	–	(60 993)		–
TOTAL TRANSFERS AND GRANTS REVENUE		146 631	93 040	–	8 406	8 406	24 635	(16 229)		93 040
TOTAL TRANSFERS AND GRANTS - CTBM		322 963	367 541	–	165 899	165 899	128 639	(38 704)		367 541

Supporting Table: SC22 - Councilor and Staff Benefits

LIM472 Elias Motsoaledi - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		16 839	17 762	17 762	1 395	1 395	1 480	(85)	-6%	17 762
Cell phone Allowance		2 867	3 040	3 040	239	239	253	(14)	-6%	3 040
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		6 120	6 715	6 715	510	510	560	(49)	-9%	6 715
Office-bearer Allowance		21	19	19	–	–	2	(2)	-100%	19
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		263	265	265	22	22	22	(0)	-1%	265
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**26 110**	**27 801**	**27 801**	**2 166**	**2 166**	**2 317**	**(150)**	-6%	**27 801**
Social Contributions										
Medial Aid Benefits		–	4	4	–	–	0	(0)	-100%	4
Pension Fund Contributions		2 348	2 482	2 482	201	201	207	(6)	-3%	2 482
Total Social Contributions		**2 348**	**2 486**	**2 486**	**201**	**201**	**207**	**(6)**	-3%	**2 486**
Total Councillors		**28 458**	**30 288**	**30 288**	**2 367**	**2 367**	**2 524**	**(156)**	-6%	**30 288**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		9 606	8 811	8 811	503	503	1 234	(731)	-59%	8 811
Bonuses		305	383	383	–	–	54	(54)	-100%	383
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	174	210	210	15	15	29	(14)	-49%	210
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	907	1 139	1 139	76	76	159	(84)	-53%	1 139
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**1 081**	**1 349**	**1 349**	**91**	**91**	**189**	**(98)**	-52%	**1 349**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	–	–	–	–	–	–	–		–
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		-	-	-	-	-	-	–		-
Total Salaries and Allowances		**10 992**	**10 543**	**10 543**	**594**	**594**	**1 476**	**(882)**	-60%	**10 543**
Social Contributions										
Bargaining Council		1	1	1	0	0	0	(0)	-51%	1
Group Life Insurance		–	–	–	–	–	–	–		–
Medical		335	371	371	26	26	52	(26)	-50%	371
Pension		451	646	646	38	38	90	(53)	-58%	646
Unemployment Insurance		13	16	16	1	1	2	(1)	-51%	16
Total Social Contributions		**799**	**1 034**	**1 034**	**65**	**65**	**145**	**(80)**	-55%	**1 034**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**11 791**	**11 577**	**11 577**	**659**	**659**	**1 621**	**(962)**	-59%	**11 577**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		134 590	151 770	151 770	11 454	11 454	16 502	(5 048)	-31%	151 770
Bonuses		–	42	42	–	–	6	(6)	-100%	42
Allowance										
Accommodation, Travel and Incidental		6	–	–	–	–	–	–		–
Cellular and Telephone	3	2 567	2 711	2 711	224	224	308	(84)	-27%	2 711
Housing Benefits	3	312	309	309	33	33	43	(10)	-23%	309
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	17 735	20 372	20 372	1 576	1 576	2 141	(565)	-26%	20 372
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**20 620**	**23 392**	**23 392**	**1 833**	**1 833**	**2 492**	**(659)**	-26%	**23 392**
Service Related Benefits										
Acting	3	201	841	841	19	19	104	(85)	-82%	841
Bonus	3	10 778	12 055	12 055	28	28	1 276	(1 247)	-98%	12 055
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	4 443	172	172	209	209	24	184	765%	172
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		3 106	887	887	414	414	123	290	235%	887
Overtime		730	287	287	4	4	40	(36)	-89%	287
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	1 625	470	470	95	95	66	29	45%	470
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	20	20	–	–	20	(20)	-100%	20
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**20 884**	**14 732**	**14 732**	**769**	**769**	**1 653**	**(884)**	-53%	**14 732**
Total Salaries and Allowances		**176 094**	**189 936**	**189 936**	**14 056**	**14 056**	**20 653**	**(6 597)**	-32%	**189 936**
Social Contributions										
Bargaining Council		60	69	69	5	5	9	(3)	-39%	69
Group Life Insurance		–	–	–	–	–	–	–		–
Medical		8 648	9 141	9 141	738	738	1 270	(531)	-42%	9 141
Pension		24 909	27 658	27 658	2 148	2 148	3 018	(870)	-29%	27 658
Unemployment Insurance		859	1 053	1 053	69	69	127	(58)	-46%	1 053
Total Social Contributions		**34 476**	**37 921**	**37 921**	**2 960**	**2 960**	**4 423**	**(1 463)**	-33%	**37 921**
Post-retirement Benefit	6									
Medical		–	4 480	4 480	–	–	101	(101)	-100%	4 480
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	**4 480**	**4 480**	-	-	**101**	**(101)**		**4 480**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**210 570**	**232 338**	**232 338**	**17 016**	**17 016**	**25 177**	**(8 161)**		**232 338**
% increase	4									
Total Parent Municipality		**250 819**	**274 203**	**274 203**	**20 042**	**20 042**	**29 322**	**(9 280)**	-32%	**274 203**
TOTAL SALARY, ALLOWANCES & BENEFITS		**250 819**	**274 203**	**274 203**	**20 042**	**20 042**	**29 322**	**(9 280)**		**274 203**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**222 361**	**243 915**	**243 915**	**17 675**	**17 675**	**26 798**	**(9 123)**		**243 915**

Table SC22 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of July amount to R20, 042 million and the year-to-date budget is R29,322 million and the expenditure for remuneration of councilors amounts to R2,367 million while the year-to-date budget is R2,524 million. The year-to-date actual expenditure for senior managers is R659 thousand, and the year-to-date budget is R1,621 million. The year-to-date actual for other municipal staff is R17, 016 million and the year-to-date budget is R25,177 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has overspending variance.

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

LIM472 Elias Motsoaledi - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27					
R thousands		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	45 665	6 850	21 422	–	–	73 936
Chief Whip		42 830	6 425	20 335	–	–	69 590
Executive Mayor/Mayor		57 081	8 562	25 798	–	–	91 441
Deputy Executive Mayor/Deputy Mayor		–	–	–	–	–	–
Executive Committee/Mayoral Committee		130 628	11 355	66 913	–	–	208 895
Total for all other councillors		1 119 155	167 873	636 610	–	–	1 923 638
Section 79 committee chairperson		–	–	–	–	–	
Total Councillors	8	**1 395 358**	**201 064**	**771 078**	–	–	**2 367 500**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		113 792	14 369	11 500	–	–	139 661
Chief Finance Officer		80 370	8 717	14 500	–	–	103 587
		–	6 115	–	–	–	6 115
		–	–	–	–	–	–
		–	5 909	2 500	–	–	8 409
		–	11 438	–	–	–	11 438
List of each offical with packages >= senior manager							
		–	–	–	–	–	–
Senior Manger Development Planning		74 655	190	17 780	–	–	92 625
Senior Manger Corporate Services		78 787	190	16 333	–	–	95 310
Senior Manger Infrastructure		73 871	12 758	17 500	–	–	104 129
Senior Manger Community Services		81 534	5 341	10 500	–	–	97 375
		–	–	–	–	–	–
		–	–	–	–	–	–
		–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**503 009**	**65 027**	**90 613**	–	–	**658 649**
Board Members of Entities	6,7						
List each member of board by designation							
		–	–	–	–	–	–
Total for municipal entities	8,10	–	–	–	–	–	–
Senior Management of Entities							
Chief Executive Officer (CEO)		–	–	–	–	–	–
Chief Financial Officer		–	–	–	–	–	–
		–	–	–	–	–	–
List of each offical with packages >= senior manager							
		–	–	–	–	–	–
Total Senior Managers of Entity	8,10	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**1 898 367**	**266 091**	**861 691**	–	–	**3 026 149**

Supporting Table SC30 Monthly Budget Statement - actuals Monthly Cashflows

LIM472 Elias Motsoaledi - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M01 - July

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/27	Budget Year 2028/28
R thousands	1	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		5 110	16 400	17 687	15 757	15 757	15 114	14 470	18 330	17 044	14 470	15 114	18 974	64 335	66 458	68 584
Service charges - Electricity revenue		13 448	48 378	52 013	46 560	46 560	44 742	42 924	53 831	50 195	42 924	44 742	55 648	181 769	195 584	210 448
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		736	2 218	2 322	2 137	2 080	1 999	1 918	2 403	2 299	1 918	1 999	2 886	8 655	8 941	9 227
Rental of facilities and equipment		78	445	480	427	427	410	392	497	462	392	410	514	1 744	1 802	1 860
Interest earned - external investments		1 044	2 043	2 203	1 963	1 963	1 883	1 802	2 283	2 123	1 802	1 883	2 363	8 013	8 278	8 543
Interest earned - outstanding debtors		–	2 370	2 503	2 313	2 313	2 298	2 274	2 582	2 491	2 487	2 314	2 732	8 985	9 807	10 705
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 173	5 244	5 634	5 049	5 049	5 133	5 218	5 829	5 439	4 938	4 853	6 024	20 635	22 572	21 618
Licences and permits		–	2 096	2 261	2 014	2 014	1 932	1 850	2 343	2 179	1 850	1 932	2 425	8 224	8 495	8 767
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		153 204	68 764	65 661	65 187	66 209	175 291	64 871	66 950	194 143	64 871	65 029	65 978	388 931	369 115	399 840
Other revenue		1 401	470	507	451	451	433	414	525	488	414	433	543	1 842	1 903	1 964
Cash Receipts by Source		**177 194**	**148 427**	**151 270**	**141 858**	**142 822**	**249 234**	**136 135**	**155 573**	**276 861**	**136 067**	**138 708**	**158 089**	**693 134**	**692 954**	**741 557**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		17 000	13 771	33 781	13 741	13 741	29 311	13 681	13 861	24 901	13 681	13 711	13 891	71 650	83 790	78 586
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	39	39	39	39	39	39	39	39	39	39	39	151	156	161
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	358	387	344	344	330	316	401	373	316	330	415	1 406	1 452	1 499
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–	–	–	778 353	821 803
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**194 194**	**162 596**	**185 477**	**155 983**	**156 947**	**278 914**	**150 171**	**169 874**	**302 174**	**150 104**	**152 789**	**172 434**	**766 341**	**778 353**	**821 803**
Cash Payments by Type													–			
Employee related costs		20 219	61 603	64 019	60 395	60 395	59 187	57 979	65 227	62 811	57 979	59 128	67 934	239 435	247 096	259 001
Remuneration of councillors		–	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	30 288	31 726	33 233
Interest		–	220	260	200	200	180	160	280	240	160	180	299	1 995	697	23
Bulk purchases - Electricity		–	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	47 636	167 108	182 165	198 578
Acquisitions - water & other inventory		1 513	6 734	7 231	6 462	6 444	6 198	5 989	7 489	6 996	6 000	6 099	7 542	26 114	27 571	27 751
Contracted services		6 016	29 018	31 475	27 935	28 684	26 962	26 868	31 393	30 559	26 576	27 832	32 390	131 182	109 796	113 921
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	2 905	3 134	2 791	2 791	2 677	2 563	3 248	3 019	2 563	2 677	3 362	11 413	11 773	12 134
Other expenditure		36 861	24 564	26 430	23 689	23 618	22 763	21 967	27 249	25 433	21 927	22 788	28 190	93 281	101 484	103 897
Cash Payments by Type		**64 609**	**178 455**	**185 960**	**174 884**	**175 544**	**171 379**	**168 937**	**188 297**	**182 470**	**168 616**	**172 114**	**195 291**	**700 817**	**712 308**	**748 538**
Other Cash Flows/Payments by Type																
Capital assets		7 337	22 794	24 107	22 113	21 481	21 368	19 989	24 872	23 351	20 438	21 628	26 410	88 336	100 084	87 244
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**71 946**	**201 250**	**210 067**	**196 997**	**197 024**	**192 747**	**188 925**	**213 169**	**205 821**	**189 054**	**193 742**	**221 701**	**789 153**	**812 392**	**835 782**
NET INCREASE/(DECREASE) IN CASH HELD		**122 249**	**(38 654)**	**(24 590)**	**(41 014)**	**(40 077)**	**86 167**	**(38 754)**	**(43 295)**	**96 353**	**(38 950)**	**(40 953)**	**(49 267)**	**(22 812)**	**(34 039)**	**(13 979)**
Cash/cash equivalents at the month/year beginning:		65 882	188 131	149 478	124 887	83 873	43 796	129 964	91 209	47 915	144 268	105 318	64 364	65 882	43 071	9 032
Cash/cash equivalents at the month/year end:		188 131	149 478	124 887	83 873	43 796	129 964	91 209	47 915	144 268	105 318	64 364	15 098	43 071	9 032	(4 947)

Supporting table SC30 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly total cash receipts reflect an amount of R194, 194 million and the total cash payment for the month was R71, 946 million and this resulted in net decrease in cash amounting to R122, 249 million. With cash and cash equivalent of R65,882 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R188, 131 million. This is a supporting table for table C7 – Cash Flow Statement.

List of Capital Programmes and Projects

LIM472 Elias Motsoaledi - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M01 - July

					2025/26	Budget Year 2026/27						
Function	Project Description	Project Number	Type	Ward Location	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
											%	
Parent municipality:												
List all operational projects grouped by Function										–		
Community Services	Cemeteries/Crematoria:Fencing of Luckau cemetery	PC002003002001011_00001	New	Ward 24	-	782 611			-	–		782 611
Community Services	Cemeteries/Crematoria:UPGRADING OF GROBLERSDAL CEMETRY	PC002002002002001011_00002	Upgrading	Ward 13	-	695 659			97 391	(97)		695 659
Community Services	New:Machinery and Equipment:500 Twenty skip bins 500	PC002003009_00008	New	Whole of Municipality	173 914	434 780			28 000	(28)		434 780
Community Services	Professional Lawn Mowers and Industrial Bruch Cutters	PC002003009_00013	New	Whole of Municipality	-	173 912			21 000	(21)	-100.0%	173 912
Community Services	New:Machinery and Equipment:Waste Pressure Washer	PC001002002001_00008	New	Whole of Municipality	-	43 478			-			43 478
Community Services	Blue lights Siren and Insignia	PC001002002001_00009	New	Whole of Municipality	-	78 252			10 957			78 252
Solid Waste Removal	Landfill Sites:Ablution Facility Groblersdal	PC001002002001_00008	New	Ward 13	43 479	24 997			3 500	(4)		24 997
Solid Waste Removal	Landfill Sites:Ablution Facility Roossenekal	PC001002002001_00009	New	Ward 30	43 479	24 997			3 500	(4)		24 997
Solid Waste Removal	Landfill Sites:Fencing of Roossenekal Landfill Site	PC001001002002001_00003	Upgrading	Ward 30	73 043	453 687			73 043	(73)		453 687
Solid Waste Removal	Solid Waste Infrastructure:Landfill Sites:Fencing of Tafelkop Cemetery	PC001001002002001_00004	New	Ward 27		782 611			-			782 611
Solid Waste Removal	Landfill Sites:Notice Boards	PC001002002001_00006	New	Head Office	86 957	100 000			14 000	(14)		100 000
Solid Waste Removal	Landfill Sites:Weighbridge Groblersdal Landfill Site	PC001001001002001_00003	Renewal	Ward 13	410 870	200 000			28 000	(28)		200 000
Corporate Services	Computer Equipment:Computer Equipment	PC002003004_00001	New	Head Office	869 566	1 913 045			127 826	(128)		1 913 045
Corporate Services	Furniture and Office Equipment:Furniture and Office Equipment	PC002003005_00001	New	Head Office	434 783	456 529			42 000	(42)		456 529
Corporate Services	Municipal Offices:MOBILE OFFICE -	PC002003003001001_00002	New	Head Office	-	800 006			-	–		800 006
Infrastructure	MV Substations:Masakaneng Sub Station	PC001002001005_00024	New	Ward 14	-	3 000 000			420 500	(421)		3 000 000
Infrastructure	Machinery and Equipment:AIRCONS	PC002003009_00001	New	Head Office	260 870	86 957			11 200	(11)		86 957
Infrastructure	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	PC002003003001001_00004	New	Ward 13	434 783	502 177			70 304	(70)		502 177
Infrastructure	Machinery and Equipment:Machinery and Equipment	PC002002001009_00001	Renewal	Head Office	173 914	250 000			35 000	(35)		250 000
Infrastructure	Roads:Motetema Internal Streets 600	PC001001001006001_00032	Renewal	Whole of Municipality	-	400 002			32 584	(33)		400 002
Infrastructure	Roads Infrastructure:Roads:Tambo/Elansdoorn Sport Stadium	PC001001001006001_00033	Upgrading	Ward 9	-	11 262 997			1 576 820			11 262 997
Infrastructure	Roads:Upgrading of Luckau access road	PC001001002006001_00037	Upgrading	Ward 24	-	399 998			20 000	(20)		399 998
Infrastructure	Roads:Upgrading of Tafelkop Bapeding Bus route	PC001001002006001_00032	Upgrading	Ward 17	3 627 797	18 749 112	2 366 559	2 366 559	2 624 876	(258)		18 749 112
Infrastructure	Roads:Upgrading of Waalkral Bus route	PC001001002006001_00034	Upgrading	Ward 4	8 422 821	28 437 894	5 491 335	5 491 335	3 981 304	1 510		28 437 894
Infrastructure	Landfill Sites:Groblersdal Landfill site 6.6	PC001001001002001_00001	Renewal	Ward 13	11 538 950	9 000 000			1 260 000	(1 260)		9 000 000
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 18)	PC002003002002002_00002	New	Ward 18	-	200 000				–		200 000
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 19)	PC002003002002002_00003	New	Ward 19	-	200 001			10 801	(11)		200 001
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 22)	PC002003002002002_00004	New	Ward 22	-	200 002			22 317	(22)		200 002
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 3)	PC002003002002002_00005	New	Ward 3	-	200 002			17 563	(18)		200 002
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 4)	PC002003002002002_00006	New	Ward 4	-	200 000			13 888	(14)		200 000
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 5)	PC002003002002002_00007	New	Ward 5	-	200 001			14 452	(14)		200 001
Infrastructure	Sport and Recreation Facilities:Outdoor Facilities:Upgrading of Tafelkop Stadium	PC002003010_00001	Upgrading	Ward 25	-	399			-	–		399
Infrastructure	Drainage Collection:Groblersdal Storm water	PC001002007001_00001	New	Ward 13	1 565 218	739 133			103 478	(103)		739 133
										–		
Parent Operational expenditure					**28 160 444.00**	**80 993 239.00**	**7 857 893.11**	**7 857 893.11**	**10 664 304.00**	**-1 218 633.89**	**- 1.00**	**80 993 239.00**

List of Operational Programmes and Projects

LIM472 Elias Motsoaledi - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M01 - July

R thousand					2025/26	Budget Year 2026/27						
Function	Project Description	Project Number	Type	Ward Location	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:											%	
List all operational projects grouped by Function										–		
Electricity	Electrification:Electrification of Luckau Maganagobuswa	PO003054_00009	Work Streams	Ward 24	1 588 749	5 916 540			828 316	(828)	-100.0%	5 917
Electricity	Typical Work Streams:Electrification:Electrification of Mabose	PO003054_00013	Work Streams	Ward 1	-	1 387 800			-			1 388
Electricity	Electrification:Electrification of Mantrombi Section	PO003054_00004	Work Streams	Ward 21	3 101 674	3 855 000			700 237	(700)	-100.0%	3 855
Electricity	Electrification:Electrification of Mkhanjini ward 19 (Designs)	PO003054_00012	Work Streams	Ward 19	500 326	1 285 000			-	–		1 285
Electricity	Electrification:Electrification of Motsephiri New Stand (Pre -Engineering)	PO003054_00014	Work Streams	Ward 21	-	164 112			36 251			164
Electricity	Electrification:Electrification of Nyakelang (Pre-Engineering)	PO003054_00015	Work streams	Ward 27	-	243 312			-			243
Electricity	Electrification:Electrification of Slovo Ext (Pre-Engineering)	PO003054_00007	Work streams	Ward 1	-	164 112			22 108			164
Electricity	Electrification:Electrification of Tafelkop Madisothoane	PO003054_00010	Work streams	Ward 25	-	243 312			34 064			243
Electricity	Electrification:Kgaphamadi phase 4	PO003054_00005	Work Streams	Ward 21		1 927 500			180 560			1 928
Electricity	Electrification:Kgobokwane Kgaphamadi Extension	PO003054_00003	Work Streams	Ward 3	-	243 312			25 101	(25)	-100.0%	243
										–		
Parent Operational expenditure					5 190 749	15 430 000				–		15 430 000

Quality certificate

I, **Namudi Reginah Mahlakwane**, the Municipal Manager of **ELIAS MOTSOALEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 31 July 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 14/08/2026