

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

JULY 2025

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PART 1: IN - YEAR REPORT

PURPOSE

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

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further states that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the 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	2025/26		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770 108 980	183 679 004	24%
OPERATING EXPENDITURE	753 261 967	40 426 218	5%
TRANSFER - CAPITAL	92 090 000	18 145 711	20%
SURPLUS/(DEFICIT)	109 312 915	161 505 214	148%
CAPITAL EXPENDITURE	98 829 145	22 379 924	23%

Table C1 – Budget Statement Summary

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	63 085	63 085	–	5 421	5 421	5 257	164	3%	63 085
Service charges	186 549	186 549	–	15 094	15 094	14 847	247	2%	186 549
Investment revenue	6 772	6 656	–	810	810	555	254	46%	6 656
Transfers and subsidies	383 099	381 550	–	157 102	157 102	156 206	896	1%	381 550
Other own revenue	129 833	132 269	–	5 253	5 253	10 932	(5 679)	-52%	132 269
Total Revenue (excluding capital transfers and contributions)	769 338	770 109	–	183 679	183 679	187 797	(4 118)	-2%	770 109
Employee costs	196 286	209 467	–	17 619	17 619	17 459	160	1%	209 467
Remuneration of Councillors	29 661	30 966	–	2 282	2 282	2 581	(299)	-12%	30 966
Depreciation & asset impairment	62 754	63 492	–	5 017	5 017	6 151	(1 133)	-18%	63 492
Finance charges	1 104	5 962	–	–	–	496	(496)	-100%	5 962
Materials and bulk purchases	181 257	175 262	–	1 655	1 655	15 956	(14 300)	-90%	175 262
Transfers and subsidies	12 133	13 645	–	629	629	1 681	(1 051)	-63%	13 645
Other expenditure	246 503	254 467	–	13 224	13 224	20 719	(7 496)	-36%	254 467
Total Expenditure	729 698	753 262	–	40 426	40 426	65 042	(24 616)	-38%	753 262
Surplus/(Deficit)	39 639	16 847	–	143 253	143 253	122 755	20 498	17%	16 847
Transfers and subsidies - capital (monetary allocations)	160 508	92 090	–	18 146	18 146	28 007	(9 862)	-35%	92 090
Transfers and subsidies - capital (monetary allocations)	360	376	–	–	–	–	–	–	376
Surplus/(Deficit) after capital transfers & contributions	200 508	109 313	–	161 398	161 398	150 762	10 636	7%	109 313
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	200 508	109 313	–	161 398	161 398	150 762	10 636	7%	109 313
Capital expenditure & funds sources									
Capital expenditure	108 862	98 829	–	22 380	22 380	108 030	(85 650)	-79%	173 549
Capital transfers recognised	81 945	74 258	–	13 515	13 515	104 530	(91 015)	-87%	160 868
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26 917	24 571	–	8 865	8 865	3 500	5 364	153%	12 681
Total sources of capital funds	108 862	98 829	–	22 380	22 380	108 030	(85 650)	-79%	173 549
Financial position									
Total current assets	298 373	349 635	–	–	538 951	–	–	–	349 635
Total non current assets	1 284 966	1 562 593	–	–	1 248 696	–	–	–	1 536 542
Total current liabilities	130 508	146 991	–	–	177 247	–	–	–	146 991
Total non current liabilities	135 904	169 872	–	–	164 359	–	–	–	169 872
Community wealth/Equity	1 316 927	1 595 366	–	–	1 446 041	–	–	–	1 569 314
Cash flows									
Net cash from (used) operating	158 035	125 873	–	229 715	229 715	252 607	22 891	9%	125 873
Net cash from (used) investing	(115 768)	(44 179)	–	(22 380)	(22 380)	(198 957)	(176 577)	89%	(44 179)
Net cash from (used) financing	(11 751)	(9 348)	–	(3)	(3)	(5 310)	(5 307)	100%	(9 348)
Cash/cash equivalents at the month/year end	53 191	81 556	–	–	216 541	57 548	(158 993)	-276%	81 556
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	21 799	6 901	4 629	4 408	5 104	4 214	4 314	203 242	254 612
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue as at the end of July is R183, 679 million and the year to date budget of R187, 797 million and this reflects a negative variance of R4, 118 million which is mostly attributable to equitable shares received amounting to R156, 621 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Property rates: 3% favorable variance
- Services Charges – electricity revenue: 3% favorable variance
- Services Charges – refuse revenue: 1% unfavorable variance
- Rental from fixed assets: 40% unfavorable variance
- Interest earned external investment: 46% favorable variance
- Interest earned outstanding debtors: 28% favorable variance
- Fines, penalties and forfeits: 68% unfavorable variance
- Licenses and permits: 0% favorable variance.
- Transfer and subsidies: 1% favorable variance
- Other revenue:46% unfavorable variance
- Gains on disposal of assets: 0% favorable variance

Operating Expenditure

The year-to-date operational expenditure as at end of July amounts to R40, 426 million and the year to date budget is R65, 042 million. This reflects the overspending variance of R24, 616 million that translates to 38% variance. The variance is attributed to the underspending of finance charges. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment

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

- Remuneration of councilors:12% overspending
- Debt impairment: 100% overspending
- Depreciation and amortization:18% overspending
- Finance charges :100 overspending
- Bulk purchases:94%overspending
- Other material:73% overspending.
- Contracted services:24%overspending
- Transfer and subsidies: 63% overspending.
- Operational cost:30% underspending
- Losses on disposal of assets: 100% overspending

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

Capital Expenditure

The year to date actual capital expenditure as at end of July amounts to R18, 146 million and the year to date budget amounts to R28, 007 million and this gives rise to R9, 862 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of July is R161, 398 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of July amounts to R254,612 million and this shows a decrease of R5,490 million as compared to R249, 122 million as at end of 2024-25 financial year, and it shows an decrease of R 363 thousands as compared to R248,562 of last month.

Consumer debtors are made up of service charges and property rates that amount to R157,048 million and other debtors amounting to R97, 563 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Creditors

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

Table C2 – Financial Performance (Standard Classification)

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	331 211	303 737	-	108 300	108 300	104 350	3 951	4%	308 460
Executive and council	55 444	51 149	-	22 023	22 023	19 362	2 660	14%	51 149
Finance and administration	256 883	238 427	-	78 762	78 762	76 365	2 397	3%	238 427
Internal audit	18 884	14 161	-	7 516	7 516	8 623	(1 106)	-13%	18 884
Community and public safety	131 774	133 322	-	18 747	18 747	20 461	(1 715)	-8%	133 322
Community and social services	11 320	10 504	-	4 921	4 921	3 209	1 712	53%	10 504
Sport and recreation	17 612	13 589	-	9 235	9 235	7 336	1 899	26%	13 589
Public safety	102 842	109 229	-	4 591	4 591	9 916	(5 325)	-54%	109 229
Economic and environmental services	193 401	162 700	-	41 444	41 444	45 633	(4 190)	-9%	162 700
Planning and development	27 921	26 487	-	11 370	11 370	8 560	2 809	33%	26 487
Road transport	164 644	135 381	-	29 754	29 754	36 868	(7 113)	-19%	135 381
Environmental protection	836	832	-	320	320	205	114	56%	832
Trading services	230 859	262 816	-	33 334	33 334	45 360	(12 026)	-27%	262 816
Energy sources	190 868	216 641	-	22 986	22 986	34 206	(11 220)	-33%	216 641
Waste management	39 991	46 175	-	10 348	10 348	11 154	(806)	-7%	46 175
Total Revenue - Functional	887 245	862 575	-	201 825	201 825	215 804	(13 979)	-6%	867 298
Expenditure - Functional									
Governance and administration	261 598	281 365	-	22 282	22 282	25 037	(2 755)	-11%	281 365
Executive and council	51 199	53 160	-	4 506	4 506	4 584	(77)	-2%	53 160
Finance and administration	196 272	214 461	-	17 347	17 347	19 877	(2 530)	-13%	214 461
Internal audit	14 127	13 744	-	429	429	576	(147)	-26%	13 744
Community and public safety	135 850	135 842	-	4 506	4 506	11 417	(6 911)	-61%	135 842
Community and social services	8 026	17 215	-	791	791	1 433	(642)	-45%	17 215
Sport and recreation	25 212	18 916	-	1 887	1 887	1 685	202	12%	18 916
Public safety	102 612	99 711	-	1 828	1 828	8 299	(6 471)	-78%	99 711
Economic and environmental services	112 277	117 998	-	7 943	7 943	9 789	(1 846)	-19%	117 998
Planning and development	24 647	27 626	-	1 694	1 694	2 270	(576)	-25%	27 626
Road transport	87 484	89 092	-	6 249	6 249	7 409	(1 161)	-16%	89 092
Environmental protection	146	1 280	-	-	-	110	(110)	-100%	1 280
Trading services	219 973	218 057	-	5 695	5 695	18 799	(13 104)	-70%	218 057
Energy sources	158 450	170 466	-	2 087	2 087	14 355	(12 268)	-85%	170 466
Waste management	61 523	47 591	-	3 608	3 608	4 444	(836)	-19%	47 591
Total Expenditure - Functional	729 698	753 262	-	40 426	40 426	65 042	(24 616)	-38%	753 262
Surplus/ (Deficit) for the year	157 546	109 313	-	161 398	161 398	150 762	10 636	7%	114 036

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

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	48 780	46 493	–	18 786	18 786	17 686	1 100	6%	46 493
Vote 2 - Municipal Manager	53 017	41 927	–	21 770	21 770	22 317	(547)	-2%	41 927
Vote 3 - Budget & Treasury	146 875	143 601	–	28 255	28 255	32 394	(4 140)	-13%	143 601
Vote 4 - Corporate Services	46 686	36 374	–	22 574	22 574	15 865	6 709	42%	36 374
Vote 5 - Community Services	182 142	189 270	–	30 881	30 881	33 009	(2 128)	-6%	189 270
Vote 6 - Technical Services	387 373	368 377	–	62 657	62 657	82 403	(19 747)	-24%	368 377
Vote 7 - Developmental Planning	19 670	18 235	–	8 067	8 067	6 055	2 011	33%	18 235
Vote 8 - Executive Support	19 701	18 298	–	8 836	8 836	6 075	2 761	45%	18 298
Total Revenue by Vote	904 245	862 575	–	201 825	201 825	215 804	(13 979)	-6%	862 575
Expenditure by Vote									
Vote 1 - Executive & Council	43 295	43 414	–	3 727	3 727	3 790	(63)	-2%	43 414
Vote 2 - Municipal Manager	51 629	51 785	–	2 887	2 887	3 738	(850)	-23%	51 629
Vote 3 - Budget & Treasury	84 720	84 881	–	8 991	8 991	7 265	1 725	24%	84 881
Vote 4 - Corporate Services	32 137	46 836	–	2 210	2 210	4 680	(2 470)	-53%	46 836
Vote 5 - Community Services	207 291	194 902	–	9 056	9 056	16 826	(7 770)	-46%	194 902
Vote 6 - Technical Services	265 980	288 567	–	9 635	9 635	25 154	(15 519)	-62%	288 567
Vote 7 - Developmental Planning	17 900	20 568	–	1 215	1 215	1 682	(467)	-28%	20 568
Vote 8 - Executive Support	26 747	22 310	–	2 705	2 705	1 907	798	42%	22 310
Total Expenditure by Vote	729 698	753 262	–	40 426	40 426	65 042	(24 616)	-38%	753 106
Surplus/ (Deficit) for the year	174 546	109 313	–	161 398	161 398	150 762	10 636	7%	109 469

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	63 085	63 085	–	5 421	5 421	5 257	164	3%	63 085
Service charges - electricity revenue	164 683	164 683	–	13 977	13 977	13 714	263	2%	164 683
Service charges - refuse revenue	21 866	21 866	–	1 117	1 117	1 133	(16)	-1%	21 866
Rental of facilities and equipment	1 886	1 467	–	68	68	114	(46)	-40%	1 467
Interest earned - external investments	6 772	6 656	–	810	810	555	254	46%	6 656
Interest earned - outstanding debtors	17 852	16 493	–	1 740	1 740	1 358	382	28%	16 493
Fines, penalties and forfeits	98 497	104 744	–	2 755	2 755	8 671	(5 916)	-68%	104 744
Licences and permits	7 302	6 916	–	576	576	576	(1)	0%	6 916
Transfers and subsidies	383 099	381 550	–	157 102	157 102	156 206	896	1%	381 550
Other revenue	4 296	2 648	–	114	114	213	(99)	-46%	2 648
Gains	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	769 338	770 109	–	183 679	183 679	187 797	(4 118)	-2%	770 109
Expenditure By Type									
Employee related costs	196 286	209 467	–	17 619	17 619	17 459	160	1%	209 467
Remuneration of councillors	29 661	30 966	–	2 282	2 282	2 581	(299)	-12%	30 966
Debt impairment	94 211	87 202	–	–	–	7 336	(7 336)	-100%	87 202
Depreciation & asset impairment	62 754	63 492	–	5 017	5 017	6 151	(1 133)	-18%	63 492
Finance charges	1 104	5 962	–	–	–	496	(496)	-100%	5 962
Bulk purchases	139 391	150 170	–	738	738	12 514	(11 776)	-94%	150 170
Other materials	41 866	25 092	–	917	917	3 442	(2 524)	-73%	25 092
Contracted services	85 336	92 371	–	5 853	5 853	7 698	(1 845)	-24%	92 371
Transfers and subsidies	12 133	13 645	–	629	629	1 681	(1 051)	-63%	13 645
Other expenditure	66 889	72 593	–	7 371	7 371	5 660	1 711	30%	72 593
Losses	67	2 301	–	–	–	26	(26)	-100%	2 301
Total Expenditure	729 698	753 262	–	40 426	40 426	65 042	(24 616)	-38%	753 262
Surplus/(Deficit)	39 639	16 847	–	143 253	143 253	122 755	20 498	17%	16 847
Transfers and subsidies - capital (monetary allocations)	160 508	92 090	–	18 146	18 146	28 007	(9 862)	-35%	92 090
Transfers and subsidies - capital (monetary allocations)	360	376	–	–	–	–	–	–	376
Surplus/(Deficit) after capital transfers & contributions	200 508	109 313	–	161 398	161 398	150 762			109 313
Taxation							–		
Surplus/(Deficit) after taxation	200 508	109 313	–	161 398	161 398	150 762			109 313
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	200 508	109 313	–	161 398	161 398	150 762			109 313
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	200 508	109 313	–	161 398	161 398	150 762			109 313

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

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

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

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

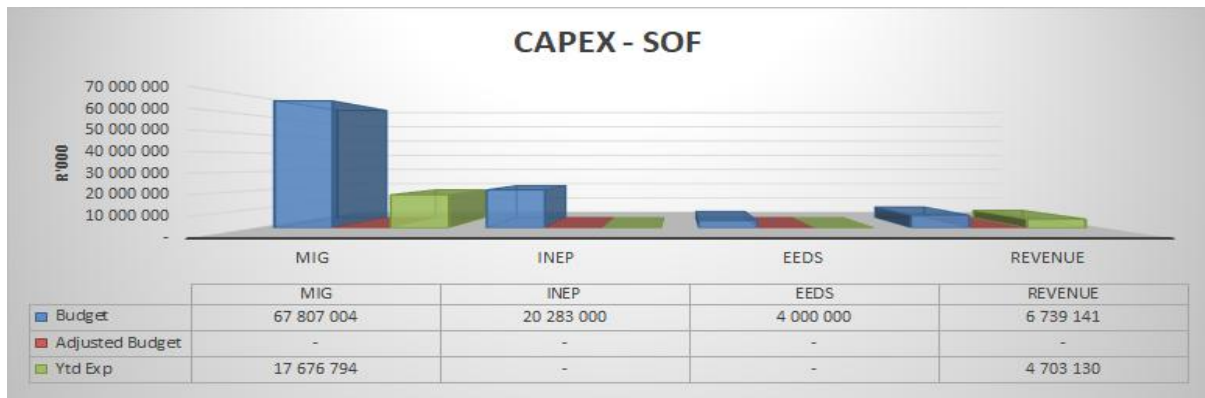
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2 370	1 304	–	4 703	4 703	315	4 388	1392%	1 304
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	2 370	1 304	–	4 703	4 703	315	4 388	1392%	1 304
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	12 191	870	–	–	–	42	(42)	-100%	870
Community and social services	696	696	–	–	–	–	–	–	696
Sport and recreation	11 495	174	–	–	–	42	(42)	-100%	174
Public safety	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	76 556	66 071	–	17 677	17 677	5 029	12 648	252%	66 071
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	76 556	66 071	–	17 677	17 677	5 029	12 648	252%	66 071
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	23 448	30 585	–	–	–	2 945	(2 945)	-100%	30 585
Energy sources	21 342	29 932	–	–	–	2 809	(2 809)	-100%	29 932
Waste management	2 107	652	–	–	–	135	(135)	-100%	652
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	114 566	98 829	–	22 380	22 380	8 331	14 049	169%	98 829
Funded by:									
National Government	140 508	74 258	–	13 515	13 515	7 754	5 761	74%	74 258
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	20 000	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	–
Transfers recognised - capital	160 868	74 258	–	13 515	13 515	7 754	5 761	74%	74 258
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12 681	24 571	–	8 865	8 865	577	8 288	1437%	24 571
Total Capital Funding	173 549	98 829	–	22 380	22 380	8 331	14 049	169%	98 829

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	1 660	435	–	–	–	–	–	–	435
Vote 5 - Community Services	11 217	1 130	–	–	–	–	–	–	261
Vote 6 - Technical Services	88 766	69 137	–	13 515	13 515	7 640	5 875	77%	69 137
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
Total multi-year capital expenditure	101 644	70 702	–	13 515	13 515	7 640	5 875	77%	70 702
Expenditure of single-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	710	870	–	–	–	315	(315)	-100%	870
Vote 5 - Community Services	2 559	391	–	–	–	177	(177)	-100%	391
Vote 6 - Technical Services	68 636	26 866	–	8 865	8 865	198	8 667	4375%	26 866
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
Total single-year capital expenditure	71 905	28 127	–	8 865	8 865	691	8 174	1184%	28 127
Total Capital Expenditure	173 549	98 829	–	22 380	22 380	8 331	14 049	169%	98 829

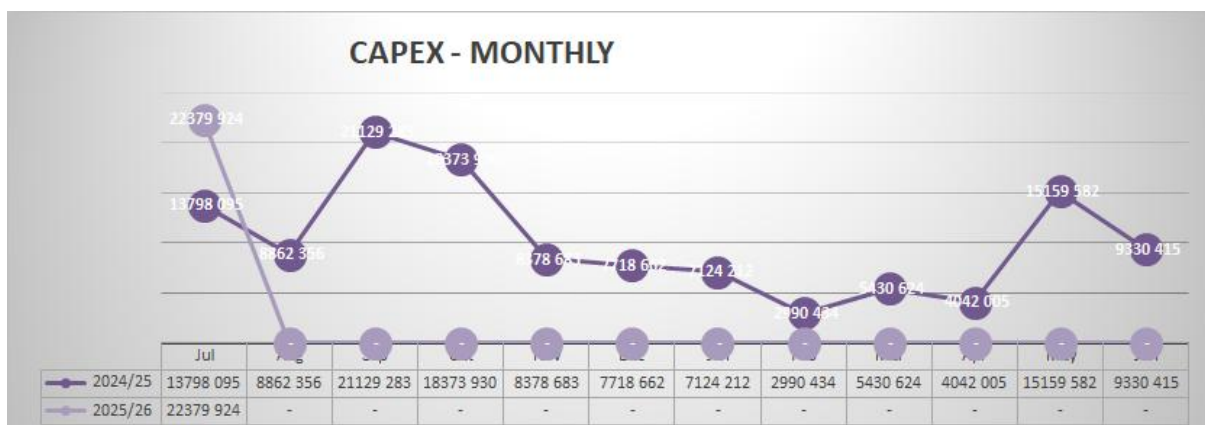
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of July, R22,380 million expenditure is incurred and the year-to-date expenditure amounts to R22, 380 whilst the year to date budget is R8, 331 million and this gave rise to under spending variance of R14,049 million that translates to 169%.

Figure 1: Capital expenditure by source



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R98, 829 million, R67, 807 million is funded from Municipal Infrastructure Grant, R20, 283 million from Integrated National Electrification Programme, R4, 000 million from Energy Efficiency and Demand Side Management grant.

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	71 789	90 859	–	23 410	90 859
Call investment deposits	–	–	–	193 132	–
Consumer debtors	167 485	205 168	–	193 126	205 168
Other debtors	20 723	20 791	–	92 620	20 791
Current portion of long-term receivables	119	–	–	–	–
Inventory	38 258	32 818	–	36 664	32 818
Total current assets	298 373	349 635	–	538 951	349 635
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	18 475	21 552	–	–	21 552
Investment property	110 604	46 928	–	139 134	46 928
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 155 424	1 493 649	–	1 106 526	1 493 649
Biological	463	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	463	–	3 036	463
Total non current assets	1 284 966	1 562 593	–	1 248 696	1 562 593
TOTAL ASSETS	1 583 339	1 912 228	–	1 787 647	1 912 228
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	6 639	9 126	–	3 178	9 126
Consumer deposits	6 810	6 956	–	5 351	6 956
Trade and other payables	112 056	9 126	–	158 672	9 126
Provisions	5 003	11 563	–	10 046	11 563
Total current liabilities	130 508	36 771	–	177 247	36 771
Non current liabilities					
Borrowing	45 602	48 089	–	17 015	48 089
Provisions	90 302	121 783	–	147 344	121 783
Total non current liabilities	135 904	169 872	–	164 359	169 872
TOTAL LIABILITIES	266 412	206 643	–	341 606	206 643
NET ASSETS	1 316 927	1 705 585	–	1 446 041	1 705 585
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 316 927	1 705 585	–	1 446 041	1 705 585
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 316 927	1 705 585	–	1 446 041	1 705 585

The above table shows that community wealth amounts to R1 446 041 billion, total liabilities R341,606 million and the total assets R1 787,647 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 3.0:1 which does not meet the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	51 043	50 923	-	4 941	4 941	40 645	(35 704)	-88%	50 923
Service charges	163 762	174 139	-	9 976	9 976	198 926	(188 950)	-95%	174 139
Other revenue	27 788	17 646	-	71 583	71 583	126 987	(55 404)	-44%	17 646
Transfers and Subsidies - Operational	390 673	381 926	-	156 621	156 621	365 522	(208 901)	-57%	381 926
Transfers and Subsidies - Capital	140 508	92 090	-	21 000	21 000	156 585	(135 585)	-87%	92 090
Interest	5 318	9 058	-	1 003	1 003	7 366	(6 363)	-86%	9 058
Payments									
Suppliers and employees	(621 057)	(580 294)	-	(34 780)	(34 780)	(632 756)	(597 977)	95%	(580 294)
Finance charges	-	(5 962)	-	-	-	(870)	(870)	100%	(5 962)
Transfers and Grants	(0)	(13 654)	-	(629)	(629)	(9 799)	(9 170)	94%	(13 654)
NET CASH FROM/(USED) OPERATING ACTIVITIES	158 035	125 873	-	229 715	229 715	252 607	22 891	9%	125 873
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	659	43 526	-	-	-	-	-	-	43 526
Decrease (increase) in non-current receivables	(1 694)	1 360	-	-	-	-	-	-	1 360
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(114 733)	(89 065)	-	(22 380)	(22 380)	(198 957)	(176 577)	89%	(89 065)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(115 768)	(44 179)	-	(22 380)	(22 380)	(198 957)	(176 577)	89%	(44 179)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	146	-	(3)	(3)	679	(682)	-100%	146
Payments									
Repayment of borrowing	(11 751)	(9 494)	-	-	-	(5 989)	(5 989)	100%	(9 494)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 751)	(9 348)	-	(3)	(3)	(5 310)	(5 307)	100%	(9 348)
NET INCREASE/ (DECREASE) IN CASH HELD	30 517	72 347	-	207 332	207 332	48 339			72 347
Cash/cash equivalents at beginning:	22 675	9 209	-		9 209	9 209			9 209
Cash/cash equivalents at month/year end:	53 191	81 556	-		216 541	57 548			81 556

Table C7 presents details pertaining to cash flow performance. As at end of July, the net cash inflow from operating activities is R229, 715 million whilst net cash outflow from investing activities is R22,380 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R3, thousands. The cash and cash equivalent held at end of July amounted to R216, 541 million and the net effect of the above cash flows is cash inflow movement of R9, 209 million. The cash and cash equivalent at end of the reporting period of R216, 541 million, is mainly made up of cash in the primary bank account amounting to R23, 410 million and short-term investments amounting to R193, 932 million at the end of July.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Property rates	-71%	The actual revenue generated is more than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Service charges - electricity revenue	2%	The projected monthly revenue appear to be lower in light of the actual revenue performance	No remedial action since the actual revenue is performing well.
Service charges - refuse revenue	-39%	The actual revenue generated is slightly lower than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips bins are located
Rental of facilities and equipment	-40%	The actual revenue generated is lower than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipal needs to ensure all the municipal and rented equipments generate revenue as hired out.
Interest earned - external investments	4600%	The municipality has invested in five different investment portfolios with Standard bank, and ABSA and the actual interest generated is more than the budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoice variances.
Interest earned - outstanding debtors	57%	The actual revenue generated is more than the projected monthly revenue.	The municipality should continue encouraging customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-68%	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 entrances where cashiers are available to collection on outstanding traffic fines.
Licences and permits	0%	The actual revenue generated is equal to the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Transfers and subsidies	1%	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.
Other revenue	-100%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
Expenditure By Type			
Employee related costs	1%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has appointed on vacant posts.
Remuneration of councillors	-12%	The actual expenditure incurred on remuneration of councillors is more than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
Debt impairment	-100%	Debt impairment has not been calculated since the beginning of the year.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	-18%	The actual depreciation calculated is less than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
Finance charges	-31%	Finance charges is mainly for finance lease and the municipality has a new lease contract,the actual is more than the budgeted.	The municipality should encourage the service provider to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	-94%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure, the monthly payments were captured before month end.	The municipality should encourages the service provider (Eskom) to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
Other materials	-73%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure.	The municipality should ensure that all the municipal assets are maintained to keep their useful life as they are.
Contracted services	-24%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-63%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
Other expenditure	30%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	0%	The are no losses that have incurred in this month	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Capital Expenditure			
National Government	99%	The projections on capital grants is less than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	100%	There is no actual spending yet on internally generated funds.	The municipality should implement all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-88%	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	-95%	The collection rate on service charges is less than the projected rate	The municipality should come up with strategies to use for collecting on licenced municipal areas on electricity billings and refuse removal
Other revenue	-44%	The collection rate on leased assets is less than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	-57%	The receipted trenches of operational grants are not in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	-87%	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	-86%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	95%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality should encourages Afrirent to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances.
Transfers and Grants	94%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
Capital assets	89%	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 consumer dep		The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	-100%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2025/26											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Impairment - Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	12 018	1 669	289	221	683	114	125	3 478	18 597	4 621	-	-
Receivables from Non-exchange Transactions - Property Rates	5 400	2 742	1 978	1 854	1 844	1 850	1 814	81 075	98 557	88 436	-	-
Receivables from Exchange Transactions - Waste Management	1 106	738	611	598	595	598	650	33 615	38 511	36 056	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	56	52	52	52	53	51	988	1 383	1 196	-	-
Interest on Arrear Debtor Accounts	1 741	1 760	1 664	1 633	1 600	1 576	1 550	78 302	89 827	84 661	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 456	(64)	34	50	331	22	124	5 785	7 737	6 312	-	-
Total By Income Source	21 799	6 901	4 629	4 408	5 104	4 214	4 314	203 242	254 612	221 282	-	-
2019/20 - totals only	17 354	8 433	5 279	5 474	4 269	4 374	3 314	200 625	249 122	218 056		
Debtors Age Analysis By Customer Group												
Organs of State	3 172	1 696	1 015	986	820	961	1 019	47 633	57 302	51 420	-	-
Commercial	10 957	1 206	706	615	802	517	533	12 500	27 836	14 967	-	-
Households	7 067	3 612	2 798	2 700	3 377	2 639	2 664	140 458	165 314	151 838	-	-
Other	604	388	110	106	105	97	97	2 651	4 160	3 056	-	-
Total By Customer Group	21 799	6 901	4 629	4 408	5 104	4 214	4 314	203 242	254 612	221 282	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of July amount to R254, 612 million. The debtors' book is made up as follows:

- Rates 39%
- Electricity 7%
- Rental 1%
- Refuse removal 15%
- Interest on outstanding debtors 35%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

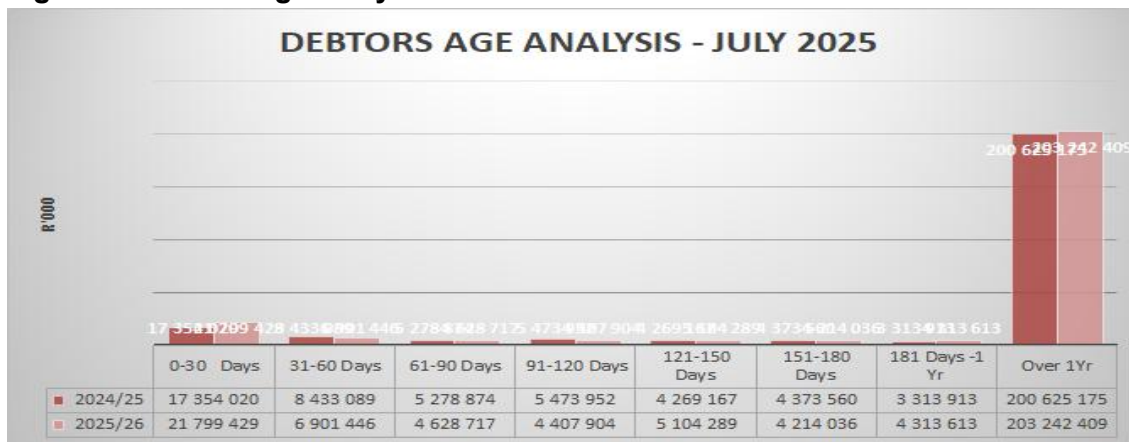
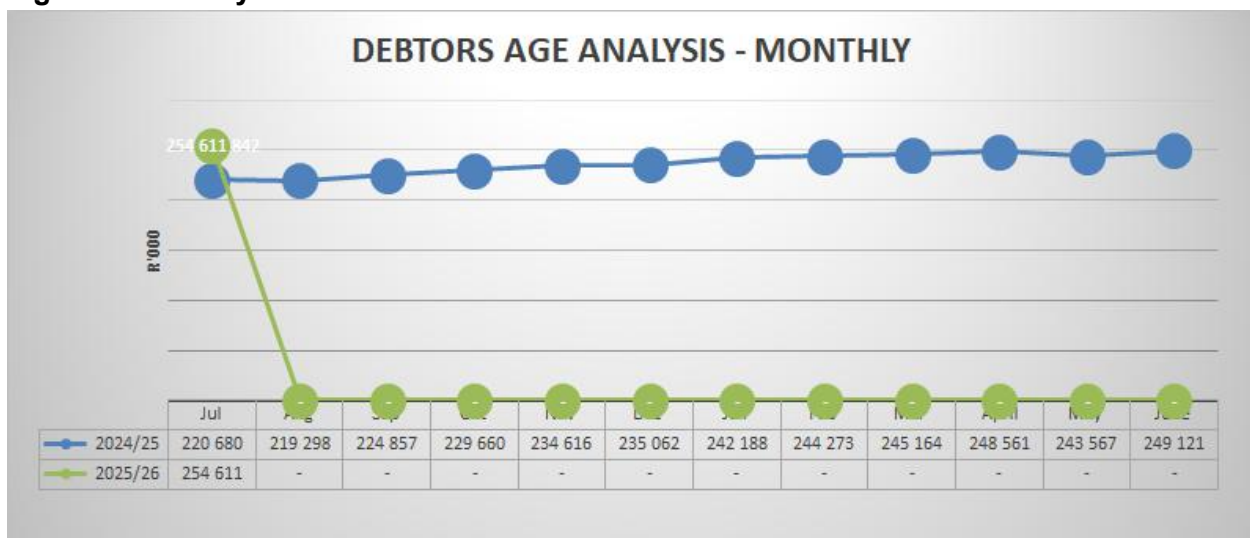


Figure 4: Monthly debtors' book



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

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	1 800 889
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 701 797
911906	TAFELKOP MALL (PTY) LTD	N	N	N	1 512 777
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 486 901
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 214 811
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 214 408
9002327	DE LEMOS E M	N	N	N	859 423
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	832 142
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	669 864
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	578 288
5000633	ERASMUS G J	N	N	N	575 629
7000918	MATHEBULA JABULANI JACK TITUS	N	N	Y	555 724
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	551 125
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	547 260
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	496 817
136	LIZINEX (PTY) LTD	N	N	N	486 586
9001052	NDEBELE STAM	N	N	Y	469 361
9002065	GOVERNMENT OF KWANDEBELE(RURAL DEVELOPMENT)	N	N	N	457 580
9001035	NDEBELE MAHLANGU TRIBE	N	N	Y	447 520
2100165	LEBOWA TRANSPORT	N	N	N	444 955
TOTAL					16 903 857

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2025/26								Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-
Other	510								
Total By Customer Type	510								

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

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

Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest Earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA CALL ACCOUNT(9396519964)		Current Investment	7.7%		31-Jul-25	57 322 064	485 624	-	35 000 000	92 807 688
NEDEBANK GROUP (03/7881068264)		Current Investment	7.9%		21-Aug-25	-	80 753	-	25 000 000	25 080 753
STANDARD BANK(038823527029)		Current Investment	7.9%		23-Sep-25	-	80 651	-	25 000 000	25 080 651
STANDARD BANK(038823527030)		Current Investment	7.9%		23-Oct-25	-	81 164	-	25 000 000	25 081 164
STANDARD BANK(038823527031)		Current Investment	7.9%		24-Nov-25	-	81 421	-	25 000 000	25 081 421
Municipality sub-total						57 322 064		-	135 000 000	193 131 678

The Municipality had short investment portfolios during the month of July with an opening balance of R57, 322 million and with top up investment of R135, million in various investment portfolios. An amount of R809 614 thousand was earned as an interest. Investment withdrawn was R0 and closed off with R193, 132 million at the end of July.

Supporting Table: SC 6 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 - July										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383 099	381 550	-	156 621	156 621	156 206	415	0.3%	381 550
Expanded Public Works Programme Integrated Grant		2 609	2 862	-	-	-	-	-		2 862
Local Government Financial Management Grant	3	2 800	2 800	-	-	-	-	-		2 800
Equitable Share		377 690	375 888	-	156 621	156 621	156 206	415	0.3%	375 888
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	376	-	-	-	376	(376)	-100.0%	376
Education, Training and Development Practices SETA		-	376	-	-	-	376	(376)	-100.0%	376
Total Operating Transfers and Grants		383 099	381 926	-	156 621	156 621	156 582	39	0.0%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	-	21 000	21 000	30 757	(9 757)	-31.7%	92 090
Energy Efficiency and Demand Side Management Grant		4 000	4 000	-	-	-	4 000	(4 000)	-100.0%	4 000
Municipal Infrastructure Grant		91 314	67 807	-	21 000	21 000	20 212	788	3.9%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	-	-	6 545	(6 545)	-100.0%	20 283
Municipal Disaster Recovery Grant		27 650	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		359	-	-	-	-	-	-		-
Education, Training and Development Practices SETA		359	-	-	-	-	-	-		-
Total Capital Transfers and Grants		140 867	92 090	-	21 000	21 000	30 757	(9 757)	-31.7%	92 090
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	-	177 621	177 621	187 339	(9 718)	-5.2%	474 016

Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R177, 621 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R156, 621 million; Financial Management Grant amounting to R0, LGSETA amounting R0 thousand, Municipal Infrastructure Grant amounting to R21 000 million; Integrated National Energy Grant R0 and Expanded Public Works Programme R 0 were received, Disaster Recovery Grant of R0 and Energy Efficiency and Demand Side Management Grant R0. All the trenches of the grants allocated for the current financial year have been received in line with the National Treasury payment .

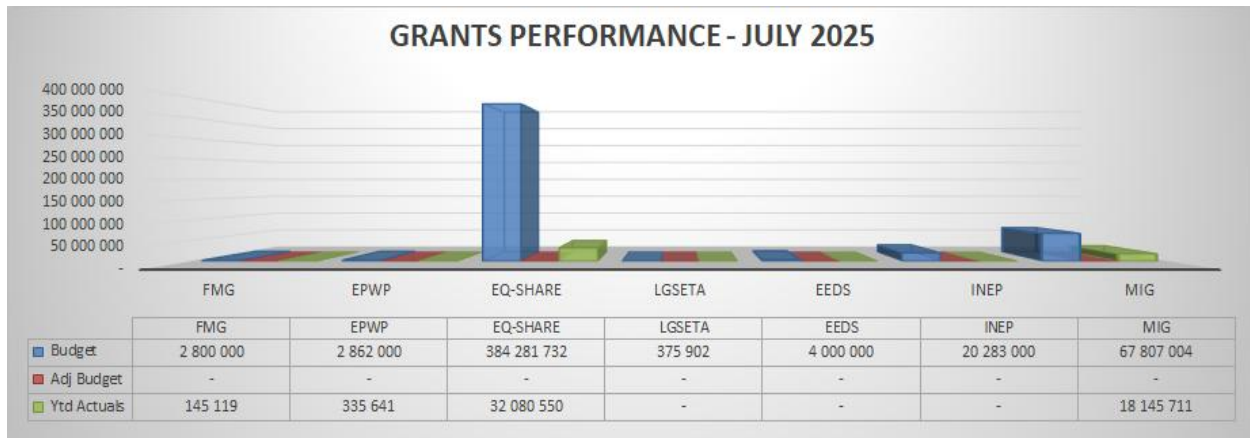
Supporting Table: SC 7 Transfers and grants – Expenditure

LIM472 Elias Motsoaledi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 - July

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 409	5 662	-	481	481	(1 250)	1 731	-138.5%	5 662
Expanded Public Works Programme Integrated Grant		2 609	2 862	-	336	336	-	336	#DIV/0!	2 862
Local Government Financial Management Grant	3	2 800	2 800	-	145	145	-	145	#DIV/0!	2 800
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	(1 250)	1 250	-100.0%	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	376	-	-	-	-	-	-	376
Education, Training and Development Practices SETA		-	376	-	-	-	-	-	-	376
Total Operating Transfers and Grants		5 409	6 038	-	481	481	(1 250)	1 731	-138.5%	6 038
Capital Transfers and Grants										
National Government:		116 406	92 090	-	18 146	18 146	28 007	(9 862)	-35.2%	92 090
Energy Efficiency and Demand Side Management Grant		3 999	4 000	-	-	-	1 250	(1 250)	-100.0%	4 000
Municipal Infrastructure Grant		91 375	67 807	-	18 146	18 146	20 212	(2 067)	-10.2%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	-	-	6 545	(6 545)	-100.0%	20 283
Municipal Disaster Recovery Grant		3 488	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		350	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		350	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		116 756	92 090	-	18 146	18 146	28 007	(9 862)	-35.2%	92 090
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 165	98 128	-	18 626	18 626	26 757	(8 131)	-30.4%	98 128

An amount of R18, 626 million has been spent on grants during the month of July and the year-to-date actuals is R18, 626 million whilst the year to date budget amounts to R26,757 million and this results in an over-performance variance of R8 ,131 million that translates to 30.4%. Of the total spending amounting to R481 thousands is spent on operational grants whilst capital grants spent R18, 146 million.

Figure 5: Grants' performance



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

The grants expenditure is shown below in percentages:

- Financial Management Grant 5%
- Expanded Public Work Programme 12%
- Equitable Share 8%
- Integrated National Electrification Grant 0%
- Municipal Infrastructure Grant 27%
- Energy Efficiency and Demand Side Management Grant 0%
- LGSETA 0%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	17 052	17 802	-	1 339	1 339	1 483	(144)	-10%	17 802
Pension and UIF Contributions	2 442	2 550	-	193	193	212	(20)	-9%	2 550
Medical Aid Contributions	6	6	-	-	-	1	(1)	-100%	6
Motor Vehicle Allowance	6 759	7 056	-	490	490	588	(98)	-17%	7 056
Cellphone Allowance	3 118	3 255	-	239	239	271	(32)	-12%	3 255
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	285	297	-	21	21	25	(4)	-15%	297
Sub Total - Councillors	29 661	30 966	-	2 282	2 282	2 581	(299)	-12%	30 966
% increase		4%							4%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 896	7 064	-	723	723	589	134	23%	7 064
Pension and UIF Contributions	332	476	-	32	32	45	(14)	-30%	476
Medical Aid Contributions	285	393	-	27	27	33	(6)	-18%	393
Motor Vehicle Allowance	740	1 414	-	76	76	118	(42)	-36%	1 414
Cellphone Allowance	355	196	-	14	14	16	(2)	-14%	196
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	177	735	-	0	0	63	(63)	-100%	735
Sub Total - Senior Managers of Municipality	5 785	10 277	-	871	871	864	7	1%	10 277
% increase		78%							78%
Other Municipal Staff									
Basic Salaries and Wages	125 657	127 054	-	11 309	11 309	10 588	721	7%	127 054
Pension and UIF Contributions	23 028	25 620	-	2 178	2 178	2 135	43	2%	25 620
Medical Aid Contributions	7 735	6 782	-	701	701	557	144	26%	6 782
Overtime	931	1 311	-	-	-	94	(94)	-100%	1 311
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	16 172	17 160	-	1 487	1 487	1 430	57	4%	17 160
Cellphone Allowance	2 377	2 382	-	215	215	200	15	8%	2 382
Housing Allowances	294	337	-	27	27	27	0	1%	337
Other benefits and allowances	12 487	18 237	-	831	831	1 315	(484)	-37%	18 237
Payments in lieu of leave	938	308	-	-	-	26	(26)	-100%	308
Long service awards	881	-	-	-	-	224	(224)	-100%	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	190 501	199 190	-	16 748	16 748	16 595	153	1%	199 190
% increase		5%							5%
Total Parent Municipality	225 947	240 434	-	19 901	19 901	20 040	(139)	-1%	240 434
% increase		6%							6%
TOTAL SALARY, ALLOWANCES & BENEFITS	225 947	240 434	-	19 901	19 901	20 040	(139)	-1%	240 434
% increase		6%							6%
TOTAL MANAGERS AND STAFF	196 286	209 467	-	17 619	17 619	17 459	160	1%	209 467

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of July amounts to R19, 901 million and the year-to-date budget is R20,040 million and the expenditure for remuneration of councilors amounts to R2,282 million while the year-to-date budget is R2, 581 million. The year-to-date actual expenditure for senior managers is R871 thousand and the year-to-date budget is R864 thousand. The year-to-date actual for other municipal staff is R16, 748 million and the year-to-date budget is R16, 595 million. The remuneration of councilors has an overspending variance, senior managers have underspending and other municipal staff category has overspending variance.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue &		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Year 2026/27	Year +1 2027/28	Year +2 2028/29+
Cash Receipts By Source															
Property rates	4 941	3 203	3 203	15 692	16 242	43 229	3 203	3 203	44 229	3 203	2 303	(91 730)	50 923	53 066	54 392
Service charges - electricity revenue	9 327	12 559	12 559	49 164	29 856	170 042	13 504	12 559	173 051	12 559	12 559	(339 739)	168 000	175 561	179 967
Service charges - refuse	649	634	(936)	(831)	(896)	8 581	714	633	8 701	633	633	(12 376)	6 139	6 415	6 577
Rental of facilities and equipment	68	114	110	110	110	1 648	1 716	114	112	149	133	(2 917)	1 467	1 534	1 602
Interest earned - external investments	810	442	442	442	442	5 982	6 226	442	442	442	442	(11 257)	5 297	5 540	5 784
Interest earned - outstanding debtors	194	158	3 742	3 090	-	-	-	-	-	-	-	(3 423)	3 761	3 930	4 028
Fines, penalties and forfeits	2 755	(5 519)	(4 022)	(5 022)	971	15 125	16 524	943	902	1 021	1 113	(18 177)	6 614	8 183	8 917
Licences and permits	576	576	576	576	576	7 811	8 129	576	576	576	576	(14 208)	6 916	7 234	7 553
Transfers and Subsidies - Operational	156 621	6 567	-	-	4 002	490 386	390 273	793	99 893	-	-	(766 609)	381 926	376 589	393 576
Other revenue	68 184	236	286	322	197	2 954	3 099	190	203	204	208	(73 435)	2 648	2 770	2 892
Cash Receipts by Source	244 124	18 970	15 960	63 543	51 500	745 759	443 389	19 454	328 109	18 787	17 967	(1 333 870)	633 691	640 823	665 288
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	21 000	-	96 638	-	182 494	16 472	-	81 969	14 850	(8 000)	-	(315 333)	90 090	78 600	86 195
Transfers and subsidies - capital (monetary allocations)	-	188	-	179	-	-	196	-	-	-	(179)	(384)	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	78 256	43 526	-	-	100 365	-	(178 621)	43 526	78 256	100 365
Increase (decrease) in consumer deposits	(3)	24	24	(128)	24	330	(278)	24	337	24	24	(256)	146	153	157
Decrease (increase) in non-current receivables	-	113	113	113	113	1 536	1 598	113	113	113	113	(2 678)	1 360	1 422	1 485
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	265 121	19 295	112 735	63 707	234 131	842 353	488 431	101 560	343 409	111 289	17 925	(1 831 142)	768 813	799 254	853 490
Cash Payments by Type															
Employee related costs	17 619	16 972	16 963	16 970	405 778	49 323	16 963	16 976	16 977	16 972	16 969	(404 869)	203 613	207 906	213 270
Remuneration of councillors	2 282	2 581	2 581	2 581	68 109	2 581	2 581	2 581	2 581	2 581	2 581	(62 654)	30 966	32 360	33 169
Interest paid	-	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	(5 198)	5 962	4 913	2 513
Bulk purchases - Electricity	738	12 931	12 931	12 931	385 095	12 931	12 931	12 931	12 931	12 931	12 931	(347 042)	155 170	174 938	197 226
Other materials	917	14 373	14 373	14 373	14 373	14 373	14 373	52 976	14 373	14 373	14 373	(115 512)	67 738	70 768	72 563
Contracted services	5 853	7 381	8 860	5 740	6 561	6 135	6 524	4 851	7 886	3 505	7 043	(238)	70 102	68 548	72 158
Grants and subsidies paid - other	629	1 243	1 243	1 368	32 906	1 164	(3 530)	1 903	1 243	2 426	1 243	(28 193)	13 645	14 273	14 901
General expenses	7 371	17 477	17 477	17 477	17 273	17 447	17 447	17 447	17 447	17 447	17 447	(109 662)	72 095	67 770	69 661
Cash Payments by Type	35 409	83 264	84 734	81 746	940 401	102 800	77 595	119 971	83 744	80 541	82 893	(1 122 095)	651 004	674 616	709 430
Other Cash Flows/Payments by Type															
Capital assets	22 380	13 650	33 386	39 407	20 551	(4 969)	22 284	26 457	(5 367)	43 643	20 593	(142 950)	89 065	70 928	77 772
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	1 583	1 583	1 583	1 583	23 329	1 583	1 583	27 543	1 583	1 583	(44 537)	18 999	21 746	25 960
Total Cash Payments by Type	57 789	98 497	119 703	122 736	962 535	121 160	101 462	148 011	105 920	125 767	105 069	(1 309 582)	759 068	767 290	813 162
NET INCREASE/(DECREASE) IN CASH HELD	207 332	(79 202)	(6 968)	(59 030)	(728 404)	721 193	386 969	(46 451)	237 488	(14 478)	(87 144)	(521 560)	9 745	31 963	40 328
Cash/cash equivalents at the month/year beginning:	9 209	216 541	137 340	130 372	71 342	(657 062)	64 131	451 100	404 648	642 137	627 659	540 515	9 209	18 954	50 918
Cash/cash equivalents at the month/year end:	216 541	137 340	130 372	71 342	(657 062)	64 131	451 100	404 648	642 137	627 659	540 515	18 954	18 954	50 918	91 246

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The monthly total cash receipts reflect an amount of R265, 121 million and the total cash payment for the month was R57, 789 million and this resulted in net decrease in cash amounting to R207, 322 million. With cash and cash equivalent of R9,209 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R216, 541 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	4 245	8 331	-	22 380	22 380	8 331	(14 049)	-169%	23%
August	6 735	7 934	-	-	-	16 264	-		
September	7 018	7 609	-	-	-	23 873	-		
October	9 954	7 128	-	-	-	31 002	-		
November	7 123	7 604	-	-	-	38 605	-		
December	7 080	8 639	-	-	-	47 244	-		
January	11 054	9 425	-	-	-	56 669	-		
February	26 782	8 220	-	-	-	64 889	-		
March	30 069	10 081	-	-	-	74 970	-		
April	15 133	5 922	-	-	-	80 892	-		
May	26 556	8 719	-	-	-	89 612	-		
June	21 801	9 218	-	-	-	98 829	-		
Total Capital expenditure	173 549	98 829	-	22 380					

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 R22, 380 million. The year-to-date actual expenditure incurred is R22, 380 million whilst the year-to-date budget is R8, 331 million, that gives rise to over spending variance of R14, 049 million that translates to 23%

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	42 783	38 079	-	-	-	-	-	-	38 079
Roads Infrastructure	20 000	-	-	-	-	-	-	-	-
Roads	20 000	-	-	-	-	-	-	-	-
Road Structures									
Electrical Infrastructure	22 248	31 292	-	-	-	-	-	-	31 292
Power Plants	4 000	3 100	-	-	-	-	-	-	3 100
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations									
MV Networks	17 544	28 192	-	-	-	-	-	-	28 192
LV Networks									
Capital Spares	704	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	100	5 221	-	-	-	-	-	-	5 221
Landfill Sites	100	5 221	-	-	-	-	-	-	5 221
Rail Infrastructure	435	1 565	-	-	-	-	-	-	1 565
Drainage Collection	435	1 565	-	-	-	-	-	-	1 565
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Computer Software and Applications									
Computer Equipment	1 660	870	-	-	-	-	-	-	870
Computer Equipment	1 660	870	-	-	-	-	-	-	870
Furniture and Office Equipment	760	435	-	-	-	-	-	-	435
Furniture and Office Equipment	760	435	-	-	-	-	-	-	435
Machinery and Equipment	278	174	-	-	-	-	-	-	174
Machinery and Equipment	278	174	-	-	-	-	-	-	174
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	45 481	39 557	-	-	-	-	-	-	39 557

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	17 550	3 414	-	-	-	87	87	100%	3 414
Roads Infrastructure	17 050	-	-	-	-	-	-	-	-
Roads	17 050	-	-	-	-	-	-	-	-
Road Structures									
Electrical Infrastructure	500	-	-	-	-	-	-	-	-
MV Networks	-								
Capital Spares	500	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3 414	-	-	-	87	87	100%	3 414
Landfill Sites	-	3 414	-	-	-	87	87	100%	3 414
Capital Spares									
Community Assets	1 696	-	-	-	-	-	-	-	-
Community Facilities	1 696	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 696	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Computer Software and Applications									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	238	87	-	-	-	-	-	-	87
Machinery and Equipment	238	87	-	-	-	-	-	-	87
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Total Capital Expenditure on renewal of existing assets	19 484	3 501	-	-	-	87	87	100.0%	3 501

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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 983	16 562	-	768	768	1 587	819	51.6%	16 562
Roads Infrastructure		7 900	7 629	-	-	-	620	620	100.0%	7 629
Roads		7 900	7 629	-	-	-	620	(620)	(0)	7 629
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 243	5 809	-	469	469	706	237	33.6%	5 809
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	620	-	-	-	52	(52)	(0)	620
MV Switching Stations		-	220	-	-	-	18	(18)	(0)	220
MV Networks		2 243	4 763	-	469	469	619	(150)	(0)	4 763
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	205	-	-	-	17	(17)	(0)	205
Solid Waste Infrastructure		2 841	3 125	-	298	298	260	(38)	-14.6%	3 125
Landfill Sites		2 841	3 125	-	298	298	260	38	0	3 125
Community Assets		6 023	7 025	-	430	430	585	156	26.6%	7 025
Community Facilities		6 023	7 025	-	430	430	585	156	26.6%	7 025
Halls		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Puris		6 023	7 025	-	430	430	585	(156)	(0)	7 025
Other assets		39	1 400	-	-	-	117	117	100.0%	1 400
Operational Buildings		39	1 400	-	-	-	117	117	100.0%	1 400
Municipal Offices		39	1 400	-	-	-	117	(117)	(0)	1 400
Furniture and Office Equipment		396	580	-	-	-	48	48	100.0%	580
Furniture and Office Equipment		396	580	-	-	-	48	(48)	(0)	580
Machinery and Equipment		12 319	13 299	-	880	880	1 500	620	41.4%	13 299
Machinery and Equipment		12 319	13 299	-	880	880	1 500	(620)	(0)	13 299
Transport Assets		1 996	1 822	-	9	9	858	848	98.9%	1 822
Transport Assets		1 996	1 822	-	9	9	858	(848)	(0)	1 822
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	33 757	40 688	-	2 087	2 087	4 695	2 609	55.6%	40 688

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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		42 309	44 089	-	3 602	3 602	3 685	83	2.2%	44 089
Roads Infrastructure		35 623	35 926	-	3 029	3 029	2 994	(35)	-1.2%	35 926
Roads		35 342	35 518	-	3 003	3 003	2 960	43	0	35 518
Road Structures		52	237	-	4	4	20	(16)	(0)	237
Road Furniture		229	170	-	22	22	14	8	0	170
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	44	-	-	-	10	10	100.0%	44
Drainage Collection		-	44	-	-	-	10	(10)	(0)	44
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 750	6 472	-	407	407	506	99	19.5%	6 472
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 938	3 171	-	80	80	202	(122)	(0)	3 171
MV Switching Stations		318	335	-	27	27	84	(57)	(0)	335
MV Networks		585	625	-	114	114	62	52	0	625
LV Networks		260	669	-	54	54	56	(2)	(0)	669
Capital Spares		649	1 671	-	133	133	103	30	0	1 671
Solid Waste Infrastructure		1 936	1 648	-	166	166	175	9	5.4%	1 648
Landfill Sites		505	445	-	45	45	76	(31)	(0)	445
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 429	1 200	-	120	120	99	22	0	1 200
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	-	0	0	1	(0)	(0)	3
Community Assets		738	1 124	-	66	66	121	56	46.0%	1 124
Community Facilities		675	849	-	60	60	94	34	36.3%	849
Halls		27	30	-	2	2	3	(1)	(0)	30
Centres		72	193	-	6	6	48	(42)	(0)	193
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		141	97	-	15	15	-	15	#DIV/0!	97
Police		-	-	-	-	-	-	-	-	-
Parks		1	8	-	0	0	-	0	#DIV/0!	8
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		188	258	-	16	16	21	(6)	(0)	258
Capital Spares		246	264	-	21	21	22	(1)	(0)	264
Sport and Recreation Facilities		63	275	-	5	5	27	22	80.2%	275
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63	275	-	5	5	27	(22)	(0)	275

Other assets		3 120	5 223	-	266	266	894	628	70.2%	5 223
Operational Buildings		1 884	2 178	-	175	175	240	65	27.1%	2 178
Municipal Offices		1 542	1 606	-	132	132	134	(1)	(0)	1 606
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		231	244	-	19	19	69	(50)	(0)	244
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		111	328	-	23	23	36	(14)	(0)	328
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 237	3 045	-	92	92	654	563	86.0%	3 045
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 237	3 045	-	92	92	654	(563)	(0)	3 045
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	(17)	(17)	100.0%	-
Servitudes		-	-	-	-	-	(11)	11	(0)	-
Licences and Rights		-	-	-	-	-	(7)	(7)	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	(7)	7	(0)	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 312	1 010	-	118	118	168	50	29.8%	1 010
Computer Equipment		1 312	1 010	-	118	118	168	(50)	(0)	1 010
Furniture and Office Equipment		1 713	2 539	-	170	170	394	225	57.0%	2 539
Furniture and Office Equipment		1 713	2 539	-	170	170	394	(225)	(0)	2 539
Machinery and Equipment		4 392	4 112	-	436	436	343	(93)	-27.1%	4 112
Machinery and Equipment		4 392	4 112	-	436	436	343	93	0	4 112
Transport Assets		5 013	5 395	-	360	360	450	90	19.9%	5 395
Transport Assets		5 013	5 395	-	360	360	450	(90)	(0)	5 395
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	58 598	63 492	-	5 017	5 017	6 038	1 021	16.9%	63 492

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	98 282	55 337	-	22 380	22 380	4 603	(17 777)	-386%	55 337
Roads Infrastructure	96 932	55 337	-	17 677	17 677	4 603	(13 074)	-284%	55 337
Roads	96 932	55 337	-	17 677	17 677	4 603	(13 074)	-284%	55 337
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	916	-	-	-	-	-	-	-	-
Power Plants									
MV Substations									
MV Switching Stations									
MV Networks	916								
LV Networks									
Solid Waste Infrastructure	435	-	-	4 703	4 703	-	(4 703)	#DIV/0!	-
Landfill Sites	435			-	-				
Waste Transfer Stations				4 703	4 703		(4 703)	#DIV/0!	
Community Assets	11 217	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-
Sport and Recreation Facilities	11 217	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities	11 217	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-								
Yards	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Software and Applications									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Total Capital Expenditure on upgrading of existing assets	109 500	55 337	-	22 380	22 380	4 603	(17 777)	-386%	55 337

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 R0.

The total expenditure for renewal of existing assets amounts to R0 and the year to budget amounts to R 87 thousand for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R2, 087 million, and the year-to-date budget is R4,695 million, reflecting an underspending variance of R 2 609 million that translates to 55.6%.

The year-to-date actual expenditure on upgrading of existing assets is R22, 380 million and the year-to-date budget is R4, 603 million, reflecting a negative spending variance of R17,777 million that translates to 386%.

The year-to-date actual expenditure on depreciation and asset impairment is R5, 017 million and the year-to-date budget is R6, 038 million, reflecting a positive spending variance of R1, 021 million, that translates to 16.9% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

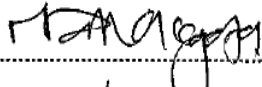
List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework		
					Original Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	-	0%
	Landfill Sites:Ablution Facility Roosenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	-	0%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	-	0%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	-	0%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86 957	-	0%
	Landfill Sites>Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	-	0%
	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	-	0%
Corporate Services	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	-	0%
	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	-	0%
Technical Services	Drainage Collection:Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	-	0%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	-	0%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	4 703 130	2704%
	MV Networks:Electrification of Doorum (Designs)	Multi	Electrical Infrastructure	Machinery and Equipment	1 299 000	-	0%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	-	0%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	-	0%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	-	0%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	-	0%
	MV Networks:Electrification of Mkhajini ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	0%
	MV Networks:Electrification of Ntswelomotse ext (Designs)	single	Electrical Infrastructure	MV Networks	3 240 000	-	0%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1 872 000	-	0%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1 100 000	-	0%
	MV Networks:Electrification of Zaaipus Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	0%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	-	0%
	MV Networks:Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	-	0%
	MV Networks:Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Slompo	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	0%
	MV Networks:Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783	-	0%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	4 332 436	38%
	Roads:Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 281 190	61%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	3 110 569	26%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	-	0%
	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	4 790 979	56%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	-	0%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	-	0%
	Roads:Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	4 161 620	37%
TOTAL					98 829 145	22 379 924	

Quality certificate

I, **Namudi Reginah Makgata**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 31 July 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature 

Date 14/08/2025