ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

A RE BELEGANENG

MONTHLY BUDGET STATEMENT REPORT

JUNE 2026

Table of Contents

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

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2025/26			
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770 483 482	832 748 393	757 764 051	91%
OPERATING EXPENDITURE	753 260 467	823 357 257	722 157 446	88%
TRANSFER - CAPITAL	92 090 000	135 938 063	105 405 402	78%
SURPLUS/(DEFICIT)	109 312 915	145 329 199	156 621 413	108%
CAPITAL EXPENDITURE	98 829 145	142 655 917	109 686 494	77%

Table C1 – Budget Statement Summary

LIM472 Elias Motsoaledi - Table C1 Monthly Budget Statement Summary - M12 - June	2024/25	Budget Year 2025/26							
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	61 677	63 085	65 527	5 444	65 164	65 527	(364)	-1%	65 527
Service charges	149 454	186 549	195 595	13 179	172 343	195 595	(23 252)	-12%	195 595
Investment revenue	8 064	6 656	9 110	175	10 037	9 110	927	10%	9 110
Transfers and subsidies - Operational	383 099	381 926	402 208	3 149	401 803	402 208	(406)	0%	402 208
Other own revenue	153 406	132 267	160 308	4 987	108 418	160 308	(51 890)	-32%	160 308
Total Revenue (excluding capital transfers and contributions)	**755 700**	**770 483**	**832 748**	**26 934**	**757 764**	**832 748**	**(74 984)**	**-9%**	**832 748**
Employee costs	205 246	209 467	221 967	17 375	219 508	221 967	(2 460)	-1%	221 967
Remuneration of Councillors	27 737	30 966	28 914	2 367	28 458	28 914	(456)	-2%	28 914
Depreciation and amortisation	62 908	64 315	62 562	5 850	65 013	62 562	2 450	4%	62 562
Interest	10 516	5 962	3 142	673	2 857	3 142	(285)	-9%	3 142
Inventory consumed and bulk purchases	167 731	175 262	180 425	30 662	173 048	180 425	(7 377)	-4%	180 425
Transfers and subsidies	14 299	13 645	11 054	243	8 876	11 054	(2 179)	-20%	11 054
Other expenditure	265 905	253 643	315 570	21 199	224 398	315 570	(91 172)	-29%	315 570
Total Expenditure	**754 342**	**753 260**	**823 635**	**78 370**	**722 157**	**823 635**	**(101 478)**	**-12%**	**823 635**
Surplus/(Deficit)	**1 358**	**17 223**	**9 114**	**(51 436)**	**35 608**	**9 114**	**26 494**	**291%**	**9 114**
Transfers and subsidies - capital (monetary allocations)	114 174	92 090	135 938	14 047	120 769	135 938	(15 169)	-11%	135 938
Transfers and subsidies - capital (in-kind)	7 676	–	–	–	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**	**11 569**	**8%**	**145 052**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**	**11 569**	**8%**	**145 052**
Capital expenditure & funds sources									
Capital expenditure	**125 611**	**98 829**	**142 656**	**18 885**	**254 517**	**142 656**	**111 861**	**78%**	**142 656**
Capital transfers recognised	93 589	92 090	135 941	13 711	105 405	135 941	(30 536)	-22%	135 941
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**14 313**	**6 739**	**6 715**	**446**	**4 281**	**6 715**	**(2 434)**	**-36%**	**6 715**
Total sources of capital funds	**107 903**	**98 829**	**142 656**	**14 157**	**109 686**	**142 656**	**(32 970)**	**-23%**	**142 656**
Financial position									
Total current assets	379 332	349 635	335 300		441 540				335 300
Total non current assets	1 214 870	1 562 593	1 331 772		1 265 377				1 331 772
Total current liabilities	174 333	120 907	85 528		125 907				85 528
Total non current liabilities	158 626	160 746	169 870		163 136				169 870
Community wealth/Equity	**1 261 409**	**1 630 576**	**1 411 673**		**1 400 038**				**1 411 673**
Cash flows									
Net cash from (used) operating	–	125 879	119 419	(45 658)	151 356	119 419	(31 937)	-27%	119 419
Net cash from (used) investing	(113 767)	(44 179)	(119 486)	(10 506)	(126 482)	(118 126)	8 355	-7%	(119 486)
Net cash from (used) financing	–	146	146	–	–	146	146	100%	146
Cash/cash equivalents at the month/year end	**(91 093)**	**102 704**	**64 987**	–	**89 782**	**66 347**	**(23 435)**	**-35%**	**64 987**
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	20 703	8 090	5 399	4 956	4 606	4 583	4 918	221 383	274 638
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 June is R757, 764 million and the year to date budget of R832, 748 million and this reflects a negative variance of R74, 984 million which is mostly attributable to equitable shares received amounting to R375, 890 million.

Operating Expenditure

The year-to-date operational expenditure as at end of June amounts to R722, 157 million and the year to date budget is R823, 635 million. This reflects the overspending variance of R101, 478 million that translates to 12% 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 June amounts to R109, 686 million and the year to date budget amounts to R142, 656 million and this gives rise to R32, 970 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of June is R156, 621 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

Table C2 – Financial Performance (Standard Classification)

LIM472 Elias Motsoaledi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		**333 304**	**303 735**	**313 729**	**7 515**	**335 714**	**313 729**	21 985	7%	**313 729**
Executive and council		52 513	51 149	51 149	–	55 180	51 149	4 031	8%	51 149
Finance and administration		261 907	238 425	248 419	7 515	261 740	248 419	13 321	5%	248 419
Internal audit		18 884	14 161	14 161	–	18 794	14 161	4 633	33%	14 161
Community and public safety		**36 311**	**24 092**	**24 045**	**16**	**28 796**	**24 045**	4 751	20%	**24 045**
Community and social services		11 332	10 504	10 488	16	11 271	10 488	783	7%	10 488
Sport and recreation		15 940	13 589	13 558	–	17 525	13 558	3 968	29%	13 558
Public safety		9 038	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**284 080**	**271 929**	**356 884**	**16 324**	**268 045**	**356 884**	(88 839)	-25%	**356 884**
Planning and development		35 268	26 487	27 298	474	28 544	27 298	1 246	5%	27 298
Road transport		245 045	244 611	328 754	15 850	238 669	328 754	(90 086)	-27%	328 754
Environmental protection		3 767	832	832	–	832	832	0	0%	832
Trading services		**223 855**	**262 816**	**274 028**	**17 127**	**246 222**	**274 028**	**(27 806)**	-10%	**274 028**
Energy sources		184 487	216 641	226 977	15 727	207 291	226 977	(19 686)	-9%	226 977
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		39 368	46 175	47 051	1 400	38 931	47 051	(8 120)	-17%	47 051
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**877 550**	**862 573**	**968 687**	**40 981**	**878 778**	**968 687**	**(89 909)**	**-9%**	**968 687**
Expenditure - Functional										
Governance and administration		**271 318**	**281 363**	**312 141**	**26 636**	**295 306**	**312 141**	(16 834)	-5%	**312 141**
Executive and council		50 350	53 160	51 307	3 753	50 372	51 307	(934)	-2%	51 307
Finance and administration		206 025	214 460	244 145	21 486	229 374	244 145	(14 771)	-6%	244 145
Internal audit		14 944	13 744	16 688	1 397	15 559	16 688	(1 129)	-7%	16 688
Community and public safety		**55 610**	**36 375**	**40 253**	**4 556**	**48 101**	**40 253**	7 849	19%	**40 253**
Community and social services		11 963	17 215	8 641	660	8 294	8 641	(348)	-4%	8 641
Sport and recreation		23 312	18 916	26 390	2 184	27 618	26 390	1 228	5%	26 390
Public safety		20 335	244	5 221	1 711	12 189	5 221	6 968	133%	5 221
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**207 190**	**217 465**	**213 124**	**13 053**	**156 802**	**213 124**	(56 322)	-26%	**213 124**
Planning and development		25 275	27 626	27 084	2 562	25 589	27 084	(1 496)	-6%	27 084
Road transport		181 831	188 559	185 866	10 491	131 158	185 866	(54 708)	-29%	185 866
Environmental protection		83	1 280	174	–	56	174	(118)	-68%	174
Trading services		**220 224**	**218 057**	**258 117**	**34 125**	**221 947**	**258 117**	**(36 171)**	-14%	**258 117**
Energy sources		161 234	170 466	203 913	30 558	176 439	203 913	(27 474)	-13%	203 913
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		58 990	47 591	54 205	3 567	45 508	54 205	(8 697)	-16%	54 205
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**754 342**	**753 260**	**823 635**	**78 370**	**722 157**	**823 635**	**(101 478)**	**-12%**	**823 635**
Surplus/ (Deficit) for the year		**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**	**11 569**	**8%**	**145 052**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Executive & Council		48 780	46 493	46 493	–	48 548	46 493	2 055	4.4%	46 493
Vote 2 - Municipal Manager		50 086	41 927	41 927	–	52 764	41 927	10 838	25.8%	41 927
Vote 3 - Budget & Treasury		151 520	143 599	153 700	7 455	152 285	153 700	(1 415)	-0.9%	153 700
Vote 4 - Corporate Services		46 732	36 374	36 267	60	46 436	36 267	10 169	28.0%	36 267
Vote 5 - Community Services		195 845	189 270	210 118	3 821	156 201	210 118	(53 917)	-25.7%	210 118
Vote 6 - Technical Services		337 869	368 377	442 837	29 172	382 605	442 837	(60 233)	-13.6%	442 837
Vote 7 - Developmental Planning		27 017	18 235	19 047	474	20 332	19 047	1 286	6.8%	19 047
Vote 8 - Executive Support		19 701	18 298	18 298	–	19 607	18 298	1 309	7.2%	18 298
Total Revenue by Vote	2	**877 550**	**862 573**	**968 687**	**40 981**	**878 778**	**968 687**	**(89 909)**	**-9.3%**	**968 687**
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 307	43 414	41 406	3 006	40 516	41 406	(891)	-2.2%	41 406
Vote 2 - Municipal Manager		51 304	51 785	55 816	4 618	54 008	55 816	(1 808)	-3.2%	55 816
Vote 3 - Budget & Treasury		92 807	84 879	112 516	5 502	101 735	112 516	(10 780)	-9.6%	112 516
Vote 4 - Corporate Services		34 778	46 836	40 283	4 533	35 322	40 283	(4 961)	-12.3%	40 283
Vote 5 - Community Services		218 868	194 902	200 988	10 688	143 794	200 988	(57 194)	-28.5%	200 988
Vote 6 - Technical Services		271 263	288 567	324 658	45 572	299 978	324 658	(24 680)	-7.6%	324 658
Vote 7 - Developmental Planning		18 397	20 568	20 287	2 074	19 064	20 287	(1 224)	-6.0%	20 287
Vote 8 - Executive Support		26 618	22 310	27 681	2 377	27 740	27 681	59	0.2%	27 681
Total Expenditure by Vote	2	**754 342**	**753 260**	**823 635**	**78 370**	**722 157**	**823 635**	**(101 478)**	**-12.3%**	**823 635**
Surplus/ (Deficit) for the year	2	**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**	**11 569**	**8.0%**	**145 052**

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		136 461	164 683	173 733	12 074	159 079	173 733	(14 654)	-8%	173 733
Service charges - Waste management		12 993	21 866	21 862	1 106	13 264	21 862	(8 598)	-39%	21 862
Sale of Goods and Rendering of Services		1 805	1 897	1 652	159	1 513	1 652	(139)	-8%	1 652
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		3 970	2 829	4 853	339	4 040	4 853	(812)	-17%	4 853
Interest from Current and Non Current Assets		8 064	6 656	9 110	175	10 037	9 110	927	10%	9 110
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 357	1 467	1 467	146	1 301	1 467	(166)	-11%	1 467
Licence and permits		5 939	6 916	6 916	522	6 545	6 916	(371)	-5%	6 916
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		135	752	5	255	422	5	417	9196%	5
Non-Exchange Revenue								–		
Property rates		61 677	63 085	65 527	5 444	65 164	65 527	(364)	-1%	65 527
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		114 092	104 744	125 975	2 021	75 524	125 975	(50 451)	-40%	125 975
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		383 099	381 926	402 208	3 149	401 803	402 208	(406)	0%	402 208
Interest		15 040	13 664	19 442	1 528	17 442	19 442	(2 000)	-10%	19 442
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		4 045	–	–	16	1 630	–	1 630	#DIV/0!	–
Other Gains		7 021	(2)	(2)	–	–	(2)	2	-100%	(2)
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**755 700**	**770 483**	**832 748**	**26 934**	**757 764**	**832 748**	**(74 984)**	**-9%**	**832 748**
Expenditure By Type										
Employee related costs		205 246	209 467	221 967	17 375	219 508	221 967	(2 460)	-1%	221 967
Remuneration of councillors		27 737	30 966	28 914	2 367	28 458	28 914	(456)	-2%	28 914
Bulk purchases - electricity		129 796	150 170	153 296	22 059	142 466	153 296	(10 831)	-7%	153 296
Inventory consumed		37 934	25 092	27 129	8 604	30 582	27 129	3 453	13%	27 129
Debt impairment		97 721	88 634	95 612	–	12 786	95 612	(82 826)	-87%	95 612
Depreciation and amortisation		62 908	64 315	62 562	5 850	65 013	62 562	2 450	4%	62 562
Interest		10 516	5 962	3 142	673	2 857	3 142	(285)	-9%	3 142
Contracted services		92 749	92 371	114 490	12 221	110 141	114 490	(4 349)	-4%	114 490
Transfers and subsidies		14 299	13 645	11 054	243	8 876	11 054	(2 179)	-20%	11 054
Irrecoverable debts written off		4 067	681	20 370	139	21 269	20 370	899	4%	20 370
Operational costs		63 759	71 913	85 054	8 835	80 195	85 054	(4 858)	-6%	85 054
Losses on Disposal of Assets		3 643	44	44	4	7	44	(37)	-85%	44
Other Losses		3 966	–	–	–	–	–	–		–
Total Expenditure		**754 342**	**753 260**	**823 635**	**78 370**	**722 157**	**823 635**	**(101 478)**	**-12%**	**823 635**
Surplus/(Deficit)		**1 358**	**17 223**	**9 114**	**(51 436)**	**35 608**	**9 114**	**26 494**	**291%**	**9 114**
Transfers and subsidies - capital (monetary allocations)		114 174	92 090	135 938	14 047	120 769	135 938	(15 169)	-11%	135 938
Transfers and subsidies - capital (in-kind)		7 676	–	–	–	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions		**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**			**145 052**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**			**145 052**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**			**145 052**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**123 208**	**109 313**	**145 052**	**(37 389)**	**156 621**	**145 052**			**145 052**

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: 8% favorable variance
- Services Charges – waste management: 39% favorable variance
- Sale of goods rendering services: 8% favorable
- Interest earned from receivables: 17% unfavorable
- Interest from current and non-current assets: 10% unfavorable variance
- Rental from fixed assets: 11% favorable variance
- Licenses and permits: 5% favorable variance.
- Operational revenue: 9196% unfavorable variance

Non-Exchange Revenue

- Property rates: 1% favorable variance
- Fines, penalties and forfeits: 40% favorable variance
- Transfer and subsidies operational: 0% unfavorable variance.
- Interest: 10% favorable variance.
- Gains on disposal of assets: 0% 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: 13% underspending.
- Debt Impairment: 87% overspending
- Transfer and subsidies:20% overspending.
- Losses on disposal of assets: 85% overspending.

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	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		10 601	696	696	–	695	696	(1)	0%	696
Vote 6 - Technical Services		79 706	92 669	85 700	11 159	188 686	85 700	102 986	120%	85 700
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**90 307**	**93 365**	**86 395**	**11 159**	**189 381**	**86 395**	**102 985**	**119%**	**86 395**
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		2 884	1 304	1 304	409	1 692	1 304	387	30%	1 304
Vote 5 - Community Services		2 327	826	976	–	430	976	(546)	-56%	976
Vote 6 - Technical Services		30 093	3 334	53 980	7 316	63 015	53 980	9 035	17%	53 980
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	35 304	5 464	56 261	7 726	65 136	56 261	**8 876**	**16%**	56 261
Total Capital Expenditure		**125 611**	**98 829**	**142 656**	**18 885**	**254 517**	**142 656**	**111 861**	**78%**	**142 656**

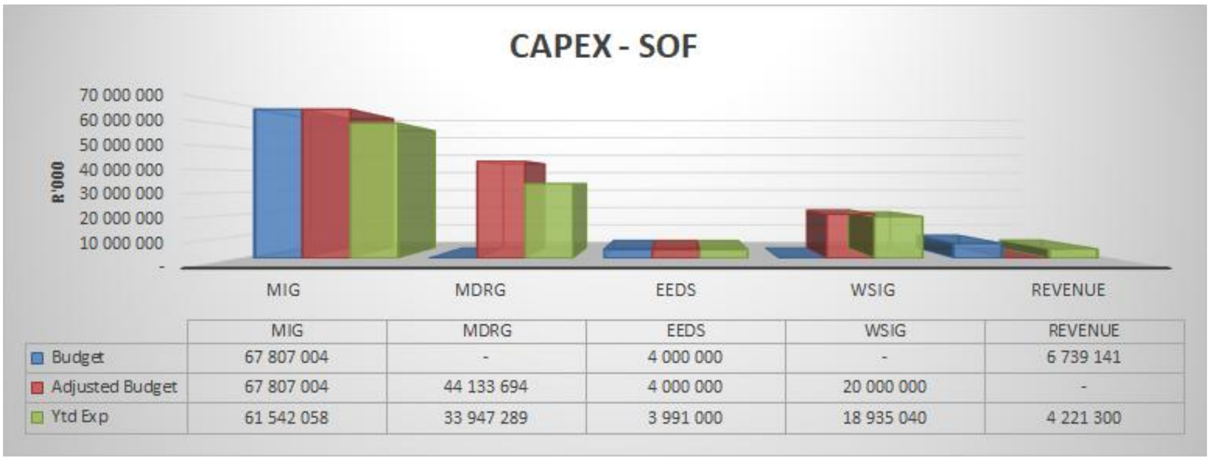
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

LIM472 Elias Motsoaledi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 - March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Capital Expenditure - Functional Classification										
Governance and administration		**16 963**	**1 304**	**1 304**	**409**	**6 395**	**1 304**	5 090	390%	**1 304**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		16 963	1 304	1 304	409	6 395	1 304	5 090	390%	1 304
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 846**	**870**	**870**	–	**821**	**870**	(49)	-6%	**870**
Community and social services		696	696	696	–	695	696	(1)	0%	696
Sport and recreation		11 150	174	174	–	126	174	(48)	-28%	174
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**77 247**	**66 071**	**126 769**	**9 343**	**232 037**	**126 769**	105 268	83%	**126 769**
Planning and development		–			–	–		–		–
Road transport		77 247	66 071	126 769	9 343	232 037	126 769	105 268	83%	126 769
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**19 555**	**30 585**	**13 713**	**9 132**	**15 265**	**13 713**	1 551	11%	**13 713**
Energy sources		18 473	29 932	12 911	9 132	14 961	12 911	2 050	16%	12 911
Waste management		1 081	652	802	–	304	802	(498)	-62%	802
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**125 611**	**98 829**	**142 656**	**18 885**	**254 517**	**142 656**	**111 861**	**78%**	**142 656**
Funded by:										
National Government		93 297	92 090	115 941	13 711	88 940	115 941	(27 001)	-23%	115 941
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	20 000	–	16 465	20 000	(3 535)	-18%	20 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	–	–	–	–	–	–		–
Transfers recognised - capital		**93 589**	**92 090**	**135 941**	**13 711**	**105 405**	**135 941**	**(30 536)**	**-22%**	**135 941**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		14 313	6 739	6 715	446	4 281	6 715	(2 434)	-36%	6 715
Total Capital Funding		**107 903**	**98 829**	**142 656**	**14 157**	**109 686**	**142 656**	**(32 970)**	**-23%**	**142 656**

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 June the year-to-date expenditure amounts to R109, 686 whilst the year to date budget is R142, 656 million and this gives rise to overspending variance of R32,970 million that translates to 23%.

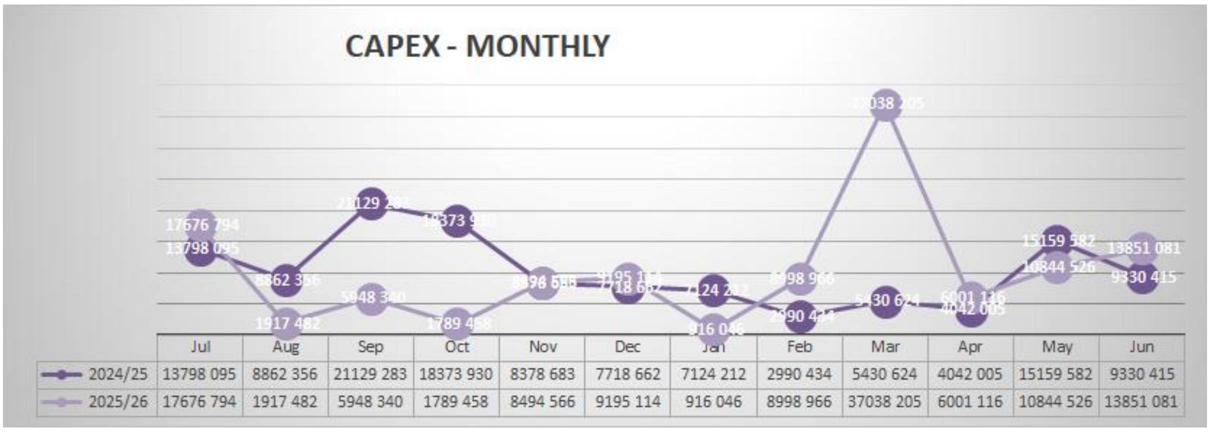
Figure 1: Capital expenditure by source



	MIG	MDRG	EEDS	WSIG	REVENUE
Budget	67 807 004	-	4 000 000	-	6 739 141
Adjusted Budget	67 807 004	44 133 694	4 000 000	20 000 000	-
Ytd Exp	61 542 058	33 947 289	3 991 000	18 935 040	4 221 300

The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R142, 656 million, R67, 807 million is funded from Municipal Infrastructure Grant, R20, 283 million from Integrated National Electrification Programme, R4, 000 million from Energy Efficiency and Demand Side Management Grant,R44 134 million from Municipal Disaster Recovery Grant, R20, million from Water Services Infrastructure Grant.

Figure 2: Monthly capital expenditure



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	13798 095	8862 356	21129 283	18373 930	8378 683	7718 662	7124 212	2990 434	5430 624	4042 005	15159 582	9330 415
2025/26	17676 794	1917 482	5948 340	1789 458	8494 566	9195 114	916 046	8998 966	37038 205	6001 116	10844 526	13851 081

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

Table C6: Monthly Budget Statement Financial Position

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		64 908	90 859	57 348	63 890	57 348
Trade and other receivables from exchange transactions		94 201	72 085	64 011	69 872	64 011
Receivables from non-exchange transactions		88 113	133 083	148 292	164 098	148 292
Current portion of non-current receivables		(243)	–	2 252	(324)	2 252
Inventory		37 579	32 818	35 542	35 983	35 542
VAT		79 335	20 791	27 854	92 580	27 854
Other current assets		15 440	–	–	15 440	–
Total current assets		**379 332**	**349 635**	**335 300**	**441 540**	**335 300**
Non current assets						
Investments		2 572	–	–	3 455	–
Investment property		133 813	46 928	176 775	133 813	176 775
Property, plant and equipment		1 078 022	1 493 649	1 133 911	1 127 646	1 133 911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	(320)	0	(320)
Trade and other receivables from exchange transactions		–	21 552	20 943	–	20 943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 214 870**	**1 562 593**	**1 331 772**	**1 265 377**	**1 331 772**
TOTAL ASSETS		**1 594 203**	**1 912 228**	**1 667 072**	**1 706 917**	**1 667 072**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 659	9 126	6 068	(1 369)	6 068
Consumer deposits		5 364	6 956	5 510	4 890	5 510
Trade and other payables from exchange transactions		77 014	91 652	24 156	63 003	24 156
Trade and other payables from non-exchange transactions		24 411	–	34 062	(4 104)	34 062
Provision		11 385	13 173	15 732	11 385	15 732
VAT		51 501	–	–	52 103	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**174 333**	**120 907**	**85 528**	**125 907**	**85 528**
Non current liabilities						
Financial liabilities		11 282	38 963	24 233	15 792	24 233
Provision		115 097	94 228	113 390	115 097	113 390
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		32 247	27 555	32 247	32 247	32 247
Total non current liabilities		**158 626**	**160 746**	**169 870**	**163 136**	**169 870**
TOTAL LIABILITIES		**332 959**	**281 653**	**255 399**	**289 043**	**255 399**
NET ASSETS	2	**1 261 244**	**1 630 576**	**1 411 673**	**1 417 874**	**1 411 673**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 261 409	1 630 576	1 411 673	1 400 038	1 411 673
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 261 409**	**1 630 576**	**1 411 673**	**1 400 038**	**1 411 673**

The above table shows that community wealth amounts to R1 400,038 billion, total liabilities R289,043 thousand and the total assets R1 706,917 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 3.5:1 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

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	50 923	52 243	4 620	49 389	52 243	(2 854)	-5%	52 243
Service charges		–	174 139	167 215	15 003	197 512	167 215	30 296	18%	167 215
Other revenue		–	17 646	28 694	2 574	35 124	28 694	6 430	22%	28 694
Transfers and Subsidies - Operational		–	381 926	402 280	–	392 599	402 280	(9 681)	-2%	402 280
Transfers and Subsidies - Capital		–	92 090	135 939	–	116 013	135 939	(19 926)	-15%	135 939
Interest		–	9 058	15 249	175	8 676	15 249	(6 573)	-43%	15 249
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(580 294)	(668 006)	(68 031)	(647 957)	(668 006)	20 049	-3%	(668 006)
Interest		–	(5 962)	(3 142)	–	–	(3 142)	3 142	-100%	(3 142)
Transfers and Subsidies		–	(13 645)	(11 054)	–	–	(11 054)	11 054	-100%	(11 054)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**125 879**	**119 419**	**(45 658)**	**151 356**	**119 419**	**(31 937)**	**-27%**	**119 419**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	43 526	–	–	1 607	–	1 607	#DIV/0!	–
Decrease (increase) in non-current receivables		–	1 360	–	–	–	1 360	(1 360)	-100%	–
Decrease (increase) in non-current investments		966	–	–	–	882	–	882	#DIV/0!	–
Payments										
Capital assets		(114 733)	(89 065)	(119 486)	(10 506)	(128 971)	(119 486)	(9 485)	8%	(119 486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(113 767)**	**(44 179)**	**(119 486)**	**(10 506)**	**(126 482)**	**(118 126)**	**8 355**	**-7%**	**(119 486)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	146	146	–	–	146	(146)	-100%	146
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**146**	**146**	–	–	**146**	**146**	**100%**	**146**
NET INCREASE/ (DECREASE) IN CASH HELD		**(113 767)**	**81 847**	**79**	**(56 164)**	**24 874**	**1 439**			**79**
Cash/cash equivalents at beginning:		22 674	20 857	64 908		64 908	64 908			64 908
Cash/cash equivalents at month/year end:		(91 093)	102 704	64 987		89 782	66 347			64 987

Table C7 presents details pertaining to cash flow performance. As at end of June, the net cash inflow from operating activities is R151, 356 million whilst net cash outflow from investing activities is R126,482 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of June amounted to R89, 782 million and the net effect of the above cash flows is cash inflow movement of R24, 874 million. The cash and cash equivalent at end of the reporting period of R89, 782 million, is mainly made up of cash in the primary bank and short-term investments at the end of June.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue**			
	Service charges - electricity revenue	-8%	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	-39%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips bins are located
	Sale of goods and rendering of services	-8%	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	-17%	The municipality has invested in three diffrerent investment portfolios with Standard bank, and ABSA and the actual interest generated is more 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	10%	The actual revenue generated is more than the projected monthly revenue.	The municipality should keep on encouraging customers to pay the accounts on time to avoid incurring interest.
	Rental from fixed assets	-11%	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	-5%	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	9196%	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
	Property rates	-1%	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	-40%	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 continue to strategies on how to speed up the revenue collection under this item. There should be road blocks in the groblersdal entrences where cashiers are available to collection on outstanding traffic fines.
	Transfers and subsidies operational	0%	The equitable share trenches received is less than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
	Interest	-10%	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	-1%	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	-2%	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	-7%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure, the monthly payments were captured after 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	13%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should try continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-87%	Debt impairment has been calculated and the projection are more than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
	Depreciation & asset impairment	4%	The actual depreciation calculated is more than the projections thereof	depreciation on monthly basis as they Asset module contract is with the system vendor.
	Interest	-9%	Finance charges is mainly for finance lease and the municipality has a new lease contract,the actual is less than the budgeted.	invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
	Contracted services	-4%	The actual expenditure incured is less than the projected monthly expenditure	should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
	Transfers and subsidies	-20%	The actual expenditure incured is less than the projected monthly expenditure	No remedial action is needed
	Irrecovarable debts written off	4%	The actual expenditure incured is more than the projected monthly expenditure	to identify bad debts that lead to significant variances and improve on those items to avoid the variances.
	Operational cost	-6%	The actual expenditure incured is slightly less than the projected monthly expenditure	No remedial action is needed
	Losses on disposal of assets	-85%	The losses that have incurred in this month the projection are less than the actual	they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.
	Other losses	0%	The losses that have incurred in this month the projection are less than the actual	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)

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
3	**Capital Expenditure**			
	National Government	-23%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
	District Municipality	-18%	The projections on district capital grants is more than the spending .	The majority of distrcict municipal funded capital projects are complete.
	Internally generated funds	-36%	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	-5%	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	18%	The collection rate on service charges is more than the projected rate	The municipality should continue with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal
	Other revenue	22%	The collection rate on leased assets is more than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
	Transfer and subsidies-Operational	-2%	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	-15%	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	-43%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
	Suppliers and employees	-3%	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	-100%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
	Capital assets	8%	The projected capital expenditure on capex is less than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
	Repayment of borrowing	0%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description		Budget Year 2025/26											
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	12 151	2 020	372	180	250	309	94	3 644	19 021	4 479	(7)	–
Receivables from Non-exchange Transactions - Property Rates	1400	5 233	3 163	2 462	2 294	1 921	1 893	2 489	93 269	112 724	101 866	(47)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	3	1	1	–	–	–	–	0	5	0	(19)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	17	56	–	–	–	6	6	30	114	42	–	–
Interest on Arrear Debtor Accounts	1810	1 871	1 890	1 790	1 756	1 734	1 695	1 652	83 241	95 630	90 078	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 429	960	774	725	702	679	676	41 199	47 144	43 981	(66)	–
Total By Income Source	**2000**	**20 703**	**8 090**	**5 399**	**4 956**	**4 606**	**4 583**	**4 918**	**221 383**	**274 638**	**240 446**	**(139)**	–
2024/25 - totals only		17 518	7 348	5 041	5 619	4 370	4 447	4 245	202 304	250 893	**220 985**	(63)	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 710	2 059	1 743	1 612	1 368	1 304	1 898	62 336	76 029	68 518	(29)	–
Commercial	2300	10 843	2 045	820	609	526	599	388	14 360	30 189	16 482	(21)	–
Households	2400	6 150	3 987	2 835	2 734	2 713	2 680	2 632	144 688	168 419	155 447	(89)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**20 703**	**8 090**	**5 399**	**4 956**	**4 606**	**4 583**	**4 918**	**221 383**	**274 638**	**240 446**	**(139)**	–

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of June amounts to R274,638 million and this shows an increase of R25,516 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows a increase of R2,561 thousand as compared to R272,077 of last month.

Consumer debtors are made up of service charges and property rates that amount to R131,864 million and other debtors amounting to R142, 774 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 SC3 provides a breakdown of the debtors. The outstanding debtors as at end of June amount to R274, 638 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 7%
- Rental 0%
- Refuse removal 0%
- Interest on outstanding debtors 35%
- Other 17%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

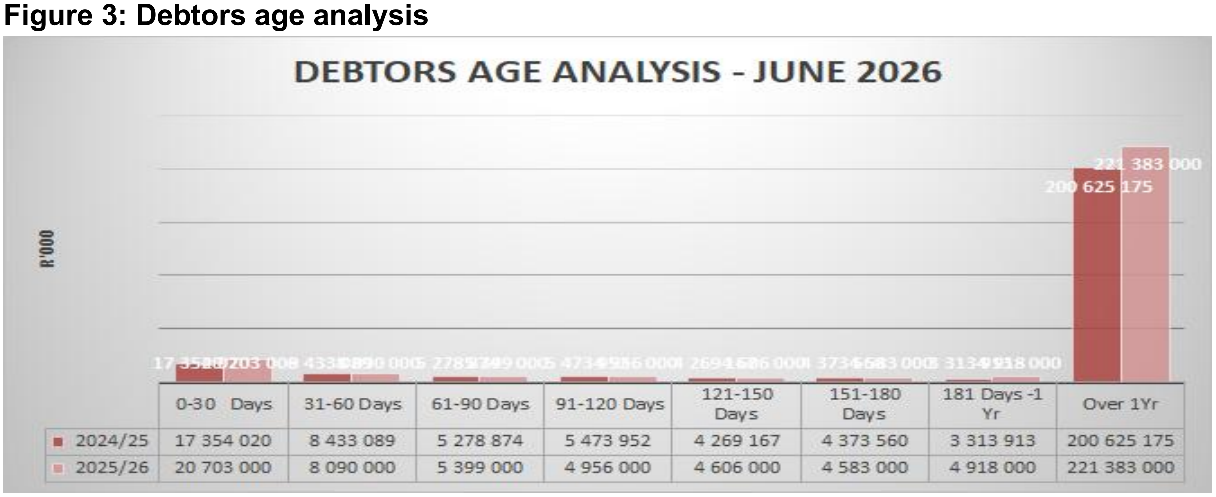
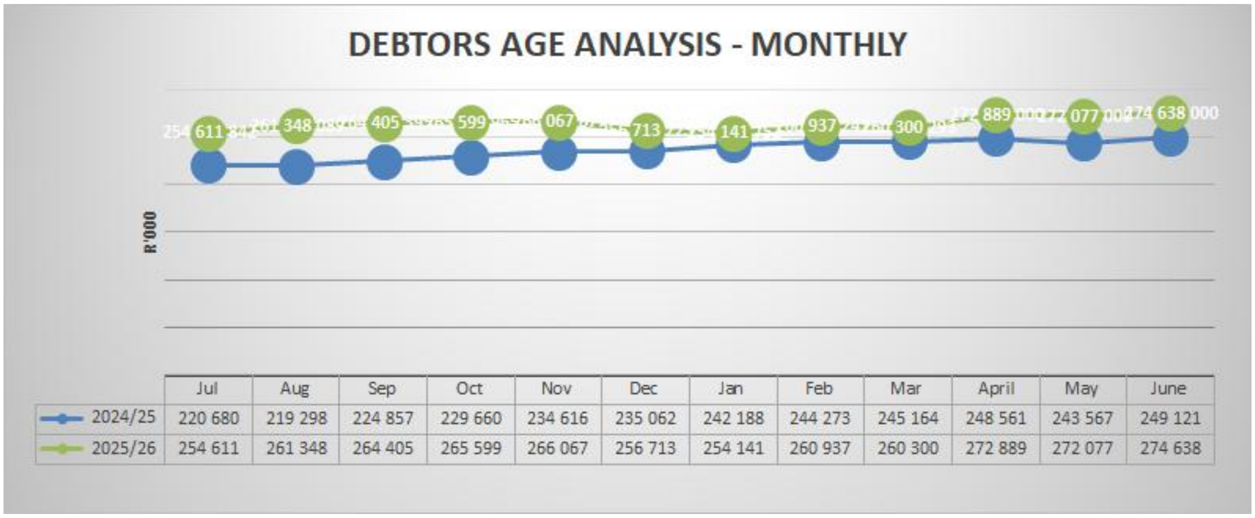


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2024-25 financial year and 2025-26 (as at end of June) 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	2 387 905
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 780 439
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 671 295
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 670 856
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 219 546
9002327	DE LEMOS E M	N	N	N	1 116 818
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	767 788
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	749 464
2100165	LEBOWA TRANSPORT	N	N	N	725 451
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	663 765
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	646 493
9000276	DEPARTMENT OF PUBLIC WORKS-PROVINCIAL	N	N	Y	638 850
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	630 636
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	592 578
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	586 996
8005664	DEPARTMENT OF HEALTH	N	N	N	569 936
9001052	NDEBELE STAM	N	N	Y	568 900
9000529	REPUBLIC OF SOUTH AFRICA	N	N	Y	561 427
8009237	NATIONAL GOVERNMANET OF THE REPUBLIC OF SOUTH AFRICA	N	N	N	544 074
911906	TAFELKOP MALL (PTY) LTD	N	N	N	542 143
TOTAL					**18 635 360**

Supporting Table: SC 4 - Creditors Age Analysis

Description	NT Code	Budget Year 2025/26									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 June as required by MFMA and as a result there are no outstanding creditors. The creditors mentioned above exclude payments made to creditors relating to retentions.

Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA CALL ACCOUNT(9396519964)			Current Investment			7.20%			31/05/2026	73 337	437	(30 000)		43 774
STANDARD BANK(038823527 038)			Current Investment			7.05%			31/06/2026	4 976	34		666	5 676
STANDARD BANK(038823527 037)			Current Investment			7.49%			16/03/2026	30 492	142	(30 634)		0
														–
														–
Municipality sub-total										108 806		(60 634)	666	49 450
Entities														
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									108 806		(60 634)	666	49 450

The Municipality had short investment portfolios during the month of June with an opening balance of R108 806 million and with a top up investment of R666, thousand in various investment portfolios. An amount of R612, thousand was earned as an interest. Investments withdrawn were R60, 634 million and closed off with R49, 450 million at the end of June.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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	381 551	–	401 835	381 551	20 284	5.3%	381 551
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	–	2 862	2 862	–		2 862
Integrated National Electrification Programme Grant		–	–	0	–	20 283	0	20 283	#########	0
Local Government Financial Management Grant	3	2 800	2 800	2 800	–	2 800	2 800	–		2 800
Equitable Share		377 690	375 888	375 888	–	375 890	375 888	2	0.0%	375 888
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	–	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		–	376	376	–	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383 099	381 926	381 926	–	402 200	381 926	20 273	5.3%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	95 939	–	91 807	95 939	(4 132)	-4.3%	95 939
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	4 000	4 000	–		4 000
Municipal Infrastructure Grant		91 314	67 807	67 807	–	67 807	67 807	–		67 807
Integrated National Electrification Programme Grant		17 544	20 283	–	–	–	–	–		–
Municipal Disaster Recovery Grant		27 650	–	24 132	–	20 000	24 132	(4 132)	-17.1%	24 132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	20 000	–	–	20 000	(20 000)	-100.0%	20 000
Specify (Add grant description)		–	–	20 000	–	–	20 000	(20 000)	-100.0%	20 000
Other grant providers:		359	–	–	–	–	–	–		–
Education, Training and Development Practices SETA		359	–	–	–	–	–	–		–
Total Capital Transfers and Grants		140 867	92 090	115 940	–	91 807	115 940	(24 133)	-20.8%	115 940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	497 866	–	494 007	497 866	(3 859)	-0.8%	497 866

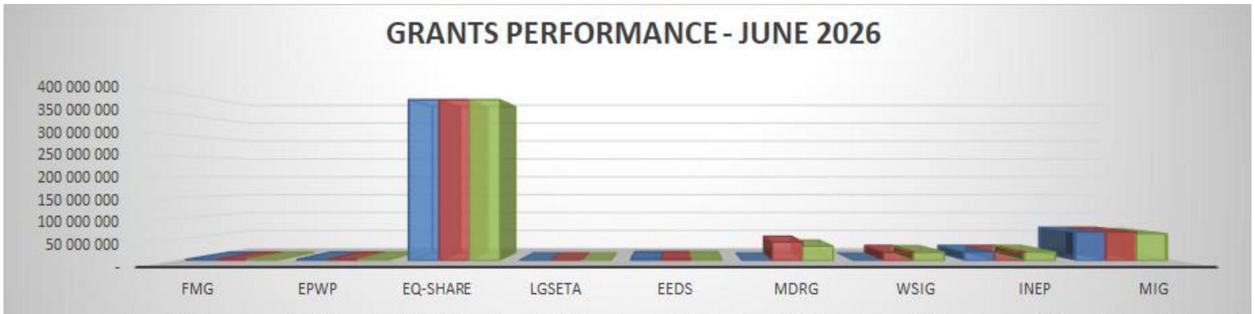
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R494, 007 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R375, 890 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R365 thousands, Municipal Infrastructure Grant amounting to R67, 807 million; Integrated National Electrification Programme Grant R20, 283 million and Expanded Public Works Programme R2,862 million were received and Energy Efficiency and Demand Side Management Grant R4 million,R20 million from Municipal Disaster Grant. All the 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

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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 409	5 662	5 662	3 132	25 585	5 662	19 923	351.9%	5 662
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	26	2 862	2 862	–		2 862
Integrated National Electrification Programme Grant		–	–	–	2 827	19 923	–	19 923	#DIV/0!	–
Local Government Financial Management Grant	3	2 800	2 800	2 800	279	2 800	2 800	(0)	0.0%	2 800
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	16	278	376	(98)	-26.1%	376
Education, Training and Development Practices SETA		–	376	376	16	278	376	(98)	-26.1%	376
Total Operating Transfers and Grants		5 409	6 038	6 038	3 149	25 863	6 038	19 825	328.3%	6 038
Capital Transfers and Grants										
National Government:		116 346	92 090	115 938	14 047	101 834	115 938	(14 104)	-12.2%	115 938
Energy Efficiency and Demand Side Management Grant		3 999	4 000	4 000	748	3 991	4 000	(9)	-0.2%	4 000
Municipal Infrastructure Grant		91 315	67 807	67 807	4 597	63 943	67 807	(3 864)	-5.7%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	(1)	–	–	(1)	1	-100.0%	(1)
Municipal Disaster Recovery Grant		3 488	–	44 132	8 702	33 900	44 132	(10 233)	-23.2%	44 132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	18 935	–	18 935	#DIV/0!	–
Specify (Add grant description)		–	–	–	–	18 935	–	18 935	#DIV/0!	–
Other grant providers:		350	–	–	–	–	–	–		–
Education, Training and Development Practices SETA		350	–	–	–	–	–	–		–
Total Capital Transfers and Grants		116 696	92 090	115 938	14 047	120 769	115 938	4 831	4.2%	115 938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 105	98 128	121 976	17 196	146 632	121 976	24 655	20.2%	121 976

An amount of R17 196 million has been spent on grants during the month of June and the year-to-date actuals is R146, 632 million whilst the year to date budget amounts to R121,976 million and this results in an under-performance variance of R24 ,655 million that translates to 20.2%. Of the total spending amounting to R25,863 million is spent on operational grants whilst capital grants spent R120, 769.

Figure 5: Grants' performance



	FMG	EPWP	EQ-SHARE	LGSETA	EEDS	MDRG	WSIG	INEP	MIG
Budget	2 800 000	2 862 000	384 281 732	375 902	4 000 000	-	-	20 283 000	67 807 004
Adj Budget	2 800 000	2 862 000	384 281 732	375 902	4 000 000	44 132 440	20 000 000	20 283 000	67 807 004
Ytd Actuals	2 800 000	2 862 000	384 281 732	277 950	3 991 000	33 899 762	18 935 040	19 922 749	63 943 061

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

The grants expenditure is shown below in percentages:

- Financial Management Grant 100%
- Expanded Public Work Programme 100%
- Equitable Share 100%
- Integrated National Electrification Grant 98%
- Municipal Infrastructure Grant 94%
- Municipal Disaster Recovery Grant 77%
- Water Services Infrastructure Grant 95%
- Energy Efficiency and Demand Side Management Grant 100%
- LGSETA 74%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 421	17 802	16 957	1 395	16 839	16 957	(117)	-1%	16 957
Pension and UIF Contributions		2 219	2 550	2 369	201	2 348	2 369	(21)	-1%	2 369
Medical Aid Contributions		6	6	4	–	–	4	(4)	-100%	4
Motor Vehicle Allowance		5 963	7 056	6 410	510	6 111	6 410	(299)	-5%	6 410
Cellphone Allowance		2 843	3 255	2 902	239	2 876	2 902	(26)	-1%	2 902
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		285	297	272	22	283	272	12	4%	272
Sub Total - Councillors		**27 737**	**30 966**	**28 914**	**2 367**	**28 458**	**28 914**	**(456)**	**-2%**	**28 914**
% increase	4		**11.6%**	**4.2%**						**4.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 995	7 064	9 763	501	9 606	9 763	(157)	-2%	9 763
Pension and UIF Contributions		303	566	585	39	464	585	(121)	-21%	585
Medical Aid Contributions		262	393	472	29	421	472	(51)	-11%	472
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		161	566	306	–	305	306	(2)	-1%	306
Motor Vehicle Allowance		719	1 414	934	76	907	934	(27)	-3%	934
Cellphone Allowance		140	196	196	15	174	196	(22)	-11%	196
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	123	1	0	1	1	(0)	-9%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	45	20	–	–	20	(20)	-100%	20
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6 581**	**10 367**	**12 279**	**659**	**11 878**	**12 279**	**(401)**	**-3%**	**12 279**
% increase	4		**57.5%**	**86.6%**						**86.6%**
Other Municipal Staff										
Basic Salaries and Wages		126 242	127 054	129 231	11 296	134 519	129 231	5 289	4%	129 231
Pension and UIF Contributions		24 555	25 620	26 338	2 107	25 757	26 338	(581)	-2%	26 338
Medical Aid Contributions		7 811	6 782	8 922	719	8 562	8 922	(361)	-4%	8 922
Overtime		606	1 311	1 282	49	661	1 282	(621)	-48%	1 282
Performance Bonus		9 638	10 098	10 962	22	10 778	10 962	(184)	-2%	10 962
Motor Vehicle Allowance		16 432	17 160	19 024	1 457	17 514	19 024	(1 510)	-8%	19 024
Cellphone Allowance		2 358	2 382	2 619	211	2 564	2 619	(55)	-2%	2 619
Housing Allowances		308	337	348	30	302	348	(46)	-13%	348
Other benefits and allowances		1 481	932	2 044	162	1 889	2 044	(155)	-8%	2 044
Payments in lieu of leave		2 038	308	2 296	60	1 781	2 296	(515)	-22%	2 296
Long service awards		839	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	5 608	2 974	2 974	–	–	2 974	(2 974)	-100%	2 974
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		749	1 161	424	12	196	424	(228)	-54%	424
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**198 665**	**196 118**	**206 464**	**16 124**	**204 524**	**206 464**	**(1 941)**	**-1%**	**206 464**
% increase	4		**-1.3%**	**3.9%**						**3.9%**
Total Parent Municipality		**232 983**	**237 452**	**247 657**	**19 151**	**244 859**	**247 657**	**(2 798)**	**-1%**	**247 657**
Unpaid salary, allowances & benefits in arrears:										
TOTAL MANAGERS AND STAFF		**205 246**	**206 485**	**218 743**	**16 783**	**216 401**	**218 743**	**(2 342)**	**-1%**	**218 743**

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of June amount to R244, 859 million and the year-to-date budget is R247,657 million and the expenditure for remuneration of councilors amounts to R28,485 million while the year-to-date budget is R28,914 million. The year-to-date actual expenditure for senior managers is R11,878 million and the year-to-date budget is R12,279 million. The year-to-date actual for other municipal staff is R204, 524 million and the year-to-date budget is R206,464 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has overspending variance.

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

Description	Ref	Budget Year 2025/26												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		3 896	3 586	3 463	6 392	4 381	4 147	3 962	3 781	4 407	3 492	3 262	4 620	52 243	64 335	66 458
Service charges - Electricity revenue		12 506	12 784	17 502	13 127	19 820	14 466	20 443	14 009	18 396	15 234	16 451	14 292	156 009	181 769	195 584
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	830	679	622	711	11 207	8 655	8 941
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	69	27	48	1 467	1 744	1 802
Interest earned - external investments		810	1 198	955	768	509	755	670	571	518	954	793	175	7 750	8 013	8 278
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	7 499	8 985	9 807
Fines, penalties and forfeits		2 818	2 858	2 426	2 475	2 559	2 094	2 130	1 861	2 765	2 301	2 239	2 003	18 654	20 635	22 572
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	6 916	8 224	8 495
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		156 679	3 545	–	120	1 311	125 296	–	10 416	95 186	17	29	–	402 280	388 931	369 115
Other revenue		9 628	(8 794)	101	1 805	(120)	(517)	(241)	2 045	449	385	79	523	1 657	1 842	1 903
Cash Receipts by Source		**187 126**	**15 777**	**25 227**	**25 520**	**29 497**	**146 948**	**27 714**	**33 379**	**123 105**	**23 131**	**23 504**	**22 373**	**665 682**	**693 134**	**692 954**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		21 000	20 054	19 650	–	800	19 357	–	23 295	9 962	1 895	–	–	135 939	71 650	83 790
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		–	–	1 607	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	146	151	156
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	1 360	1 406	1 452
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	882	–	–	–	–	–
Total Cash Receipts by Source		**208 126**	**35 831**	**46 484**	**25 520**	**30 297**	**166 305**	**27 714**	**56 674**	**133 067**	**25 908**	**23 504**	**22 373**	**803 127**	**766 341**	**778 353**
Cash Payments by Type													–			
Employee related costs		20 038	20 413	20 442	19 802	19 956	30 488	23 191	19 850	20 263	20 791	19 454	16 786	218 794	239 435	247 096
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	28 904	30 288	31 726
Interest		–	–	–	–	–	–	–	–	–	–	–	–	3 142	1 995	697
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	153 295	167 108	182 165
Acquisitions - water & other inventory		530	1 168	1 251	4 242	2 143	5 352	2 057	1 498	4 865	3 460	2 134	4 984	15 045	26 114	27 571
Contracted services		6 817	15 119	8 520	8 729	12 979	7 880	5 335	4 426	8 862	8 464	5 685	8 425	114 739	131 182	109 796
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	11 054	11 413	11 773
Other expenditure		22 320	22 887	18 979	18 929	19 617	19 916	19 589	2 436	35 341	29 441	3 525	37 380	82 875	93 281	101 484
Cash Payments by Type		**49 705**	**59 587**	**49 193**	**51 701**	**54 694**	**63 637**	**50 173**	**28 210**	**69 332**	**62 157**	**30 798**	**67 575**	**627 847**	**700 817**	**712 308**
Other Cash Flows/Payments by Type																
Capital assets		17 244	1 898	10 396	1 208	12 674	12 035	977	12 731	35 151	4 216	9 933	10 506	119 486	88 336	100 084
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		1 782	1 222	–	–	–	4 717	–	552	737	425	1 304	456	54 355	–	–
Total Cash Payments by Type		**68 731**	**62 707**	**59 589**	**52 910**	**67 368**	**80 389**	**51 150**	**41 494**	**105 220**	**66 798**	**42 035**	**78 537**	**801 688**	**789 153**	**812 392**
NET INCREASE/(DECREASE) IN CASH HELD		**139 395**	**(26 876)**	**(13 105)**	**(27 390)**	**(37 071)**	**85 916**	**(23 436)**	**15 180**	**27 847**	**(40 890)**	**(18 531)**	**(56 164)**	**1 439**	**(22 812)**	**(34 039)**
Cash/cash equivalents at the month/year beginning:		64 908	204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	145 946	64 908	66 347	43 535
Cash/cash equivalents at the month/year end:		204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	145 946	89 782	66 347	43 535	9 496

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 R22, 373 million and the total cash payment for the month was R78, 537 million and this resulted in net decrease in cash amounting to R56, 164 million. With cash and cash equivalent of R145,946 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R89, 782 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	8 331	18 105	18 105	8 331	(9 774)	-117%	18%
August	6 735	7 934	7 934	1 730	19 835	16 264	(3 571)	-22%	20%
September	7 018	7 609	7 609	9 652	29 487	23 873	(5 614)	-24%	30%
October	9 954	7 128	7 128	1 885	31 372	31 002	(371)	-1%	32%
November	7 123	7 604	7 604	9 268	40 640	38 605	(2 035)	-5%	41%
December	7 080	8 639	8 639	8 281	48 922	47 244	(1 678)	-4%	50%
January	11 054	9 425	9 425	850	49 772	56 669	6 897	12%	50%
February	26 782	8 220	32 744	353	50 125	64 889	14 764	23%	51%
March	30 069	10 081	14 012	33 003	83 128	74 970	(8 159)	-11%	84%
April	15 133	5 922	8 747	3 049	89 413	80 892	(536)	-9%	39%
May	26 556	8 719	14 012	9 353	95 530	89 612	(8 676)	-54%	57%
June	21 801	9 218	16 471	14 156	109 686	142 656	(111 861)	-78%	36%
Total Capital expenditure	**173 549**	**98 829**	**142 656**	**109 686**					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of June amounts to R14, 156 million. The year-to-date actual expenditure incurred is R109, 686 million whilst the year-to-date budget is R142, 656 million, that gives rise to overspending variance of R111,861 million that translates to 78%.

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

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 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		**18 967**	**32 541**	**55 302**	**16 758**	**42 350**	**55 302**	12 952	**23.4%**	**55 302**
Roads Infrastructure		3 630	–	20 000	7 639	9 378	20 000	10 622	**53.1%**	20 000
Roads		3 630	–	20 000	7 639	9 378	20 000	(10 622)	(0)	20 000
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 565	1 565	–	560	1 565	1 005	**64.2%**	1 565
Drainage Collection		–	1 565	1 565	–	560	1 565	(1 005)	(0)	1 565
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 256	29 932	12 650	9 120	14 948	12 650	(2 298)	**-18.2%**	12 650
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		15 256	29 932	12 650	9 120	14 948	12 650	2 298	0	12 650
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	20 000	–	16 465	20 000	3 535	**17.7%**	20 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	20 000	–	16 465	20 000	(3 535)	(0)	20 000
Solid Waste Infrastructure		81	1 043	1 087	–	999	1 087	88	**8.1%**	1 087
Landfill Sites		81	1 043	1 087	–	999	1 087	(88)	(0)	1 087
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	**435**	–	**245**	**435**	**190**	**43.7%**	**435**
Operational Buildings		–	–	435	–	245	435	190	**43.7%**	435
Municipal Offices		–	–	435	–	245	435	(190)	(0)	435
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1 613**	**870**	**870**	**33**	**883**	**870**	**(13)**	-1.5%	**870**
Computer Equipment		1 613	870	870	33	883	870	13	0	870
Furniture and Office Equipment		**1 271**	**435**	**435**	**376**	**809**	**435**	**(374)**	-86.0%	**435**
Furniture and Office Equipment		1 271	435	435	376	809	435	374	0	435
Machinery and Equipment		**13 650**	**174**	**435**	**13**	**4 842**	**435**	**(4 407)**	-1013.6%	**435**
Machinery and Equipment		13 650	174	435	13	4 842	435	4 407	0	435
Transport Assets		**1 001**	–	–	–	–	–	–		–
Transport Assets		1 001	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**36 503**	**34 019**	**57 476**	**17 180**	**49 128**	**57 476**	**8 348**	**14.5%**	**57 476**

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**2 806**	**11 843**	**14 437**	**(63)**	**15 446**	**14 437**	(1 009)	**-7.0%**	**14 437**
Roads Infrastructure		1 806	–	14 026	(63)	15 446	14 026	(1 420)	**-10.1%**	14 026
Roads		1 806	–	14 026	(63)	15 446	14 026	1 420	0	14 026
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1 000	11 843	411	–	–	411	411	**100.0%**	411
Landfill Sites		1 000	11 843	411	–	–	411	(411)	(0)	411
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**696**	–	–	–	–	–	–		–
Community Facilities		696	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		696	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**78**	**174**	**174**	**24**	**136**	**174**	**38**	21.8%	**174**
Machinery and Equipment		78	174	174	24	136	174	(38)	(0)	174
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**3 580**	**12 017**	**14 611**	**(39)**	**15 582**	**14 611**	**(971)**	-6.6%	**14 611**

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

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		**13 488**	**16 562**	**18 273**	**6 193**	**20 971**	**18 273**	(2 697)	-14.8%	**18 273**
Roads Infrastructure		7 900	7 629	8 228	902	7 113	8 228	1 115	13.6%	8 228
Roads		7 900	7 629	8 228	902	7 113	8 228	(1 115)	(0)	8 228
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2 747	5 809	6 921	4 993	10 277	6 921	(3 356)	-48.5%	6 921
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	620	120	–	–	120	(120)	(0)	120
MV Switching Stations		–	220	220	217	217	220	(3)	(0)	220
MV Networks		2 747	4 763	5 975	4 776	9 457	5 975	3 481	0	5 975
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	205	605	–	603	605	(2)	(0)	605
Solid Waste Infrastructure		2 841	3 125	3 125	298	3 581	3 125	(457)	-14.6%	3 125
Landfill Sites		2 841	3 125	3 125	298	3 581	3 125	457	0	3 125
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**6 023**	**7 025**	**8 540**	**723**	**9 018**	**8 540**	**(478)**	-5.6%	**8 540**
Community Facilities		6 023	7 025	8 540	723	9 018	8 540	(478)	-5.6%	8 540
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		6 023	7 025	8 540	723	9 018	8 540	478	0	8 540
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		**39**	**1 400**	**1 359**	**318**	**1 017**	**1 359**	**341**	25.1%	**1 359**
Operational Buildings		39	1 400	1 359	318	1 017	1 359	341	25.1%	1 359
Municipal Offices		39	1 400	1 359	318	1 017	1 359	(341)	(0)	1 359
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**396**	**580**	**726**	**300**	**678**	**726**	**48**	6.6%	**726**
Furniture and Office Equipment		396	580	726	300	678	726	(48)	(0)	726
Machinery and Equipment		**12 768**	**13 299**	**13 894**	**1 394**	**14 300**	**13 894**	**(406)**	-2.9%	**13 894**
Machinery and Equipment		12 768	13 299	13 894	1 394	14 300	13 894	406	0	13 894
Transport Assets		**1 996**	**1 822**	**2 123**	**210**	**2 226**	**2 123**	**(103)**	-4.9%	**2 123**
Transport Assets		1 996	1 822	2 123	210	2 226	2 123	103	0	2 123
Total Repairs and Maintenance Expenditure	1	**34 711**	**40 688**	**44 915**	**9 139**	**48 210**	**44 915**	**(3 296)**	**-7.3%**	**44 915**

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

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		**42 625**	**44 089**	**44 005**	**4 350**	**47 527**	**44 005**	(3 522)	-8.0%	**44 005**
Roads Infrastructure		35 903	35 926	33 633	3 559	40 581	33 633	(6 949)	-20.7%	33 633
Roads		35 622	35 518	32 743	3 510	39 989	32 743	7 246	0	32 743
Road Structures		51	237	237	3	41	237	(196)	(0)	237
Road Furniture		229	170	652	45	551	652	(101)	(0)	652
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	44	–	–	–	–	–		–
Drainage Collection		–	44	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4 765	6 472	7 643	628	4 965	7 643	2 678	35.0%	7 643
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		2 936	3 171	3 171	74	906	3 171	(2 265)	(0)	3 171
MV Switching Stations		318	335	335	25	310	335	(25)	(0)	335
MV Networks		604	625	1 586	351	1 585	1 586	(1)	(0)	1 586
LV Networks		260	669	745	52	632	745	(113)	(0)	745
Capital Spares		647	1 671	1 805	126	1 532	1 805	(273)	(0)	1 805
Solid Waste Infrastructure		1 958	1 648	2 729	163	1 980	2 729	749	27.4%	2 729
Landfill Sites		505	445	1 016	44	529	1 016	(487)	(0)	1 016
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		1 451	1 200	1 710	118	1 449	1 710	(261)	(0)	1 710
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		3	3	4	0	3	4	(2)	(0)	4
Community Assets		**737**	**1 124**	**1 000**	**62**	**760**	**1 000**	**240**	24.0%	**1 000**
Community Facilities		674	849	928	58	700	928	228	24.6%	928
Halls		27	30	30	2	24	30	(6)	(0)	30
Centres		72	193	193	6	72	193	(121)	(0)	193
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		141	97	213	15	180	213	(33)	(0)	213
Police		–	–	–	–	–	–	–		–
Purls		1	8	3	0	3	3	(1)	(0)	3
Public Open Space		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		187	258	225	15	187	225	(38)	(0)	225
Capital Spares		246	264	264	19	234	264	(30)	(0)	264
Sport and Recreation Facilities		63	275	72	5	60	72	12	16.4%	72
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		63	275	72	5	60	72	(12)	(0)	72
Capital Spares		–	–	–	–	–	–	–		–
Other assets		**3 095**	**5 223**	**3 802**	**266**	**3 227**	**3 802**	**576**	15.1%	**3 802**
Operational Buildings		1 825	2 178	2 491	174	2 114	2 491	377	15.1%	2 491
Municipal Offices		1 570	1 606	1 911	134	1 624	1 911	(287)	(0)	1 911
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		145	244	271	19	228	271	(42)	(0)	271
Laboratories		–	–	–	–	–	–	–		–
Training Centres		111	328	310	22	262	310	(48)	(0)	310
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		1 270	3 045	1 311	91	1 112	1 311	199	15.2%	1 311
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1 270	3 045	1 311	91	1 112	1 311	(199)	(0)	1 311
Capital Spares		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1 292**	**1 010**	**1 783**	**132**	**1 551**	**1 783**	**233**	13.0%	**1 783**
Computer Equipment		1 292	1 010	1 783	132	1 551	1 783	(233)	(0)	1 783
Furniture and Office Equipment		**1 681**	**2 539**	**2 539**	**226**	**2 084**	**2 539**	**455**	17.9%	**2 539**
Furniture and Office Equipment		1 681	2 539	2 539	226	2 084	2 539	(455)	(0)	2 539
Machinery and Equipment		**4 353**	**4 112**	**5 468**	**466**	**5 623**	**5 468**	**(154)**	-2.8%	**5 468**
Machinery and Equipment		4 353	4 112	5 468	466	5 623	5 468	154	0	5 468
Transport Assets		**5 036**	**5 395**	**3 141**	**349**	**4 242**	**3 141**	**(1 101)**	-35.0%	**3 141**
Transport Assets		5 036	5 395	3 141	349	4 242	3 141	1 101	0	3 141
Total Depreciation	1	**58 819**	**63 492**	**61 739**	**5 850**	**65 013**	**61 739**	**(3 273)**	**-5.3%**	**61 739**

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**74 928**	**52 793**	**70 569**	**1 744**	**189 807**	**70 569**	(119 239)	**-169.0%**	**70 569**
Roads Infrastructure		71 710	52 793	70 569	1 744	189 807	70 569	(119 239)	-169.0%	70 569
Roads		71 710	52 793	70 569	1 744	189 807	70 569	119 239	0	70 569
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3 218	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3 218	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**10 601**	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		10 601	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		10 601	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
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	1	**85 529**	**52 793**	**70 569**	**1 744**	**189 807**	**70 569**	**(119 239)**	-169.0%	**70 569**

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 R49,128 million and the year-to-date budget is R57,476 million.

The total expenditure for renewal of existing assets amounts to R15,582 million and the year to budget amounts to R14,611 million for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R48, 210 million, and the year-to-date budget is R44,915 million, reflecting an overspending variance of R3,296 million that translates to 7.3%.

The year-to-date actual expenditure on upgrading of existing assets is R189, 807 million and the year-to-date budget is R70, 569 million, reflecting a negative spending variance of R119,239 million that translates to 169.0%.

The year-to-date actual expenditure on depreciation and asset impairment is R65, 013 million and the year-to-date budget is R61, 739 million, reflecting a negative spending variance of R3, 273 million that translates to 5.3% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	43 479	43 450	100%
	Landfill Sites:Ablution Facility Roossenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	43 479	43 450	100%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	217 384	216 904	100%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	695 653	695 000	100%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86 957	86 957	-	0%
	Landfill Sites:Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	410 870	-	0%
	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	173 914	125 900	72%
Corporate Services	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	869 566	866 469	100%
	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	773 977	178%
Technical Services	Boreholes Tafelkop: Bapeding - Ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	1 380 258	97%
	Boreholes Tafelkop: Bluemoon - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 409 171	99%
	Boreholes Tafelkop: Boleu -Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 414 921	99%
	Boreholes Tafelkop: Ga-Moloi - Ward 17	Multi	Roads Infrastructure	Roads	-	1 448 487	1 448 490	100%
	Boreholes Tafelkop: Mashemong - Ward 25	Multi	Roads Infrastructure	Roads	-	1 426 137	1 426 137	100%
	Boreholes Tafelkop: Old Moilanong - Ward 28	Multi	Roads Infrastructure	Roads	-	1 422 988	1 269 572	89%
	Boreholes:Boreholes Aquaville market place - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	1 248 568	88%
	Boreholes:Boreholes Laersdrift - Ward 15	Multi	Roads Infrastructure	Roads	-	1 422 988	1 331 403	94%
	Boreholes:Boreholes Maleoskop - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	1 395 331	98%
	Boreholes:Boreholes Phooko - Ward 09	Multi	Roads Infrastructure	Roads	-	1 422 988	1 417 984	100%
	Boreholes:Boreholes Ramogwerane -Ward 29	Multi	Roads Infrastructure	Roads	-	1 422 988	1 337 012	94%
	Boreholes:Boreholes Sephaku - Ward 24	Multi	Roads Infrastructure	Roads	-	1 422 988	1 121 281	79%
	Boreholes:Boreholes Sterkfontein - Ward 29	Multi	Roads Infrastructure	Roads	-	1 472 508	1 411 889	96%
	Boreholes:Boreholes Tafelkop Kampeng-ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	1 323 025	93%
	Drainage Collection:Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	1 565 218	560 172	36%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%
	Machinery and Equipment:AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260 870	47 338	18%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	173 914	135 947	78%
	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	-	434 783	-	0%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	3 991 000	100%
	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	1 299 000	-	-	0%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	-	-	0%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	-	-	0%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	-	-	0%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	-	-	0%
	MV Networks:Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	-	0%
	MV Networks:Electrification of Ntswelemotse 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 Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	-	0%
	MV Networks:Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	434 783	-	0%
	MV Networks:Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	684 627	678 563	99%
	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	676 260	99%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	497 249	73%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	520 329	76%
	MV Networks:Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395 000	684 627	281 452	41%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	525 153	77%
	MV Networks:Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	-	684 627	295 515	43%
	MV Networks:Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	680 949	99%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	341 317	50%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%
	MV Networks:Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783		-	0%
	Roads:Construction of Jerusalema/Motsephiri stormwater control	Single	Roads Infrastructure	Roads	-	10 909 420	11 298 265	104%
	Roads:Edge protection;shoulders repairs; patchworks and reaseling in Roossenekal	Multi	Roads Infrastructure	Roads	-	2 000 000	1 973 913	99%
	Roads:Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads:Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3 115 439	3 039 981	98%
	Roads:Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1 221	-	0%
	Roads:Re -construction of low level bridge in khathazweni/ Mathula village	Multi	Roads Infrastructure	Roads	-	3 500 000	3 640 000	104%
	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2 850 000	1 425 000	50%
	Roads:Re -construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	3 719 374	80%
	Roads:Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads:Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads	-	10 107 614	8 850 756	88%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	13 474 737	9 482 222	70%
	Roads:Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 951 272	1 951 272	100%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	11 955 154	100%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%
	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	8 569 778	8 549 577	100%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	6 547 001	180%
	Roads:Upgrading of Waalkral Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	17 715 686	210%
TOTAL					98 829 145	142 655 917	122 680 137	

List of Operational Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Technical Services	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 299 000	1 165 290	90%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	2 372 740	87%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	1 091 743	69%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	2 236 510	93%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 856 017	92%
	MV Networks:Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	-	500 000	231 872	46%
	MV Networks:Electrification of Ntswelemotse ext (Designs)	single	Electrical Infrastructure	MV Networks	-	3 240 000	2 751 623	85%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 872 000	1 490 285	80%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1 100 000	-	0%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 448 000	2 160 522	88%
TOTAL					-	20 283 000	16 356 601	

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 30 June 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature ....

Date 13/07/2026