

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



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LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT

MARCH 2026

Table of Contents

PART 1: IN - YEAR REPORT	3
PURPOSE	3
EXECUTIVE SUMMARY	3
IN YEAR BUDGET STATEMENT TABLES	3
Table C1 – Budget Statement Summary	3
Table C2 – Financial Performance (Standard Classification)	7
Table C3 – Financial Performance (Revenue and Expenditure by vote)	8
Table C4 – Financial Performance by Revenue Source and Expenditure Type	9
Table C5 Capex – Monthly Capital Expenditure by Standard Classification and Funding	
Table C5C – Monthly Capital Expenditure by Vote	10
Figure 1: Capital expenditure by source of finance	12
Figure 2: Monthly capital expenditure	11
Table C6– Monthly Budget Statement Financial Position	
Table C7– Monthly Budget Statement Cash Flow	
PART 2: SUPPORTING TABLES	15
Supporting Table: SC 1 Material Variance Explanations	15
Supporting Table: SC 3 - Debtors Age Analysis	17
Figure 3: Debtors age analysis	18
Figure 4: Monthly debtors book	18
TOP TWENTY DEBTORS	19
Supporting Table: SC 4 - Creditors Age Analysis	19
TOP CREDITORS PAID	20
Supporting Table: SC 5 - Investment Portfolio	21
Supporting Table: SC 6 - Transfers and Grant Receipts	21
Supporting Table: SC 7 - Transfers and Grant Expenditure	23
Figure 5: Grants Performance	24
Supporting Table: SC8 - Councilor Allowances and Employee Related Costs	24
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts	27
Supporting Table: SC 12 Capital Expenditure Trend	28
Supporting Table: SC 13(a) Capital Expenditure on New Assets	29
Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets	31
Supporting Table: SC 13(c) Repairs and Maintenance Expenditure	32
Supporting Table: SC 13(d) Depreciation and asset impairment	32
Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets	35
List of Capital Programmes and Projects	35
QUALITY CERTIFICATE	36

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 March 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	666 892 365	80%
OPERATING EXPENDITURE	753 260 467	823 357 257	539 978 651	66%
TRANSFER - CAPITAL	92 090 000	135 938 063	79 735 602	59%
SURPLUS/(DEFICIT)	109 312 915	145 329 199	217 040 113	149%
CAPITAL EXPENDITURE	98 829 145	142 655 917	83 128 494	58%

Table C1 – Budget Statement Summary

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	61 742	63 085	65 527	5 428	48 857	48 632	226	0%	65 527
Service charges	149 515	186 549	195 595	14 379	135 439	143 731	(8 292)	-6%	195 595
Investment revenue	8 064	6 656	9 110	869	7 232	6 100	1 132	19%	9 110
Transfers and subsidies - Operational	383 099	381 926	402 208	95 490	383 197	387 187	(3 990)	-1%	402 208
Other own revenue	153 432	132 267	160 308	5 539	92 168	110 487	(18 319)	-17%	160 308
Total Revenue (excluding capital transfers and contributions)	755 852	770 483	832 748	121 705	666 892	696 136	(29 244)	-4%	832 748
Employee costs	205 246	209 467	221 967	16 815	168 700	164 065	4 635	3%	221 967
Remuneration of Councillors	27 737	30 966	28 914	3 040	21 356	22 324	(968)	-4%	28 914
Depreciation and amortisation	62 881	64 315	62 562	5 783	48 135	36 584	11 551	32%	62 562
Interest	10 516	5 962	3 142	250	1 707	3 595	(1 888)	-53%	3 142
Inventory consumed and bulk purchases	167 731	175 262	179 831	26 232	117 510	133 084	(15 574)	-12%	179 831
Transfers and subsidies	14 313	13 645	11 054	775	6 445	7 945	(1 501)	-19%	11 054
Other expenditure	265 905	253 643	315 844	19 173	176 126	214 740	(38 614)	-18%	315 844
Total Expenditure	754 329	753 260	823 315	72 068	539 979	582 337	(42 359)	-7%	823 315
Surplus/(Deficit)	1 523	17 223	9 434	49 637	126 914	113 798	13 115	12%	9 434
Transfers and subsidies - capital (monetary allocations)	114 174	92 090	135 938	9 036	89 882	97 474	(7 592)	-8%	135 938
Transfers and subsidies - capital (in-kind)	7 676	-	-	245	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers &	123 373	109 313	145 372	58 918	217 040	211 272	5 768	3%	145 372
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	123 373	109 313	145 372	58 918	217 040	211 272	5 768	3%	145 372
Capital expenditure & funds sources									
Capital expenditure	125 611	55 303	99 130	33 004	211 006	59 899	151 107	252%	99 130
Capital transfers recognised	93 589	92 090	135 941	32 244	79 735	98 134	(18 399)	-19%	135 941
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 313	6 739	6 715	760	3 393	5 291	(1 898)	-36%	6 715
Total sources of capital funds	107 903	98 829	142 656	33 004	83 128	103 425	(20 297)	-20%	142 656
Financial position									
Total current assets	375 012	349 635	335 893		556 986				335 893
Total non current assets	1 214 859	1 562 593	1 332 092		1 254 806				1 332 092
Total current liabilities	178 665	120 907	85 802		178 978				85 802
Total non current liabilities	158 626	160 746	169 870		163 184				169 870
Community wealth/Equity	1 252 581	1 630 576	1 412 313		1 469 630				1 412 313
Cash flows									
Net cash from (used) operating	-	125 879	147 811	62 999	243 168	285 963	42 794	15%	147 811
Net cash from (used) investing	115 840	(44 179)	(119 486)	(35 151)	(102 709)	(57 532)	45 177	-79%	(119 486)
Net cash from (used) financing	-	146	146	-	-	73	73	100%	146
Cash/cash equivalents at the month/year end	138 514	102 704	93 379	-	205 367	293 411	88 044	30%	93 379
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	21 171	6 534	5 237	5 267	6 248	4 488	4 427	210 919	264 290
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue as at the end of March is R666, 892 million and the year to date budget of R696, 136 million and this reflects a negative variance of R29, 244 million which is mostly attributable to equitable shares received amounting to R375, 890 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

Exchange Revenue

- Services Charges – electricity: 2% unfavorable variance
- Services Charges – waste management: 39% unfavorable variance
- Sale of goods rendering of services: 12% unfavorable
- Interest earned from receivables: 898%. favorable
- Interest from current and non-current assets: 19% favorable variance
- Rental from fixed assets: 5% unfavorable variance
- Licenses and permits: 2% unfavorable variance.
- Operational revenue: 52% unfavorable variance

Non-Exchange Revenue

- Property rates: 0% favorable variance
- Fines, penalties and forfeits: 21% unfavorable variance
- Transfer and subsidies operational: 1% unfavorable variance.
- Interest: 16% unfavorable variance.
- Gains on disposal of assets: 0% favorable variance
- Other gains: 100% unfavorable variance.

Operating Expenditure

The year-to-date operational expenditure as at end of March amounts to R539, 979 million and the year to date budget is R582, 337 million. This reflects the overspending variance of R42, 359 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.

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

- Bulk purchases: 14% overspending
- Debt Impairment: 82% overspending.
- Interest: 53% overspending
- Transfer and subsidies: 19% overspending.
- Irrecoverable debts written off: 119% underspending.
- Losses on disposal of assets: 92% overspending.

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

Capital Expenditure

The year to date actual capital expenditure as at end of March amounts to R83, 128 million and the year to date budget amounts to R103, 425 million and this gives rise to R20, 297 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of March is R217, 040 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of March amounts to R260,300 million and this shows an increase of R11,178 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows an decrease of R 637 thousand as compared to R260,300 of last month.

Consumer debtors are made up of service charges and property rates that amount to R160,322 million and other debtors amounting to R99, 968 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Creditors

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

Table C2 – Financial Performance (Standard Classification)

Description	Ref	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		333 393	303 735	313 729	65 918	312 000	290 096	21 904	8%	313 729
Executive and council		52 513	51 149	51 149	18 145	55 180	51 149	4 031	8%	51 149
Finance and administration		261 996	238 425	248 419	42 916	238 026	224 786	13 240	6%	248 419
Internal audit		18 884	14 161	14 161	4 857	18 794	14 161	4 633	33%	14 161
Community and public safety		36 311	24 092	24 045	5 343	28 732	24 035	4 697	20%	24 045
Community and social services		11 332	10 504	10 488	2 408	11 226	10 471	755	7%	10 488
Sport and recreation		15 940	13 589	13 558	2 934	17 507	13 565	3 942	29%	13 558
Public safety		9 038	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		284 080	271 929	356 884	30 128	213 404	262 247	(48 844)	-19%	356 884
Planning and development		35 268	26 487	27 298	5 244	27 686	26 394	1 291	5%	27 298
Road transport		245 045	244 611	328 754	24 655	184 885	235 021	(50 136)	-21%	328 754
Environmental protection		3 767	832	832	228	832	832	0	0%	832
Trading services		223 917	262 816	274 028	29 597	202 883	217 231	(14 348)	-7%	274 028
Energy sources		184 535	216 641	226 977	22 298	168 197	179 487	(11 290)	-6%	226 977
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		39 383	46 175	47 051	7 299	34 686	37 744	(3 058)	-8%	47 051
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	877 702	862 573	968 687	130 985	757 019	793 610	(36 591)	-5%	968 687
Expenditure - Functional										
Governance and administration		271 332	281 363	311 611	25 853	227 104	224 991	2 112	1%	311 611
Executive and council		50 350	53 160	51 307	6 410	37 312	38 566	(1 254)	-3%	51 307
Finance and administration		206 038	214 460	243 615	17 895	176 591	173 545	3 046	2%	243 615
Internal audit		14 944	13 744	16 688	1 548	13 201	12 881	320	2%	16 688
Community and public safety		55 610	36 375	40 253	5 360	34 874	28 534	6 340	22%	40 253
Community and social services		11 963	17 215	8 641	595	6 325	8 956	(2 631)	-29%	8 641
Sport and recreation		23 312	18 916	26 390	3 135	21 643	17 156	4 487	26%	26 390
Public safety		20 335	244	5 221	1 631	6 906	2 422	4 484	185%	5 221
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		207 179	217 465	213 274	12 638	124 606	149 859	(25 252)	-17%	213 274
Planning and development		25 275	27 626	27 084	2 632	19 652	20 542	(890)	-4%	27 084
Road transport		181 820	188 559	186 076	9 978	104 899	128 936	(24 038)	-19%	186 076
Environmental protection		83	1 280	114	28	56	381	(325)	-85%	114
Trading services		220 207	218 057	258 177	28 216	153 395	178 953	(25 558)	-14%	258 177
Energy sources		161 217	170 466	203 913	23 774	119 769	139 317	(19 549)	-14%	203 913
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		58 990	47 591	54 265	4 442	33 626	39 636	(6 010)	-15%	54 265
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	754 329	753 260	823 315	72 068	539 979	582 337	(42 359)	-7%	823 315
Surplus/ (Deficit) for the year		123 373	109 313	145 372	58 918	217 040	211 272	5 768	3%	145 372

Table C3 – Financial Performance (Revenue and 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										
Revenue by Vote	1									
Vote 1 - Executive & Council		48 780	46 493	46 493	16 726	48 548	46 493	2 055	4.4%	46 493
Vote 2 - Municipal Manager		50 086	41 927	41 927	12 522	52 764	41 927	10 838	25.8%	41 927
Vote 3 - Budget & Treasury		151 609	143 599	153 700	21 541	128 630	130 229	(1 599)	-1.2%	153 700
Vote 4 - Corporate Services		46 732	36 374	36 267	10 074	46 376	36 105	10 271	28.4%	36 267
Vote 5 - Community Services		195 859	189 270	210 118	17 678	144 194	160 793	(16 599)	-10.3%	210 118
Vote 6 - Technical Services		337 917	368 377	442 837	45 785	297 426	341 623	(44 197)	-12.9%	442 837
Vote 7 - Developmental Planning		27 017	18 235	19 047	3 017	19 474	18 143	1 331	7.3%	19 047
Vote 8 - Executive Support		19 701	18 298	18 298	3 641	19 607	18 298	1 309	7.2%	18 298
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	877 702	862 573	968 687	130 985	757 019	793 610	(36 591)	-4.6%	968 687
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 307	43 414	41 406	5 512	29 416	31 973	(2 557)	-8.0%	41 406
Vote 2 - Municipal Manager		51 304	51 785	55 816	4 684	43 008	40 994	2 015	4.9%	55 816
Vote 3 - Budget & Treasury		92 820	84 879	112 516	5 479	84 762	74 884	9 878	13.2%	112 516
Vote 4 - Corporate Services		34 778	46 836	39 963	2 557	23 819	31 768	(7 949)	-25.0%	39 963
Vote 5 - Community Services		218 868	194 902	200 988	12 495	112 677	148 739	(36 061)	-24.2%	200 988
Vote 6 - Technical Services		271 236	288 567	324 658	37 050	210 408	219 494	(9 085)	-4.1%	324 658
Vote 7 - Developmental Planning		18 397	20 568	20 287	2 141	14 619	15 346	(727)	-4.7%	20 287
Vote 8 - Executive Support		26 618	22 310	27 681	2 150	21 269	19 141	2 128	11.1%	27 681
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	754 329	753 260	823 315	72 068	539 979	582 337	(42 359)	-7.3%	823 315
Surplus/ (Deficit) for the year	2	123 373	109 313	145 372	58 918	217 040	211 272	5 768	2.7%	145 372

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	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		136 509	164 683	173 733	13 277	125 496	127 447	(1 951)	-2%	173 733
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		13 006	21 866	21 862	1 102	9 943	16 283	(6 341)	-39%	21 862
Sale of Goods and Rendering of Services		1 805	1 897	1 652	162	1 156	1 314	(158)	-12%	1 652
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 972	2 829	4 853	326	3 030	304	2 726	898%	4 853
Interest from Current and Non Current Assets		8 064	6 656	9 110	869	7 232	6 100	1 132	19%	9 110
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 357	1 467	1 467	274	962	1 012	(49)	-5%	1 467
Licence and permits		5 939	6 916	6 916	531	5 059	5 187	(128)	-2%	6 916
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		149	752	5	19	133	277	(143)	-52%	5
Non-Exchange Revenue										
Property rates		61 742	63 085	65 527	5 428	48 857	48 632	226	0%	65 527
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114 092	104 744	125 975	2 764	68 911	86 993	(18 082)	-21%	125 975
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		383 099	381 926	402 208	95 490	383 197	387 187	(3 990)	-1%	402 208
Interest		15 051	13 664	19 442	1 464	12 909	15 402	(2 492)	-16%	19 442
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 045	-	-	-	7	-	7	#DIV/0!	-
Other Gains		7 021	(2)	(2)	-	-	(1)	1	-100%	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		755 852	770 483	832 748	121 705	666 892	696 136	(29 244)	-4%	832 748
Expenditure By Type										
Employee related costs		205 246	209 467	221 967	16 815	168 700	164 065	4 635	3%	221 967
Remuneration of councillors		27 737	30 966	28 914	3 040	21 356	22 324	(968)	-4%	28 914
Bulk purchases - electricity		129 796	150 170	153 296	21 428	98 580	114 460	(15 880)	-14%	153 296
Inventory consumed		37 934	25 092	26 535	4 804	18 930	18 624	307	2%	26 535
Debt impairment		97 721	88 634	95 612	-	12 786	69 909	(57 123)	-82%	95 612
Depreciation and amortisation		62 881	64 315	62 562	5 783	48 135	36 584	11 551	32%	62 562
Interest		10 516	5 962	3 142	250	1 707	3 595	(1 888)	-53%	3 142
Contracted services		92 749	92 371	114 906	9 485	82 573	76 012	6 561	9%	114 906
Transfers and subsidies		14 313	13 645	11 054	775	6 445	7 945	(1 501)	-19%	11 054
Irrecoverable debts written off		4 067	681	20 370	85	20 064	9 157	10 907	119%	20 370
Operational costs		63 759	71 913	84 912	9 602	60 699	59 625	1 074	2%	84 912
Losses on Disposal of Assets		3 643	44	44	-	3	37	(34)	-92%	44
Other Losses		3 966	-	-	-	-	-	-	-	-
Total Expenditure		754 329	753 260	823 315	72 068	539 979	582 337	(42 359)	-7%	823 315
Surplus/(Deficit)		1 523	17 223	9 434	49 637	126 914	113 798	13 115	12%	9 434
Transfers and subsidies - capital (monetary allocations)		114 174	92 090	135 938	9 036	89 882	97 474	(7 592)	-8%	135 938
Transfers and subsidies - capital (in-kind)		7 676	-	-	245	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		123 373	109 313	145 372	58 918	217 040	211 272			145 372
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		123 373	109 313	145 372	58 918	217 040	211 272			145 372
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		123 373	109 313	145 372	58 918	217 040	211 272			145 372
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		123 373	109 313	145 372	58 918	217 040	211 272			145 372

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

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

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

Table C5C: Monthly Capital Expenditure by Vote

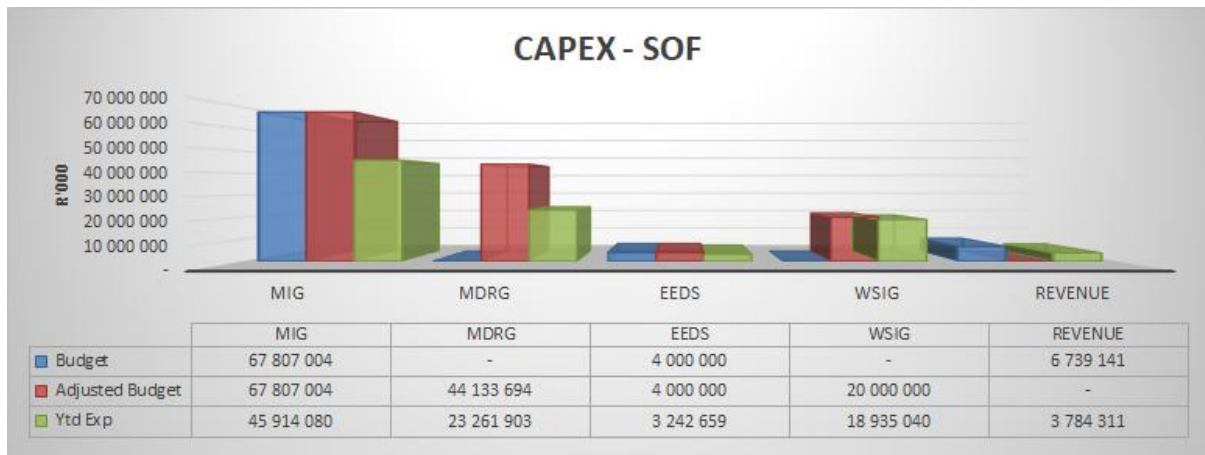
Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 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	5 549	166 584	68 365	98 219	144%	85 700
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	90 307	93 365	86 395	5 549	167 279	69 060	98 218	142%	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	4	1 057	1 113	(56)	-5%	1 304
Vote 5 - Community Services		2 327	826	976	-	213	695	(482)	-69%	976
Vote 6 - Technical Services		30 093	3 334	53 980	27 450	42 457	32 557	9 900	30%	53 980
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	35 304	5 464	56 261	27 454	43 728	34 365	9 363	27%	56 261
Total Capital Expenditure		125 611	98 829	142 656	33 004	211 006	103 425	107 581	104%	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	4	5 761	1 113	4 647	418%	1 304
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		16 963	1 304	1 304	4	5 761	1 113	4 647	418%	1 304
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 846	870	870	-	821	802	19	2%	870
Community and social services		696	696	696	-	695	696	(1)	0%	696
Sport and recreation		11 150	174	174	-	126	106	20	18%	174
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		77 247	66 071	126 769	32 198	200 291	83 634	116 658	139%	126 769
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		77 247	66 071	126 769	32 198	200 291	83 634	116 658	139%	126 769
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 555	30 585	13 713	802	4 133	17 876	(13 743)	-77%	13 713
Energy sources		18 473	29 932	12 911	802	4 046	17 288	(13 242)	-77%	12 911
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 081	652	802	-	87	588	(501)	-85%	802
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	125 611	98 829	142 656	33 004	211 006	103 425	107 581	104%	142 656
Funded by:										
National Government		93 297	92 090	115 941	15 778	63 270	78 146	(14 876)	-19%	115 941
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	20 000	16 465	16 465	19 988	(3 523)	-18%	20 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	-	-	-	-	-	-	-	-
Transfers recognised - capital		93 589	92 090	135 941	32 244	79 735	98 134	(18 399)	-19%	135 941
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14 313	6 739	6 715	760	3 393	5 291	(1 898)	-36%	6 715
Total Capital Funding		107 903	98 829	142 656	33 004	83 128	103 425	(20 297)	-20%	142 656

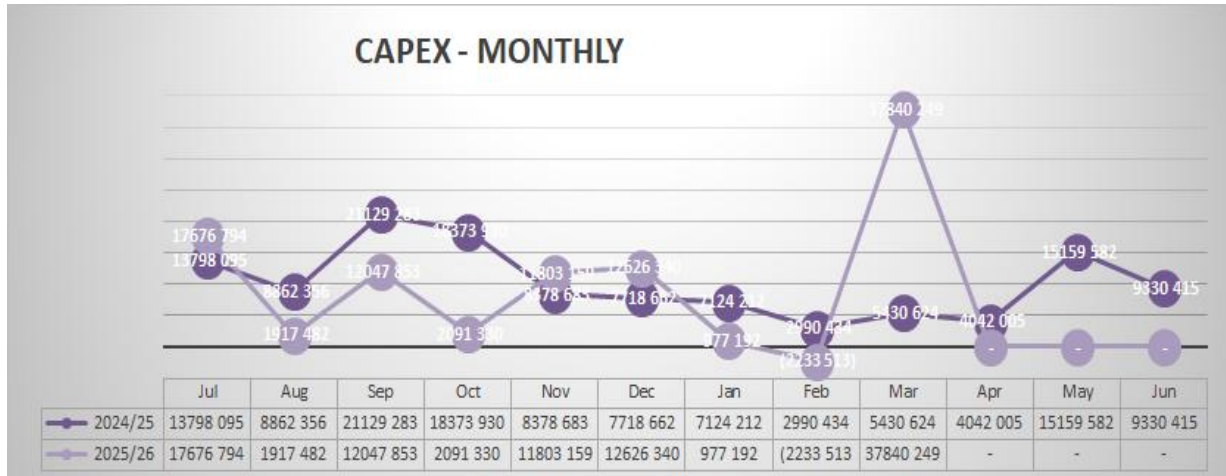
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of March the year-to-date expenditure amounts to R83, 128 whilst the year to date budget is R103, 425 million and this gave rise to over spending variance of R20,297 million that translates to 20%.

Figure 1: Capital expenditure by source



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

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		64 908	90 859	57 348	188 618	57 348
Trade and other receivables from exchange transactions		98 503	72 085	64 011	79 335	64 011
Receivables from non-exchange transactions		83 960	133 083	148 292	151 565	148 292
Current portion of non-current receivables		(243)	–	2 252	(401)	2 252
Inventory		37 579	32 818	36 136	38 320	36 136
VAT		74 867	20 791	27 854	84 111	27 854
Other current assets		15 440	–	–	15 440	–
Total current assets		375 012	349 635	335 893	556 986	335 893
Non current assets						
Investments		2 714	–	–	2 714	–
Investment property		133 813	46 928	176 775	133 813	176 775
Property, plant and equipment		1 077 869	1 493 649	1 133 911	1 117 816	1 133 911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	21 552	20 943	–	20 943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 214 859	1 562 593	1 332 092	1 254 806	1 332 092
TOTAL ASSETS		1 589 871	1 912 228	1 667 986	1 811 792	1 667 986
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 659	9 126	6 068	1 351	6 068
Consumer deposits		5 364	6 956	5 510	5 342	5 510
Trade and other payables from exchange transactions		82 522	91 652	24 430	63 327	24 430
Trade and other payables from non-exchange transactions		24 411	–	34 062	45 339	34 062
Provision		11 385	13 173	15 732	11 385	15 732
VAT		50 324	–	–	52 234	–
Other current liabilities		–	–	–	–	–
Total current liabilities		178 665	120 907	85 802	178 978	85 802
Non current liabilities						
Financial liabilities		11 282	38 963	24 233	15 840	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	163 184	169 870
TOTAL LIABILITIES		337 291	281 653	255 672	342 162	255 672
NET ASSETS	2	1 252 581	1 630 576	1 412 313	1 469 630	1 412 313
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 252 581	1 630 576	1 412 313	1 469 630	1 412 313
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 252 581	1 630 576	1 412 313	1 469 630	1 412 313

The above table shows that community wealth amounts to R1 469,630 billion, total liabilities R342,162 thousands and the total assets R1 811,792 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 2.9:1 which meets the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	Ref	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	4 407	38 014	41 842	(3 828)	-9%	52 243
Service charges		–	174 139	167 215	19 226	149 522	131 780	17 742	13%	167 215
Other revenue		–	17 646	28 694	3 768	27 449	16 367	11 083	68%	28 694
Transfers and Subsidies - Operational		–	381 926	402 280	95 186	392 553	414 450	(21 897)	-5%	402 280
Transfers and Subsidies - Capital		–	92 090	135 939	9 962	114 118	137 639	(23 521)	-17%	135 939
Interest		–	9 058	15 249	518	6 754	12 580	(5 826)	-46%	15 249
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(580 294)	(668 006)	(70 069)	(485 242)	(455 721)	(29 522)	6%	(668 006)
Interest		–	(5 962)	3 142	–	–	(3 343)	3 343	-100%	3 142
Transfers and Subsidies		–	(13 645)	11 054	–	–	(9 631)	9 631	-100%	11 054
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	125 879	147 811	62 999	243 168	285 963	42 794	15%	147 811
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	43 526	–	–	1 607	26 116	(24 509)	-94%	–
Decrease (increase) in non-current receivables		–	1 360	–	–	–	1 020	(1 020)	-100%	–
Decrease (increase) in non-current investments		1 108	–	–	–	–	–	–		–
Payments										
Capital assets		114 733	(89 065)	(119 486)	(35 151)	(104 315)	(84 668)	(19 647)	23%	(119 486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		115 840	(44 179)	(119 486)	(35 151)	(102 709)	(57 532)	45 177	-79%	(119 486)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	146	146	–	–	73	(73)	-100%	146
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	146	146	–	–	73	73	100%	146
NET INCREASE/ (DECREASE) IN CASH HELD		115 840	81 847	28 471	27 847	140 459	228 503			28 471
Cash/cash equivalents at beginning:		22 674	20 857	64 908		64 908	64 908			64 908
Cash/cash equivalents at month/year end:		138 514	102 704	93 379		205 367	293 411			93 379

Table C7 presents details pertaining to cash flow performance. As at end of March, the net cash inflow from operating activities is R243, 168 million whilst net cash outflow from investing activities is R102,709 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of March amounted to R140, 459 million and the net effect of the above cash flows is cash inflow movement of R64, 908 million. The cash and cash equivalent at end of the reporting period of R205, 367 million, is mainly made up of cash in the primary bank and short-term investments at the end of March.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue			
Service charges - electricity revenue	-2%	The projected monthly revenue appear to be lower than the actual revenue performance	The municipality should ensure revenue is collected in all business areas where they utilize our electricity
Service charges - refuse revenue	-39%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where skips bins are located
Sale of goods and rendering of services	-12%	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	898%	The municipality has invested in six different investment portfolios with Standard bank, and ABSA and the actual interest generated is more than the budgeted revenue	The municipality should draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoice variances.
Interest from current and non current assets	19%	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	-5%	The actual revenue generated is less than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Licences and permits	-2%	The actual revenue issued on speed cameras is LESS 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.
Operational revenue	-52%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
Property rates	0%	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
Fines,penalties and forfeits	-21%	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	-1%	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	-16%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
Expenditure By Type			
Employee related costs	3%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has appointed on vacant posts and other municipal employees took their retirement
Remuneration of councillors	-4%	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	-14%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure, the monthly payments were captured after month end.	The municipality should continue to encourage the service provider (Eskom) to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
Inventory consumed	2%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should continue to keep the expenditure of invrntory as low as they can.
Debt impairment	-82%	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	32%	The actual depreciation calculated is less than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
Interest	-53%	Finance charges is mainly for finance lease and the municipality has a new lease contract,the actual is less than the budgeted.	The municipality should encourage the service provider to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
Contracted services	9%	The actual expenditure incured is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-19%	The actual expenditure incured is less than the projected monthly expenditure	No remedial action is needed
Irrecoverable debts written off	119%	The actual expenditure incured is more than the projected monthly expenditure	The municipality come up with the remedies that they will use to identify bad debts that lead to significant variances and improve on those items to avoid the variances.
Operational cost	2%	The actual expenditure incured is slightly less than the projected monthly expenditure	No remedial action is needed
Losses on disposal of assets	-92%	The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.
Other losses	0%	The losses that have incurred in this month the projection are less than the actual	The municipality should continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.
Capital Expenditure			
National Government	-19%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	-19%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	-36%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-9%	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	13%	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	68%	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	-5%	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	-17%	The receipted trenches of capital grants are not in line with the projections.	The municipality should make use of DORA during the draft and final budget preparations.
Interest	-46%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	6%	The actual costs incurred is more than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Interest	-100%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality 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	-94%	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	23%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should 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											
	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 - Electricity	10 448	1 169	536	104	102	126	82	3 273	15 839	19 526	-	-
Receivables from Non-exchange Transactions - Property Rates	5 427	2 497	2 109	2 680	1 999	1 937	1 797	87 751	106 198	202 363	-	-
Receivables from Exchange Transactions - Waste Management	1 105	716	621	612	609	608	603	32 641	37 513	72 585	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	22	40	35	35	21	21	487	782	1 382	-	-
Interest on Arrear Debtor Accounts	1 790	1 770	1 727	1 686	1 645	1 621	1 594	79 259	91 091	176 895	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	646	218	115	27	1 700	(59)	286	5 942	8 877	16 774	-	-
Total By Income Source	19 536	6 392	5 149	5 144	6 091	4 253	4 383	209 353	260 300	489 524	-	-
2024/25 - totals only	17 354	8 433	5 279	5 474	4 269	4 374	3 314	200 625	249 122	218 056		
Debtors Age Analysis By Customer Group												
Organs of State	2 719	1 279	1 145	1 746	2 148	1 104	1 047	50 405	61 591	118 040	-	-
Commercial	9 950	1 413	1 010	526	583	493	355	12 260	26 591	40 809	-	-
Households	6 142	3 428	2 864	2 744	3 212	2 741	2 897	143 941	167 970	323 506	-	-
Other	726	271	130	127	148	(86)	84	2 747	4 148	7 169	-	-
Total By Customer Group	19 536	6 392	5 149	5 144	6 091	4 253	4 383	209 353	260 300	489 524	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R260, 300 million. The debtors' book is made up as follows:

- Rates 41%
- Electricity 6%
- Rental 0%
- Refuse removal 14%
- Interest on outstanding debtors 35%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

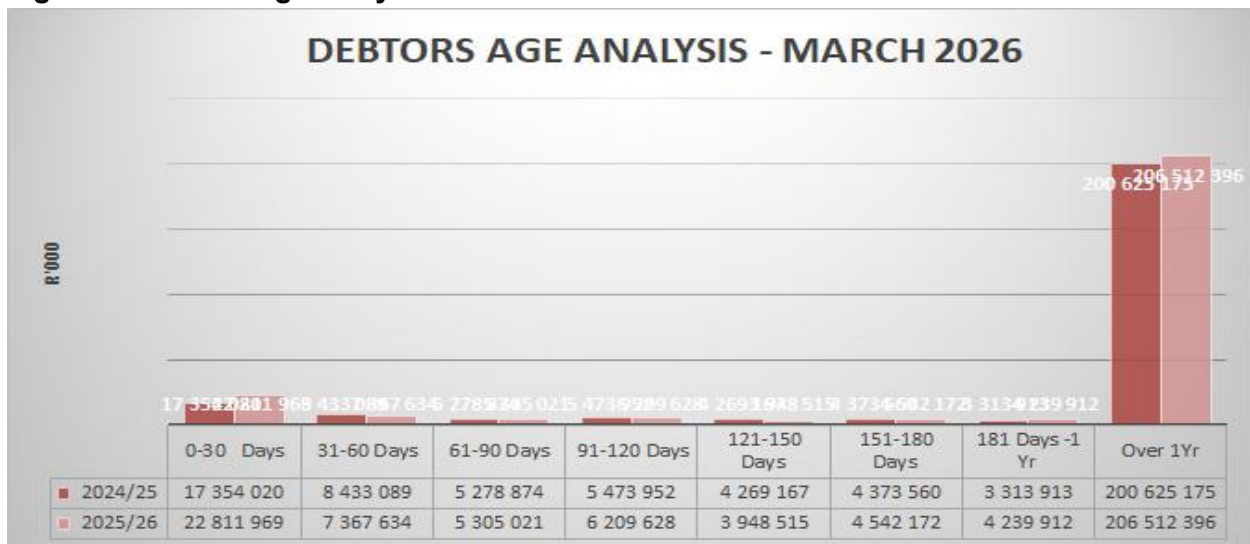
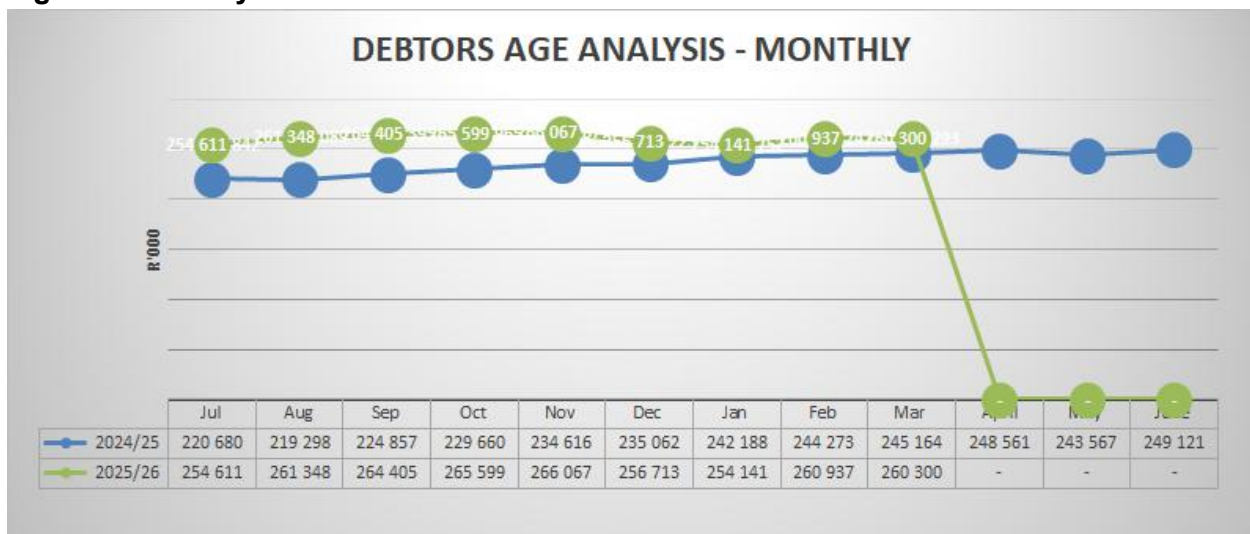


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2024-25 financial year and 2025-26 (as at end of March) 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	2 863 227
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 765 304
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 542 951
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 542 523
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 235 100
9002327	DE LEMOS E M	N	N	N	1 044 450
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	780 418
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	740 256
10128	TELKOM SA SOC LTD	N	N	N	676 819
911906	TAFELKOP MALL (PTY) LTD	N	N	N	658 310
2100165	LEBOWA TRANSPORT	N	N	N	645 710
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	639 732
9001714	KWAMAQHUZE COMMUNAL PROP ASSOC	N	N	N	618 593
5000633	ERASMUS G J	N	N	N	616 455
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	608 281
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP.LTD	N	N	N	570 093
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	561 641
9001052	NDEBELE STAM	N	N	Y	540 914
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	537 068
8005664	DEPARTMENT OF HEALTH	N	N	N	524 887
TOTAL					18 712 732

Supporting Table: SC 4 - Creditors Age Analysis

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

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

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

Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening balance	Interest earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA CALL ACCOUNT(9396519964)		Current Investment	7.2%		31-Mar-26	44 985 397	376 654	-	27 099 000	72 461 052
STANDARD BANK(038823527 035)		Current Investment	7.4%		24-Apr-26	-	115 952	-	30 000 000	30 115 952
STANDARD BANK(038823527 036)		Current Investment	7.5%		22-May-26	-	116 545	-	30 000 000	30 116 545
STANDARD BANK(038823527 038)		Current Investment	7.0%		31-Mar-26	-	1 578	-	1 371 596	1 373 174
STANDARD BANK(038823527 037)		Current Investment	7.5%		24-Jun-26	-	116 936	-	30 000 000	30 116 936
STANDARD BANK(038823527 034)		Current Investment	7.5%		24-Mar-26	30 492 362	141 554	-30 633 916	-	-
TOTAL INVESTMENTS AND INTEREST						75 477 759	869 220	-30 633 916	-	164 183 659

The Municipality had short investment portfolios during the month of March with an opening balance of R75, 478 million and with a top up investment of R118, 471 in various investment portfolios. An amount of R869, 220 thousand was earned as an interest. Investment withdrawn was R30, 634 million and closed off with R164, 184 million at the end of March.

Supporting Table: SC 6 - Transfers and Grant Receipts

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383 099	381 550	381 551	93 973	388 651	408 527	(19 876)	-4.9%	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	-	7 099	26 977	(19 878)	-73.7%	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	93 973	375 890	375 888	2	0.0%	375 888
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	376	376	152	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		-	376	376	152	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383 099	381 926	381 926	94 125	389 016	408 903	(19 887)	-4.9%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	95 939	11 857	104 991	93 460	11 531	12.3%	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	11 857	67 807	67 807	-		67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	-	13 184	-	13 184	#DIV/0!	-
Municipal Disaster Recovery Grant		27 650	-	24 132	-	20 000	21 653	(1 653)	-7.6%	24 132
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	20 000	-	-	40 000	(40 000)	-100.0%	20 000
Specify (Add grant description)		-	-	20 000	-	-	40 000	(40 000)	-100.0%	20 000
Other grant providers:		359	-	-	-	-	179	(179)	-100.0%	-
Education, Training and Development Practices SETA		359	-	-	-	-	179	(179)	-100.0%	-
Total Capital Transfers and Grants		140 867	92 090	115 940	11 857	104 991	133 639	(28 648)	-21.4%	115 940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	497 866	105 982	494 007	542 542	(48 536)	-8.9%	497 866

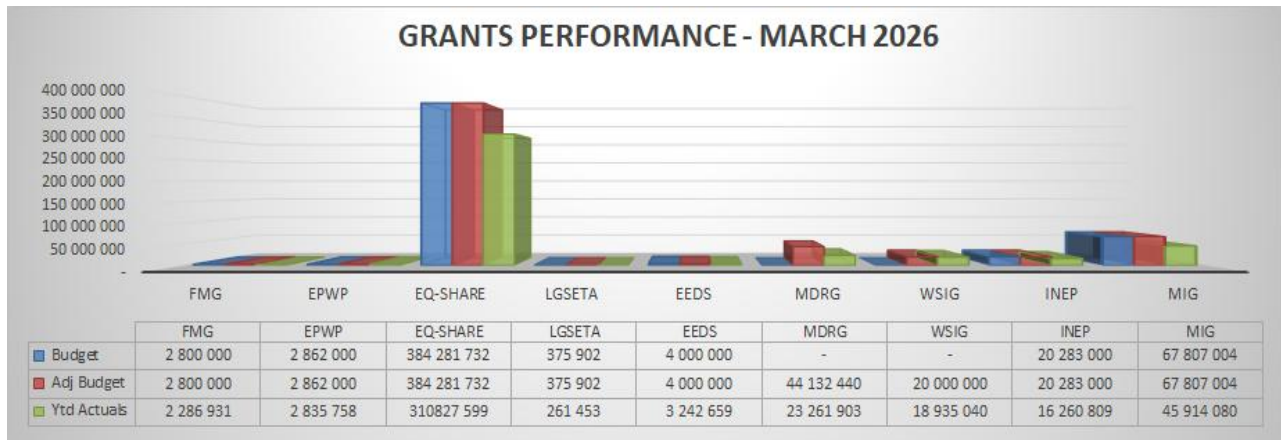
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R389, 016 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R375, 890 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R365 thousands, Municipal Infrastructure Grant amounting to R67, 807 million; Integrated National Energy Grant R7,099 million and Expanded Public Works Programme R2,862 million were received and Energy Efficiency and Demand Side Management Grant R4 million,R20 million from municipal disaster grant. All the 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	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 409	5 662	5 662	1 517	7 045	1 662	5 383	323.9%	5 662
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	–	2 836	2 862	(26)	-0.9%	2 862
Integrated National Electrification Programme Grant		–	–	–	1 517	2 260	–	2 260	#DIV/0!	–
Local Government Financial Management Grant	3	2 800	2 800	2 800	–	1 949	2 800	(851)	-30.4%	2 800
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	(4 000)	4 000	-100.0%	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	376	376	–	261	161	100	62.4%	376
Education, Training and Development Practices SETA		–	376	376	–	261	161	100	62.4%	376
Total Operating Transfers and Grants		5 409	6 038	6 038	1 517	7 307	1 823	5 484	300.8%	6 038
Capital Transfers and Grants										
National Government:		116 346	92 090	115 938	8 223	76 289	97 474	(21 185)	-21.7%	115 938
Energy Efficiency and Demand Side Management Grant		3 999	4 000	4 000	922	3 243	4 000	(757)	-18.9%	4 000
Municipal Infrastructure Grant		91 315	67 807	67 807	2 912	43 835	67 807	(23 972)	-35.4%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	(1)	–	14 001	14 807	(807)	-5.4%	(1)
Municipal Disaster Recovery Grant		3 488	–	44 132	4 389	15 211	10 860	4 351	40.1%	44 132
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	813	13 593	–	13 593	#DIV/0!	–
Specify (Add grant description)		–	–	–	813	13 593	–	13 593	#DIV/0!	–
Other grant providers:		350	–	–	–	–	–	–	–	–
Education, Training and Development Practices SETA		350	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants		116 696	92 090	115 938	9 036	89 882	97 474	(7 592)	-7.8%	115 938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 105	98 128	121 976	10 553	97 189	99 297	(2 108)	-2.1%	121 976

An amount of R10 553 million has been spent on grants during the month of March and the year-to-date actuals is R97, 189 million whilst the year to date budget amounts to R99,297 million and this results in an over-performance variance of R2 ,108 million that translates to 2.1%. Of the total spending amounting to R7,307 million is spent on operational grants whilst capital grants spent R89, 882 .

Figure 5: Grants' performance



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

The grants expenditure is shown below in percentages:

- Financial Management Grant 82%
- Expanded Public Work Programme 99%
- Equitable Share 81%
- Integrated National Electrification Grant 66%
- Municipal Infrastructure Grant 68%
- Municipal disaster recovery grant 53%
- Water services infrastructure grant 95%
- Energy Efficiency and Demand Side Management Grant 81%
- LGSETA 70%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councilor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		16 421	17 802	16 957	1 879	12 653	12 971	(318)	-2%	16 957
Pension and UIF Contributions		2 219	2 550	2 369	201	1 745	1 831	(86)	-5%	2 369
Medical Aid Contributions		6	6	4	-	-	4	(4)	-100%	4
Motor Vehicle Allowance		5 963	7 056	6 410	671	4 581	5 024	(443)	-9%	6 410
Cellphone Allowance		2 843	3 255	2 902	239	2 159	2 283	(123)	-5%	2 902
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		285	297	272	49	218	211	6	3%	272
Sub Total - Councillors		27 737	30 966	28 914	3 040	21 356	22 324	(968)	-4%	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	610	8 093	6 873	1 220	18%	9 763
Pension and UIF Contributions		303	566	585	47	347	433	(85)	-20%	585
Medical Aid Contributions		262	393	472	29	334	330	4	1%	472
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		161	566	306	-	305	308	(3)	-1%	306
Motor Vehicle Allowance		719	1 414	934	76	681	845	(164)	-19%	934
Cellphone Allowance		140	196	196	15	129	147	(18)	-12%	196
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	123	1	0	1	37	(37)	-98%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	45	20	-	-	23	(23)	-100%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 581	10 367	12 279	777	9 889	8 995	894	10%	12 279
% increase	4		57.5%	86.6%						86.6%
Other Municipal Staff										
Basic Salaries and Wages		126 242	127 054	129 231	11 084	101 109	97 049	4 060	4%	129 231
Pension and UIF Contributions		24 555	25 620	26 338	2 123	19 418	19 551	(133)	-1%	26 338
Medical Aid Contributions		7 811	6 782	8 922	731	6 389	6 027	362	6%	8 922
Overtime		606	1 311	1 282	80	455	1 039	(583)	-56%	1 282
Performance Bonus		9 638	10 098	10 962	15	10 720	8 062	2 658	33%	10 962
Motor Vehicle Allowance		16 432	17 160	19 024	1 454	13 145	13 754	(608)	-4%	19 024
Cellphone Allowance		2 358	2 382	2 619	211	1 931	1 890	41	2%	2 619
Housing Allowances		308	337	348	25	222	258	(36)	-14%	348
Other benefits and allowances		1 481	932	2 044	258	1 428	1 198	230	19%	2 044
Payments in lieu of leave		2 038	308	2 296	22	1 541	1 127	414	37%	2 296
Long service awards		839	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	5 608	2 974	2 974	-	-	2 231	(2 231)	-100%	2 974
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		749	1 161	424	-	176	539	(363)	-67%	424
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		198 665	196 118	206 464	16 001	156 534	152 724	3 810	2%	206 464
% increase	4		-1.3%	3.9%						3.9%
Total Parent Municipality		232 983	237 452	247 657	19 817	187 779	184 043	3 735	2%	247 657
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		232 983	237 452	247 657	19 817	187 779	184 043	3 735	2%	247 657
% increase	4		1.9%	6.3%						6.3%
TOTAL MANAGERS AND STAFF		205 246	206 485	218 743	16 778	166 423	161 719	4 704	3%	218 743

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of March amounts to R187, 779 million and the year-to-date budget is R184,043 million and the expenditure for remuneration of councilors amounts to R21,356 million while the year-to-date budget is R22,324 million. The year-to-date actual expenditure for senior managers is R9,889 million and the year-to-date budget is R8,995 million. The year-to-date actual for other municipal staff is R156, 534 million and the year-to-date budget is R152,724 million. The remuneration of councilors has an overspending variance, senior managers have underspending and other municipal staff category has underspending variance.

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

Description	Ref	Budget Year 2025/26											2023/24 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		3 896	3 586	3 463	6 392	4 381	4 147	3 962	3 781	4 407	3 467	3 467	3 467	52 243	52 545	54 279
Service charges - Electricity revenue		12 506	12 784	17 502	13 127	19 820	14 466	20 443	14 009	18 396	10 242	10 183	10 039	156 009	187 962	201 996
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	830	1 619	1 654	1 698	11 207	10 139	10 474
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	149	133	172	1 467	1 521	1 571
Interest earned - external investments		810	1 198	955	768	509	755	670	571	518	1 178	810	682	7 750	8 037	8 302
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	7 499	792	829
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 818	2 858	2 426	2 475	2 559	2 094	2 130	1 861	2 765	3 551	3 623	2 904	18 654	19 962	20 620
Licences and permits		-	-	-	-	-	-	-	-	-	576	576	576	6 916	7 172	7 409
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		156 679	3 545	-	120	1 311	125 296	-	10 416	95 186	(4 057)	(4 057)	(4 057)	402 280	385 077	376 716
Other revenue		9 628	(8 794)	101	1 805	(120)	(517)	(241)	2 045	449	(90)	56	101	1 657	1 847	1 908
Cash Receipts by Source		187 126	15 777	25 227	25 520	29 497	146 948	27 714	33 379	123 105	16 636	16 445	15 582	665 682	675 055	684 104
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		21 000	20 054	19 650	-	800	19 357	-	23 295	9 962	(3 174)	826	826	135 939	75 505	76 190
Proceeds on Disposal of Fixed and Intangible Assets		-	-	1 607	-	-	-	-	-	-	(8 705)	(8 705)	(8 705)	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	24	24	24	146	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	113	113	113	1 360	1 410	1 457
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		208 126	35 831	46 484	25 520	30 297	166 305	27 714	56 674	133 067	4 895	8 525	7 841	803 127	751 970	761 750
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	20 008	20 005	20 004	218 794	232 734	240 203
Remuneration of councillors		-	-	-	-	-	-	-	-	-	2 168	2 168	2 168	28 904	30 288	31 726
Interest		-	-	-	-	-	-	-	-	-	(67)	(67)	(67)	3 142	1 994	696
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	12 556	12 556	12 556	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	(691)	(691)	(691)	15 045	42 841	62 865
Contracted services		6 817	15 119	8 520	8 729	12 979	7 880	5 335	4 426	8 862	15 045	15 045	15 045	114 739	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	849	724	(151)	11 054	11 445	11 806
Other expenditure		22 320	22 887	18 979	18 929	19 617	19 916	19 589	2 436	35 341	8 162	8 255	8 182	82 875	85 098	94 802
Cash Payments by Type		49 705	59 587	49 193	51 701	54 694	63 637	50 173	28 210	69 332	58 030	57 996	57 046	627 847	571 508	624 264
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	11 375	14 285	9 157	119 486	70 854	90 337
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		1 782	1 222	-	-	-	4 717	-	552	737	37 598	1 419	1 419	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	107 003	73 700	67 622	801 688	642 362	714 601
NET INCREASE/(DECREASE) IN CASH HELD		139 395	(26 876)	(13 105)	(27 390)	(37 071)	85 916	(23 436)	15 180	27 847	(102 109)	(65 175)	(59 781)	1 439	109 608	47 150
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	103 258	38 083	64 908	66 347	175 955
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	103 258	38 083	(21 697)	66 347	175 955	223 104

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 R133, 067 million and the total cash payment for the month was R105, 220 million and this resulted in net decrease in cash amounting to R27, 847 million. With cash and cash equivalent of R177,520 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R205, 367 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	-	-	80 892	-	-	-
May	26 556	8 719	14 012	-	-	89 612	-	-	-
June	21 801	9 218	16 471	-	-	98 829	-	-	-
Total Capital expenditure	173 549	98 829	142 656	83 128					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R33, 003 million. The year-to-date actual expenditure incurred is R83, 128 million whilst the year-to-date budget is R74, 970 million, that gives rise to overspending variance of R8, 159 million that translates to 11%.

Supporting Table: SC 13(a) Capital Expenditure on New 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 new assets by Asset Class/Sub-class										
Infrastructure		18 967	32 541	55 302	17 267	21 854	47 799	25 946	54.3%	55 302
Roads Infrastructure		3 630	-	20 000	-	-	8 550	8 550	100.0%	20 000
Roads		3 630	-	20 000	-	-	8 550	(8 550)	(0)	20 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 565	1 565	-	560	1 124	564	50.2%	1 565
Drainage Collection		-	1 565	1 565	-	560	1 124	(564)	(0)	1 565
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 256	29 932	12 650	802	4 046	17 124	13 078	76.4%	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	802	4 046	17 124	(13 078)	(0)	12 650
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	20 000	16 465	16 465	19 988	3 523	17.6%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	20 000	16 465	16 465	19 988	(3 523)	(0)	20 000
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		81	1 043	1 087	-	782	1 013	231	22.8%	1 087
Landfill Sites		81	1 043	1 087	-	782	1 013	(231)	(0)	1 087

Other assets		-	-	435	-	-	126	126	100.0%	435
Operational Buildings		-	-	435	-	-	126	126	100.0%	435
Municipal Offices		-	-	435	-	-	126	(126)	(0)	435
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
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	-	642	737	95	12.9%	870
Computer Equipment		1 613	870	870	-	642	737	(95)	(0)	870
Furniture and Office Equipment		1 271	435	435	4	416	376	(40)	-10.5%	435
Furniture and Office Equipment		1 271	435	435	4	416	376	40	0	435
Machinery and Equipment		13 650	174	435	-	4 829	270	(4 559)	-1686.2%	435
Machinery and Equipment		13 650	174	435	-	4 829	270	4 559	0	435
Transport Assets		1 001	-	-	-	-	-	-	-	-
Transport Assets		1 001	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	36 503	34 019	57 476	17 271	27 740	49 309	21 569	43.7%	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	25 976	8 616	12 531	12 606	74	0.6%	25 976
Roads Infrastructure		1 806	-	14 026	8 616	12 531	3 751	(8 781)	-234.1%	14 026
Roads		1 806	-	14 026	8 616	12 531	3 751	8 781	0	14 026
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	11 843	11 950	-	-	8 855	8 855	100.0%	11 950
Landfill Sites		1 000	11 843	11 950	-	-	8 855	(8 855)	(0)	11 950
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		696	-	-	-	-	-	-	-	-
Community Facilities		696	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		696	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Machinery and Equipment		78	174	174	-	112	96	(16)	-16.8%	174
Machinery and Equipment		78	174	174	-	112	96	16	0	174
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3 580	12 017	26 150	8 616	12 643	12 701	58	0.5%	26 150

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13 488	16 562	17 895	1 071	12 552	12 728	176	1.4%	17 895
Roads Infrastructure		7 900	7 629	7 850	344	5 416	5 430	14	0.3%	7 850
Roads		7 900	7 629	7 850	344	5 416	5 430	(14)	(0)	7 850
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 747	5 809	6 921	429	5 047	4 954	(93)	-1.9%	6 921
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	620	220	-	-	215	(215)	(0)	220
MV Switching Stations		-	220	220	-	-	165	(165)	(0)	220
MV Networks		2 747	4 763	5 875	429	4 444	4 170	274	0	5 875
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	205	605	-	603	404	199	0	605
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 841	3 125	3 125	298	2 089	2 343	254	10.9%	3 125
Landfill Sites		2 841	3 125	3 125	298	2 089	2 343	(254)	(0)	3 125
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		6 023	7 025	8 540	1 673	7 446	5 112	(2 334)	-45.7%	8 540
Community Facilities		6 023	7 025	8 540	1 673	7 446	5 112	(2 334)	-45.7%	8 540
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purts		6 023	7 025	8 540	1 673	7 446	5 112	2 334	0	8 540
Other assets		39	1 400	1 787	-	247	1 206	959	79.5%	1 787
Operational Buildings		39	1 400	1 787	-	247	1 206	959	79.5%	1 787
Municipal Offices		39	1 400	1 787	-	247	1 206	(959)	(0)	1 787
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		396	580	580	115	378	435	57	13.1%	580
Furniture and Office Equipment		396	580	580	115	378	435	(57)	(0)	580
Machinery and Equipment		12 768	13 299	13 894	2 577	11 221	10 334	(887)	-8.6%	13 894
Machinery and Equipment		12 768	13 299	13 894	2 577	11 221	10 334	887	0	13 894
Transport Assets		1 996	1 822	2 123	383	1 454	1 869	415	22.2%	2 123
Transport Assets		1 996	1 822	2 123	383	1 454	1 869	(415)	(0)	2 123
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	34 711	40 688	44 819	5 820	33 298	31 683	(1 615)	-5.1%	44 819

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		42 598	44 089	44 005	4 285	35 083	21 442	(13 641)	-63.6%	44 005
Roads Infrastructure		35 892	35 926	33 633	3 716	30 049	15 997	(14 052)	-87.8%	33 633
Roads		35 612	35 518	32 743	3 665	29 605	15 538	14 067	0	32 743
Road Structures		51	237	237	3	31	178	(147)	(0)	237
Road Furniture		229	170	652	47	413	281	132	0	652
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	44	-	-	-	26	26	100.0%	-
Drainage Collection		-	44	-	-	-	26	(26)	(0)	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 747	6 472	7 643	401	3 547	3 951	404	10.2%	7 643
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 936	3 171	3 171	77	680	2 385	(1 705)	(0)	3 171
MV Switching Stations		318	335	335	26	233	251	(19)	(0)	335
MV Networks		586	625	1 586	114	1 010	615	395	0	1 586
LV Networks		260	669	745	54	475	526	(52)	(0)	745
Capital Spares		647	1 671	1 805	130	1 150	173	977	0	1 805
Solid Waste Infrastructure		1 959	1 648	2 729	168	1 487	1 468	(18)	-1.3%	2 729
Landfill Sites		505	445	1 016	45	397	411	(14)	(0)	1 016
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 452	1 200	1 710	123	1 088	1 054	34	0	1 710
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	4	0	2	3	(1)	(0)	4
Community Assets		737	1 124	1 000	65	570	726	156	21.4%	1 000
Community Facilities		674	849	928	59	525	642	117	18.2%	928
Halls		27	30	30	2	18	27	(9)	(0)	30
Centres		72	193	193	6	54	145	(90)	(0)	193
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		141	97	213	15	135	91	44	0	213
Police		-	-	-	-	-	-	-	-	-
Purfs		1	8	3	0	2	7	(5)	(0)	3
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		187	258	225	16	140	174	(34)	(0)	225
Capital Spares		246	264	264	20	176	198	(22)	(0)	264
Sport and Recreation Facilities		63	275	72	5	45	84	38	45.9%	72
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63	275	72	5	45	84	(38)	(0)	72

Other assets		3 095	5 223	3 802	274	2 420	3 511	1 091	31.1%	3 802
Operational Buildings		1 825	2 178	2 491	179	1 585	1 742	157	9.0%	2 491
Municipal Offices		1 570	1 606	1 911	138	1 217	1 481	(264)	(0)	1 911
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		145	244	271	19	171	222	(51)	(0)	271
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		111	328	310	22	197	39	158	0	310
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 270	3 045	1 311	94	835	1 769	934	52.8%	1 311
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 270	3 045	1 311	94	835	1 769	(934)	(0)	1 311
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	(6)	(6)	100.0%	-
Servitudes		-	-	-	-	-	(3)	3	(0)	-
Licences and Rights		-	-	-	-	-	(3)	(3)	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	(3)	3	(0)	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 292	1 010	1 783	143	1 153	1 134	(19)	-1.7%	1 783
Computer Equipment		1 292	1 010	1 783	143	1 153	1 134	19	0	1 783
Furniture and Office Equipment		1 681	2 539	2 539	173	1 518	1 921	403	21.0%	2 539
Furniture and Office Equipment		1 681	2 539	2 539	173	1 518	1 921	(403)	(0)	2 539
Machinery and Equipment		4 353	4 112	5 468	484	4 207	3 630	(576)	-15.9%	5 468
Machinery and Equipment		4 353	4 112	5 468	484	4 207	3 630	576	0	5 468
Transport Assets		5 036	5 395	3 141	360	3 184	3 586	402	11.2%	3 141
Transport Assets		5 036	5 395	3 141	360	3 184	3 586	(402)	(0)	3 141
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	58 791	63 492	61 739	5 783	48 135	35 945	(12 190)	-33.9%	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	59 030	7 117	170 623	41 415	(129 208)	-312.0%	59 030
Roads Infrastructure		71 710	52 793	59 030	7 117	170 623	41 415	(129 208)	-312.0%	59 030
Roads		71 710	52 793	59 030	7 117	170 623	41 415	129 208	0	59 030
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 218	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3 218	-	-	-	-	-	-	-	-
Community Assets		10 601	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10 601	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		10 601	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	85 529	52 793	59 030	7 117	170 623	41 415	(129 208)	-312.0%	59 030

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 R27, 740 million and the year-to-date budget is R49,309 million.

The total expenditure for renewal of existing assets amounts to R12,643 million and the year to budget amounts to R12,701 million for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R33, 298 million, and the year-to-date budget is R31,683 million, reflecting an overspending variance of R1,615 million that translates to 5.1%.

The year-to-date actual expenditure on upgrading of existing assets is R170, 623 million and the year-to-date budget is R41, 415 million, reflecting a negative spending variance of R129,208 million that translates to 312%.

The year-to-date actual expenditure on depreciation and asset impairment is R48, 315 million and the year-to-date budget is R35, 945 million, reflecting a negative spending variance of R12, 190 million that translates to 33.9% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites: Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	43 479	43 450	100%
	Landfill Sites: Ablution Facility Roosenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	43 479	43 450	100%
	Landfill Sites: construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	217 384	-	0%
	Landfill Sites: Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	695 653	695 000	100%
	Landfill Sites: Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	-	0%
	Landfill Sites: Notice Boards	single	Community Assets	Landfill Sites	86 957	86 957	-	0%
	Landfill Sites: Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	410 870	-	0%
	Machinery and Equipment: Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	173 914	125 900	72%
	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	869 566	712 820	82%
	Furniture and Office Equipment: Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	416 127	96%
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 Laersdrif - Ward 15	Multi	Roads Infrastructure	Roads	-	1 422 988	1 331 403	94%
	Boreholes: Boreholes Malesoskop - 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 Sefhaku - 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	644 198	41%	
Landfill Sites: Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%	
Machinery and Equipment: AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260 870	-	0%	
Machinery and Equipment: Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	173 914	129 552	74%	
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	3 242 659	81%	
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 Mkhanjani ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	-	0%	
MV Networks: Electrification of Ntswelomotse ext (Designs)	single	Electrical Infrastructure	MV Networks	3 240 000	-	-	0%	
MV Networks: Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1 872 000	-	-	0%	
MV Networks: Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1 100 000	-	-	0%	
MV Networks: Electrification of Zaaipuss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	-	0%	
MV Networks: Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	434 783	-	0%	
MV Networks: Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	684 627	227 116	33%	
MV Networks: Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%	
MV Networks: Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%	
MV Networks: Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	229 637	34%	
MV Networks: Installation of high mast light in Sefhaku Fourways	Multi	Roads Infrastructure	Roads	-	684 627	-	0%	
MV Networks: Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	229 503	34%	
MV Networks: Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%	
MV Networks: Refurbishment of Roosenekal storm	Multi	Electrical Infrastructure	MV Networks	434 783	-	-	0%	
Roads: Construction of Jerusalem/Motsephiri stormwater control	Single	Roads Infrastructure	Roads	-	10 909 420	11 298 265	104%	
Roads: Edge protection; shoulders repairs; patchworks and reaseling in Roosenekal	Multi	Roads Infrastructure	Roads	-	2 000 000	-	0%	
Roads: Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3 115 439	3 112 882	100%	
Roads: Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1 221	-	0%	
Roads: Re - construction of low level bridge in khathazweni/ Mathula village	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Re -Construction of storm water channel for protection of soil erosion in Sefhaku	Multi	Roads Infrastructure	Roads	-	2 850 000	-	0%	
Roads: Re -construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	-	0%	
Roads: Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Upgrading of gravel road to pave and storm water control at 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	1 952 272	100%	
Roads: Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	13 389 230	112%	
Roads: UPGRADING OF MOKUMONG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	434 783	100%	
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	434 783	100%	
Roads: Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	3 627 797	100%	
Roads: Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	7 502 287	89%	
TOTAL					98 829 145	142 655 917	95 033 743	

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	721 408	56%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	1 202 232	44%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	1 107 287	70%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	1 885 295	79%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 144 993	69%
	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	2 429 339	75%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 872 000	1 048 802	56%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1 100 000	707 128	64%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 448 000	1 519 962	62%
TOTAL					-	20 283 000	12 766 445	

Quality certificate

I, **Namudi Reginah Mahlakwane**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of 31 March 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 *Namudi Reginah Mahlakwane*

Date 17 April 2026

Elias Motsoaledi Local
Municipality
17 APR 2026
Municipal Manager