



ELIAS MOTSOALEDI
LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT
MAY 2026

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PART 1: IN - YEAR REPORT

PURPOSE

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

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act deals with requirements for in-year reporting and further states that the Accounting Officer of the Municipality must by no later than 10 working days after end of each month submit to the Mayor 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	730 830 051	88%
OPERATING EXPENDITURE	753 260 467	823 357 257	643 787 446	78%
TRANSFER - CAPITAL	92 090 000	135 938 063	91 695 402	67%
SURPLUS/(DEFICIT)	109 312 915	145 329 199	194 010 413	133%
CAPITAL EXPENDITURE	98 829 145	142 655 917	95 530 494	67%

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	61 730	63 085	65 527	5 433	59 720	60 058	(339)	-1%	65 527
Service charges	149 467	186 549	195 595	11 868	159 164	176 102	(16 938)	-10%	195 595
Investment revenue	8 064	6 656	9 110	793	9 862	8 314	1 547	19%	9 110
Transfers and subsidies - Operational	383 099	381 926	402 208	637	398 654	398 472	181	0%	402 208
Other own revenue	153 418	132 267	160 308	4 765	103 431	146 936	(43 505)	-30%	160 308
Total Revenue (excluding capital transfers and contributions)	755 778	770 483	832 748	23 497	730 830	789 883	(59 053)	-7%	832 748
Employee costs	205 246	209 467	221 967	16 778	202 133	203 213	(1 080)	-1%	221 967
Remuneration of Councillors	27 737	30 966	28 914	2 367	26 091	26 581	(491)	-2%	28 914
Depreciation and amortisation	62 898	64 315	62 562	5 440	59 162	39 367	19 796	50%	62 562
Interest	10 516	5 962	3 142	235	2 184	3 597	(1 413)	-39%	3 142
Inventory consumed and bulk purchases	167 731	175 262	179 991	2 912	142 385	164 232	(21 847)	-13%	179 991
Transfers and subsidies	14 299	13 645	11 054	743	8 632	8 452	180	2%	11 054
Other expenditure	265 905	253 643	315 684	10 804	203 199	281 824	(78 624)	-28%	315 684
Total Expenditure	754 332	753 260	823 315	39 279	643 787	727 265	(83 479)	-11%	823 315
Surplus/(Deficit)	1 446	17 223	9 434	(15 782)	87 043	62 618	24 426	39%	9 434
Transfers and subsidies - capital (monetary allocations)	114 174	92 090	135 938	11 797	106 722	116 488	(9 766)	-8%	135 938
Transfers and subsidies - capital (in-kind)	7 676	-	-	-	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers &	123 296	109 313	145 372	(3 985)	194 010	179 105	14 905	8%	145 372
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	123 296	109 313	145 372	(3 985)	194 010	179 105	14 905	8%	145 372
Capital expenditure & funds sources									
Capital expenditure	125 611	98 829	142 656	21 577	235 633	126 184	109 448	87%	142 656
Capital transfers recognised	93 589	92 090	135 941	9 359	91 695	119 726	(28 032)	-23%	135 941
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 313	6 739	6 715	238	3 835	6 458	(2 623)	-41%	6 715
Total sources of capital funds	107 903	98 829	142 656	9 597	95 530	126 184	(30 655)	-24%	142 656
Financial position									
Total current assets	379 414	349 635	335 733		497 737				335 733
Total non current assets	1 214 700	1 562 593	1 332 092		1 256 904				1 332 092
Total current liabilities	174 337	120 907	85 642		136 287				85 642
Total non current liabilities	158 626	160 746	169 870		163 184				169 870
Community wealth/Equity	1 261 228	1 630 576	1 412 313		1 455 170				1 412 313
Cash flows									
Net cash from (used) operating	-	125 879	119 419	(8 598)	197 014	161 475	(35 538)	-22%	119 419
Net cash from (used) investing	(113 767)	(44 179)	(119 486)	(9 933)	(115 976)	(100 377)	15 599	-16%	(119 486)
Net cash from (used) financing	-	146	146	-	-	122	122	100%	146
Cash/cash equivalents at the month/year end	(91 093)	102 704	64 987	-	145 946	126 128	(19 818)	-16%	64 987
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
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 May is R730, 830 million and the year to date budget of R789, 883 million and this reflects a negative variance of R59, 053 million which is mostly attributable to equitable shares received amounting to R375, 890 million.

Operating Expenditure

The year-to-date operational expenditure as at end of May amounts to R643, 787 million and the year to date budget is R727, 265 million. This reflects the overspending variance of R83, 479 million that translates to 11% variance. The variance is attributed to the overspending of interest. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

Capital Expenditure

The year to date actual capital expenditure as at end of May amounts to R95, 530 million and the year to date budget amounts to R126, 184 million and this gives rise to R30, 655 million over performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of May is R194, 010 million that is mainly attributed to overperformance on capital expenditure in the reporting period.

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		333 367	303 735	313 729	8 086	328 200	306 335	21 864	7%	313 729
Executive and council		52 513	51 149	51 149	–	55 180	51 149	4 031	8%	51 149
Finance and administration		261 970	238 425	248 419	8 086	254 226	241 025	13 200	5%	248 419
Internal audit		18 884	14 161	14 161	–	18 794	14 161	4 633	33%	14 161
Community and public safety		36 311	24 092	24 045	(8)	28 780	24 038	4 742	20%	24 045
Community and social services		11 332	10 504	10 488	4	11 255	10 481	774	7%	10 488
Sport and recreation		15 940	13 589	13 558	(12)	17 525	13 557	3 968	29%	13 558
Public safety		9 038	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		284 080	271 929	356 884	14 669	251 722	323 160	(71 438)	-22%	356 884
Planning and development		35 268	26 487	27 298	199	28 071	27 063	1 008	4%	27 298
Road transport		245 045	244 611	328 754	14 470	222 819	295 265	(72 447)	-25%	328 754
Environmental protection		3 767	832	832	–	832	832	0	0%	832
Trading services		223 870	262 816	274 028	12 547	229 095	252 837	(23 742)	-9%	274 028
Energy sources		184 487	216 641	226 977	11 145	191 564	209 206	(17 642)	-8%	226 977
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		39 383	46 175	47 051	1 402	37 531	43 631	(6 100)	-14%	47 051
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	877 628	862 573	968 687	35 294	837 797	906 371	(68 574)	-8%	968 687
Expenditure - Functional										
Governance and administration		271 318	281 363	311 791	19 415	268 670	283 418	(14 748)	-5%	311 791
Executive and council		50 350	53 160	51 307	3 849	46 619	46 497	122	0%	51 307
Finance and administration		206 025	214 460	243 795	14 979	207 888	221 096	(13 208)	-6%	243 795
Internal audit		14 944	13 744	16 688	588	14 163	15 825	(1 662)	-11%	16 688
Community and public safety		55 610	36 375	40 253	3 829	43 545	36 493	7 052	19%	40 253
Community and social services		11 963	17 215	8 641	646	7 633	7 977	(344)	-4%	8 641
Sport and recreation		23 312	18 916	26 390	1 483	25 434	23 812	1 622	7%	26 390
Public safety		20 335	244	5 221	1 700	10 478	4 704	5 774	123%	5 221
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		207 179	217 465	213 154	9 592	143 749	176 143	(32 394)	-18%	213 154
Planning and development		25 275	27 626	27 084	1 652	23 027	24 868	(1 842)	-7%	27 084
Road transport		181 820	188 559	185 896	7 940	120 667	151 124	(30 457)	-20%	185 896
Environmental protection		83	1 280	174	–	56	151	(96)	-63%	174
Trading services		220 224	218 057	258 117	6 442	187 822	231 211	(43 389)	-19%	258 117
Energy sources		161 234	170 466	203 913	3 025	145 881	180 245	(34 365)	-19%	203 913
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		58 990	47 591	54 205	3 417	41 941	50 966	(9 024)	-18%	54 205
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	754 332	753 260	823 315	39 279	643 787	727 265	(83 479)	-11%	823 315
Surplus/ (Deficit) for the year		123 296	109 313	145 372	(3 985)	194 010	179 105	14 905	8%	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	-	48 548	46 493	2 055	4.4%	46 493
Vote 2 - Municipal Manager		50 086	41 927	41 927	-	52 764	41 927	10 838	25.8%	41 927
Vote 3 - Budget & Treasury		151 583	143 599	153 700	8 086	144 830	146 298	(1 468)	-1.0%	153 700
Vote 4 - Corporate Services		46 732	36 374	36 267	-	46 376	36 275	10 101	27.8%	36 267
Vote 5 - Community Services		195 859	189 270	210 118	3 973	152 379	196 561	(44 182)	-22.5%	210 118
Vote 6 - Technical Services		337 870	368 377	442 837	23 035	353 433	401 708	(48 275)	-12.0%	442 837
Vote 7 - Developmental Planning		27 017	18 235	19 047	199	19 859	18 811	1 048	5.6%	19 047
Vote 8 - Executive Support		19 701	18 298	18 298	-	19 607	18 298	1 309	7.2%	18 298
Total Revenue by Vote	2	877 628	862 573	968 687	35 294	837 797	906 371	(68 574)	-7.6%	968 687
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 307	43 414	41 406	3 187	37 509	37 961	(451)	-1.2%	41 406
Vote 2 - Municipal Manager		51 304	51 785	55 816	3 246	49 390	51 322	(1 932)	-3.8%	55 816
Vote 3 - Budget & Treasury		92 807	84 879	112 516	6 042	96 233	100 452	(4 219)	-4.2%	112 516
Vote 4 - Corporate Services		34 778	46 836	39 963	3 737	30 789	35 629	(4 840)	-13.6%	39 963
Vote 5 - Community Services		218 868	194 902	200 988	8 801	133 105	184 736	(51 631)	-27.9%	200 988
Vote 6 - Technical Services		271 253	288 567	324 658	11 076	254 406	273 945	(19 539)	-7.1%	324 658
Vote 7 - Developmental Planning		18 397	20 568	20 287	1 149	16 990	18 565	(1 575)	-8.5%	20 287
Vote 8 - Executive Support		26 618	22 310	27 681	2 043	25 363	24 655	708	2.9%	27 681
Total Expenditure by Vote	2	754 332	753 260	823 315	39 279	643 787	727 265	(83 479)	-11.5%	823 315
Surplus/ (Deficit) for the year	2	123 296	109 313	145 372	(3 985)	194 010	179 105	14 905	8.3%	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		136 461	164 683	173 733	10 757	147 005	156 257	(9 252)	-6%	173 733
Service charges - Waste management		13 006	21 866	21 862	1 111	12 158	19 845	(7 686)	-39%	21 862
Sale of Goods and Rendering of Services		1 805	1 897	1 652	87	1 355	1 519	(165)	-11%	1 652
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 972	2 829	4 853	343	3 701	3 273	429	13%	4 853
Interest from Current and Non Current Assets		8 064	6 656	9 110	793	9 862	8 314	1 547	19%	9 110
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 357	1 467	1 467	94	1 155	1 294	(139)	-11%	1 467
Licence and permits		5 939	6 916	6 916	466	6 022	6 340	(317)	-5%	6 916
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		135	752	5	4	167	37	130	355%	5
Non-Exchange Revenue										
Property rates		61 730	63 085	65 527	5 433	59 720	60 058	(339)	-1%	65 527
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114 092	104 744	125 975	2 260	73 502	116 285	(42 783)	-37%	125 975
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		383 099	381 926	402 208	637	398 654	398 472	181	0%	402 208
Interest		15 051	13 664	19 442	1 512	15 914	18 190	(2 276)	-13%	19 442
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 045	-	-	-	1 614	-	1 614	#DIV/0!	-
Other Gains		7 021	(2)	(2)	-	-	(2)	2	-100%	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		755 778	770 483	832 748	23 497	730 830	789 883	(59 053)	-7%	832 748
Expenditure By Type										
Employee related costs		205 246	209 467	221 967	16 778	202 133	203 213	(1 080)	-1%	221 967
Remuneration of councillors		27 737	30 966	28 914	2 367	26 091	26 581	(491)	-2%	28 914
Bulk purchases - electricity		129 796	150 170	153 296	1 574	120 407	140 513	(20 106)	-14%	153 296
Inventory consumed		37 934	25 092	26 695	1 339	21 978	23 720	(1 741)	-7%	26 695
Debt impairment		97 721	88 634	95 612	-	12 786	87 430	(74 644)	-85%	95 612
Depreciation and amortisation		62 898	64 315	62 562	5 440	59 162	39 367	19 796	50%	62 562
Interest		10 516	5 962	3 142	235	2 184	3 597	(1 413)	-39%	3 142
Contracted services		92 749	92 371	114 146	5 843	97 920	100 202	(2 281)	-2%	114 146
Transfers and subsidies		14 299	13 645	11 054	743	8 632	8 452	180	2%	11 054
Irrecoverable debts written off		4 067	681	20 370	1 061	21 130	17 433	3 696	21%	20 370
Operational costs		63 759	71 913	85 512	3 901	71 360	76 720	(5 360)	-7%	85 512
Losses on Disposal of Assets		3 643	44	44	-	3	39	(36)	-92%	44
Other Losses		3 966	-	-	-	-	-	-	-	-
Total Expenditure		754 332	753 260	823 315	39 279	643 787	727 265	(83 479)	-11%	823 315
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		114 174	92 090	135 938	11 797	106 722	116 488	(9 766)	-8%	135 938
Transfers and subsidies - capital (in-kind)		7 676	-	-	-	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		123 296	109 313	145 372	(3 985)	194 010	179 105			145 372
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		123 296	109 313	145 372	(3 985)	194 010	179 105			145 372
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		123 296	109 313	145 372	(3 985)	194 010	179 105			145 372
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		123 296	109 313	145 372	(3 985)	194 010	179 105			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.

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

Exchange Revenue

- Services Charges – electricity: 6% favorable variance
- Services Charges – waste management: 39% favorable variance
- Sale of goods rendering services: 11% favorable
- Interest earned from receivables: 13% unfavorable
- Interest from current and non-current assets: 19%unfavorable variance
- Rental from fixed assets: 11% favorable variance
- Licenses and permits: 5% favorable variance.
- Operational revenue: 355% unfavorable variance

Non-Exchange Revenue

- Property rates: 1% favorable variance
- Fines, penalties and forfeits: 37% favorable variance
- Transfer and subsidies operational: 0% unfavorable variance.
- Interest: 13% favorable variance.
- Gains on disposal of assets: 0% favorable variance
- Other gains: 100% favorable variance.

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

- Bulk purchases:14% overspending.
- Debt Impairment: 85% overspending
- Depreciation and amortization:50% underspending.
- Interest: 39% overspending
- Irrecoverable debts written off:21% underspending.
- Losses on disposal of assets: 92% overspending.

Table C5C: Monthly Capital Expenditure by Vote

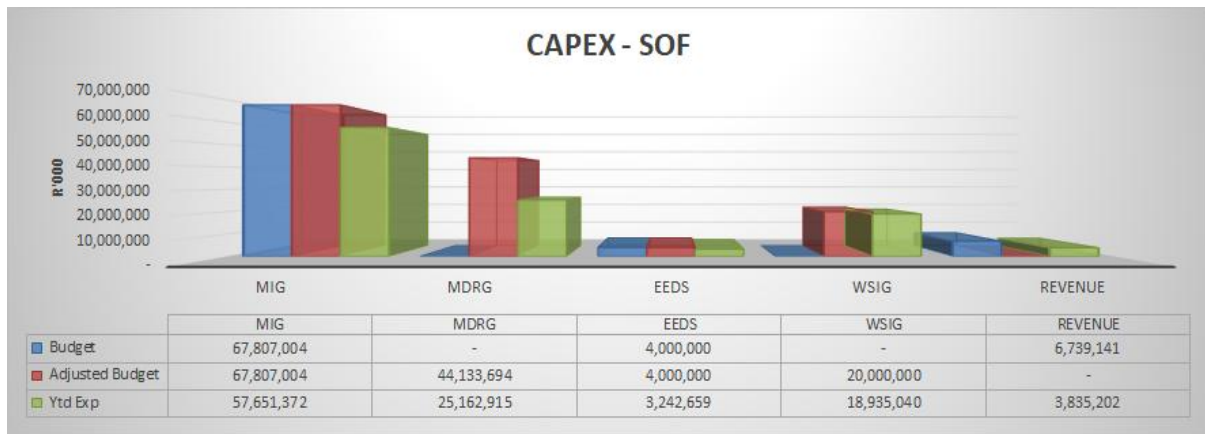
Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 601	696	696	-	695	696	(1)	0%	696
Vote 6 - Technical Services		79 706	92 669	85 700	9 012	177 527	80 931	96 596	119%	85 700
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	90 307	93 365	86 395	9 012	178 222	81 627	96 595	118%	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	21	1 283	1 304	(22)	-2%	1 304
Vote 5 - Community Services		2 327	826	976	217	430	925	(495)	-54%	976
Vote 6 - Technical Services		30 093	3 334	53 980	12 328	55 699	42 328	13 370	32%	53 980
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	35 304	5 464	56 261	12 566	57 411	44 558	12 853	29%	56 261
Total Capital Expenditure		125 611	98 829	142 656	21 577	235 633	126 184	109 448	87%	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	21	5 986	1 304	4 681	359%	1 304
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		16 963	1 304	1 304	21	5 986	1 304	4 681	359%	1 304
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 846	870	870	-	821	870	(49)	-6%	870
Community and social services		696	696	696	-	695	696	(1)	0%	696
Sport and recreation		11 150	174	174	-	126	174	(48)	-28%	174
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		77 247	66 071	126 769	20 799	222 694	107 488	115 205	107%	126 769
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		77 247	66 071	126 769	20 799	222 694	107 488	115 205	107%	126 769
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 555	30 585	13 713	757	6 132	16 522	(10 390)	-63%	13 713
Energy sources		18 473	29 932	12 911	541	5 828	15 771	(9 943)	-63%	12 911
Waste management		1 081	652	802	217	304	751	(447)	-60%	802
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	125 611	98 829	142 656	21 577	235 633	126 184	109 448	87%	142 656
Funded by:										
National Government		93 297	92 090	115 941	9 359	75 229	99 726	(24 497)	-25%	115 941
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	20 000	-	16 465	20 000	(3 535)	-18%	20 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	-	-	-	-	-	-	-	-
Transfers recognised - capital		93 589	92 090	135 941	9 359	91 695	119 726	(28 032)	-23%	135 941
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		14 313	6 739	6 715	238	3 835	6 458	(2 623)	-41%	6 715
Total Capital Funding		107 903	98 829	142 656	9 597	95 530	126 184	(30 655)	-24%	142 656

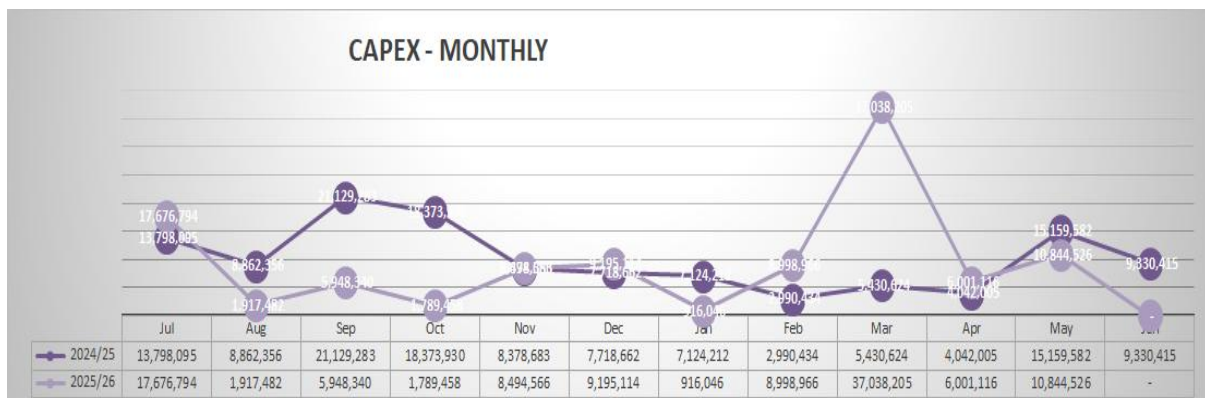
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of May the year-to-date expenditure amounts to R95, 530 whilst the year to date budget is R126, 184 million and this gave rise to overspending variance of R30,655 million that translates to 24%.

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	120 832	57 348
Trade and other receivables from exchange transactions		94 219	72 085	64 011	69 504	64 011
Receivables from non-exchange transactions		88 176	133 083	148 292	161 893	148 292
Current portion of non-current receivables		(243)	–	2 252	(401)	2 252
Inventory		37 579	32 818	35 976	40 085	35 976
VAT		79 335	20 791	27 854	90 385	27 854
Other current assets		15 440	–	–	15 440	–
Total current assets		379 414	349 635	335 733	497 737	335 733
Non current assets						
Investments		2 572	–	–	3 455	–
Investment property		133 813	46 928	176 775	133 813	176 775
Property, plant and equipment		1 077 852	1 493 649	1 133 911	1 119 173	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		1 214 700	1 562 593	1 332 092	1 256 904	1 332 092
TOTAL ASSETS		1 594 114	1 912 228	1 667 826	1 754 641	1 667 826
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 659	9 126	6 068	221	6 068
Consumer deposits		5 364	6 956	5 510	4 890	5 510
Trade and other payables from exchange transactions		77 014	91 652	24 270	54 365	24 270
Trade and other payables from non-exchange transactions		24 411	–	34 062	13 092	34 062
Provision		11 385	13 173	15 732	11 385	15 732
VAT		51 505	–	–	52 334	–
Other current liabilities		–	–	–	–	–
Total current liabilities		174 337	120 907	85 642	136 287	85 642
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		332 963	281 653	255 512	299 471	255 512
NET ASSETS	2	1 261 151	1 630 576	1 412 313	1 455 170	1 412 313
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 261 228	1 630 576	1 412 313	1 455 170	1 412 313
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 261 228	1 630 576	1 412 313	1 455 170	1 412 313

The above table shows that community wealth amounts to R1 455,170 billion, total liabilities R299,471 thousands and the total assets R1 754,641 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 3.7:1 which meets the acceptable norm of 2:1. The municipality needs to continue to maintain the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	50 923	52 243	3 262	44 768	48 776	(4 007)	-8%	52 243
Service charges		-	174 139	167 215	17 074	182 509	155 479	27 031	17%	167 215
Other revenue		-	17 646	28 694	2 345	32 550	24 941	7 608	31%	28 694
Transfers and Subsidies - Operational		-	381 926	402 280	29	392 599	406 337	(13 738)	-3%	402 280
Transfers and Subsidies - Capital		-	92 090	135 939	-	116 013	135 113	(19 100)	-14%	135 939
Interest		-	9 058	15 249	793	8 501	14 567	(6 066)	-42%	15 249
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(580 294)	(668 006)	(32 102)	(579 926)	(609 324)	29 397	-5%	(668 006)
Interest		-	(5 962)	(3 142)	-	-	(3 209)	3 209	-100%	(3 142)
Transfers and Subsidies		-	(13 645)	(11 054)	-	-	(11 205)	11 205	-100%	(11 054)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	125 879	119 419	(8 598)	197 014	161 475	(35 538)	-22%	119 419
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	43 526	-	-	1 607	8 705	(7 099)	-82%	-
Decrease (increase) in non-current receivables		-	1 360	-	-	-	1 247	(1 247)	-100%	-
Decrease (increase) in non-current investments		966	-	-	-	882	-	882	#DIV/0!	-
Payments										
Capital assets		(114 733)	(89 065)	(119 486)	(9 933)	(118 465)	(110 329)	(8 136)	7%	(119 486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(113 767)	(44 179)	(119 486)	(9 933)	(115 976)	(100 377)	15 599	-16%	(119 486)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	146	146	-	-	122	(122)	-100%	146
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	146	146	-	-	122	122	100%	146
NET INCREASE/ (DECREASE) IN CASH HELD		(113 767)	81 847	79	(18 531)	81 038	61 220			79
Cash/cash equivalents at beginning:		22 674	20 857	64 908		64 908	64 908			64 908
Cash/cash equivalents at month/year end:		(91 093)	102 704	64 987		145 946	126 128			64 987

Table C7 presents details pertaining to cash flow performance. As at end of May, the net cash inflow from operating activities is R197, 014 million whilst net cash outflow from investing activities is R115,976 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of May amounted to R145, 946 million and the net effect of the above cash flows is cash inflow movement of R81, 038 million. The cash and cash equivalent at end of the reporting period of R145, 946 million, is mainly made up of cash in the primary bank and short-term investments at the end of May.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - electricity revenue	-2%	The projected monthly revenue appear to be higher than the actual revenue performance	The municipality should ensure revenue is collected in all business areas where they utilize our electricity
	Service charges - refuse revenue	-38%	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	-9%	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	86%	The municipality has invested in four 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 avoid variances.
	Interest from current and non current assets	23%	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	-9%	The actual revenue generated is more 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	-4%	The actual revenue issued on speed cameras is LESS than the projections. The contract of the speed line 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 entrances where cashiers are available to collection on outstanding traffic fines.
	Operational revenue	63%	The actual revenue generated is more than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
	Property rates	0%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
	Fines, penalties and forfeits	-29%	The actual revenue issued on speed cameras is LESS than the projections. The contract of the speed line 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 entrances where cashiers are available to collection on outstanding traffic fines.
	Transfers and subsidies operational	2%	The equitable share trenches received is more than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
	Interest	-15%	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.
2	Expenditure By Type			
	Employee related costs	0%	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	-2%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
	Bulk purchases	-7%	The municipal licenced electrification areas have increased and the projections are 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 system closure so payments are processed and captured on the system to avoid variances.
	Inventory consumed	-1%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-84%	Debt impairment has been calculated and the projection are less than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the variances.
	Depreciation & asset impairment	18%	The actual depreciation calculated is more 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	-52%	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 system closure so payments are processed and captured on the system to avoid variances.
	Contracted services	5%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
	Transfers and subsidies	-4%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Irrecoverable debts written off	39%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality should come up with the remedies that they will use to identify bad debts that lead to significant variances and improve on those items to avoid the variances.
	Operational cost	-3%	The actual expenditure incurred 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.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
3	Capital Expenditure			
	National Government	-24%	The projections on capital grants is more than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
	District Municipality	-18%	The projections on district capital grants is more than the spending	The majority of district municipal funded capital projects are complete.
	Internally generated funds	-32%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
4	Financial Position			
5	Cash Flow			
	Property rates	-8%	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	15%	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	47%	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	-4%	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	-14%	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	-44%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
	Suppliers and employees	0%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variaces in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
	Interest	-100%	The finance costs which is for finance lease contracts has 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	-91%	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	13%	The projected capital expenditure on capex is less than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
	Repayment of borrowing	0%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	NT Code	Budget Year 2025/26								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	0	0	0	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 577	3 151	260	284	476	99	89	3 624	19 560	4 571	(116)	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 302	3 057	2 480	2 099	1 992	2 529	2 509	91 535	111 502	100 663	(394)	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	3	1	-	-	-	-	-	0	4	0	(201)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	56	-	2	-	6	6	-	32	102	44	-	-
Interest on Arrear Debtor Accounts	1810	1 907	1 806	1 767	1 749	1 711	1 660	2 123	81 620	94 341	88 862	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 403	917	755	741	706	681	1 261	40 104	46 568	43 493	(351)	-
Total By Income Source	2000	20 247	8 933	5 263	4 873	4 890	4 975	5 982	216 915	272 077	237 635	(1 061)	-
2024/25 - totals only		-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 243	1 919	1 701	1 405	1 333	1 926	2 443	60 467	74 436	67 573	(61)	-
Commercial	2300	10 819	3 164	747	712	863	402	483	14 210	31 400	16 671	(40)	-
Households	2400	6 185	3 850	2 816	2 755	2 694	2 647	3 055	142 239	166 241	153 391	(960)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	20 247	8 933	5 263	4 873	4 890	4 975	5 982	216 915	272 077	237 635	(1 061)	-

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of May amounts to R272,077 million and this shows an increase of R22,955 million as compared to R249,122 million as at end of 2024-25 financial year, and it shows a decrease of R812 hundred as compared to R272,889 of last month.

Consumer debtors are made up of service charges and property rates that amount to R131,164 million and other debtors amounting to R140, 909 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of May amount to R272, 889 million. The debtors' book is made up as follows:

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

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

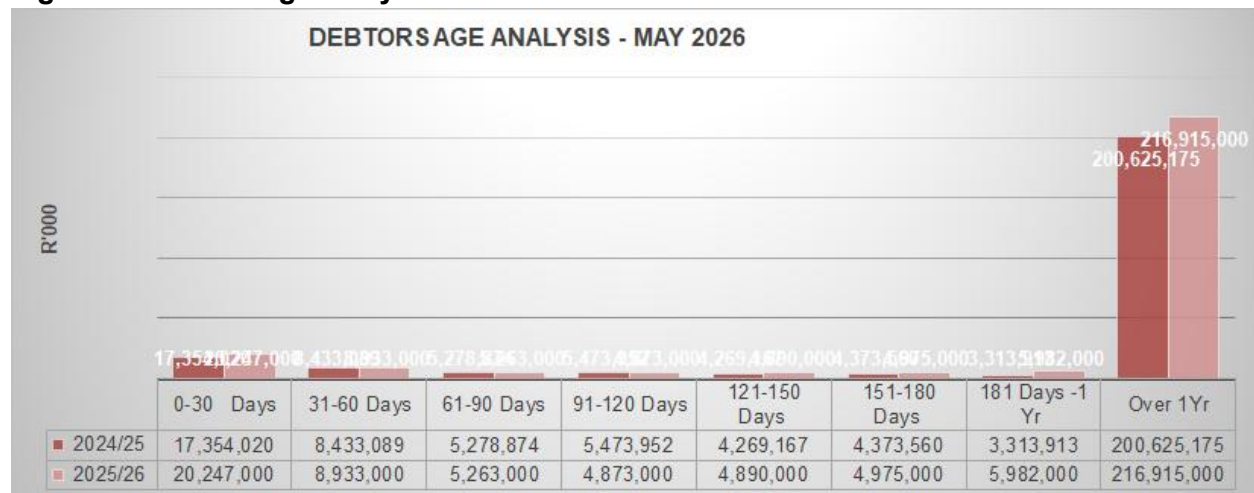
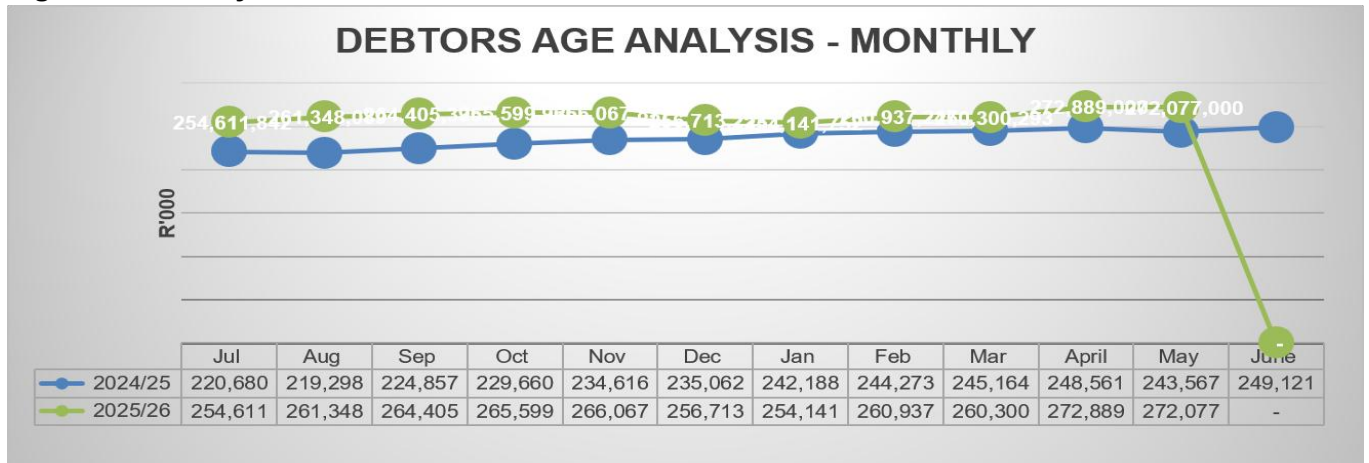


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2024-25 financial year and 2025-26 (as at end of May) 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 (P	N	N	N	2,442,867
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1,775,355
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1,628,185
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1,627,749
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1,105,270
9002327	DE LEMOS E M	N	N	N	1,092,510
136	LIZINEX (PTY) LTD	N	N	N	850,746
10128	TELKOM SA SOC LTD	N	N	N	786,009
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	758,540
2100165	LEBOWA TRANSPORT	N	N	N	698,865
911906	TAFELKOP MALL (PTY) LTD	N	N	N	671,961
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	655,692
9001714	KWAMAQUHUZE COMMUNAL PROP ASSOC	N	N	N	637,122
201885	SHOPRITE CHECKERS (PTY) LTD	N	N	N	629,832
5000633	ERASMUS G J	N	N	N	628,082
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	623,127
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	578,480
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	573,932
9001052	NDEBELE STAM	N	N	Y	559,499
8005664	DEPARTMENT OF HEALTH	N	N	N	554,805
TOTAL					18,878,627

Supporting Table: SC 4 - Creditors Age Analysis

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

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

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

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

Supporting Table: SC 5 - Investment Portfolio

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA CALL ACCOUNT(9396619964)			Current Investment			7.20%			31/05/2026	72 890	447			73 337
STANDARD BANK(038823527 036)			Current Investment			7.50%			22/05/2026	30 301	129	(30 429)		-
STANDARD BANK(038823527 038)			Current Investment			7.00%			31/03/2026	3 293	27		1 657	4 976
STANDARD BANK(038823527 037)			Current Investment			7.50%			24/06/2026	30 302	191			30 492
														-
Municipality sub-total										136 785		(30 429)	1 657	108 806
Entities														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									136 785		(30 429)	1 657	108 806

The Municipality had short investment portfolios during the month of May with an opening balance of R136 785 million and with a top up investment of R1, 657 in various investment portfolios. An amount of R793, thousand was earned as an interest. Investments withdrawn was R30, 429 million and closed off with R108, 806 million at the end of May.

Supporting Table: SC 6 - Transfers and Grant Receipts

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383 099	381 550	381 551	-	401 835	389 343	12 492	3.2%	381 551
Expanded Public Works Programme Integrated Grant		2 609	2 862	2 862	-	2 862	2 862	-		2 862
Integrated National Electrification Programme Grant		-	-	0	-	20 283	7 793	12 490	160.3%	0
Local Government Financial Management Grant	3	2 800	2 800	2 800	-	2 800	2 800	-		2 800
Equitable Share		377 690	375 888	375 888	-	375 890	375 888	2	0.0%	375 888
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	376	376	-	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		-	376	376	-	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383 099	381 926	381 926	-	402 200	389 719	12 481	3.2%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	95 939	-	91 807	95 113	(3 306)	-3.5%	95 939
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	-	4 000	4 000	-		4 000
Municipal Infrastructure Grant		91 314	67 807	67 807	-	67 807	67 807	-		67 807
Integrated National Electrification Programme Grant		17 544	20 283	-	-	-	-	-		-
Municipal Disaster Recovery Grant		27 650	-	24 132	-	20 000	23 306	(3 306)	-14.2%	24 132
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	20 000	-	-	20 000	(20 000)	-100.0%	20 000
Specify (Add grant description)		-	-	20 000	-	-	20 000	(20 000)	-100.0%	20 000
Other grant providers:		359	-	-	-	-	-	-		-
Education, Training and Development Practices SETA		359	-	-	-	-	-	-		-
Total Capital Transfers and Grants		140 867	92 090	115 940	-	91 807	115 113	(23 306)	-20.2%	115 940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	497 866	-	494 007	504 832	(10 826)	-2.1%	497 866

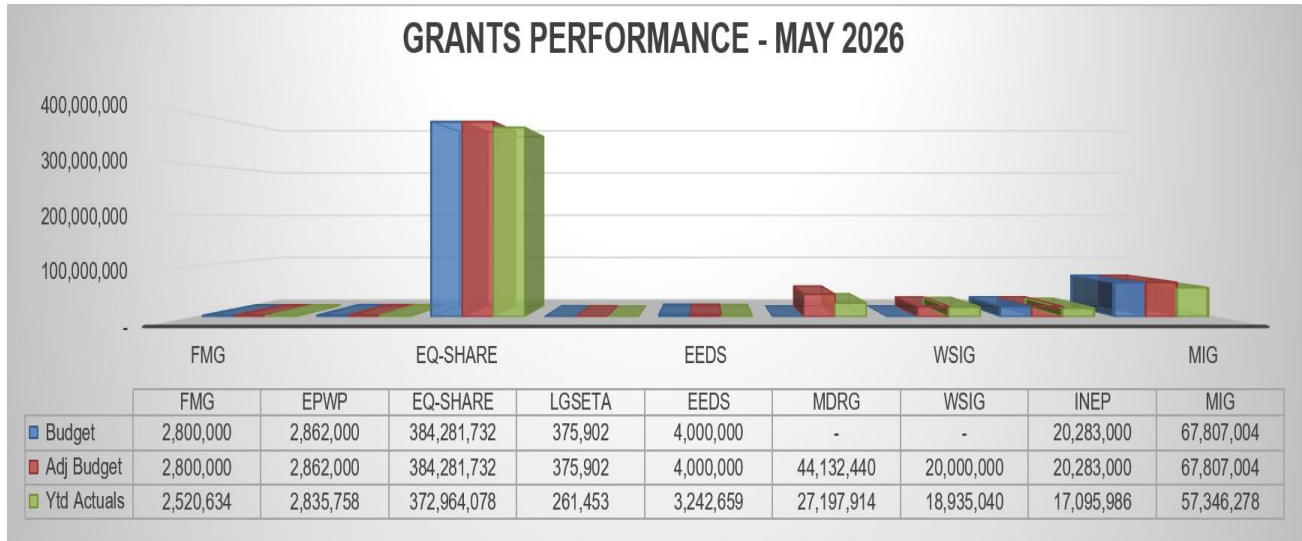
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R494, 007 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R375,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

Supporting Table: SC 7 Transfers and grants – Expenditure

Description	Ref	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	637	22 452	5 662	16 790	296.5%	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		-	-	-	305	17 096	-	17 096	#DIV/0!	-
Local Government Financial Management Grant	3	2 800	2 800	2 800	333	2 521	2 800	(279)	-10.0%	2 800
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	376	376	-	261	376	(114)	-30.4%	376
Education, Training and Development Practices SETA		-	376	376	-	261	376	(114)	-30.4%	376
Total Operating Transfers and Grants		5 409	6 038	6 038	637	22 714	6 038	16 676	276.2%	6 038
Capital Transfers and Grants										
National Government:		116 346	92 090	115 938	11 797	87 787	106 273	(18 487)	-17.4%	115 938
Energy Efficiency and Demand Side Management Grant		3 999	4 000	4 000	-	3 243	4 000	(757)	-18.9%	4 000
Municipal Infrastructure Grant		91 315	67 807	67 807	11 797	59 346	67 807	(8 461)	-12.5%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	(1)	-	-	3 735	(3 735)	-100.0%	(1)
Municipal Disaster Recovery Grant		3 488	-	44 132	-	25 198	30 731	(5 534)	-18.0%	44 132
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	18 935	-	18 935	#DIV/0!	-
Specify (Add grant description)		-	-	-	-	18 935	-	18 935	#DIV/0!	-
Other grant providers:		350	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		350	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		116 696	92 090	115 938	11 797	106 722	106 273	448	0.4%	115 938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 105	98 128	121 976	12 434	129 436	112 311	17 124	15.2%	121 976

An amount of R12 434 million has been spent on grants during the month of May and the year-to-date actuals is R129, 436 million whilst the year to date budget amounts to R112,311 million and this results in an under-performance variance of R17 ,124 million that translates to 15.2%. Of the total spending amounting to R22,714 million is spent on operational grants whilst capital grants spent R106, 722.

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 May.

The grants expenditure is shown below in percentages:

- Financial Management Grant 90%
- Expanded Public Work Programme 99%
- Equitable Share 97%
- Integrated National Electrification Grant 84%
- Municipal Infrastructure Grant 85%
- Municipal Disaster Recovery Grant 62%
- 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
Councilors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		16 421	17 802	16 957	1 395	15 444	15 558	(114)	-1%	16 957
Pension and UIF Contributions		2 219	2 550	2 369	201	2 147	2 175	(28)	-1%	2 369
Medical Aid Contributions		6	6	4	-	-	4	(4)	-100%	4
Motor Vehicle Allowance		5 963	7 056	6 410	510	5 601	5 928	(327)	-6%	6 410
Cellphone Allowance		2 843	3 255	2 902	239	2 637	2 666	(29)	-1%	2 902
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		285	297	272	22	261	249	12	5%	272
Sub Total - Councilors		27 737	30 966	28 914	2 367	26 091	26 581	(491)	-2%	28 914
% increase	4		11.6%	4.2%						4.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 995	7 064	9 763	506	9 106	9 104	1	0%	9 763
Pension and UIF Contributions		303	566	585	39	425	536	(111)	-21%	585
Medical Aid Contributions		262	393	472	29	392	432	(40)	-9%	472
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		161	566	306	-	305	285	19	7%	306
Motor Vehicle Allowance		719	1 414	934	76	832	865	(33)	-4%	934
Cellphone Allowance		140	196	196	15	159	180	(21)	-12%	196
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	123	1	0	1	3	(2)	-72%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	45	20	-	-	19	(19)	-100%	20
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 581	10 367	12 279	665	11 219	11 424	(205)	-2%	12 279
% increase	4		57.5%	86.6%						86.6%
Other Municipal Staff										
Basic Salaries and Wages		126 242	127 054	129 231	11 034	123 223	118 314	4 910	4%	129 231
Pension and UIF Contributions		24 555	25 620	26 338	2 113	23 650	24 153	(503)	-2%	26 338
Medical Aid Contributions		7 811	6 782	8 922	730	7 843	8 098	(256)	-3%	8 922
Overtime		606	1 311	1 282	15	613	1 209	(597)	-49%	1 282
Performance Bonus		9 638	10 098	10 962	29	10 757	9 905	852	9%	10 962
Motor Vehicle Allowance		16 432	17 160	19 024	1 457	16 057	17 393	(1 336)	-8%	19 024
Cellphone Allowance		2 358	2 382	2 619	211	2 353	2 390	(37)	-2%	2 619
Housing Allowances		308	337	348	25	271	319	(48)	-15%	348
Other benefits and allowances		1 481	932	2 044	168	1 727	1 856	(129)	-7%	2 044
Payments in lieu of leave		2 038	308	2 296	121	1 721	2 072	(351)	-17%	2 296
Long service awards		839	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	5 608	2 974	2 974	-	-	2 726	(2 726)	-100%	2 974
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		749	1 161	424	6	185	401	(217)	-54%	424
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		198 665	196 118	206 464	15 909	188 399	188 837	(437)	0%	206 464
% increase	4		-1.3%	3.9%						3.9%
Total Parent Municipality		232 983	237 452	247 657	18 941	225 709	226 842	(1 133)	0%	247 657
Unpaid salary, allowances & benefits in arrears:										
TOTAL MANAGERS AND STAFF		205 246	206 485	218 743	16 574	199 618	200 261	(642)	0%	218 743

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of May amount to R225, 709 million and the year-to-date budget is R226,842 million and the expenditure for remuneration of councilors amounts to R26,091 million while the year-to-date budget is R26,518 million. The year-to-date actual expenditure for senior managers is R11,219 million and the year-to-date budget is R11,424 million. The year-to-date actual for other municipal staff is R188, 399 million and the year-to-date budget is R188,837 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has overspending variance.

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

Description	Ref	Budget Year 2025/26												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
Cash Receipts By Source																
Property rates		3 896	3 586	3 463	6 392	4 381	4 147	3 962	3 781	4 407	3 492	3 262	3 467	52 243	64 335	66 458
Service charges - Electricity revenue		12 506	12 784	17 502	13 127	19 820	14 466	20 443	14 009	18 396	15 234	16 451	10 039	156 009	184 762	198 804
Service charges - Waste Management		731	564	691	780	814	672	722	664	830	679	622	1 698	11 207	9 277	9 583
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	69	27	172	1 467	3 034	3 134
Interest earned - external investments		810	1 198	955	768	509	755	670	571	518	954	793	682	7 750	8 013	8 278
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	7 499	9 129	9 956
Fines, penalties and forfeits		2 818	2 858	2 426	2 475	2 559	2 094	2 130	1 861	2 765	2 301	2 239	2 904	18 654	37 031	40 485
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	576	6 916	14 303	14 775
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		156 679	3 545	-	120	1 311	125 296	-	10 416	95 186	17	29	(4 057)	402 280	388 931	369 115
Other revenue		9 628	(8 794)	101	1 805	(120)	(517)	(241)	2 045	449	385	79	101	1 657	5 095	5 263
Cash Receipts by Source		187 126	15 777	25 227	25 520	29 497	146 948	27 714	33 379	123 105	23 131	23 504	15 582	665 682	723 909	725 851
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		21 000	20 054	19 650	-	800	19 357	-	23 295	9 962	1 895	-	826	135 939	71 650	83 790
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	1 607	-	-	-	-	-	-	-	-	(8 705)	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	24	146	151	156
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	113	1 360	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	882	-	-	-	-	-
Total Cash Receipts by Source		208 126	35 831	46 484	25 520	30 297	166 305	27 714	56 674	133 067	25 908	23 504	7 841	803 127	795 710	809 797
Cash Payments by Type																
Employee related costs		20 038	20 413	20 442	19 802	19 956	30 488	23 191	19 850	20 263	20 791	19 454	20 004	218 794	243 915	251 724
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	2 168	28 904	30 288	31 728
Interest		-	-	-	-	-	-	-	-	-	-	-	(67)	3 142	1 995	697
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	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	3 460	2 134	(691)	15 045	26 114	27 571
Contracted services		6 817	15 119	8 520	8 729	12 979	7 880	5 335	4 426	8 862	8 464	5 685	15 045	114 739	131 182	109 796
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	(151)	11 054	11 413	11 773
Other expenditure		22 320	22 887	18 979	18 929	19 617	19 916	19 589	2 436	35 341	29 441	3 525	8 182	82 875	93 281	101 484
Cash Payments by Type		49 705	59 587	49 193	51 701	54 694	63 637	50 173	28 210	69 332	62 157	30 798	57 046	627 847	705 297	716 936
Other Cash Flows/Payments by Type																
Capital assets		17 244	1 898	10 396	1 208	12 674	12 035	977	12 731	35 151	4 216	9 933	9 157	119 486	88 335	100 084
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		1 782	1 222	-	-	-	4 717	-	552	737	425	1 304	1 419	54 355	63 333	81 020
Total Cash Payments by Type		68 731	62 707	59 589	52 910	67 368	80 389	51 150	41 494	105 220	66 798	42 035	67 622	801 688	793 633	817 020
NET INCREASE/(DECREASE) IN CASH HELD		139 395	(26 876)	(13 105)	(27 390)	(37 071)	85 916	(23 436)	15 180	27 847	(40 890)	(18 531)	(59 781)	1 439	2 078	(7 223)
Cash/cash equivalents at the month/year beginning:		64 908	204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	145 946	64 908	66 347	68 424
Cash/cash equivalents at the month/year end:		204 302	177 427	164 322	136 932	99 860	185 776	162 340	177 520	205 367	164 477	145 946	86 165	66 347	68 424	61 201

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 R23, 504 million and the total cash payment for the month was R42, 035 million and this resulted in net decrease in cash amounting to R18, 531 million. With cash and cash equivalent of R164,477 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R145, 946 million. This is a supporting table for table C7 – Cash Flow Statement.

Supporting Table: SC 12 Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
July	4 245	8 331	8 331	18 105	18 105	8 331	(9 774)	-117%	18%
August	6 735	7 934	7 934	1 730	19 835	16 264	(3 571)	-22%	20%
September	7 018	7 609	7 609	9 652	29 487	23 873	(5 614)	-24%	30%
October	9 954	7 128	7 128	1 885	31 372	31 002	(371)	-1%	32%
November	7 123	7 604	7 604	9 268	40 640	38 605	(2 035)	-5%	41%
December	7 080	8 639	8 639	8 281	48 922	47 244	(1 678)	-4%	50%
January	11 054	9 425	9 425	850	49 772	56 669	6 897	12%	50%
February	26 782	8 220	32 744	353	50 125	64 889	14 764	23%	51%
March	30 069	10 081	14 012	33 003	83 128	74 970	(8 159)	-11%	84%
April	15 133	5 922	8 747	3 049	89 413	80 892	(536)	-9%	39%
May	26 556	8 719	14 012	9 353	95 530	89 612	(8 676)	-54%	57%
June	21 801	9 218	16 471	-	-	142 656	-	-	-
Total Capital expenditure	173 549	98 829	142 656	95 530					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of May amounts to R9, 353 million. The year-to-date actual expenditure incurred is R95, 530 million whilst the year-to-date budget is R89, 612 million, that gives rise to overspending variance of R8,676 million that translates to 54%.

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		18 967	32 541	55 302	2 497	25 592	54 543	28 952	53.1%	55 302
Roads Infrastructure		3 630	-	20 000	1 739	1 739	16 300	14 561	89.3%	20 000
Roads		3 630	-	20 000	1 739	1 739	16 300	(14 561)	(0)	20 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 565	1 565	-	560	1 565	1 005	64.2%	1 565
Drainage Collection		-	1 565	1 565	-	560	1 565	(1 005)	(0)	1 565
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 256	29 932	12 650	541	5 828	15 606	9 778	62.7%	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	541	5 828	15 606	(9 778)	(0)	12 650
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	20 000	-	16 465	20 000	3 535	17.7%	20 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	20 000	-	16 465	20 000	(3 535)	(0)	20 000
Solid Waste Infrastructure		81	1 043	1 087	217	999	1 072	73	6.8%	1 087
Landfill Sites		81	1 043	1 087	217	999	1 072	(73)	(0)	1 087
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purris		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	435	-	245	381	137	35.8%	435
Operational Buildings		-	-	435	-	245	381	137	35.8%	435
Municipal Offices		-	-	435	-	245	381	(137)	(0)	435
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 613	870	870	-	850	870	20	2.3%	870
Computer Equipment		1 613	870	870	-	850	870	(20)	(0)	870
Furniture and Office Equipment		1 271	435	435	21	433	435	2	0.5%	435
Furniture and Office Equipment		1 271	435	435	21	433	435	(2)	(0)	435
Machinery and Equipment		13 650	174	435	-	4 829	339	(4 490)	-1325.9%	435
Machinery and Equipment		13 650	174	435	-	4 829	339	4 490	0	435
Transport Assets		1 001	-	-	-	-	-	-	-	-
Transport Assets		1 001	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	36 503	34 019	57 476	2 518	31 948	56 568	24 620	43.5%	57 476

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 806	11 843	14 437	3 041	15 509	12 842	(2 667)	-20.8%	14 437
Roads Infrastructure		1 806	-	14 026	3 041	15 509	8 198	(7 312)	-89.2%	14 026
Roads		1 806	-	14 026	3 041	15 509	8 198	7 312	0	14 026
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	11 843	411	-	-	4 644	4 644	100.0%	411
Landfill Sites		1 000	11 843	411	-	-	4 644	(4 644)	(0)	411
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		696	-	-	-	-	-	-	-	-
Community Facilities		696	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		696	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purvis		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		78	174	174	-	112	120	8	6.7%	174
Machinery and Equipment		78	174	174	-	112	120	(8)	(0)	174
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	3 580	12 017	14 611	3 041	15 621	12 962	(2 659)	-20.5%	14 611

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	1 330	14 778	16 337	1 560	9.5%	17 895
Roads Infrastructure		7 900	7 629	7 850	795	6 211	7 176	965	13.4%	7 850
Roads		7 900	7 629	7 850	795	6 211	7 176	(965)	(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	237	5 284	6 298	1 014	16.1%	6 921
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	620	120	-	-	152	(152)	(0)	120
MV Switching Stations		-	220	220	-	-	202	(202)	(0)	220
MV Networks		2 747	4 763	5 975	237	4 681	5 406	(725)	(0)	5 975
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	205	605	-	603	538	65	0	605
Solid Waste Infrastructure		2 841	3 125	3 125	298	3 283	2 864	(418)	-14.6%	3 125
Landfill Sites		2 841	3 125	3 125	298	3 283	2 864	418	0	3 125
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		6 023	7 025	8 540	-	8 294	7 257	(1 037)	-14.3%	8 540
Community Facilities		6 023	7 025	8 540	-	8 294	7 257	(1 037)	-14.3%	8 540
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		6 023	7 025	8 540	-	8 294	7 257	1 037	0	8 540
Public Open Space		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		39	1 400	1 787	313	700	1 572	873	55.5%	1 787
Operational Buildings		39	1 400	1 787	313	700	1 572	873	55.5%	1 787
Municipal Offices		39	1 400	1 787	313	700	1 572	(873)	(0)	1 787
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		396	580	580	-	378	532	154	28.9%	580
Furniture and Office Equipment		396	580	580	-	378	532	(154)	(0)	580
Machinery and Equipment		12 768	13 299	13 894	1 006	12 906	12 557	(349)	-2.8%	13 894
Machinery and Equipment		12 768	13 299	13 894	1 006	12 906	12 557	349	0	13 894
Transport Assets		1 996	1 822	2 123	-	2 016	2 042	25	1.2%	2 123
Transport Assets		1 996	1 822	2 123	-	2 016	2 042	(25)	(0)	2 123
Total Repairs and Maintenance Expenditure	1	34 711	40 688	44 819	2 650	39 072	40 296	1 225	3.0%	44 819

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		42 615	44 089	44 005	3 948	43 177	20 227	(22 950)	-113.5%	44 005
Roads Infrastructure		35 892	35 926	33 633	3 378	37 023	12 965	(24 068)	-185.8%	33 633
Roads		35 612	35 518	32 743	3 328	36 479	12 265	24 215	0	32 743
Road Structures		51	237	237	3	38	218	(180)	(0)	237
Road Furniture		229	170	652	47	505	473	33	0	652
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	44	-	-	-	21	21	100.0%	-
Drainage Collection		-	44	-	-	-	21	(21)	(0)	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 764	6 472	7 643	401	4 337	5 133	796	15.5%	7 643
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		2 936	3 171	3 171	77	831	2 741	(1 910)	(0)	3 171
MV Switching Stations		318	335	335	26	284	251	33	0	335
MV Networks		603	625	1 586	114	1 235	991	244	0	1 586
LV Networks		260	669	745	54	580	690	(109)	(0)	745
Capital Spares		647	1 671	1 805	130	1 406	460	946	0	1 805
Solid Waste Infrastructure		1 959	1 648	2 729	168	1 818	2 118	301	14.2%	2 729
Landfill Sites		505	445	1 016	45	485	673	(188)	(0)	1 016
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 452	1 200	1 710	123	1 330	1 442	(111)	(0)	1 710
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	3	4	0	2	4	(1)	(0)	4
Community Assets		737	1 124	1 000	65	697	1 019	322	31.6%	1 000
Community Facilities		674	849	928	59	642	838	196	23.4%	928
Halls		27	30	30	2	22	30	(8)	(0)	30
Centres		72	193	193	6	66	193	(127)	(0)	193
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		141	97	213	15	165	153	12	0	213
Police		-	-	-	-	-	-	-	-	-
Purvis		1	8	3	0	2	7	(4)	(0)	3
Public Open Space		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		187	258	225	16	171	214	(42)	(0)	225
Capital Spares		246	264	264	20	215	242	(27)	(0)	264
Sport and Recreation Facilities		63	275	72	5	55	181	126	69.5%	72
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		63	275	72	5	55	181	(126)	(0)	72
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		3 095	5 223	3 802	274	2 961	4 477	1 517	33.9%	3 802
Operational Buildings		1 825	2 178	2 491	180	1 940	2 307	367	15.9%	2 491
Municipal Offices		1 570	1 606	1 911	138	1 490	1 777	(287)	(0)	1 911
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		145	244	271	19	210	262	(52)	(0)	271
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		111	328	310	22	240	268	(28)	(0)	310
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 270	3 045	1 311	94	1 021	2 170	1 150	53.0%	1 311
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 270	3 045	1 311	94	1 021	2 170	(1 150)	(0)	1 311
Capital Spares		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	(4)	(4)	100.0%	-
Servitudes		-	-	-	-	-	(3)	3	(0)	-
Licences and Rights		-	-	-	-	-	(1)	(1)	100.0%	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	(1)	1	(0)	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 292	1 010	1 783	138	1 419	1 621	202	12.5%	1 783
Computer Equipment		1 292	1 010	1 783	138	1 419	1 621	(202)	(0)	1 783
Furniture and Office Equipment		1 681	2 539	2 539	173	1 858	2 307	449	19.4%	2 539
Furniture and Office Equipment		1 681	2 539	2 539	173	1 858	2 307	(449)	(0)	2 539
Machinery and Equipment		4 353	4 112	5 468	483	5 157	5 245	88	1.7%	5 468
Machinery and Equipment		4 353	4 112	5 468	483	5 157	5 245	(88)	(0)	5 468
Transport Assets		5 036	5 395	3 141	360	3 893	3 699	(194)	-5.3%	3 141
Transport Assets		5 036	5 395	3 141	360	3 893	3 699	194	0	3 141
Total Depreciation	1	58 808	63 492	61 739	5 440	59 162	38 591	(20 572)	-53.3%	61 739

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		74 928	52 793	70 569	16 018	188 064	56 655	(131 409)	-231.9%	70 569
Roads Infrastructure		71 710	52 793	70 569	16 018	188 064	56 655	(131 409)	-231.9%	70 569
Roads		71 710	52 793	70 569	16 018	188 064	56 655	131 409	0	70 569
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 218	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		3 218	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		10 601	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10 601	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		10 601	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	85 529	52 793	70 569	16 018	188 064	56 655	(131 409)	-231.9%	70 569

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and Table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, and assets management and performance of the Municipality.

The total expenditure for new capital projects amounts to R31,948 million and the year-to-date budget is R56,568 million.

The total expenditure for renewal of existing assets amounts to R15,621 million and the year to budget amounts to R12,962 million for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R39, 072 million, and the year-to-date budget is R40,296 million, reflecting an underspending variance of R1,225 million that translates to 3%.

The year-to-date actual expenditure on upgrading of existing assets is R188, 064 million and the year-to-date budget is R56, 655 million, reflecting a negative spending variance of R131,409 million that translates to 231.9%.

The year-to-date actual expenditure on depreciation and asset impairment is R59, 162 million and the year-to-date budget is R38, 591 million, reflecting a negative spending variance of R20, 572 million that translates to 53.3% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites: Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	43 479	43 450	100%
	Landfill Sites: Ablution Facility 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	216 904	100%
	Landfill Sites: Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	695 653	695 000	100%
	Landfill Sites: Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	-	0%
	Landfill Sites: Notice Boards	single	Community Assets	Landfill Sites	86 957	86 957	-	0%
	Landfill Sites: Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	410 870	-	0%
	Machinery and Equipment: Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	173 914	125 900	72%
	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	869 566	849 969	98%
	Furniture and Office Equipment: Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	432 567	99%
Corporate 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 Molanong - 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 Maleoskop - Ward 12	Multi	Roads Infrastructure	Roads	-	1 422 988	1 395 331	98%
	Boreholes Boreholes Phooko - Ward 09	Multi	Roads Infrastructure	Roads	-	1 422 988	1 417 984	100%
Technical Services	Boreholes Boreholes Ramogwerane - Ward 29	Multi	Roads Infrastructure	Roads	-	1 422 988	1 337 012	94%
	Boreholes Boreholes Sephaku - Ward 24	Multi	Roads Infrastructure	Roads	-	1 422 988	1 121 281	79%
	Boreholes Boreholes Sterkfontein - Ward 29	Multi	Roads Infrastructure	Roads	-	1 472 508	1 411 889	96%
	Boreholes Boreholes Tafelkop Kampeng - ward 26	Multi	Roads Infrastructure	Roads	-	1 422 988	1 323 025	93%
	Drainage Collection: Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	1 565 218	560 172	36%
	Landfill Sites: Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%
	Machinery and Equipment: AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260 870	-	0%
	Machinery and Equipment: Machinery and Equipment	Multi	Machinery and Equipment	Capital Spares	173 914	173 914	111 647	64%
	Municipal Offices: DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	-	434 783	-	0%
	MV Networks: Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	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 Mhanjini 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 Zaaipolus Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	-	-	0%	
MV Networks: Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	434 783	-	0%	
MV Networks: Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	684 627	503 768	74%	
MV Networks: Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	501 465	73%	
MV Networks: Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	322 454	47%	
MV Networks: Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%	
MV Networks: Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%	
MV Networks: Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%	
MV Networks: Installation of high mast light in Mattala Lehwelere	Multi	Roads Infrastructure	Roads	395 000	684 627	281 452	41%	
MV Networks: Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	229 637	34%	
MV Networks: Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	395 000	684 627	-	0%	
MV Networks: Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	281 452	41%	
MV Networks: Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	508 154	74%	
MV Networks: Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%	
MV Networks: Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%	
MV Networks: Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783	-	-	0%	
Roads: Construction of Jerusalem/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	1 973 913	99%	
Roads: Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3 115 439	3 039 981	98%	
Roads: Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1 221	-	0%	
Roads: Re - construction of low level bridge in khathazweni/ Matlula village	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Re - Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2 850 000	-	0%	
Roads: Re - construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	-	0%	
Roads: Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%	
Roads: Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads	-	10 107 614	8 850 756	88%	
Roads: Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	13 474 737	9 482 222	70%	
Roads: Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 951 272	1 951 272	100%	
Roads: Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	11 955 154	100%	
Roads: UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%	
Roads: Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	8 569 778	8 549 577	100%	
Roads: Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	434 783	378 072	87%	
Roads: Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	5 987 087	165%	
Roads: Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	16 266 156	193%	
TOTAL					98 829 145	142 655 917	108 827 188	

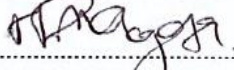
List of Operational Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Technical Services	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 299 000	1 165 290	90%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	1 342 578	49%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	1 091 743	69%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	2 009 811	84%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 379 527	77%
	MV Networks:Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	-	500 000	231 872	46%
	MV Networks:Electrification of Nlswelemotse 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	1 490 285	80%
	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	2 021 347	83%
TOTAL					-	20 283 000	14 868 919	

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

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature 

Date 11/06/2026