

ELIAS MOTSOALEDI LOCAL MUNICIPALITY



MONTHLY BUDGET STATEMENT REPORT

OCTOBER 2025

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PART 1: IN - YEAR REPORT

PURPOSE

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

EXECUTIVE SUMMARY

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

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2025/26		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770 108 980	263 924 645	34%
OPERATING EXPENDITURE	753 261 967	214 981 936	29%
TRANSFER - CAPITAL	92 090 000	33 596 344	36%
SURPLUS/(DEFICIT)	109 312 915	82 539 054	76%
CAPITAL EXPENDITURE	98 829 145	33 820 664	34%

Table C1 – Budget Statement Summary

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	61 818	63 085	–	5 417	21 670	20 984	686	3%	63 085
Service charges	161 854	186 549	–	14 105	58 580	59 390	(810)	-1%	186 549
Investment revenue	10 989	6 656	–	768	3 730	2 221	1 509	68%	6 656
Transfers and subsidies	383 099	381 926	–	990	159 061	159 905	(843)	-1%	381 550
Other own revenue	197 698	132 269	–	5 071	20 883	43 473	(22 590)	-52%	132 269
Total Revenue (excluding capital transfers and contributions)	815 459	770 485	–	26 351	263 925	285 973	(22 049)	-8%	770 109
Employee costs	196 286	209 467	–	17 069	69 848	69 836	11	0%	209 467
Remuneration of Councillors	29 661	30 966	–	2 282	9 128	10 322	(1 194)	-12%	30 966
Depreciation & asset impairment	62 754	63 492	–	5 004	19 815	21 227	(1 412)	-7%	63 492
Finance charges	1 104	5 962	–	–	173	1 986	(1 813)	-91%	5 962
Materials and bulk purchases	181 287	175 262	–	15 143	49 036	59 576	(10 540)	-18%	175 262
Transfers and subsidies	11 313	13 645	–	111	2 250	3 965	(1 715)	-43%	13 645
Other expenditure	173 226	254 467	–	18 570	64 732	82 771	(18 039)	-22%	254 467
Total Expenditure	655 631	753 262	–	58 179	214 982	249 684	(34 702)	-14%	753 262
Surplus/(Deficit)	159 827	17 223	–	(31 828)	48 943	36 289	12 653	35%	16 847
Transfers and subsidies - capital (monetary allocations)	160 508	92 090	–	1 671	33 596	51 029	(17 432)	-34%	92 090
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	376
Surplus/(Deficit) after capital transfers & contributions	320 696	109 313	–	(30 157)	82 539	87 318	(4 779)	-5%	109 313
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	320 696	109 313	–	(30 157)	82 539	87 318	(4 779)	-5%	109 313
Capital expenditure & funds sources									
Capital expenditure	173 549	98 829	–	2 109	33 821	31 002	2 819	9%	98 829
Capital transfers recognised	160 868	74 258	–	1 962	32 931	28 335	4 596	16%	74 258
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12 681	24 571	–	147	889	2 666	(1 777)	-67%	24 571
Total sources of capital funds	173 549	98 829	–	2 109	33 821	31 002	2 819	9%	98 829
Financial position									
Total current assets	298 373	349 635	–		445 878				349 635
Total non current assets	1 284 966	1 562 593	–		1 229 361				1 562 593
Total current liabilities	130 508	36 771	–		198 423				36 771
Total non current liabilities	135 904	169 872	–		163 329				169 872
Community wealth/Equity	1 316 927	1 705 585	–		1 313 487				1 705 585
Cash flows									
Net cash from (used) operating	158 035	125 873	–	(53 990)	136 737	(164 057)	(300 794)	183%	125 873
Net cash from (used) investing	(115 768)	(44 179)	–	(2 109)	(38 524)	(198 957)	(160 433)	81%	(44 179)
Net cash from (used) financing	(11 751)	(9 348)	–	(35)	(306)	(5 310)	(5 005)	94%	(9 348)
Cash/cash equivalents at the month/year end	53 191	81 556	–	–	107 116	(359 116)	(466 232)	130%	81 556
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	22 692	7 554	4 882	4 733	4 428	4 288	4 202	212 820	265 600
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 October is R263, 925 million and the year to date budget of R285, 973 million and this reflects a negative variance of R22, 049 million which is mostly attributable to equitable shares received amounting to R156, 621 million. The following are the secondary revenue item categories reflecting a positive and negative material variance:

- Property rates: 3% favorable variance
- Services Charges – electricity revenue: 1% unfavorable variance
- Services Charges – refuse revenue: 2% unfavorable variance
- Rental from fixed assets: 35% unfavorable variance
- Interest earned external investment: 68% favorable variance
- Interest earned outstanding debtors: 31% favorable variance
- Fines, penalties and forfeits: 70% unfavorable variance
- Licenses and permits: 11% favorable variance.
- Transfer and subsidies: 1% unfavorable variance
- Other revenue: 49% unfavorable variance
- Gains on disposal of assets: 439% unfavorable variance

Operating Expenditure

The year-to-date operational expenditure as at end of October amounts to R214, 982 million and the year to date budget is R249, 684 million. This reflects the overspending variance of R34, 702 million that translates to 14% variance. The variance is attributed to the overspending of finance charges. The municipality is still facing a challenge regarding the computation of monthly movement of the debt impairment.

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

- Remuneration of councilors: 12% overspending
- Debt impairment: 100% overspending
- Finance charges: 91 overspending.
- Bulk purchases: 16% overspending
- Other material: 27% overspending.
- Contracted services: 24% underspending
- Transfer and subsidies: 43% overspending.
- Operational cost: 17% underspending
- Losses on disposal of assets: 100% overspending

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

Capital Expenditure

The year to date actual capital expenditure as at end of October amounts to R33, 821 million and the year to date budget amounts to R31, 002 million and this gives rise to R2, 819 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of October is R82, 539 million that is mainly attributed to underperformance on capital expenditure in the reporting period.

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of October amounts to R265,600 million and this shows a increase of R16,478 million as compared to R249, 122 million as at end of 2024-25 financial year, and it shows an increase of R 1 195 thousands as compared to R264,405 of last month.

Consumer debtors are made up of service charges and property rates that amount to R164,564 million and other debtors amounting to R101, 036 million. Debtors relating to traffic fines are reported as part of other debtors presented under current assets on table C6 and as a result, do not form part of consumer debtors.

Creditors

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

Table C2 – Financial Performance (Standard Classification)

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Functional									
Governance and administration	331 211	303 737	–	8 256	132 679	128 038	4 641	4%	303 737
Executive and council	55 444	51 149	–	–	22 023	19 362	2 660	14%	51 149
Finance and administration	256 883	238 427	–	8 256	103 140	100 053	3 087	3%	238 427
Internal audit	18 884	14 161	–	–	7 516	8 623	(1 106)	-13%	14 161
Community and public safety	59 675	133 322	–	2 323	26 032	46 009	(19 977)	-43%	133 322
Community and social services	11 320	10 504	–	4	4 936	3 236	1 701	53%	10 504
Sport and recreation	17 612	13 589	–	–	9 235	7 346	1 889	26%	13 589
Public safety	30 744	109 229	–	2 320	11 862	35 428	(23 566)	-67%	109 229
Economic and environmental services	210 401	162 700	–	2 970	53 521	72 038	(18 516)	-26%	162 700
Planning and development	27 921	26 487	–	579	13 139	9 878	3 261	33%	26 487
Road transport	181 644	135 381	–	2 391	40 063	61 954	(21 891)	-35%	135 381
Environmental protection	836	832	–	–	320	205	114	56%	832
Trading services	230 842	262 816	–	14 473	85 288	90 915	(5 626)	-6%	262 816
Energy sources	190 852	216 641	–	13 043	70 743	75 892	(5 150)	-7%	216 641
Waste management	39 991	46 175	–	1 429	14 546	15 022	(476)	-3%	46 175
Total Revenue - Functional	832 129	862 575	–	28 022	297 521	336 999	(39 478)	-12%	862 575
Expenditure - Functional									
Governance and administration	261 398	281 365	–	22 799	94 122	92 670	1 453	2%	281 365
Executive and council	51 199	53 160	–	3 671	14 748	17 871	(3 123)	-17%	53 160
Finance and administration	195 181	214 461	–	17 165	74 652	72 608	2 043	3%	214 461
Internal audit	15 018	13 744	–	1 964	4 722	2 190	2 532	116%	13 744
Community and public safety	63 737	135 842	–	5 545	21 135	45 385	(24 250)	-53%	135 842
Community and social services	8 012	17 215	–	605	2 754	5 734	(2 980)	-52%	17 215
Sport and recreation	25 212	18 916	–	2 302	8 052	6 415	1 638	26%	18 916
Public safety	30 513	99 711	–	2 638	10 329	33 237	(22 908)	-69%	99 711
Economic and environmental services	112 486	117 998	–	11 515	37 253	39 301	(2 048)	-5%	117 998
Planning and development	24 797	27 626	–	1 777	7 090	9 196	(2 106)	-23%	27 626
Road transport	87 593	89 092	–	9 738	30 163	29 731	432	1%	89 092
Environmental protection	96	1 280	–	–	–	374	(374)	-100%	1 280
Trading services	219 962	218 057	–	18 319	62 471	72 328	(9 857)	-14%	218 057
Energy sources	158 434	170 466	–	14 688	47 789	56 258	(8 469)	-15%	170 466
Waste management	61 528	47 591	–	3 632	14 682	16 070	(1 388)	-9%	47 591
Total Expenditure - Functional	657 583	753 262	–	58 179	214 982	249 684	(34 702)	-14%	753 262
Surplus/ (Deficit) for the year	174 546	109 313	–	(30 157)	82 539	87 315	(4 776)	-5%	109 313

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

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive & Council	48 780	46 493	–	–	18 786	17 686	1 100	6%	46 493
Vote 2 - Municipal Manager	53 017	41 927	–	–	21 770	22 317	(547)	-2%	41 927
Vote 3 - Budget & Treasury	146 875	143 601	–	8 256	52 633	55 960	(3 327)	-6%	143 601
Vote 4 - Corporate Services	46 686	36 374	–	–	22 574	15 988	6 587	41%	36 374
Vote 5 - Community Services	110 044	189 270	–	4 416	44 359	64 154	(19 795)	-31%	189 270
Vote 6 - Technical Services	387 357	368 377	–	14 771	118 727	147 447	(28 720)	-19%	368 377
Vote 7 - Developmental Planning	19 670	18 235	–	579	9 836	7 373	2 462	33%	18 235
Vote 8 - Executive Support	19 701	18 298	–	–	8 836	6 075	2 761	45%	18 298
Total Revenue by Vote	832 129	862 575	–	28 022	297 521	336 999	(39 478)	-12%	862 575
Expenditure by Vote									
Vote 1 - Executive & Council	43 295	43 414	–	3 085	11 682	14 867	(3 185)	-21%	43 414
Vote 2 - Municipal Manager	51 629	51 785	–	4 860	17 296	14 701	2 595	18%	51 785
Vote 3 - Budget & Treasury	84 720	84 881	–	7 229	36 202	28 039	8 163	29%	84 881
Vote 4 - Corporate Services	32 137	46 836	–	2 730	10 955	15 563	(4 608)	-30%	46 836
Vote 5 - Community Services	135 192	194 902	–	10 014	39 379	65 232	(25 854)	-40%	194 902
Vote 6 - Technical Services	265 963	288 567	–	26 809	84 985	96 889	(11 904)	-12%	288 567
Vote 7 - Developmental Planning	17 900	20 568	–	1 291	5 119	6 839	(1 721)	-25%	20 568
Vote 8 - Executive Support	26 747	22 310	–	2 162	9 365	7 554	1 811	24%	22 310
Total Expenditure by Vote	657 583	753 262	–	58 179	214 982	249 684	(34 702)	-14%	753 262
Surplus/ (Deficit) for the year	174 546	109 313	–	(30 157)	82 539	87 315	(4 776)	-5%	109 313

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

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

Table C4: Financial Performance by Revenue Source and Expenditure Type

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	61 818	63 085	–	5 417	21 670	20 984	686	3%	63 085
Service charges - electricity revenue	147 578	164 683	–	12 977	54 158	54 855	(697)	-1%	164 683
Service charges - refuse revenue	14 276	21 866	–	1 128	4 422	4 535	(113)	-2%	21 866
Rental of facilities and equipment	1 886	1 467	–	56	293	448	(155)	-35%	1 467
Interest earned - external investments	10 989	6 656	–	768	3 730	2 221	1 509	68%	6 656
Interest earned - outstanding debtors	13 635	16 493	–	1 805	7 112	5 432	1 680	31%	16 493
Fines, penalties and forfeits	98 497	104 744	–	2 428	10 366	34 231	(23 865)	-70%	104 744
Licences and permits	7 302	6 916	–	664	2 570	2 305	265	11%	6 916
Transfers and subsidies	383 099	381 926	–	990	159 061	159 905	(843)	-1%	381 550
Other revenue	4 296	2 648	–	112	535	1 056	(521)	-49%	2 648
Gains	72 082	–	–	7	7	1	6	439%	–
Total Revenue (excluding capital transfers and contributions)	815 459	770 485	–	26 351	263 925	285 973	(22 049)	-8%	770 109
Expenditure By Type									
Employee related costs	196 286	209 467	–	17 069	69 848	69 836	11	0%	209 467
Remuneration of councillors	29 661	30 966	–	2 282	9 128	10 322	(1 194)	-12%	30 966
Debt impairment	20 144	87 202	–	–	–	29 345	(29 345)	-100%	87 202
Depreciation & asset impairment	62 754	63 492	–	5 004	19 815	21 227	(1 412)	-7%	63 492
Finance charges	1 104	5 962	–	–	173	1 986	(1 813)	-91%	5 962
Bulk purchases	139 391	150 170	–	13 056	42 096	50 057	(7 961)	-16%	150 170
Other materials	41 896	25 092	–	2 087	6 940	9 519	(2 579)	-27%	25 092
Contracted services	85 573	92 371	–	10 755	38 218	30 785	7 433	24%	92 371
Transfers and subsidies	11 313	13 645	–	111	2 250	3 965	(1 715)	-43%	13 645
Other expenditure	67 442	72 593	–	7 815	26 514	22 609	3 905	17%	72 593
Losses	67	2 301	–	–	–	33	(33)	-100%	2 301
Total Expenditure	655 631	753 262	–	58 179	214 982	249 684	(34 702)	-14%	753 262
Surplus/(Deficit)	159 827	17 223	–	(31 828)	48 943	36 289	12 653	35%	16 847
Transfers and subsidies - capital (monetary allocations)	160 508	92 090	–	1 671	33 596	51 029	(17 432)	-34%	92 090
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	376
Surplus/(Deficit) after capital transfers & contributions	320 696	109 313	–	(30 157)	82 539	87 318			109 313
Taxation							–		
Surplus/(Deficit) after taxation	320 696	109 313	–	(30 157)	82 539	87 318			109 313
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	320 696	109 313	–	(30 157)	82 539	87 318			109 313
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	320 696	109 313	–	(30 157)	82 539	87 318			109 313

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

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

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

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

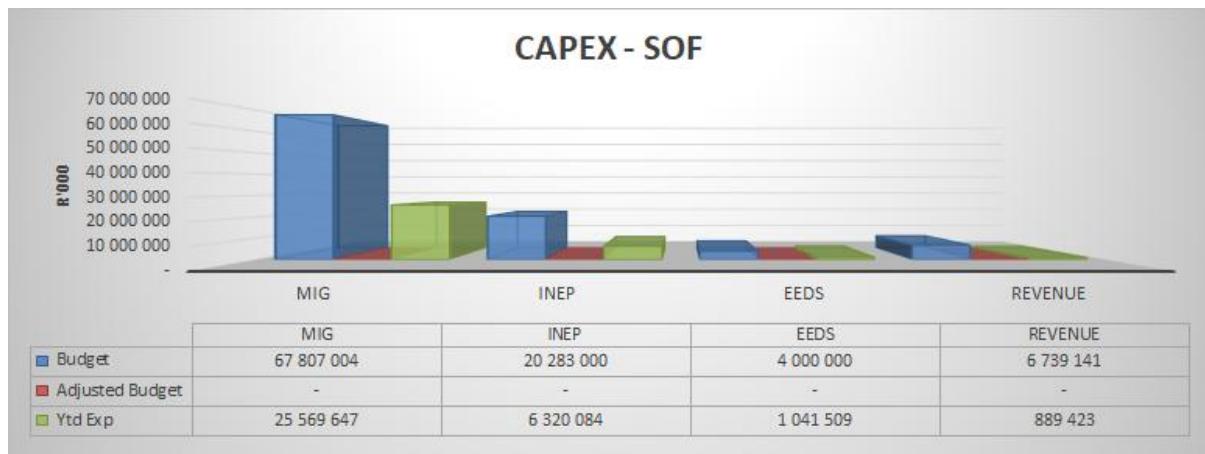
Vote Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	2 370	1 304	–	10	727	684	43	6%	1 304
Executive and council	–	–	–	–	–	–	–	–	–
Finance and administration	2 370	1 304	–	10	727	684	43	6%	1 304
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	12 191	870	–	–	–	610	(610)	-100%	870
Community and social services	696	696	–	–	–	552	(552)	-100%	696
Sport and recreation	11 495	174	–	–	–	58	(58)	-100%	174
Public safety	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	76 556	66 071	–	1 612	25 732	19 893	5 839	29%	66 071
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	76 556	66 071	–	1 612	25 732	19 893	5 839	29%	66 071
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	23 448	30 585	–	487	7 362	9 815	(2 453)	-25%	30 585
Energy sources	21 342	29 932	–	487	7 362	9 522	(2 160)	-23%	29 932
Waste management	2 107	652	–	–	–	293	(293)	-100%	652
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	114 566	98 829	–	2 109	33 821	31 002	2 819	9%	98 829
Funded by:									
National Government	140 508	74 258	–	1 962	32 931	28 335	4 596	16%	74 258
Provincial Government	–	–	–	–	–	–	–	–	–
District Municipality	20 000	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–	–	–
Transfers recognised - capital	160 868	74 258	–	1 962	32 931	28 335	4 596	16%	74 258
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12 681	24 571	–	147	889	2 666	(1 777)	-67%	24 571
Total Capital Funding	173 549	98 829	–	2 109	33 821	31 002	2 819	9%	98 829

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	1 660	435	–	–	16	–	16	#DIV/0!	435
Vote 5 - Community Services	11 217	1 130	–	–	–	552	(552)	-100%	1 130
Vote 6 - Technical Services	88 766	69 137	–	1 962	26 782	28 637	(1 856)	-6%	69 137
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
Total multi-year capital expenditure	101 644	70 702	–	1 962	26 797	29 190	(2 392)	-8%	70 702
Expenditure of single-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services	710	870	–	10	711	684	28	4%	870
Vote 5 - Community Services	2 559	391	–	–	–	351	(351)	-100%	391
Vote 6 - Technical Services	68 636	26 866	–	137	6 312	778	5 534	712%	26 866
Vote 7 - Developmental Planning	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support	–	–	–	–	–	–	–	–	–
Total single-year capital expenditure	71 905	28 127	–	147	7 023	1 812	5 211	288%	28 127
Total Capital Expenditure	173 549	98 829	–	2 109	33 821	31 002	2 819	9%	98 829

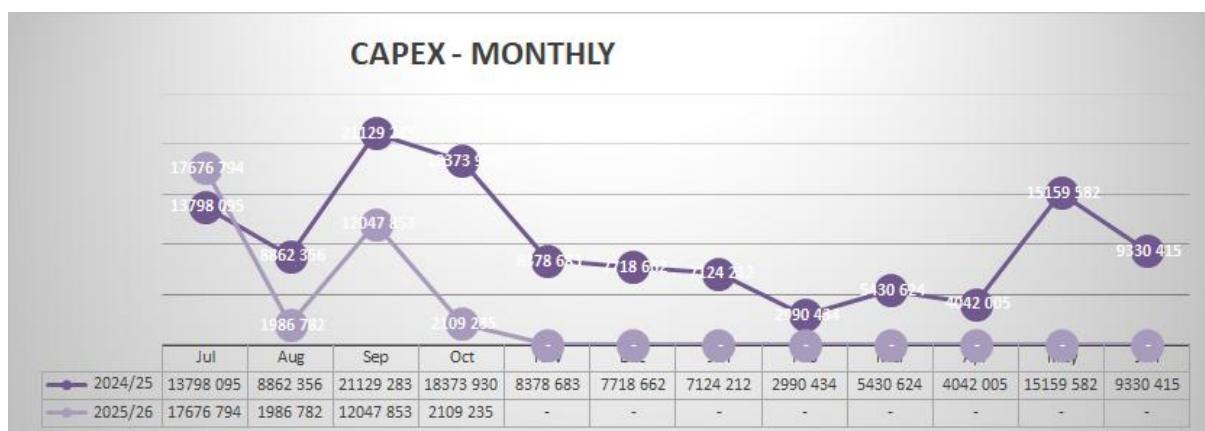
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of October, R2,109 million expenditure is incurred and the year-to-date expenditure amounts to R33, 821 whilst the year to date budget is R31, 002 million and this gave rise to under spending variance of R2,819 million that translates to 9%.

Figure 1: Capital expenditure by source



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

Figure 2: Monthly capital expenditure



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

Table C6: Monthly Budget Statement Financial Position

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	71 789	90 859	–	5 149	90 859
Call investment deposits	–	–	–	101 967	–
Consumer debtors	167 485	205 168	–	202 481	205 168
Other debtors	20 723	20 791	–	99 034	20 791
Current portion of long-term receivables	119	–	–	–	–
Inventory	38 258	32 818	–	37 248	32 818
Total current assets	298 373	349 635	–	445 878	349 635
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	18 475	21 552	–	–	21 552
Investment property	110 604	46 928	–	133 813	46 928
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 155 424	1 493 649	–	1 092 370	1 493 649
Biological	463	–	–	–	–
Intangible	–	–	–	–	–
Other non-current assets	–	463	–	3 178	463
Total non current assets	1 284 966	1 562 593	–	1 229 361	1 562 593
TOTAL ASSETS	1 583 339	1 912 228	–	1 675 239	1 912 228
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	6 639	9 126	–	4 343	9 126
Consumer deposits	6 810	6 956	–	5 365	6 956
Trade and other payables	112 056	9 126	–	178 669	9 126
Provisions	5 003	11 563	–	10 046	11 563
Total current liabilities	130 508	36 771	–	198 423	36 771
Non current liabilities					
Borrowing	45 602	48 089	–	15 985	48 089
Provisions	90 302	121 783	–	147 344	121 783
Total non current liabilities	135 904	169 872	–	163 329	169 872
TOTAL LIABILITIES	266 412	206 643	–	361 752	206 643
NET ASSETS	1 316 927	1 705 585	–	1 313 487	1 705 585
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 316 927	1 705 585	–	1 313 487	1 705 585
Reserves	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1 316 927	1 705 585	–	1 313 487	1 705 585

The above table shows that community wealth amounts to R1 313 487 billion, total liabilities R361,752 million and the total assets R1 675,239 million. Non-current liabilities are mainly made up of borrowing, provisions for long service award and provisions for landfill sites. Taking the current liabilities and current assets together, the municipality has a current ratio of 2.2:1 which meets the acceptable norm of 2:1. The municipality needs to keep the current liabilities low and increase the current assets to strengthen the liquidity ratio.

Table C7: Monthly Budget Statement Cash Flow

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	51 043	50 923	–	5 766	17 191	19 742	(2 551)	-13%	50 923
Service charges	163 762	174 139	–	11 527	45 429	44 542	887	2%	174 139
Other revenue	27 788	17 646	–	3 251	84 220	91 260	(7 040)	-8%	17 646
Transfers and Subsidies - Operational	390 673	381 926	–	120	160 286	159 872	414	0%	381 926
Transfers and Subsidies - Capital	140 508	92 090	–	–	51 577	156 585	(105 008)	-67%	92 090
Interest	5 318	9 058	–	1 316	6 860	7 366	(506)	-7%	9 058
Payments									
Suppliers and employees	(621 057)	(580 294)	–	(75 859)	(226 404)	(632 756)	(406 352)	64%	(580 294)
Finance charges	–	(5 962)	–	–	(173)	(870)	(696)	80%	(5 962)
Transfers and Grants	(0)	(13 654)	–	(111)	(2 250)	(9 799)	(7 549)	77%	(13 654)
NET CASH FROM/(USED) OPERATING ACTIVITIES	158 035	125 873	–	(53 990)	136 737	(164 057)	(300 794)	183%	125 873
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	659	43 526	–	–	–	–	–	–	43 526
Decrease (increase) in non-current receivables	(1 694)	1 360	–	–	–	–	–	–	1 360
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(114 733)	(89 065)	–	(2 109)	(38 524)	(198 957)	(160 433)	81%	(89 065)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(115 768)	(44 179)	–	(2 109)	(38 524)	(198 957)	(160 433)	81%	(44 179)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	146	–	(35)	10	679	(669)	-98%	146
Payments									
Repayment of borrowing	(11 751)	(9 494)	–	–	(316)	(5 989)	(5 673)	95%	(9 494)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 751)	(9 348)	–	(35)	(306)	(5 310)	(5 005)	94%	(9 348)
NET INCREASE/ (DECREASE) IN CASH HELD	30 517	72 347	–	(56 135)	97 907	(368 325)			72 347
Cash/cash equivalents at beginning:	22 675	9 209	–	–	9 209	9 209	–	–	9 209
Cash/cash equivalents at month/year end:	53 191	81 556	–	–	107 116	(359 116)	–	–	81 556

Table C7 presents details pertaining to cash flow performance. As at end of October, the net cash inflow from operating activities is R136, 737 million whilst net cash outflow from investing activities is R38,524 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities is R306, thousands. The cash and cash equivalent held at end of October amounted to R107, 116 million and the net effect of the above cash flows is cash inflow movement of R9, 209 million. The cash and cash equivalent at end of the reporting period of R107, 116 million, is mainly made up of cash in the primary bank account amounting to R5, 149 million and short-term investments amounting to R101, 967 million at the end of October.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Material Variance Explanations

Description	Variance Reasons for material deviations		Remedial or corrective steps/remarks
Revenue By Source			
Property rates	3%	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
Service charges - electricity revenue	-1%	The projected monthly revenue appear to be higher in light of the actual revenue performance	The municipality should ensure revenue is collected in all business areas where they utilize our electricity
Service charges - refuse revenue	-2%	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
Rental of facilities and equipment	-35%	The actual revenue generated is less than the projected monthly revenue and the majority of the rented assets are not at arm's length transactions	The municipal needs to ensure all the municipal and rented equipments generate revenue as hired out
Interest earned - external investments	68%	The municipality has invested in three different investment portfolios with Standard bank, and ABSA and the actual interest generated is less than the budgeted revenue	The municipality shoud draft cash flow projections plan which will assist if there is a need to invest during the budget preparations to avoice variances.
Interest earned - outstanding debtors	31%	The actual revenue generated is less than the projected monthly revenue.	The municipality should encouraging customers to pay the accounts on time to avoid incurring interest.
Fines, penalties and forfeits	-70%	The actual revenue issued on speed cameras is less than the projections. The contract of the speed fine cameras has been appointed, however there still slow collection in terms of revenue collection.	The municipality shoud strategies on how to speed up the revenue collection under this item. There should be road blocks in the grolbersdal entrances where cashiers are available to collection on outstanding traffic fines.
Licences and permits	11%	The actual revenue generated is less than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
Transfers and subsidies	-1%	The equitable share trenches received is less than the projections thereof.	The budget team should request LPT DORA to guide in the projections during the final budget preparations.
Other revenue	-49%	The actual revenue generated is less than the projected monthly revenue.	The municipality should ensure that all write offs on the outstanding debts are true reflections of what should be written off.
Expenditure By Type			
Employee related costs	0%	The actual expenditure incurred on employee related costs is more than the projections thereof	The municipality has appointed on vacant posts.
Remuneration of councillors	-12%	The actual expenditure incurred on remuneration of councillors is less than the projected monthly expenditure	The municipality should budget according to the number of councillors that they have
Debt impairment	-100%	Debt impairment has not been calculated since the beginning of the year.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
Depreciation & asset impairment	-7%	The actual depreciation calculated is less than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
Finance charges	-91%	Finance charges is mainly for finance lease and the municipality has a new lease contract, the actual is less than the budgeted.	The municipality should encourage the service provider to submitt invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Bulk purchases	-16%	The municipal licenced electrification areas have increased and the projections are less than the actual expenditure, the monthly payments were captured before month end.	The municipality should continue to encourage the service provider (Eskom) to submitt invoices before month end system closure so payments are processed and captured on the system to avoid variances.
Other materials	-27%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure.	The municipality should ensure that all the municipal assets are maintained to keep their useful life as they are.
Contracted services	24%	The actual expenditure incurred is more than the projected monthly expenditure	Majority of contractors are paid after month end. The municipality should encourage contractors to submit invoices on time to avoid variances and ultimately improves cash flow management.
Transfers and subsidies	-43%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed.
Other expenditure	17%	The actual expenditure incurred is more than the projected monthly expenditure	The municipality shoud identify expenditure lead to significant variances and improve on those items to avoid the variances.
Losses	-100%	There are no losses that have incurred in this month	The municipality shoud continue to come up with the remedies that they will use to identify expenditure lead to significant variances and improve on those items to avoid the variances.

Supporting Table: SC 1 Material Variance Explanations (Continuation)

Description		Variance Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure			
National Government	16%	The projections on capital grants is less than the spending thereof.	The majority of municipal national funded capital projects are at the completion stage
Internally generated funds	-67%	There actual spending is less than the projections	The municipality should implement all the internal projects to ensure service delivery is achieved.
Cash Flow			
Property rates	-13%	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	2%	The collection rate on service charges is more than the projected rate	The municipality should come up with strategies to use for collecting on licenced municipal areas on electricity billings and refuse removal
Other revenue	-8%	The collection rate on leased assets is less than the projected amount	The municipality should come up with the strategies to ensure that all leased municipal assets are rented out as projected
Government - operating	0%	The received trenches of operational grants are in line with the projections thereof.	The municipality should make use of DORA during the draft and final budget preparations.
Government - Capital	-67%	The received 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	-7%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
Suppliers and employees	64%	The actual costs incurred is less than the projected costs and the variance is caused by vacant posts on employee related costs, and other variances in materials and other expenditure.	The variance is caused by outstanding payment on Contracted services, Other materials and general expenses therefore the municipality should avoid closing the year end with outstanding creditors
Finance charges	80%	The finance costs which is for finance lease contracts has outstanding payments due to late payments submissions.	The municipality shoud encourage Kgwadi ya madiba to send invoices on time and the fleet unit should prepare invoices on time to avoid the material variances
Transfers and Grants	77%	The payments relating to this account are less than the projections thereof	Municipality should develop a strategy to pay on time to avoid interest
Capital assets	81%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality shoud encourage implementation of all capital projects.
Increase (decrease) in consumer deposits	-98%	The actual payments on consumer deposit is less than the projections thereof	No remedial action is needed
Repayment of borrowing	95%	The projections is not in line with the amortisation schedule	The municipality should make use of amortisation during budget preparations and ensure the payments are inline with the amortisation schedule.

Supporting Table: SC 3 - Debtors Age Analysis

Description	Budget Year 2025/26											
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Impairment Bad Debts
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Electricity	14 493	1 637	337	218	146	139	99	3 797	20 866	4 400	-	-
Receivables from Non-exchange Transactions - Property Rates	5 418	2 668	2 134	2 051	1 961	1 829	1 788	84 506	102 354	92 134	-	-
Receivables from Exchange Transactions - Waste Management	1 126	747	631	616	622	588	586	35 013	39 928	37 425	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	43	43	43	42	38	38	1 112	1 416	1 274	-	-
Interest on Arrear Debtor Accounts	1 806	1 784	1 735	1 701	1 719	1 638	1 610	81 818	93 811	88 486	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	(206)	677	2	105	(62)	55	81	6 575	7 226	6 753	-	-
Total By Income Source	22 692	7 554	4 882	4 733	4 428	4 288	4 202	212 820	265 600	230 471	-	-
2019/20 - totals only	17 354	8 433	5 279	5 474	4 269	4 374	3 314	200 625	249 122	218 056		
Debtors Age Analysis By Customer Group												
Organs of State	3 365	1 435	1 191	1 148	921	959	937	49 284	59 241	53 250	-	-
Commercial	14 122	1 638	625	575	512	540	520	13 735	32 268	15 882	-	-
Households	6 653	4 333	2 950	2 902	2 896	2 707	2 651	146 867	171 958	158 022	-	-
Other	(1 448)	148	116	109	99	82	93	2 934	2 133	3 317	-	-
Total By Customer Group	22 692	7 554	4 882	4 733	4 428	4 288	4 202	212 820	265 600	230 471	-	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of October amount to R261, 348 million. The debtors' book is made up as follows:

- Rates 40%
- Electricity 2%
- Rental 1%
- Refuse removal 16%
- Interest on outstanding debtors 38%
- Other 3%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

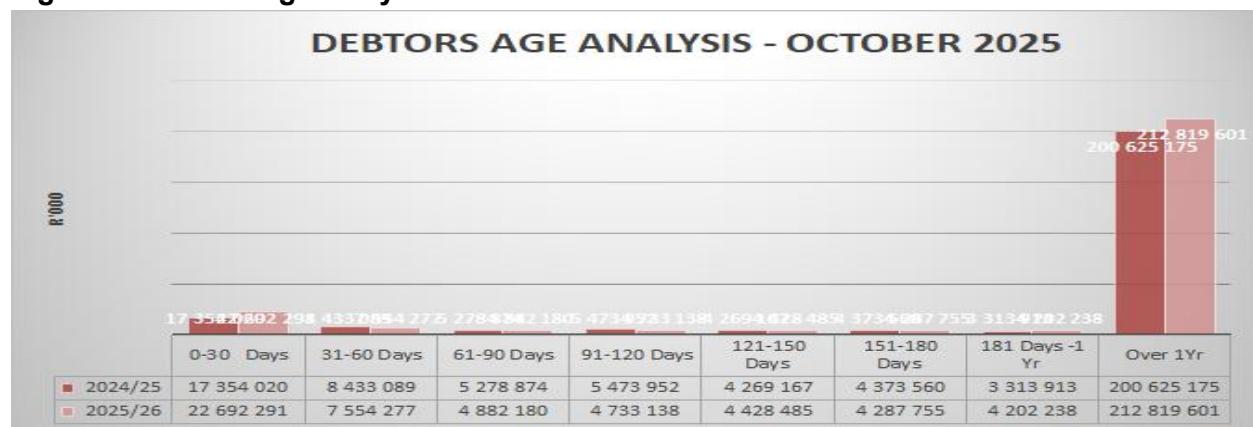
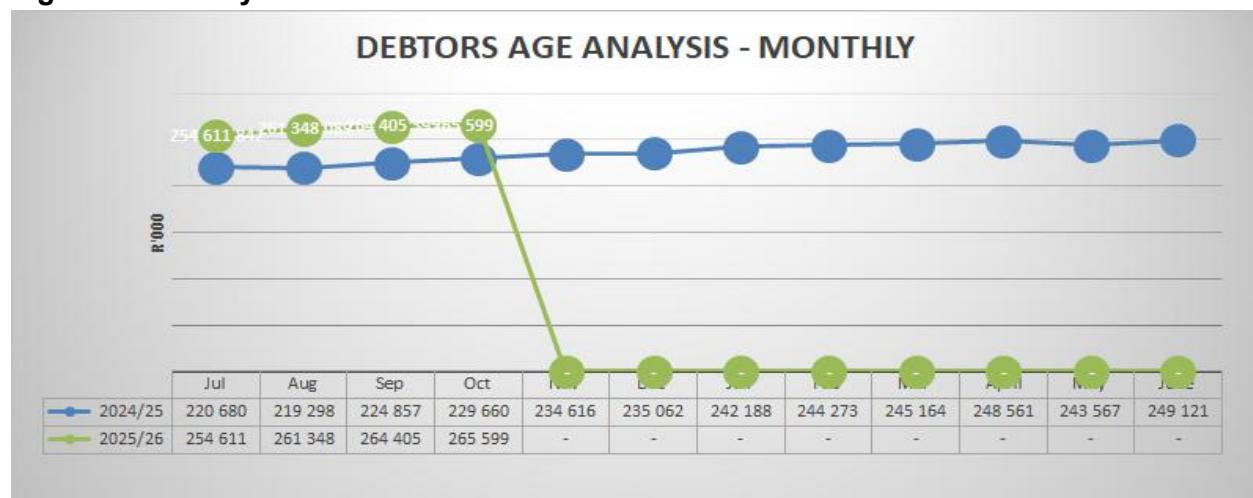


Figure 4: Monthly debtors' book



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

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

TOP TWENTY DEBTORS

ACCOUNT NO	ACCOUNT HOLDER NAME	INDIGENT	PENSIONER	HAND OVER	OUTSTANDING TOTAL BALANCE
9005301	PATRICIO & SONS PROP (PTY) LTD/ TWIN CITY TRADING (PTY) LTD	N	N	N	2 771 339
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	1 702 057
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 335 508
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 335 095
911906	TAFELKOP MALL (PTY) LTD	N	N	N	1 288 730
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	1 077 345
10858	HUILBOS BELEGGINGS PTY LTD	N	N	N	1 047 763
9002327	DE LEMOS E M	N	N	N	927 480
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	695 755
136	LIZINEX (PTY) LTD	N	N	N	606 400
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	600 888
5000633	ERASMUS G J	N	N	N	591 408
9001714	KWAMAQHUE COMMUNAL PROP ASSOC	N	N	N	573 497
9019006	TIGER STRIPES INVESTMENTS (PTY)	N	N	Y	572 148
7000918	MATHEBULA JABULANI JACK TITUS	N	N	Y	568 675
5004546	I R L (SOUTH AFRICA) RESOURCES INVESTMENT PROP LTD	N	N	N	543 139
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	520 660
2100165	LEBOWA TRANSPORT	N	N	N	519 949
9001052	NDEBELE STAM	N	N	Y	495 679
2913	SHOPRITE/CHECKERS	N	N	Y	477 243
TOTAL					18 250 760

Supporting Table: SC 4 - Creditors Age Analysis

Description	Budget Year 2025/26								Prior year totals for chart
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors									-
Auditor General									-
Other	6 994								-
Total By Customer Type	6 994	-	-	-	-	-	-	-	-

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

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

Supporting Table: SC 5 - Investment Portfolio

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening Balance	Interest Earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA CALL ACCOUNT(9396519964)		Current Investment	7.7%		30-Oct-25	75 906 387	480 290	-	35 000 000	76 386 676
STANDARD BANK(038823527030		Current Investment	7.9%		23-Oct-25	25 411 233	119 041	-25 530 274	-	-
STANDARD BANK(038823527031		Current Investment	7.9%		24-Nov-25	25 412 534	168 271	-	-	25 580 805
Total						126 730 154	767 602	-25 530 274	35 000 000	101 967 481

The Municipality had short investment portfolios during the month of October with an opening balance of R126, 730 million and with top up investment of R35, 000 in various investment portfolios. An amount of R767, 602 million was earned as an interest. Investment withdrawn was R25, 530 million and closed off with R101, 967 million at the end of October.

Supporting Table: SC 6 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 - October										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383 099	381 550	–	–	160 137	159 872	265	0.2%	381 550
Expanded Public Works Programme Integrated Grant		2 609	2 862	–	–	716	867	(151)	-17.4%	2 862
Local Government Financial Management Grant	3	2 800	2 800	–	–	2 800	2 800	–	–	2 800
Equitable Share		377 690	375 888	–	–	156 621	156 206	415	0.3%	375 888
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	376	–	120	149	376	(227)	-60.3%	376
Education, Training and Development Practices SETA		–	376	–	120	149	376	(227)	-60.3%	376
Total Operating Transfers and Grants		383 099	381 926	–	120	160 286	160 248	38	0.0%	381 926
Capital Transfers and Grants										
National Government:		140 508	92 090	–	–	51 577	53 779	(2 202)	4.1%	92 090
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	–	1 800	4 000	(2 200)	-55.0%	4 000
Municipal Infrastructure Grant		91 314	67 807	–	–	40 650	43 233	(2 583)	-6.0%	67 807
Integrated National Electrification Programme Grant		17 544	20 283	–	–	9 127	6 545	2 582	39.4%	20 283
Municipal Disaster Recovery Grant		27 650	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		359	–	–	–	–	179	(179)	-100.0%	–
Education, Training and Development Practices SETA		359	–	–	–	–	179	(179)	-100.0%	–
Total Capital Transfers and Grants		140 867	92 090	–	–	51 577	53 958	(2 381)	-4.4%	92 090
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523 966	474 016	–	120	211 863	214 206	(2 343)	-1.1%	474 016

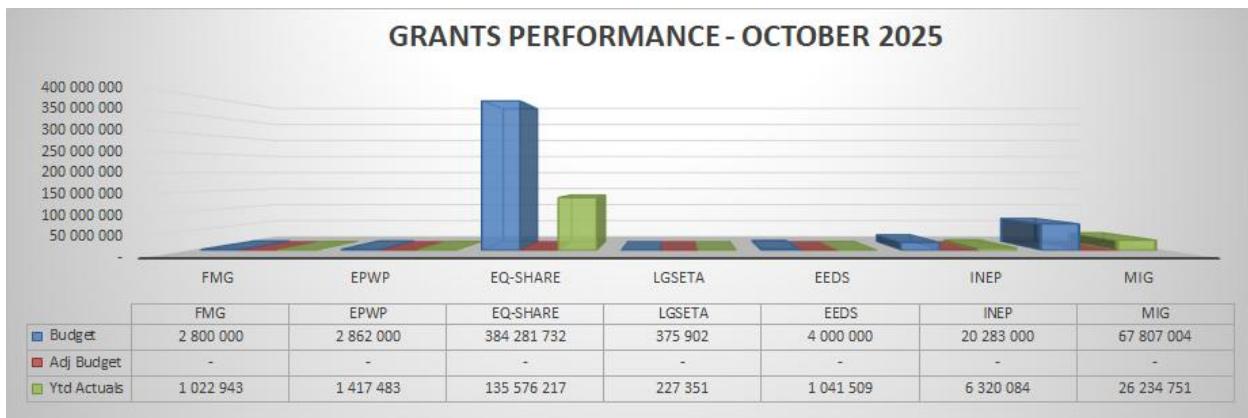
Supporting tables SC6 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R211, 863 million of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R156, 621 million; Financial Management Grant amounting to R2, 800, million LGSETA amounting R149 thousands, Municipal Infrastructure Grant amounting to R40, 650 million; Integrated National Energy Grant R9 127 and Expanded Public Works Programme R716 thousands were received and Energy Efficiency and Demand Side Management Grant R1,800 million. All the trenches of the grants allocated for the current financial year have been received in line with the National Treasury payment .

Supporting Table: SC 7 Transfers and grants – Expenditure

LIM472 Elias Motsoaledi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 - October										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 409	5 662	–	990	2 440	2 417	24	1.0%	
Expanded Public Works Programme Integrated Grant		2 609	2 862	–	384	1 417	867	551	63.6%	
Local Government Financial Management Grant	3	2 800	2 800	–	605	1 023	2 800	(1 777)	-63.5%	
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	(1 250)	1 250	-100.0%	
Provincial Government:		–	–	–	–	–	–	–	–	
District Municipality:		–	–	–	–	–	–	–	–	
Other grant providers:		–	376	–	–	–	33	(33)	-100.0%	
Education, Training and Development Practices SETA		–	376	–	–	–	33	(33)	-100.0%	
Total Operating Transfers and Grants		5 409	6 038	–	990	2 440	2 449	(9)	-0.4%	
Capital Transfers and Grants										
National Government:		116 346	92 090	–	1 671	33 596	51 029	(17 432)	-34.2%	
Energy Efficiency and Demand Side Management Grant		3 999	4 000	–	–	1 042	1 250	(208)	-16.7%	
Municipal Infrastructure Grant		91 315	67 807	–	1 671	26 235	43 233	(16 999)	-39.3%	
Integrated National Electrification Programme Grant		17 544	20 283	–	–	6 320	6 545	(225)	-3.4%	
Municipal Disaster Recovery Grant		3 488	–	–	–	–	–	–	–	
Provincial Government:		–	–	–	–	–	–	–	–	
District Municipality:		–	–	–	–	–	–	–	–	
Other grant providers:		350	–	–	–	–	–	–	–	
Education, Training and Development Practices SETA		350	–	–	–	–	–	–	–	
Total Capital Transfers and Grants		116 696	92 090	–	1 671	33 596	51 029	(17 432)	-34.2%	
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122 105	98 128	–	2 661	36 037	53 478	(17 441)	-32.6%	
									98 128	

An amount of R2, 661 million has been spent on grants during the month of October and the year-to-date actuals is R36, 037 million whilst the year to date budget amounts to R36,037 million and this results in an over-performance variance of R17 ,441 million that translates to 32.6%. Of the total spending amounting to R990 thousand is spent on operational grants whilst capital grants spent R1, 671 million.

Figure 5: Grants' performance



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

The grants expenditure is shown below in percentages:

- Financial Management Grant 37%
- Expanded Public Work Programme 50%
- Equitable Share 35%
- Integrated National Electrification Grant 31%
- Municipal Infrastructure Grant 39%
- Energy Efficiency and Demand Side Management Grant 26%
- LGSETA 60%

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

Summary of Employee and Councillor remuneration	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	17 052	17 802	—	1 339	5 357	5 934	(577)	-10%	17 802
Pension and UIF Contributions	2 442	2 550	—	193	772	850	(78)	-9%	2 550
Medical Aid Contributions	6	6	—	—	—	2	(2)	-100%	6
Motor Vehicle Allowance	6 759	7 056	—	490	1 950	2 352	(402)	-17%	7 056
Cellphone Allowance	3 118	3 255	—	239	965	1 085	(120)	-11%	3 255
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	285	297	—	21	84	99	(15)	-15%	297
Sub Total - Councillors	29 661	30 966	—	2 282	9 128	10 322	(1 194)	-12%	30 966
% increase		4%							4%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 896	7 064	—	464	2 104	2 355	(251)	-11%	7 064
Pension and UIF Contributions	332	476	—	35	136	182	(45)	-25%	476
Medical Aid Contributions	285	393	—	27	107	131	(24)	-18%	393
Motor Vehicle Allowance	740	1 414	—	76	302	471	(169)	-36%	1 414
Cellphone Allowance	355	196	—	14	56	65	(9)	-14%	196
Housing Allowances	—	—	—	—	—	—	—	—	—
Other benefits and allowances	177	735	—	0	0	252	(251)	-100%	735
Sub Total - Senior Managers of Municipality	5 785	10 277	—	615	2 706	3 456	(749)	-22%	10 277
% increase		78%							78%
Other Municipal Staff									
Basic Salaries and Wages	125 657	127 054	—	11 285	45 276	42 351	2 925	7%	127 054
Pension and UIF Contributions	23 028	25 620	—	2 161	8 714	8 540	174	2%	25 620
Medical Aid Contributions	7 735	6 782	—	697	2 808	2 227	581	26%	6 782
Overtime	931	1 311	—	47	133	376	(243)	-65%	1 311
Performance Bonus	—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	16 172	17 160	—	1 490	5 777	5 720	57	1%	17 160
Cellphone Allowance	2 377	2 382	—	213	857	799	57	7%	2 382
Housing Allowances	294	337	—	26	95	107	(12)	-11%	337
Other benefits and allowances	12 487	18 237	—	257	2 375	5 259	(2 884)	-55%	18 237
Payments in lieu of leave	938	308	—	277	1 107	103	1 004	979%	308
Long service awards	881	—	—	—	—	898	(898)	-100%	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff	190 501	199 190	—	16 453	67 141	66 381	761	1%	199 190
% increase		5%							5%
Total Parent Municipality	225 947	240 434	—	19 351	78 976	80 158	(1 183)	-1%	240 434
% increase		6%							6%
TOTAL SALARY, ALLOWANCES & BENEFITS	225 947	240 434	—	19 351	78 976	80 158	(1 183)	-1%	240 434
% increase		6%							6%
TOTAL MANAGERS AND STAFF	196 286	209 467	—	17 069	69 848	69 836	11	0%	209 467

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of October amounts to R78, 976 million and the year-to-date budget is R80,158 million and the expenditure for remuneration of councilors amounts to R9,128 million while the year-to-date budget is R10,322 million. The year-to-date actual expenditure for senior managers is R2,706 million and the year-to-date budget is R3,456 million. The year-to-date actual for other municipal staff is R67, 141 million and the year-to-date budget is R66,381 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has underspending variance.

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

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Year	Year +1	Year +2
	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2026/27	2027/28	2028/29
Cash Receipts By Source															
Property rates	4 941	3 311	3 173	5 766	5 242	4 229	4 203	3 203	4 229	4 203	4 303	4 119	50 923	53 066	54 392
Service charges - electricity revenue	9 327	9 351	13 506	10 867	15 856	14 042	15 504	14 559	14 051	15 559	15 559	19 819	168 000	175 561	179 967
Service charges - refuse	649	481	589	660	396	481	514	433	601	533	533	269	6 139	6 415	6 577
Rental of facilities and equipment	68	27	94	47	110	148	216	114	112	149	133	249	1 467	1 534	1 602
Interest earned - external investments	810	1 198	2 962	768	33	42	46	32	32	38	40	703	5 297	5 540	5 784
Interest earned - outstanding debtors	194	186	195	548	333	425	287	298	316	314	306	359	3 761	3 930	4 028
Fines, penalties and forfeits	2 755	2 676	2 508	2 428	131	125	224	143	102	121	113	711	6 614	8 183	8 917
Licences and permits	576	575	756	664	576	611	429	576	576	576	576	426	6 916	7 234	7 553
Transfers and Subsidies - Operational	156 621	3 545	—	120	4 002	63 386	—	793	85 893	—	—	67 566	381 926	376 589	393 576
Other revenue	68 184	169	2 583	112	197	154	199	190	103	104	108	69 456	2 648	2 770	2 892
Cash Receipts by Source	244 124	21 518	26 365	21 980	26 876	83 644	21 623	20 341	106 014	21 597	21 671	17 937	633 691	640 823	665 288
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	21 000	10 927	19 650	—	82 494	16 472	—	81 969	14 850	8 000	—	165 272	90 090	78 600	86 195
Transfers and subsidies - capital (monetary allocations)	—	—	—	—	—	—	196	—	—	—	(179)	137	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets	—	—	—	—	—	78 256	43 526	—	—	100 365	—	178 621	43 526	78 256	100 365
Increase (decrease) in consumer deposits	(3)	(2)	51	(35)	24	330	(278)	24	337	24	24	349	146	153	157
Decrease (increase) in non-current receivables	—	—	—	—	113	1 536	1 598	113	113	113	113	339	1 360	1 422	1 485
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source	265 121	32 443	46 066	21 945	109 507	180 238	66 665	102 447	121 314	130 099	21 629	(328 661)	768 813	799 254	853 490
Cash Payments by Type															
Cash Payments by Type	17 619	17 690	17 470	17 069	15 778	16 823	16 963	16 976	16 977	16 972	16 969	16 307	203 613	207 906	213 270
Employee related costs	2 282	2 282	2 282	2 282	68 109	2 581	2 581	2 581	2 581	2 581	2 581	6 757	30 966	32 360	33 169
Remuneration of councillors	—	173	—	—	1 116	1 116	1 116	1 116	1 116	1 116	1 116	2 023	5 962	4 913	2 513
Interest paid	738	14 293	14 009	13 056	385 095	12 931	12 931	12 931	12 931	12 931	12 931	349 607	155 170	174 938	197 226
Bulk purchases - Electricity	917	2 080	1 855	2 087	14 373	14 373	14 373	52 976	14 373	14 373	14 373	28 416	67 738	70 768	72 563
Other materials	5 853	13 716	7 895	10 755	6 561	6 135	6 524	4 851	7 886	3 505	7 043	10 622	70 102	68 548	72 158
Contracted services	629	759	751	111	32 906	1 164	(3 530)	1 903	1 243	2 426	1 243	5 960	13 645	14 273	14 901
Grants and subsidies paid - other	7 371	18 245	3 949	30 610	17 273	17 447	17 447	17 447	17 447	17 447	17 447	10 035	72 095	67 770	69 661
Cash Payments by Type	35 409	69 237	48 211	75 970	541 211	72 570	68 405	110 781	74 554	71 351	73 703	(622 112)	619 291	641 476	675 461
Other Cash Flows/Payments by Type															
Capital assets	22 380	1 987	12 048	2 109	20 551	(4 969)	22 284	26 457	(5 367)	43 643	20 593	72 651	89 065	70 928	77 772
Repayment of borrowing	—	316	—	—	—	—	—	—	—	—	—	(316)	—	—	—
Other Cash Flows/Payments	—	—	—	—	1 583	23 329	1 583	1 583	27 543	1 583	1 583	(39 788)	18 999	21 746	25 960
Total Cash Payments by Type	57 789	71 540	60 259	78 079	563 345	90 930	92 272	138 821	96 730	116 577	95 879	(734 867)	727 355	734 150	779 193
NET INCREASE/(DECREASE) IN CASH HELD	207 332	(39 097)	(14 193)	(56 135)	(453 838)	89 308	(25 607)	(36 374)	24 584	13 522	(74 250)	406 206	41 458	65 103	74 297
Cash/cash equivalents at the month/year beginning:	9 209	216 541	177 444	163 251	107 116	(346 722)	(257 414)	(283 020)	(319 394)	(294 810)	(281 288)	(355 539)	9 209	50 667	115 771
Cash/cash equivalents at the month/year end:	216 541	177 444	163 251	107 116	(346 722)	(257 414)	(283 020)	(319 394)	(294 810)	(281 288)	(355 539)	50 667	50 667	115 771	190 068

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 R21, 945 million and the total cash payment for the month was R78, 079 million and this resulted in net decrease in cash amounting to R56, 135 million. With cash and cash equivalent of R163,251 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R107, 116 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	–	17 677	17 677	8 331	(9 346)	-112%	18%
August	6 735	7 934	–	1 987	19 664	16 264	(3 399)	-21%	20%
September	7 018	7 609	–	12 048	31 711	23 873	(7 838)	-33%	32%
October	9 954	7 128	–	2 109	33 821	31 002	(2 819)	-9%	34%
November	7 123	7 604	–	–	38 605	–	–	–	–
December	7 080	8 639	–	–	47 244	–	–	–	–
January	11 054	9 425	–	–	56 669	–	–	–	–
February	26 782	8 220	–	–	64 889	–	–	–	–
March	30 069	10 081	–	–	74 970	–	–	–	–
April	15 133	5 922	–	–	80 892	–	–	–	–
May	26 556	8 719	–	–	89 612	–	–	–	–
June	21 801	9 218	–	–	98 829	–	–	–	–
Total Capital expenditure	173 549	98 829	–	33 821					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of October amounts to R2, 109 million. The year-to-date actual expenditure incurred is R33, 821 million whilst the year-to-date budget is R31, 002 million, that gives rise to over spending variance of R2, 819 million that translates to 9%

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

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on new assets by Asset Class									
Infrastructure	42 783	38 079	–	487	6 415	12 338	5 923	48%	38 079
Roads Infrastructure	20 000	–	–	–	–	–	–	–	–
Roads	20 000	–	–	–	–	–	–	–	–
Road Structures							–		
Electrical Infrastructure	22 248	31 292	–	487	5 374	9 522	4 148	44%	31 292
Power Plants	4 000	3 100	–	279	1 695	987	(708)	-72%	3 100
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations							–		
MV Networks	17 544	28 192	–	208	3 679	8 535	4 856	57%	28 192
LV Networks							–		–
Capital Spares	704	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	100	5 221	–	–	1 042	2 282	1 240	54%	5 221
Landfill Sites	100	5 221	–	–	1 042	2 282	1 240	54%	5 221
Rail Infrastructure	435	1 565	–	–	–	535	535	100%	1 565
Drainage Collection	435	1 565	–	–	–	535	535	100%	1 565
Community Assets	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–						–		
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes							–		
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Computer Equipment	1 660	870	–	10	711	552	(159)	-29%	870
Computer Equipment	1 660	870	–	10	711	552	(159)	-29%	870
Furniture and Office Equipment	760	435	–	–	–	132	132	100%	435
Furniture and Office Equipment	760	435	–	–	–	132	132	100%	435
Machinery and Equipment	278	174	–	–	–	58	58	100%	174
Machinery and Equipment	278	174	–	–	–	58	58	100%	174
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	45 481	39 557	–	497	7 126	13 080	5 953	46%	39 557

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

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class									
Infrastructure	17 550	3 414	–	137	1 109	114	(995)	-869%	3 414
Roads Infrastructure	17 050	–	–	–	–	–	–	–	–
Roads	17 050	–	–	–	–	–	–	–	–
Road Structures							–	–	–
Electrical Infrastructure	500	–	–	–	946	–	(946)	#DIV/0!	–
MV Networks	–			–	946		(946)	#DIV/0!	
Capital Spares	500	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	3 414	–	137	163	114	(48)	-42%	3 414
Landfill Sites	–	3 414	–	137	163	114	(48)	-42%	3 414
Capital Spares							–	–	–
Community Assets	1 696	–	–	–	–	–	–	–	–
Community Facilities	1 696	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	1 696	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities								–	–
Outdoor Facilities								–	–
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes								–	–
Computer Software and Applications								–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment								–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment								–	–
Machinery and Equipment	238	87	–	–	–	12	12	100%	87
Machinery and Equipment	238	87	–	–	–	12	12	100%	87
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets								–	–
Total Capital Expenditure on renewal of existing assets	19 484	3 501	–	137	1 109	126	(983)	-777.0%	3 501

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

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
Repairs and maintenance expenditure by Asset Class									
Infrastructure	19 675	15 622	–	4 395	7 829	5 708	(2 121)	-37%	15 622
Roads Infrastructure	13 024	7 029	–	3 400	4 610	2 483	(2 127)	-86%	7 029
Roads	13 024	7 029	–	3 400	4 610	2 483	(2 127)	-86%	7 029
Road Furniture							–		
Electrical Infrastructure	4 551	5 468	–	696	2 025	2 110	85	4%	5 468
MV Substations		100					–		100
MV Networks	4 551	5 368	–	696	2 025	2 110	85	4%	5 368
Solid Waste Infrastructure	2 100	3 125	–	298	1 194	1 042	(152)	-15%	3 125
Landfill Sites	2 100	3 125	–	298	1 194	1 042	(152)	-15%	3 125
Capital Spares							–		
Rail Infrastructure	–	–	–	–	–	73	73	100%	–
MV Substations						73	73	100%	
LV Networks							–		
Community Assets	448	2 227	–	1	84	2 341	2 257	96%	2 227
Community Facilities	448	2 227	–	1	84	2 341	2 257	96%	2 227
Parks	448	2 227	–	1	84	2 341	2 257	96%	2 227
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Other assets	959	1 984	–	128	304	405	101	25%	1 984
Operational Buildings	959	1 984	–	128	304	405	101	25%	1 984
Municipal Offices	959	1 984	–	128	304	405	101	25%	1 984
Intangible Assets	1 470	100	–	19	19	–	(19)	#DIV/0!	100
Servitudes							–		
Licences and Rights	1 470	100	–	19	19	–	(19)	#DIV/0!	100
Computer Software and Applications	1 470	100	–	19	19	–	(19)	#DIV/0!	100
Computer Equipment	–	4 797	–	868	2 094	–	(2 094)	#DIV/0!	4 797
Computer Equipment		4 797		868	2 094		(2 094)	#DIV/0!	4 797
Furniture and Office Equipment	–	580	–	–	151	193	43	22%	580
Furniture and Office Equipment		580	–	–	151	193	43	22%	580
Machinery and Equipment	12 401	12 701	–	921	4 119	4 676	557	12%	12 701
Machinery and Equipment	12 401	12 701	–	921	4 119	4 676	557	12%	12 701
Transport Assets	4 295	2 920	–	281	845	1 304	459	35%	2 920
Transport Assets	4 295	2 920	–	281	845	1 304	459	35%	2 920
Total Repairs and Maintenance Expenditure	39 247	40 932	–	6 612	15 444	14 628	(817)	-6%	40 932

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

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
Depreciation by Asset Class									
Infrastructure	31 545	13 966	—	3 757	15 029	13 847	(1 183)	-9%	13 966
Roads Infrastructure	24 678	5 802	—	3 310	13 258	11 975	(1 283)	-11%	5 802
Roads	24 221	5 395	—	360	1 429	11 839	10 410	88%	5 395
Road Structures	228	237	—	2 903	11 643	79	(11 564)	-14614%	237
Road Furniture	229	170	—	47	186	57	(129)	-228%	170
Storm water Infrastructure	—	44	—	—	—	—	—	—	44
Drainage Collection	—	44	—	—	—	—	—	—	44
Electrical Infrastructure	4 640	6 472	—	401	1 592	1 507	(85)	-6%	6 472
MV Substations	1 226	3 171	—	77	305	764	458	60%	3 171
MV Switching Stations	(1)	335	—	26	104	168	63	38%	335
MV Networks	1 543	625	—	114	453	140	(313)	-223%	625
LV Networks	262	669	—	54	213	223	10	4%	669
Capital Spares	1 610	1 671	—	130	516	213	(304)	-143%	1 671
Solid Waste Infrastructure	2 227	1 648	—	45	179	345	167	48%	1 648
Landfill Sites	516	445	—	4	15	144	129	90%	445
Waste Transfer Stations	—	—	—	—	—	—	—	—	—
Waste Processing Facilities	1 708	1 200	—	0	1	201	200	100%	1 200
Capital Spares	3	3	—	41	163	1	(162)	-27694%	3
Drainage Collection	—	—	—	—	—	19	19	0	—
Community Assets	958	1 124	—	65	256	403	147	37%	1 124
Community Facilities	802	849	—	59	236	322	86	0	849
Halls	30	30	—	2	8	17	9	0	30
Centres	183	193	—	6	24	96	72	0	193
Cemeteries/Crematoria	92	97	—	15	61	32	(28)	(0)	97
Purls	1	8	—	0	1	2	1	0	8
Taxi Ranks/Bus Terminals	244	258	—	16	63	86	23	27%	258
Capital Spares	253	264	—	20	79	88	9	10%	264
Sport and Recreation Facilities	156	275	—	5	20	82	61	75%	275
Indoor Facilities	—	—	—	—	—	—	—	—	—
Outdoor Facilities	156	275	—	5	20	82	61	75%	275
Capital Spares	—	—	—	—	—	—	—	—	—
Other Heritage	—	—	—	—	—	—	—	—	—
Other assets	3 966	5 223	—	274	1 086	2 216	1 129	51%	5 223
Operational Buildings	1 415	2 178	—	179	711	776	64	8%	2 178
Municipal Offices	716	1 606	—	138	546	535	(11)	-2%	1 606
Stores	389	244	—	19	77	125	48	39%	244
Training Centres	310	328	—	22	88	115	27	23%	328
Housing	2 552	3 045	—	94	375	1 440	1 065	74%	3 045
Social Housing	2 552	3 045	—	94	375	1 440	1 065	74%	3 045
Intangible Assets	6	—	—	—	—	13	13	100%	—
Servitudes	6	—	—	—	—	8	8	100%	—
Licences and Rights	—	—	—	—	—	4	4	100%	—
Computer Software and Applications	—	—	—	—	—	4	4	100%	—
Computer Equipment	673	1 010	—	132	501	337	(164)	-49%	1 010
Computer Equipment	673	1 010	—	132	501	337	(164)	-49%	1 010
Furniture and Office Equipment	763	2 539	—	170	676	928	252	27%	2 539
Furniture and Office Equipment	763	2 539	—	170	676	928	252	27%	2 539
Machinery and Equipment	3 564	4 112	—	478	1 859	1 411	(448)	-32%	4 112
Machinery and Equipment	3 564	4 112	—	478	1 859	1 411	(448)	-32%	4 112
Transport Assets	20 401	35 518	—	130	407	1 798	1 391	77%	35 518
Transport Assets	20 401	35 518	—	130	407	1 798	1 391	77%	35 518
Total Depreciation	61 877	63 492	—	5 004	19 815	20 953	1 138	5%	63 492

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

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	98 282	55 771	—	1 475	25 585	17 795	(7 790)	-44%	55 771
Roads Infrastructure	96 932	55 771	—	1 475	25 585	17 795	(7 790)	-44%	55 771
Roads	96 932	55 771	—	1 475	25 585	17 795	(7 790)	-44%	55 771
Storm water Infrastructure	—	—	—	—	—	—	—	—	—
Electrical Infrastructure	916	—	—	—	—	—	—	—	—
Power Plants								—	
MV Substations								—	
MV Switching Stations								—	
MV Networks		916						—	
LV Networks								—	
Solid Waste Infrastructure	435	—	—	—	—	—	—	—	—
Landfill Sites	435	—	—	—	—	—	—	—	—
Waste Transfer Stations								—	
Community Assets	10 301	—	—	—	—	—	—	—	—
Community Facilities	—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—
Sport and Recreation Facilities	10 301	—	—	—	—	—	—	—	—
Indoor Facilities								—	
Outdoor Facilities	10 301	—	—	—	—	—	—	—	—
Other assets	—	—	—	—	—	—	—	—	—
Operational Buildings	—	—	—	—	—	—	—	—	—
Municipal Offices	—							—	
Yards	—	—						—	
Intangible Assets	—	—	—	—	—	—	—	—	—
Licences and Rights	—	—	—	—	—	—	—	—	—
Computer Software and Applications								—	
Computer Equipment	—	—	—	—	—	—	—	—	—
Computer Equipment								—	
Furniture and Office Equipment	—	—	—	—	—	—	—	—	—
Furniture and Office Equipment								—	
Machinery and Equipment	—	—	—	—	—	—	—	—	—
Machinery and Equipment								—	
Transport Assets	—	—	—	—	—	—	—	—	—
Transport Assets								—	
Total Capital Expenditure on upgrading of existing assets	108 584	55 771	—	1 475	25 585	17 795	(7 790)	-44%	55 771

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 R7, 126 million and the year-to-date budget is R13,080 million.

The total expenditure for renewal of existing assets amounts to R1,109 million and the year to budget amounts to R 126 thousand for the 2025/26 financial year.

The year-to-date actual expenditure on repairs and maintenance is R15, 444 million, and the year-to-date budget is R14,628 million, reflecting an overspending variance of R 817 thousand that translates to 6%.

The year-to-date actual expenditure on upgrading of existing assets is R25, 585 million and the year-to-date budget is R17, 795 million, reflecting a negative spending variance of R7,790 million that translates to 44%.

The year-to-date actual expenditure on depreciation and asset impairment is R19, 815 million and the year-to-date budget is R20, 953 million, reflecting a positive spending variance of R1, 138 million that translates to 5% which means the integration between asset management system and core financial system is working which is one of the requirements for implementation of mSCOA. This is basically mean that the municipality is complying mSCOA requirements in terms of the depreciation method

List of Capital Programmes and Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework		
					Original Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43 479	-	0%
	Landfill Sites:Ablution Facility Roossenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43 479	-	0%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173 914	-	0%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695 653	-	0%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43 479	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86 957	-	0%
	Landfill Sites:Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260 870	-	0%
	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173 914	-	0%
Corporate Services	Computer Equipment	single	Computer Equipment	Computer Equipment	869 566	711 204	82%
	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	15 600	4%
Technical Services	Drainage Collection:Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1 565 218	-	0%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	-	0%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	162 619	94%
	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	Machinery and Equipment	1 299 000	129 261	10%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	674 564	25%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	151 878	10%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	760 358	32%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	1 695 139	55%
	MV Networks:Electrification of Mkhaniini ward 19	Multi	Electrical Infrastructure	MV Networks	500 000	-	0%
	MV Networks:Electrification of Ntswelemole ext (Designs)	single	Electrical Infrastructure	MV Networks	3 240 000	946 408	29%
	MV Networks:Electrification of Orlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1 872 000	98 280	5%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1 100 000	813 197	74%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2 448 000	1 050 999	43%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	1 041 509	26%
	MV Networks:Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434 783	-	0%
	MV Networks:Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Mallala Lehlewere	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	-	0%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	0%
	MV Networks:Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783	-	0%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	8 475 240	74%
	Roads:Upgrading of Malaeneng A Ntware Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 831 190	88%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	3 110 569	26%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	-	0%
	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8 569 778	7 991 029	93%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434 783	-	0%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	-	0%
	Roads:Upgrading of Waalkraal Bus route	single	Roads Infrastructure	Roads	11 247 892	4 161 620	37%
TOTAL					98 829 145	33 820 664	

Quality certificate

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

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature Makgata
Date 12/11/2025