



ELIAS MOTSOALEDI
LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT

SEPTEMBER 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 September 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	2026/27		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	853 738 000	236 033 000	28%
OPERATING EXPENDITURE	842 226 000	157 216 000	19%
TRANSFER - CAPITAL	71 650 000	27 043 000	38%
SURPLUS/(DEFICIT)	83 162 000	105 860 000	127%
CAPITAL EXPENDITURE	70 488 070	24 630 000	35%

Table C1 – Budget Statement Summary

LIM472 Elias Motsoaledi - Table C1 Monthly Budget Statement Summary - M03 - September									
Description	2025/26	Budget Year 2026/27							
	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	65 105	65 721	–	5 604	16 857	21 031	(4 174)	-20%	65 721
Service charges	178 694	211 962	–	17 527	47 242	67 608	(20 366)	-30%	211 962
Investment revenue	10 396	9 419	–	974	3 206	3 014	192	6%	9 419
Transfers and subsidies - Operational	413 000	388 931	–	1 447	155 173	137 120	18 053	13%	388 931
Other own revenue	293 126	177 704	–	4 517	13 555	53 373	(39 819)	-75%	177 704
Total Revenue (excluding capital transfers and contributions)	960 322	853 738	–	30 069	236 033	282 147	(46 114)	-16%	853 738
Employee costs	226 001	243 915	–	17 451	52 894	68 795	(15 901)	-23%	243 915
Remuneration of Councillors	28 458	30 288	–	2 159	6 719	7 572	(853)	-11%	30 288
Depreciation and amortisation	67 376	60 777	–	5 160	15 885	20 089	(4 203)	-21%	60 777
Interest	12 730	1 995	–	399	611	639	(28)	-4%	1 995
Inventory consumed and bulk purchases	172 433	196 368	–	19 808	36 877	50 627	(13 750)	-27%	196 368
Transfers and subsidies	44 481	11 413	–	121	630	3 652	(3 023)	-83%	11 413
Other expenditure	438 317	297 469	–	20 376	43 601	91 426	(47 825)	-52%	297 469
Total Expenditure	989 797	842 226	–	65 475	157 216	242 800	(85 583)	-35%	842 226
Surplus/(Deficit)	(29 475)	11 512	–	(35 406)	78 817	39 347	39 470	100%	11 512
Transfers and subsidies - capital (monetary allocations)	92 720	71 650	–	12 373	27 043	42 910	(15 867)	-37%	71 650
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	63 245	83 162	–	(23 033)	105 860	82 257	23 603	29%	83 162
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	63 245	83 162	–	(23 033)	105 860	82 257	23 603	29%	83 162
Capital expenditure & funds sources									
Capital expenditure	97 246	70 488	–	10 761	24 630	22 504	2 126	9%	70 488
Capital transfers recognised	80 922	62 305	–	10 759	23 516	20 786	2 730	13%	62 305
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6 427	8 183	–	2	1 114	1 719	(604)	-35%	8 183
Total sources of capital funds	87 349	70 488	–	10 761	24 630	22 504	2 126	9%	70 488
Financial position									
Total current assets	332 821	455 505	–	–	435 723	–	–	–	455 505
Total non current assets	1 202 755	1 341 220	–	–	1 211 500	–	–	–	1 341 220
Total current liabilities	154 894	156 257	–	–	160 681	–	–	–	156 257
Total non current liabilities	102 197	148 436	–	–	102 197	–	–	–	148 436
Community wealth/Equity	1 354 025	1 492 031	–	–	1 384 344	–	–	–	1 492 031
Cash flows									
Net cash from (used) operating	156 282	63 967	90 784	(20 693)	127 999	77 659	(50 340)	-65%	63 967
Net cash from (used) investing	(109 528)	(86 930)	(89 786)	(11 542)	(26 097)	(26 732)	(635)	2%	(86 930)
Net cash from (used) financing	–	151	151	–	–	38	38	100%	151
Cash/cash equivalents at the month/year end	111 662	50 273	74 234	–	167 779	124 050	(43 730)	-35%	43 066
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	22 428	7 896	5 342	4 691	4 577	4 387	4 338	232 537	286 197
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The above C1 Sum table summarizes the following activities: -

Revenue:

The actual year to date operational revenue at the end of September is R236, 033 million and the year to date budget of R282, 147 million and this reflects a negative variance of R46, 114 million which is mostly attributable to equitable shares received amounting to R153, 142 million.

Operating Expenditure

The actual year-to-date operational expenditure as at end of September amounts to R157, 216 million and the year to date budget is R242, 800 million. This reflects the overspending variance of R85, 583 million that translates to 35% 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 September amounts to R24, 630 million and the year to date budget amounts to R22, 504 million and this gives rise to R21, 26 million under performance.

Surplus/Deficit

Taking the above into consideration, the net operating profit for the month of September is R105, 860 million that is mainly attributed to under performance on capital expenditure in the reporting period.

Table C2 – Financial Performance (Standard Classification)

LIM472 Elias Motsoaledi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September										
Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		356 902	315 167	–	8 322	112 233	108 190	4 043	4%	315 167
Executive and council		55 180	50 149	–	–	20 895	17 552	3 343	19%	50 149
Finance and administration		282 928	250 857	–	8 322	85 437	85 682	(245)	0%	250 857
Internal audit		18 794	14 161	–	–	5 901	4 956	944	19%	14 161
<i>Community and public safety</i>		146 142	24 069	–	4	10 006	8 420	1 586	19%	24 069
Community and social services		11 271	10 491	–	4	4 360	3 669	691	19%	10 491
Sport and recreation		17 525	13 578	–	–	5 646	4 751	894	19%	13 578
Public safety		117 346	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		220 732	237 467	–	2 821	44 506	75 756	(31 249)	-41%	237 467
Planning and development		29 064	27 297	–	287	10 167	9 121	1 046	11%	27 297
Road transport		190 835	209 338	–	2 534	33 992	66 343	(32 351)	-49%	209 338
Environmental protection		832	832	–	–	347	291	55	19%	832
<i>Trading services</i>		329 266	277 035	–	18 921	69 288	89 781	(20 492)	-23%	277 035
Energy sources		213 947	232 440	–	17 476	55 703	75 063	(19 359)	-26%	232 440
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		115 319	44 596	–	1 445	13 585	14 718	(1 133)	-8%	44 596
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 053 041	853 738	–	30 069	236 033	282 147	(46 114)	-16%	853 738
Expenditure - Functional										
<i>Governance and administration</i>		380 523	310 636	–	25 987	66 864	91 260	(24 396)	-27%	310 636
Executive and council		50 367	49 018	–	3 715	10 618	13 346	(2 727)	-20%	49 018
Finance and administration		314 578	245 508	–	20 686	53 544	72 967	(19 422)	-27%	245 508
Internal audit		15 577	16 110	–	1 586	2 702	4 947	(2 246)	-45%	16 110
<i>Community and public safety</i>		134 812	38 854	–	3 040	9 878	12 177	(2 299)	-19%	38 854
Community and social services		22 861	15 647	–	546	1 747	4 700	(2 952)	-63%	15 647
Sport and recreation		28 965	15 462	–	2 494	6 446	4 943	1 503	30%	15 462
Public safety		82 986	7 745	–	–	1 685	2 534	(849)	-34%	7 745
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		186 421	230 072	–	11 822	33 017	70 172	(37 156)	-53%	230 072
Planning and development		30 593	36 462	–	2 206	5 669	11 505	(5 836)	-51%	36 462
Road transport		155 772	192 611	–	9 616	27 347	58 348	(31 001)	-53%	192 611
Environmental protection		56	999	–	–	–	319	(319)	-100%	999
<i>Trading services</i>		288 041	262 664	–	24 626	47 457	69 191	(21 734)	-31%	262 664
Energy sources		201 633	214 237	–	19 316	35 180	55 347	(20 167)	-36%	214 237
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		86 409	48 427	–	5 310	12 277	13 843	(1 566)	-11%	48 427
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	989 797	842 226	–	65 475	157 216	242 800	(85 583)	-35%	842 226
Surplus/ (Deficit) for the year		63 245	11 512	–	(35 406)	78 817	39 347	39 470	100%	11 512

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

LIM472 Elias Motsoaledi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 -										
Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		48 548	46 493	–	–	19 372	16 273	3 100	19.0%	46 493
Vote 2 - Municipal Manager		52 764	40 927	–	–	17 053	14 324	2 728	19.0%	40 927
Vote 3 - Budget & Treasury		173 387	158 024	–	8 322	46 960	53 205	(6 245)	-11.7%	158 024
Vote 4 - Corporate Services		46 521	34 380	–	–	14 122	12 018	2 103	17.5%	34 380
Vote 5 - Community Services		226 034	220 157	–	3 910	33 849	69 281	(35 432)	-51.1%	220 157
Vote 6 - Technical Services		388 917	316 413	–	17 550	90 324	104 408	(14 084)	-13.5%	316 413
Vote 7 - Developmental Planning		20 852	19 045	–	287	6 729	6 233	496	8.0%	19 045
Vote 8 - Executive Support		19 607	18 298	–	–	7 624	6 404	1 220	19.0%	18 298
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	976 630	853 738	–	30 069	236 033	282 147	(46 114)	-16.3%	853 738
Expenditure by Vote	1									
Vote 1 - Executive & Council		40 510	42 740	–	2 876	8 563	11 532	(2 969)	-25.7%	42 740
Vote 2 - Municipal Manager		53 824	57 480	–	5 141	11 760	17 773	(6 013)	-33.8%	57 480
Vote 3 - Budget & Treasury		170 466	85 039	–	9 115	19 974	24 913	(4 939)	-19.8%	85 039
Vote 4 - Corporate Services		53 075	63 097	–	2 274	11 469	18 332	(6 863)	-37.4%	63 097
Vote 5 - Community Services		254 281	199 106	–	11 634	30 929	59 639	(28 710)	-48.1%	199 106
Vote 6 - Technical Services		365 896	338 306	–	30 369	63 791	93 922	(30 131)	-32.1%	338 306
Vote 7 - Developmental Planning		24 069	28 681	–	1 697	4 111	9 018	(4 908)	-54.4%	28 681
Vote 8 - Executive Support		27 676	27 766	–	2 368	6 621	7 667	(1 046)	-13.6%	27 766
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	989 797	842 214	–	65 475	157 216	242 796	(85 579)	-35.2%	842 214
Surplus/ (Deficit) for the year	2	(13 167)	11 524	–	(35 406)	78 817	39 351	39 466	100.3%	11 524

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

LIM472 Elias Motsoaledi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September										
Description	Ref	2025/26	Budget Year 2026/27							
		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		165 452	192 828	–	16 387	43 831	61 705	(17 874)	-29%	192 828
Service charges - Water		–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–
Service charges - Waste management		13 242	19 135	–	1 140	3 411	5 903	(2 492)	-42%	19 135
Sale of Goods and Rendering of Services		20 448	1 708	–	136	327	547	(220)	-40%	1 708
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		4 039	6 193	–	348	1 038	1 894	(856)	-45%	6 193
Interest from Current and Non Current Assets		10 396	9 419	–	974	3 206	3 014	192	6%	9 419
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1 194	1 517	–	74	264	485	(221)	-46%	1 517
Licence and permits		6 502	7 151	–	746	1 771	2 288	(517)	-23%	7 151
Special Rating Levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–
Operational Revenue		1 823	134	–	(200)	(199)	43	(242)	-564%	134
Non-Exchange Revenue										
Property rates		65 105	65 721	–	5 604	16 857	21 031	(4 174)	-20%	65 721
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		146 143	138 258	–	1 819	5 640	41 683	(36 043)	-86%	138 258
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		413 000	388 931	–	1 447	155 173	137 120	18 053	13%	388 931
Interest		17 425	22 741	–	1 593	4 714	6 433	(1 719)	-27%	22 741
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		76 412	–	–	–	–	–	–	–	–
Other Gains		19 141	2	–	–	–	1	(1)	-100%	2
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		960 322	853 738	–	30 069	236 033	282 147	(46 114)	-16%	853 738
Expenditure By Type										
Employee related costs		226 001	243 915	–	17 451	52 894	68 795	(15 901)	-23%	243 915
Remuneration of councillors		28 458	30 288	–	2 159	6 719	7 572	(853)	-11%	30 288
Bulk purchases - electricity		144 057	167 108	–	16 596	30 392	41 237	(10 844)	-26%	167 108
Inventory consumed		28 376	29 260	–	3 211	6 485	9 390	(2 906)	-31%	29 260
Debt impairment		180 333	86 634	–	–	–	26 144	(26 144)	-100%	86 634
Depreciation and amortisation		67 376	60 777	–	5 160	15 885	20 089	(4 203)	-21%	60 777
Interest		12 730	1 995	–	399	611	639	(28)	-4%	1 995
Contracted services		123 660	121 003	–	14 409	26 011	36 751	(10 740)	-29%	121 003
Transfers and subsidies		44 481	11 413	–	121	630	3 652	(3 023)	-83%	11 413
Irrecoverable debts written off		1 209	295	–	68	26	33	(7)	-21%	295
Operational costs		80 754	89 491	–	5 899	17 563	28 483	(10 920)	-38%	89 491
Disposal of Fixed and Intangible Assets		5 546	46	–	–	–	15	(15)	-100%	46
Other Losses		46 814	–	–	–	–	–	–	–	–
Total Expenditure		989 797	842 226	–	65 475	157 216	242 800	(85 583)	-35%	842 226
Surplus/(Deficit)		(29 475)	11 512	–	(35 406)	78 817	39 347	39 470	100%	11 512
Transfers and subsidies - capital (monetary allocations)		92 720	71 650	–	12 373	27 043	42 910	(15 867)	-37%	71 650
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		63 245	83 162	–	(23 033)	105 860	82 257			83 162
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		63 245	83 162	–	(23 033)	105 860	82 257			83 162
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		63 245	83 162	–	(23 033)	105 860	82 257			83 162
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		63 245	83 162	–	(23 033)	105 860	82 257			83 162

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: 29% favorable variance
- Services Charges – waste management: 42% favorable variance
- Sale of goods rendering services: 40% favorable variance
- Interest earned from receivables: 45% favorable variance
- Interest from current and non-current assets: 6% unfavorable variance
- Rental from fixed assets: 46% favorable variance
- Licenses and permits: 23% favorable variance.
- Operational revenue: 564% favorable variance

Non-Exchange Revenue

- Property rates: 20% favorable variance
- Fines, penalties and forfeits: 86% favorable variance
- Transfer and subsidies operational: 13% unfavorable variance.
- Interest: 27% 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.

- Employee related cost :23% overspending.
- Remuneration of councillors:11% overspending.
- Bulk purchases:26% overspending.
- Inventory consumed: 31% overspending.
- Debt Impairment: 100% overspending
- Depreciation and amortization: 21% overspending.
- Contracted Services:29% overspending
- Transfer and subsidies:83% overspending.
- Irrecoverable debts written off:21% overspending.
- Operational cost:38% overspending.
- Disposal of Fixed and Intangible Assets: 100% overspending.

Table C5C: Monthly Capital Expenditure by Vote

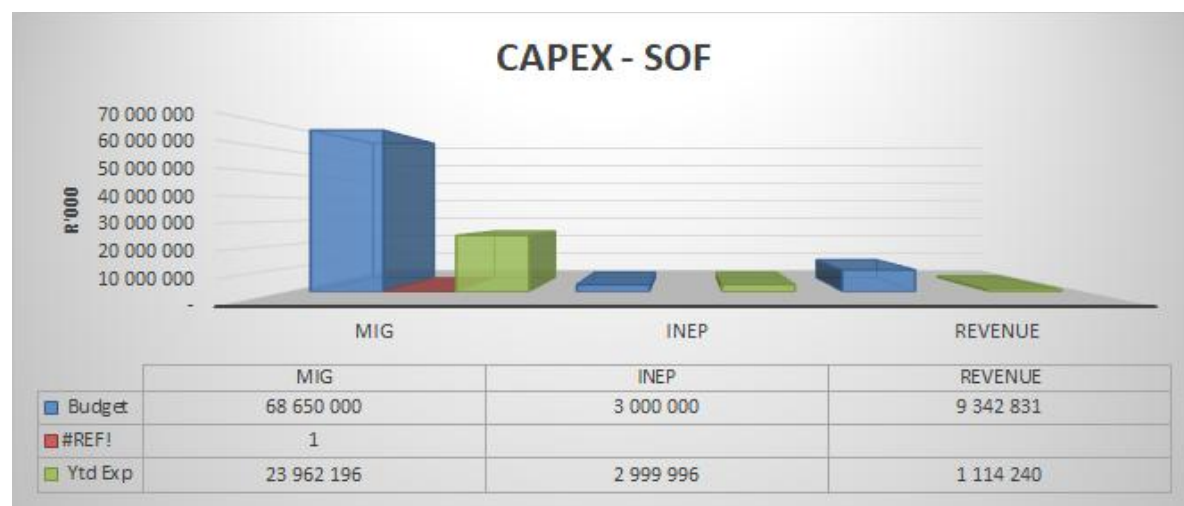
LIM472 Elias Motsoaledi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - September										
Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R 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		695	681	-	-	-	81	(81)	-100%	681
Vote 6 - Technical Services		56 162	49 501	-	8 151	20 907	16 360	4 547	28%	49 501
Vote 7 - Developmental Planning		-	-	-	-	-	-	-		-
Vote 8 - Executive Support		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	56 857	50 182	-	8 151	20 907	16 442	4 466	27%	50 182
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		1 753	2 756	-	-	1 112	436	676	155%	2 756
Vote 5 - Community Services		430	2 679	-	2	2	603	(601)	-100%	2 679
Vote 6 - Technical Services		38 207	14 871	-	2 609	2 609	5 024	(2 415)	-48%	14 871
Vote 7 - Developmental Planning		-	-	-	-	-	-	-		-
Vote 8 - Executive Support		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	40 389	20 306	-	2 611	3 723	6 063	(2 340)	-39%	20 306
Total Capital Expenditure		97 246	70 488	-	10 761	24 630	22 504	2 126	9%	70 488

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		10 134	2 756	-	-	1 112	436	676	155%	2 756
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		10 134	2 756	-	-	1 112	436	676	155%	2 756
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		821	2 117	-	-	-	361	(361)	-100%	2 117
Community and social services		695	1 966	-	-	-	319	(319)	-100%	1 966
Sport and recreation		126	151	-	-	-	42	(42)	-100%	151
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		71 849	61 756	-	8 153	20 909	20 246	663	3%	61 756
Planning and development		-	-	-	-	-	-	-		-
Road transport		71 849	61 756	-	8 153	20 909	20 246	663	3%	61 756
Environmental protection		-	-	-	-	-	-	-		-
Trading services		14 443	3 858	-	2 609	2 609	1 461	1 148	79%	3 858
Energy sources		14 139	2 684	-	2 609	2 609	1 160	1 449	125%	2 684
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		304	1 174	-	-	-	300	(300)	-100%	1 174
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	97 246	70 488	-	10 761	24 630	22 504	2 126	9%	70 488
Funded by:										
National Government		80 922	62 305	-	10 759	23 516	20 786	2 730	13%	62 305
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
Transfers recognised - capital		80 922	62 305	-	10 759	23 516	20 786	2 730	13%	62 305
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		6 427	8 183	-	2	1 114	1 719	(604)	-35%	8 183
Total Capital Funding		87 349	70 488	-	10 761	24 630	22 504	2 126	9%	70 488

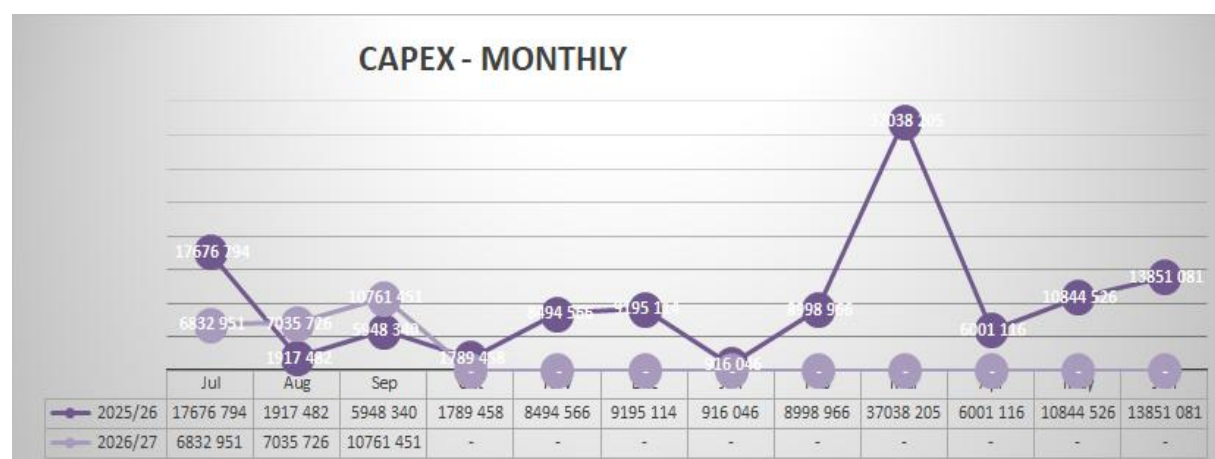
The above two tables (Table C5 Capex and C5C) present capital expenditure performance by municipal vote, standard classification and the funding thereof. For the month of September the year-to-date expenditure amounts to R24, 630 whilst the year to date budget is R22, 507 million and this gives rise to under spending variance of R21,26 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 R80, 993 million, R68, 650 million is funded from Municipal Infrastructure Grant and R3, 000 million from Integrated National Electrification Programme.

Figure 2: Monthly capital expenditure



The above graph compares the 2025-26 and 2026-27 monthly capital expenditure performance.

Table C6: Monthly Budget Statement Financial Position

LIM472 Elias Motsoaledi - Table C6 Monthly Budget Statement - Financial Position - M03 - September						
Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		65 877	65 894	–	155 285	65 894
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		14 407	78 486	–	20 843	78 486
Receivables from non-exchange transactions		114 319	209 587	–	121 222	209 587
Current portion of non-current receivables		14 561	2 350	–	14 348	2 350
Inventory		35 294	50 818	–	35 197	50 818
VAT		89 964	48 370	–	90 429	48 370
Other current assets		(1 602)	–	–	(1 602)	–
Total current assets		332 821	455 505	–	435 723	455 505
Non current assets						
Investments		20 352	–	–	20 352	–
Investment property		128 108	176 192	–	128 108	176 192
Property, plant and equipment		1 053 832	1 142 258	–	1 062 576	1 142 258
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		463	463	–	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	22 306	–	–	22 306
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 202 755	1 341 220	–	1 211 500	1 341 220
TOTAL ASSETS		1 535 576	1 796 725	–	1 647 222	1 796 725
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		8 223	7 480	–	6 423	7 480
Consumer deposits		4 890	5 661	–	4 775	5 661
Trade and other payables from exchange transactions		75 087	124 379	–	62 837	124 379
Trade and other payables from non-exchange transactions		9 508	–	–	28 985	–
Provision		5 903	11 677	–	2 247	11 677
VAT		51 283	–	–	51 758	–
Other current liabilities		–	7 060	–	3 656	7 060
Total current liabilities		154 894	156 257	–	160 681	156 257
Non current liabilities						
Financial liabilities		10 390	739	–	10 390	739
Provision		45 471	87 260	–	25 333	87 260
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		46 337	60 437	–	66 475	60 437
Total non current liabilities		102 197	148 436	–	102 197	148 436
TOTAL LIABILITIES		257 091	304 693	–	262 878	304 693
NET ASSETS	2	1 278 484	1 492 031	–	1 384 344	1 492 031
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 354 025	1 492 031	–	1 384 344	1 492 031
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 354 025	1 492 031	–	1 384 344	1 492 031

The above table shows that community wealth amounts to R1 384,344 billion, total liabilities R262,878 thousand and the total assets R1 647,222 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 2.7:1 which meets the acceptable norm of 3:1. 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

LIM472 Elias Motsoaledi - Table C7 Monthly Budget Statement - Cash Flow - M03 - September										
Description	Ref	2025/26	Budget Year 2026/27							
		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		49 395	64 335	–	5 747	14 526	20 587	(6 061)	-29%	64 335
Service charges		197 512	190 424	–	19 047	49 998	60 809	(10 811)	-18%	190 424
Other revenue		35 414	32 446	–	3 803	10 299	10 024	275	3%	32 446
Transfers and Subsidies - Operational		394 370	388 931	–	110	164 993	137 120	27 873	20%	388 931
Transfers and Subsidies - Capital		116 712	71 650	–	20 415	44 907	42 910	1 997	5%	71 650
Interest		9 113	16 998	–	974	3 206	5 129	(1 923)	-37%	16 998
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(646 234)	(687 408)	–	(70 789)	(159 931)	(194 630)	34 700	-18%	(687 408)
Interest		–	(1 995)	–	–	–	(639)	639	-100%	(1 995)
Transfers and Subsidies		–	(11 413)	–	–	–	(3 652)	3 652	-100%	(11 413)
NET CASH FROM/(USED) OPERATING ACTIVITIES		156 282	63 967	–	(20 693)	127 999	77 659	(50 340)	-65%	63 967
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 607	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	1 406	–	–	–	450	(450)	-100%	1 406
Decrease (increase) in non-current investments		17 836	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(128 971)	(88 336)	–	(11 542)	(26 097)	(27 182)	1 085	-4%	(88 336)
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(109 528)	(86 930)	–	(11 542)	(26 097)	(26 732)	635	(0)	(86 930)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	151	–	–	–	38	(38)	-100%	151
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	151	–	–	–	38	38	100%	151
NET INCREASE/ (DECREASE) IN CASH HELD		46 754	(22 812)	–	(32 235)	101 902	50 965			(22 812)
Cash/cash equivalents at beginning:		64 908	73 085	–		65 877	73 085			65 877
Cash/cash equivalents at month/year end:		111 662	50 273	–		167 779	124 050			43 066

Table C7 presents details pertaining to cash flow performance. As at end of September, the net cash inflow from operating activities is R127, 999 million whilst net cash outflow from investing activities is R26,097 million that is mainly comprised of capital expenditure movement, and cash outflow from financing activities. The cash and cash equivalent held at end of September amounted to R167, 779 million and the net effect of the above cash flows is cash inflow movement of R101, 902 million. The cash and cash equivalent at end of the reporting period of R167, 779 million, is mainly made up of cash in the primary bank and short-term investments at the end of September.

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 Financial Performance

LIM4/2 Elias Motsoaledi - Supporting Table SC1 Supporting detail to Monthly Budget Financial Performance - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	-	-	-
Availability Charges		-	276	-	-	-	276	(276)	-100.0%	276
Connection/Reconnection		1 764	2 993	-	62	62	2 993	(2 931)	-97.9%	2 993
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		163 686	189 559	-	16 325	16 325	189 559	(173 234)	-91.4%	189 559
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		3	3	-	-	-	3	(3)	-100.0%	3
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		165 452	192 831	-	16 387	16 387	192 831	(176 444)	(0)	192 831
Less Revenue Foregone (in excess of 50 kwh per indigent household per		165 452	192 831	-	16 387	16 387	192 831	(176 444)	-91.5%	192 831
Less Cost of Free Basis Services (50 kwh per indigent household per		-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		330 905	385 661	-	32 774	32 774	385 661	(352 888)		385 661
Refuse Removal		13 216	18 594	-	1 139	1 139	18 594	(17 454)	-93.9%	18 594
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		26	541	-	1	1	541	(540)	-99.9%	541
Total refuse removal revenue		13 242	19 135	-	1 140	1 140	19 135	(17 994)		19 135
Less Revenue Foregone (in excess of one removal a week to indigent		13 242	19 135	-	1 140	1 140	19 135	(17 994)	-94.0%	19 135
Less Cost of Free Basis Services (removed once a week to indigent		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		26 484	38 269	-	2 280	2 280	38 269	(35 989)		38 269
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-	-	-
Advertisements		144	93	-	7	7	93	(85)	-91.9%	93
Amendment Fees		-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		340	422	-	17	17	422	(405)	-96.1%	422
Building Plan Approval		770	969	-	32	32	969	(936)	-96.7%	969
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-
Cemetery and Burial		103	91	-	4	4	91	(87)	-95.3%	91
Cleaning and Removal		-	-	-	-	-	-	-	-	-
Clearance Certificates		66	31	-	4	4	31	(27)	-87.1%	31

Photo copies, Faxes and Telephone charges	0	0	-	-	-	0	(0)	-100.0%	0
Removal of Restrictions	-	-	-	-	-	-	-		-
Sale of Carbon Credits	-	-	-	-	-	-	-		-
Sale of Goods	10	13	-	-	-	13	(13)	-100.0%	13
Town Planning and Servitudes	80	92	-	72	72	92	(20)	-21.6%	92
Traffic Control	-	-	-	-	-	-	-		-
Transport Fees	-	-	-	-	-	-	-		-
Valuation Services	0	(2)	-	0	0	(2)	2	-103.2%	(2)
Water Meter Protectors	-	-	-	-	-	-	-		-
Weighbridge Fees	-	-	-	-	-	-	-		-
Total Sales of Goods and Rendering of Services	1 513	1 708	-	136	136	1 708	(1 572)		1 708
Electricity	564	2 833	-	43	43	2 833	(2 790)	-98.5%	2 833
SARS	-	145	-	-	-	145	(145)	-100.0%	145
Waste Management	3 475	3 216	-	305	305	3 216	(2 910)	-90.5%	3 216
Waste Water Management	-	-	-	-	-	-	-		-
Water	-	-	-	-	-	-	-		-
Shared Services	-	-	-	-	-	-	-		-
Total Interest earned from Receivables	4 039	6 193	-	348	348	6 193	(5 845)		6 193
Financial Assets	804	1 406	-	-	-	1 406	(1 406)	-100.0%	1 406
Short Term Investments and Call Accounts	9 591	8 013	-	974	974	8 013	(7 039)	-87.8%	8 013
Total Interest earned from Current and Non Current Assets	10 396	9 419	-	974	974	9 419	(8 445)		9 419
Investment Property	148	145	-	7	7	145	(139)	-95.4%	145
Property Plant and Equipment	-	-	-	-	-	-	-		-
Total Market Related	148	145	-	7	7	145	(139)		145
Investment Property	1 024	1 344	-	68	68	1 344	(1 277)	-95.0%	1 344
Property Plant and Equipment	23	27	-	-	-	27	(27)	-100.0%	27
Total Non-market Related	1 047	1 371	-	68	68	1 371	(1 304)		1 371
Total Rental from Fixed Assets	1 194	1 517	-	74	74	1 517	(1 443)		1 517
Road and Transport	6 502	7 151	-	746	746	7 151	(6 405)	-89.6%	7 151
Total Licences or Permits	6 502	7 151	-	746	746	7 151	(6 405)		7 151
Construction Contract Revenue	18 935	-	-	-	-	-	-		-
Administrative Handling Fees	2	0	-	-	-	0	(0)	-100.0%	0
Commission	1 785	100	-	-	-	100	(100)	-100.0%	100
Discounts and Early Settlements	-	1	-	(200)	(200)	1	(201)	-23410.0%	1
Incidental Cash Surpluses	2	2	-	-	-	2	(2)	-100.0%	2
Inspection Fees	34	28	-	-	-	28	(28)	-100.0%	28
Insurance Refund	-	1	-	-	-	1	(1)	-100.0%	1
Request for Information	-	1	-	-	-	1	(1)	-100.0%	1
Staff and Councillors Recoveries	(0)	2	-	-	-	2	(2)	-100.0%	2
Total Operational Revenue	1 823	134	-	(200)	(200)	134	(334)		134

Agricultural Properties		13 408	8 967	-	1 159	1 159	8 967	(7 809)	-87.1%	8 967
Business and Commercial Properties		9 059	20 600	-	751	751	20 600	(19 849)	-96.4%	20 600
Industrial Properties		286	303	-	26	26	303	(278)	-91.6%	303
Mining Properties		-	314	-	-	-	314	(314)	-100.0%	314
Public Benefit Organisations		1 040	956	-	81	81	956	(875)	-91.5%	956
Public Service Infrastructure Properties		8	10	-	1	1	10	(9)	-93.5%	10
Public Service Purposes Properties		7 275	7 861	-	629	629	7 861	(7 233)	-92.0%	7 861
Residential Properties		34 029	26 549	-	2 958	2 958	26 549	(23 591)	-88.9%	26 549
Vacant Land		-	159	-	-	-	159	(159)	-100.0%	159
Total Property Rates		65 105	65 721	-	5 604	5 604	65 721	(60 118)		65 721
<i>Less Revenue Foregone (exemptions, reductions and rebates and</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Net Property Rates		65 105	65 721	-	5 604	5 604	65 721	(60 118)		65 721
Fines		146 143	138 258	-	1 819	1 819	138 258	(136 439)	-98.7%	138 258
Forfeits		-	-	-	-	-	-	-		-
Penalties		-	-	-	-	-	-	-		-
Total Fines, Penalties and Forfeits		146 143	138 258	-	1 819	1 819	138 258	(136 439)		138 258
Road and Transport		6 502	7 151	-	746	746	7 151	(6 405)	-89.6%	7 151
Total Licences or Permits		6 502	7 151	-	746	746	7 151	(6 405)		7 151
Private Enterprises		50	-	-	-	-	-	-		-
Total Allocations In-kind		50	-	-	-	-	-	-		-
Departmental Agencies and Accounts		364	389	-	-	-	389	(389)	-100.0%	389
National Governments		36 697	21 001	-	1 447	1 447	21 001	(19 554)	-93.1%	21 001
National Revenue Fund		375 890	367 541	-	-	-	367 541	(367 541)	-100.0%	367 541
Total Monetary Allocations		412 950	388 931	-	1 447	1 447	388 931	(387 484)		388 931
Total Transfer and subsidies - Operational		413 000	388 931	-	1 447	1 447	388 931	(387 484)		388 931
Interest Receivables										
Property Rates		17 425	22 741	-	1 593	1 593	22 741	(21 148)	-93.0%	22 741
Total Interest Receivables		17 425	22 741	-	1 593	1 593	22 741	(21 148)		22 741
Property, Plant and Equipment		76 412	-	-	-	-	-	-		-
Total Disposal of Fixed and Intangible Assets		76 412	-	-	-	-	-	-		-
Increase to net-realisable Value		-	2	-	-	-	2	(2)	-100.0%	2
Total Inventory		-	2	-	-	-	2	(2)		2
Investment Property		19 141	-	-	-	-	-	-		-
Total Other Gains		-	2	-	-	-	2	(2)		2
Discontinued Operations										
Total Revenue		1 126 376	1 072 858	-	48 342	48 342	1 072 858	#####		1 072 858
Basic Salary	2	143 938	160 582	-	12 184	12 184	160 582	(148 398)	-92.4%	160 582
Bonuses		305	425	-	-	-	425	(425)	-100.0%	425

Accommodation, Travel and Incidental		6	-	-	-	-	-	-	-	-
Cellular and Telephone		2 741	2 921	-	241	241	2 921	(2 680)	-91.7%	2 921
Housing Benefits		312	309	-	33	33	309	(276)	-89.3%	309
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		18 642	21 511	-	1 649	1 649	21 511	(19 862)	-92.3%	21 511
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		21 701	24 741	-	1 924	1 924	24 741	(22 818)		24 741
Service Related Benefits										
Acting		201	841	-	26	26	841	(815)	-96.9%	841
Bonus		10 778	12 055	-	15	15	12 055	(12 040)	-99.9%	12 055
Leave Pay		2 662	172	-	54	54	172	(119)	-68.9%	172
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		3 106	887	-	233	233	887	(654)	-73.7%	887
Overtime		730	287	-	1	1	287	(286)	-99.8%	287
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		1 594	470	-	28	28	470	(442)	-94.1%	470
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		36	20	-	36	36	20	16	80.0%	20
Long Term Service Award		(1 289)	-	-	-	-	-	-	-	-
Total Service Related Benefits		17 819	14 732	-	392	392	14 732	(14 340)		14 732
Total Salaries and Allowances		183 762	200 480	-	14 499	14 499	200 480			200 480
Bargaining Council		61	70	-	5	5	70	(65)	-92.6%	70
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		8 982	9 512	-	743	743	9 512	(8 769)	-92.2%	9 512
Pension		25 360	28 304	-	2 133	2 133	28 304	(26 171)	-92.5%	28 304
Unemployment Insurance		871	1 068	-	70	70	1 068	(998)	-93.4%	1 068
Total Social Contributions		35 275	38 956	-	2 952	2 952	38 956	(36 004)		38 956
Post-retirement Benefit		5 099	4 480	-	-	-	4 480	(4 480)	-100.0%	4 480
Medical		5 099	4 480	-	-	-	4 480	(4 480)	-100.0%	4 480
Pension		1 865	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4	6 964	4 480	-	-	-	4 480	(4 480)		4 480
Sub-Total		226 001	243 915	-	17 451	17 451	243 915	(40 484)		243 915
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	226 001	243 915	-	17 451	17 451	243 915	(40 484)		243 915
Basic Salary		16 839	17 762	-	1 375	1 375	17 762	(16 387)	-92.3%	17 762
Cell phone Allowance		2 867	3 040	-	235	235	3 040	(2 805)	-92.3%	3 040
Motor Vehicle Allowance		6 120	6 715	-	502	502	6 715	(6 212)	-92.5%	6 715
Office-bearer Allowance		21	19	-	-	-	19	(19)	-100.0%	19
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		263	265	-	22	22	265	(243)	-91.8%	265
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		26 110	27 801	-	2 134	2 134	27 801			27 801
Social Contributions										
Medial Aid Benefits		-	4	-	-	-	4	(4)	-100.0%	4
Pension Fund Contributions		2 348	2 482	-	25	25	2 482	(2 457)	-99.0%	2 482
Total Social Contributions		2 348	2 486	-	25	25	2 486	(2 461)		2 486
Total Remuneration of Councillors	1,5	28 458	30 288	-	2 159	2 159	30 288	(2 461)		30 288
Bulk Purchases - Electricity										
ESKOM		144 057	167 108	-	16 596	16 596	167 108	(150 512)	-90.1%	167 108
Total Bulk Purchases - Electricity	1	144 057	167 108	-	16 596	16 596	167 108	(150 512)		167 108
Consumables		9 085	6 552	-	935	935	6 552	(5 617)	-85.7%	6 552

Materials and Supplies		19 292	22 708	-	2 276	2 276	22 708	(20 432)	-90.0%	22 708
Water		-	-	-	-	-	-	-		-
Sub-total		28 376	29 260	-	3 211	3 211	29 260	(26 049)		29 260
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-		-
Total Inventory Consumed	1	28 376	29 260	-	3 211	3 211	29 260	(26 049)		29 260
Electricity		10 114	7 237	-	-	-	7 237	(7 237)	-100.0%	7 237
Shared Services		-	-	-	-	-	-	-		-
Waste Management		30 060	7 288	-	-	-	7 288	(7 288)	-100.0%	7 288
Non Specific Accounts		14 354	-	-	-	-	-	-		-
Total Trade and Other Receivables from Exchange Transactions		54 527	14 525	-	-	-	14 525	(14 525)		14 525
Business and Commercial Properties		-	4 523	-	-	-	4 523	(4 523)	-100.0%	4 523
Residential Properties		-	3 211	-	-	-	3 211	(3 211)	-100.0%	3 211
Total Property Rates		-	7 734	-	-	-	7 734	(7 734)		7 734
Non Specific Accounts		125 806	64 376	-	-	-	64 376	(64 376)	-100.0%	64 376
Total Other Receivables from Non-exchange Revenue		125 806	72 109	-	-	-	72 109	(72 109)		72 109
Total Debt Impairment	1	180 333	86 634	-	-	-	86 634	(86 634)		86 634
Community Assets		707	1 034	-	112	112	1 034	(923)	-89.2%	1 034
Computer Equipment		1 399	1 844	-	125	125	1 844	(1 719)	-93.2%	1 844
Electrical Infrastructure		4 614	7 903	-	405	405	7 903	(7 498)	-94.9%	7 903
Furniture and Office Equipment		1 944	2 625	-	157	157	2 625	(2 468)	-94.0%	2 625
Machinery and Equipment		5 581	5 654	-	374	374	5 654	(5 280)	-93.4%	5 654
Other Assets		3 134	3 932	-	234	234	3 932	(3 697)	-94.0%	3 932
Rail Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		39 756	30 864	-	3 397	3 397	30 864	(27 467)	-89.0%	30 864
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1 961	2 822	-	116	116	2 822	(2 707)	-95.9%	2 822
Storm water Infrastructure		-	-	-	-	-	-	-		-
Transport Assets		2 876	3 248	-	240	240	3 248	(3 008)	-92.6%	3 248
Total Depreciation		61 970	59 926	-	5 160	5 160	59 926	(54 766)		59 926
Investment Property		-	583	-	-	-	583	(583)	-100.0%	583
Community Assets		(1 971)	-	-	-	-	-	-		-
Computer Equipment		120	-	-	-	-	-	-		-
Electrical Infrastructure		(295)	-	-	-	-	-	-		-
Furniture and Office Equipment		50	-	-	-	-	-	-		-
Machinery and Equipment		3 277	-	-	-	-	-	-		-
Operational Buildings		642	-	-	-	-	-	-		-
Roads Infrastructure		3 617	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		(255)	-	-	-	-	-	-		-
Transport Assets		221	268	-	-	-	268	(268)	-100.0%	268
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	-		-
Total Property, Plant and Equipment		5 406	268	-	-	-	268	(268)	-100.0%	268
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-		-
Total Depreciation, Amortisation and Impairment	1	61 970	59 926	-	5 160	5 160	59 926	(54 766)	-91.4%	59 926

Interest Paid		12 730	1 995	-	399	399	1 995	(1 596)	-80.0%	1 995
Rent on Land		-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	1	12 730	1 995	-	399	399	1 995	(1 596)	-80.0%	1 995
Contracted Services										
Consultants and Professional Services		6 919	9 487	-	829	829	9 487	(8 659)	-91.3%	9 487
Contractors		60 544	45 785	-	2 883	2 883	45 785	(42 902)	-93.7%	45 785
Outsourced Services		56 198	65 731	-	10 698	10 698	65 731	(55 033)	-83.7%	65 731
Total Contracted Services	1	123 660	121 003	-	14 409	14 409	121 003	(106 594)		121 003
Allocations In-kind		18 052	-	-	-	-	-	-	-	-
Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Capital		18 052	-	-	-	-	-	-		-
Monetary Allocations		26 430	11 413	-	121	121	11 413	(11 292)	-98.9%	11 413
Total Operational		26 430	11 413	-	121	121	11 413	(11 292)	-98.9%	11 413
Total Transfers and Subsidies	1	44 481	11 413	-	121	121	11 413	(11 292)	-98.9%	11 413
Non Specific Accounts		946	-	-	-	-	-	-	-	-
Total Exchange		946	-	-	-	-	-	-		-
Property Rates		262	295	-	68	68	295	(228)	-77.1%	295
Service Charges		-	-	-	-	-	-	-	-	-
Total Non-exchange		262	295	-	68	68	295	(228)	-77.1%	295
Total Irrecoverable Debts Written Off	1	1 209	295	-	68	68	295	(228)	-77.1%	295
Advertising, Publicity and Marketing		487	757	-	-	-	757	(757)	-100.0%	757
Assets less than the Capitalisation Threshold		89	175	-	-	-	175	(175)	-100.0%	175
Atmospheric Emission Licence		-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees		739	829	-	67	67	829	(762)	-91.9%	829
Bursaries (Employees)		810	893	-	-	-	893	(893)	-100.0%	893
Cash Discount		-	13	-	-	-	13	(13)	-100.0%	13
Cleaning Services		-	-	-	-	-	-	-	-	-
Commission		7 320	8 500	-	450	450	8 500	(8 050)	-94.7%	8 500
Communication		2 669	4 431	-	-	-	4 431	(4 431)	-100.0%	4 431
Courier and Delivery Services		81	79	-	13	13	79	(67)	-83.8%	79
Entertainment		5	14	-	1	1	14	(13)	-93.9%	14
External Audit Fees		7 487	9 089	-	614	614	9 089	(8 475)	-93.2%	9 089
External Computer Service		9 730	8 845	-	908	908	8 845	(7 936)	-89.7%	8 845
Insurance Underwriting		6 189	3 251	-	-	-	3 251	(3 251)	-100.0%	3 251
Licences		491	1 231	-	94	94	1 231	(1 137)	-92.4%	1 231
Management Fee		-	-	-	-	-	-	-	-	-
Municipal Services		1 413	987	-	-	-	987	(987)	-100.0%	987
Printing, Publications and Books		2 679	3 379	-	190	190	3 379	(3 190)	-94.4%	3 379
Professional Bodies, Membership and Subscription		2 472	2 144	-	-	-	2 144	(2 144)	-100.0%	2 144
Registration Fees		2 499	3 033	-	143	143	3 033	(2 891)	-95.3%	3 033
Servitudes and Land Surveys		2 493	3 913	-	435	435	3 913	(3 478)	-88.9%	3 913
Signage		27	186	-	-	-	186	(186)	-100.0%	186
Skills Development Fund Levy		2 020	1 955	-	159	159	1 955	(1 796)	-91.9%	1 955

Storage of Files (Archiving)		-	200	-	-	-	200	(200)	-100.0%	200
Supplier Development Programme		700	870	-	-	-	870	(870)	-100.0%	870
System Access and Information Fees		211	300	-	12	12	300	(288)	-95.9%	300
Taking over Contractual Obligations		-	-	-	-	-	-	-	-	-
Toll Gate Fees		8	13	-	0	0	13	(13)	-97.2%	13
Travel and Subsistence		5 096	6 897	-	233	233	6 897	(6 664)	-96.6%	6 897
Uniform and Protective Clothing		3 399	3 057	-	-	-	3 057	(3 057)	-100.0%	3 057
Vehicle Tracking		539	576	-	92	92	576	(485)	-84.1%	576
Ward Committees		5 361	4 349	-	444	444	4 349	(3 905)	-89.8%	4 349
Workmens Compensation Fund		1 416	1 114	-	-	-	1 114	(1 114)	-100.0%	1 114
Total Operational Cost		66 431	71 082	-	3 854	3 854	71 082	(67 228)	-94.6%	71 082
Furniture and Office Equipment		186	264	-	-	-	264	(264)	-100.0%	264
Machinery and Equipment		3 634	4 944	-	223	223	4 944	(4 720)	-95.5%	4 944
Other Assets		-	-	-	-	-	-	-	-	-
Transport Assets		10 503	13 201	-	1 822	1 822	13 201	(11 379)	-86.2%	13 201
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Operational Leases		14 323	18 409	-	2 045	2 045	18 409	(16 364)	-88.9%	18 409
Discontinued Operations		-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	1	80 754	89 491	-	5 899	5 899	89 491	(83 592)	-93.4%	89 491
Property, Plant and Equipment		5 546	46	-	-	-	46	(46)	-100.0%	46
Total Disposal of Fixed and Intangible Assets	1	5 546	46	-	-	-	46	(46)	-100.0%	46
Decrease in net-realizable Value		671	-	-	-	-	-	-	-	-
Total Inventory		671	-	-	-	-	-	-	-	-
Long Service Awards		2 050	-	-	-	-	-	-	-	-
Medical		10 787	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		12 837	-	-	-	-	-	-	-	-
Investment Property		33 306	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		46 143	-	-	-	-	-	-	-	-
Total Other Losses	1	46 814	-	-	-	-	-	-	-	-
Total Expenditure		984 391	841 375	-	65 475	65 475	841 375	(564 253)	-67.1%	841 375
Surplus/(Deficit)		141 986	231 483	-	(17 133)	(17 133)	231 483	-	-	231 483
National Government		92 720	71 650	-	12 373	12 373	71 650	(59 277)	-82.7%	71 650
Total Transfers and subsidies - capital (monetary allocations)		92 720	71 650	-	12 373	12 373	71 650	(59 277)	-82.7%	71 650
Surplus/(Deficit) after capital transfers and contributions		234 706	303 133	-	(4 759)	(4 759)	303 133	-	-	303 133
Surplus/(Deficit) after income tax		234 706	303 133	-	(4 759)	(4 759)	303 133	-	-	303 133
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		234 706	303 133	-	(4 759)	(4 759)	303 133	-	-	303 133
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		234 706	303 133	-	(4 759)	(4 759)	303 133	-	-	303 133
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-

Supporting Table: SC 2 - Debtors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - September

Description	NT Code	Budget Year 2026/27										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	Total	Total over 90 days		
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	14 066	2 445	448	235	133	95	77	3 717	21 216	4 257	(11)	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 916	2 572	2 116	1 855	1 849	1 801	1 779	96 955	113 844	104 240	(17)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	1	–	–	–	–	–	–	0	2	0	(10)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	99	83	61	50	44	43	69	1 405	1 854	1 611	–	–
Interest on Arrear Debtor Accounts	1810	1 941	1 901	1 973	1 825	1 841	1 766	1 734	87 604	100 586	94 771	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 405	895	745	725	710	682	679	42 856	48 696	45 651	(30)	–
Total By Income Source	2000	22 428	7 896	5 342	4 691	4 577	4 387	4 338	232 537	286 197	250 530	(68)	–
2025/26 - totals only		23 114	7 858	5 520	5 026	4 467	4 305	5 341	212 415	268 046	231 554	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 165	667	748	574	535	529	519	21 448	27 186	23 606	–	–
Commercial	2300	14 067	3 374	1 747	1 416	1 300	1 254	1 250	63 573	87 981	68 793	–	–
Households	2400	6 195	3 855	2 848	2 701	2 742	2 604	2 568	147 516	171 030	158 131	(68)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	22 428	7 896	5 342	4 691	4 577	4 387	4 338	232 537	286 197	250 530	(68)	–

Debtors

Outstanding debtors are comprised of consumer and sundry debtors. The total outstanding debtors at end of September amounts to R286,197 million and this shows an increase of R11,559 thousands as compared to R274,638 million at end of 2025-26 financial year, and it shows an increase of R2,767 thousand as compared to R283,430 of last month.

Consumer debtors are made up of service charges and property rates that amount to R135,062 million and other debtors amounting to R151, 136 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 SC2 provides a breakdown of the debtors. The outstanding debtors as at end of September amount to R286, 046 million. The debtors' book is made up as follows:

- Electricity 7%
- Property rates 39%
- Refuse removal 0%
- Rental 1%
- Interest on outstanding debtors 35%
- Other 17%

The debtors' age analysis is graphically presented below.

Figure 3: Debtors age analysis

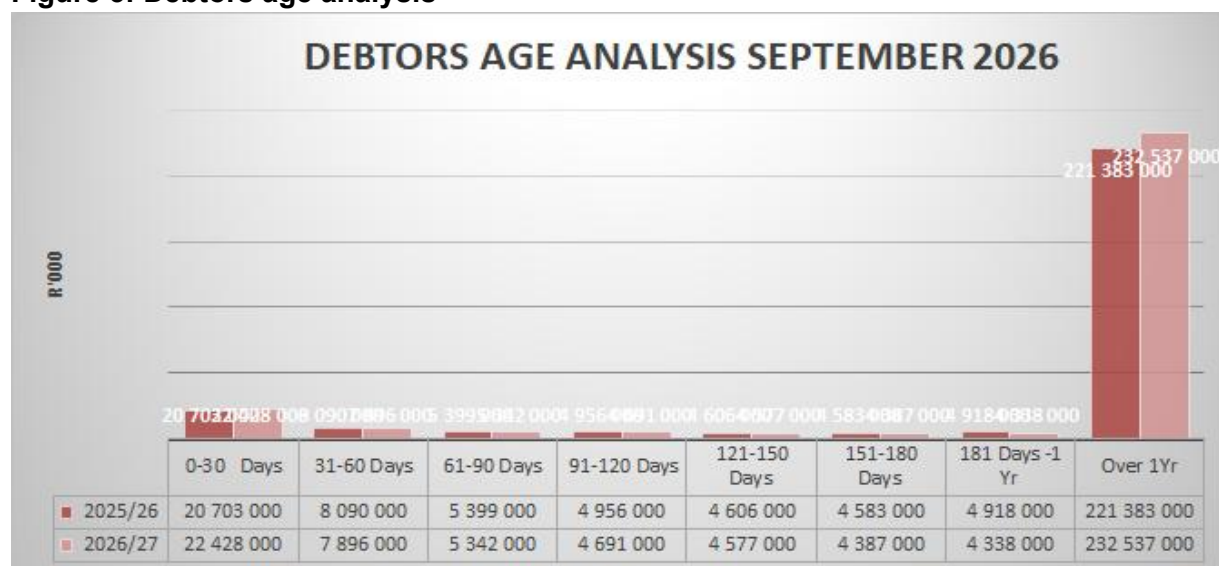
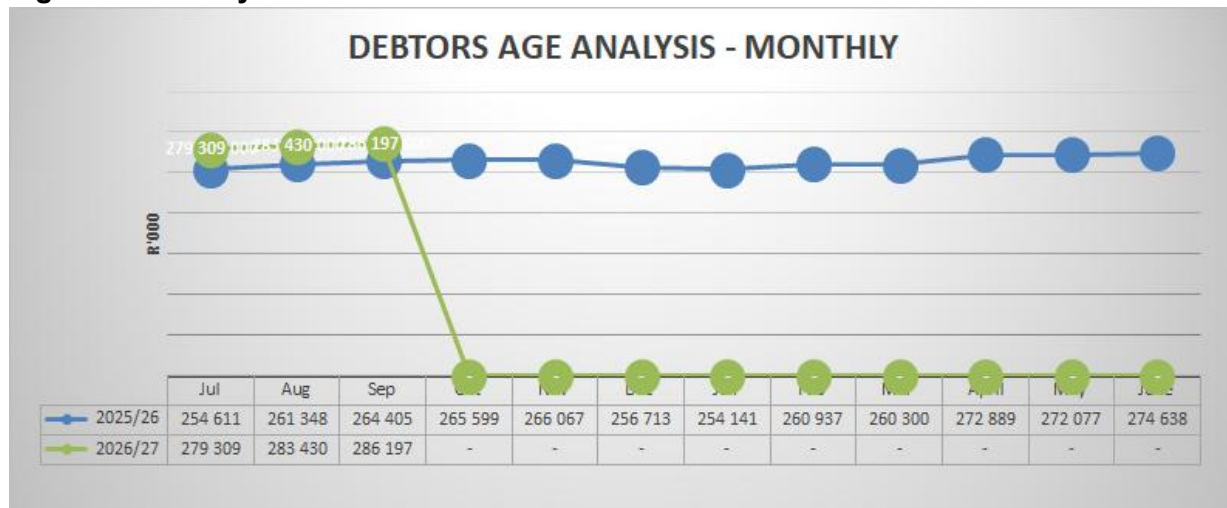


Figure 4: Monthly debtors' book



The initial graph compares debtors' age analysis for 2025-26 financial year and 2026-27 (as at end of September) whilst the latter shows monthly movement of debtors for both the current financial year and the 2025-26 financial year. The debtor's book is more than the 2025/26 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) L	N	N	N	2 965 246
9001667	NDEBELE MAHLANGU TRIBE	N	N	N	1 806 029
9001668	NDEBELE MAHLANGU TRIBE	N	N	N	1 805 580
9012345	BREEDT J & OOSTHUIZEN J F	N	N	N	1 795 927
9002327	DE LEMOS E M	N	N	N	1 192 665
136	LIZINEX (PTY) LTD	N	N	N	981 989
9900067	SDM(WATER PURIFICATION & SEWAGE PLANT)	N	N	Y	903 156
1501364	JAN JOUBERT TRUST (JO JO TANKS)	N	N	N	895 242
2100165	LEBOWA TRANSPORT	N	N	N	805 388
9001763	TSHEHLA TRUST MAMAILE GEORGE	N	N	N	796 339
9002503	GOUWS BOERDERY TRUST 1999/022459/07	N	N	N	688 693
9001714	KWAMAHUZE COMMUNAL PROP ASSOC	N	N	N	675 540
9019006	TIGER STRIPES INVESTMENTS (PTY	N	N	Y	653 813
9014203	I R L (SOUTH AFRICA) RESOURCES INV	N	N	N	650 977
8005664	DEPARTMENT OF HEALTH	N	N	N	617 251
9001550	LEHLAKONG COMMUNAL PROP ASSOC	N	N	Y	613 393
9000529	NATIONAL GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA	N	N	Y	600 037
9001052	NDEBELE STAM	N	N	Y	598 104
8009088	SOUTH AFRICAN DEVELOPMENT TRUST (RURAL DEVELOPMENT)	N	N	N	588 699
8009237	NATIONAL GOVERNMANET OF THE REPUBLIC OF SOUTH AFRICA	N	N	N	579 419
TOTAL					20 213 488

Supporting Table: SC 3 – Detail to Budget Financial Position

LIM4/2 Elias Motsoaledi - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M03 - September

Description	Ref	2025/26 Audited	Budget Year 2026/27							Full Year
			Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	
R thousands										
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		16 358	-	-	(6 991)	14 604	-	14 604	#DIV/0!	-
Cash at Bank		69	65 894	-	-	69	65 894	(65 825)	-99.9%	65 894
Cash on Hand		-	-	-	-	-	-	-	-	-
Total Cash and Cash Equivalents		16 427	65 894	-	(6 991)	14 673	65 894	(51 222)	-77.7%	65 894
Electricity	▼	(9 879)	79 565	-	51	(9 722)	79 565	(89 288)	-112.2%	79 565
Waste Management		(0)	61 819	-	-	(0)	61 819	(61 819)	-100.0%	61 819
Waste Water Management		(10)	-	-	-	(10)	-	-	#DIV/0!	-
Water		123 591	-	-	805	126 128	-	126 128	#DIV/0!	-
Other trade receivables from exchange transactions		-	(14 427)	-	42	1 522	(14 427)	15 949	-110.6%	(14 427)
VAT Receivable Input Tax Accrual		-	0	-	-	-	0	(0)	-100.0%	0
Gross: Trade and other receivables from exchange transactions		113 702	126 958	-	898	117 918	126 958	(9 040)	-7.1%	126 958
Impairment for Electricity	▼	(35 523)	(17 651)	-	-	(35 523)	(17 651)	(17 872)	101.3%	(17 651)
Impairment for Waste Management		-	(30 821)	-	-	-	(30 821)	30 821	-100.0%	(30 821)
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-
Impairment for Water		(77 691)	-	-	-	(77 691)	-	(77 691)	#DIV/0!	-
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	-	-	-
Total Less: Impairment for debt										
Total net Trade and other receivables from Exchange Transactions		113 702	126 958	-	898	117 918	126 958	(9 040)	-7.1%	126 958
Agricultural Properties		4 404	5 020	-	(56)	4 649	5 020	(371)	-7.4%	5 020
Business and Commercial Properties		70	7 266	-	(3)	73	7 266	(7 193)	-99.0%	7 266
Industrial Properties		9 512	1 508	-	35	9 615	1 508	8 107	537.5%	1 508
Mining Properties		2 066	367	-	(1 213)	563	367	196	53.5%	367
Public Benefit Organisations		-	(2 470)	-	-	-	(2 470)	2 470	-100.0%	(2 470)
Public Service Infrastructure Properties		-	(2 401)	-	-	-	(2 401)	2 401	-100.0%	(2 401)
Public Service Purposes Properties		97 326	41 575	-	1 845	103 162	41 575	61 587	148.1%	41 575
Residential Properties		-	(18 892)	-	-	-	(18 892)	18 892	-100.0%	(18 892)
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		2 328	-	-	(3)	2 354	-	2 354	#DIV/0!	-
Vacant Land		-	83 505	-	-	-	83 505	(83 505)	-100.0%	83 505
Property Rates General		-	-	-	-	-	-	-	-	-
Gross: Property rates		115 706	115 478	-	604	120 416	115 478	4 938	4.3%	115 478
Less: Impairment of Property rates		-	(21 952)	-	-	-	(21 952)	21 952	-100.0%	(21 952)
Net Property rates		115 706	93 526	-	604	120 416	93 526	26 890	28.8%	93 526
Other receivables from non-exchange transactions		(115 332)	321 306	-	-	(115 332)	321 306	(436 638)	-135.9%	321 306
Less: Impairment for other receivables from non-exchange transactions		-	(205 245)	-	-	-	(205 245)	205 245	-100.0%	(205 245)
Net other receivables from non-exchange transactions		(115 332)	116 061	-	-	(115 332)	116 061	(231 393)	-199.4%	116 061
Total net Receivables from non-exchange transactions		374	209 587	-	604	5 084	209 587	(204 503)	-97.6%	209 587
Sporting and Other Bodies		-	-	-	(135)	14 348	-	14 348	#DIV/0!	-
Staff Loans/Recoveries		-	2 350	-	-	-	2 350	(2 350)	-100.0%	2 350
Subsidiaries		-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	2 350	-	(135)	14 348	2 350	11 998	510.6%	2 350
Agricultural		23 112	-	-	1 556	23 015	-	23 015	#DIV/0!	-
Consumables		-	24 977	-	-	-	24 977	(24 977)	-100.0%	24 977
Finished Goods		-	-	-	-	-	-	-	-	-
Housing Stock		12 037	-	-	-	12 037	-	12 037	#DIV/0!	-
Land		146	-	-	0	146	-	146	#DIV/0!	-
Materials and Supplies		-	25 840	-	-	-	25 840	(25 840)	-100.0%	25 840
Water		-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-
Total Inventory		35 294	50 818	-	1 556	35 197	50 818	(15 620)	-30.7%	50 818
Input Tax Capital		322 496	-	-	5 871	331 963	-	331 963	#DIV/0!	-
Input Tax General		(350 576)	-	-	(12 672)	(363 248)	-	(363 248)	#DIV/0!	-
VAT Control (Receivable)		-	48 370	-	-	-	48 370	(48 370)	-100.0%	48 370
Total VAT Receivable		(28 081)	48 370	-	(6 801)	(31 286)	48 370	(79 656)	-	48 370
Construction Contracts and Receivables		(0)	-	-	-	(0)	-	(0)	#DIV/0!	-
Income Tax Receivable		(1 602)	-	-	-	(1 602)	-	(1 602)	#DIV/0!	-
Total Other current assets		(1 602)	-	-	-	(1 602)	-	(1 602)	-	-
Total Current Assets		136 114	503 976	-	(10 869)	154 333	503 976	(349 644)	-	503 976
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		20 352	-	-	-	20 352	-	20 352	#DIV/0!	-
Total Investments		20 352	-	-	-	20 352	-	20 352	-	-
Investment Property at Cost / Fair Value		-	177 879	-	-	-	177 879	(177 879)	-100.0%	177 879
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	(1 687)	-	-	-	(1 687)	1 687	-100.0%	(1 687)
Total Investment Property		-	176 192	-	-	176 192	(176 192)	(176 192)	-	176 192
Property, Plant and Equipment at Cost / Revaluation		22 480	1 006 464	-	-	22 480	1 006 464	(984 004)	-97.8%	1 006 464
Leases recognised as Property, Plant and Equipment		(732 832)	-	-	(5 160)	(748 717)	-	(748 717)	#DIV/0!	-
Less: Accumulated Depreciation		(26 822)	(181 290)	-	-	(26 822)	(181 290)	154 469	-85.2%	(181 290)
Less: Accumulated Impairment		-	(775)	-	-	-	(775)	775	-100.0%	(775)
Total Property, Plant and Equipment		(737 194)	824 399	-	(5 160)	(753 079)	824 399	#####	-	824 399
Acquisitions		216 356	65 673	-	-	105 483	65 673	39 810	60.6%	65 673
Opening Balance		-	252 187	-	-	-	252 187	(252 187)	-100.0%	252 187
Transfer to Investment property		(193 981)	-	-	-	-	-	-	-	-
Transfer to PPE		(216)	-	-	-	(216)	-	(216)	#DIV/0!	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress		22 159	317 860	-	-	105 267	317 860	(212 592)	-66.9%	317 860

Heritage Assets at Cost / Revaluation		-	463	-	-	-	463	(463)	-100.0%	463
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-
Total Heritage Assets		-	463	-	-	-	463	(463)	-100.0%	463
Electricity		-	22 306	-	-	-	22 306	(22 306)	-100.0%	22 306
Total Trade and other Receivables from Exchange Transactions		-	22 306	-	-	-	22 306	(22 306)	-100.0%	22 306
Sporting and Other Bodies		14 561	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions		14 561	-	-	-	-	-	-	-	-
Total Non Current Assets		(680 121)	1 341 220	-	(5 160)	(627 460)	1 341 220	#####	-146.8%	1 341 220
TOTAL ASSETS		(544 007)	1 845 196	-	(16 029)	(473 127)	1 845 196	#####	-125.6%	1 845 196
Short-term Borrowings		8 223	-	-	(1 208)	6 423	-	6 423	#DIV/0!	-
Current portion of Finance Lease Liabilities		0	7 480	-	-	0	7 480	(7 480)	-100.0%	7 480
Total Financial Liabilities		8 223	7 480	-	(1 208)	6 423	7 480	(1 057)	-14.1%	7 480
Buying Card		4 890	-	-	(26)	4 775	-	4 775	#DIV/0!	-
Electricity		-	5 661	-	-	-	5 661	(5 661)	-100.0%	5 661
Total Consumer Deposits		4 890	5 661	-	(26)	4 775	5 661	(886)	-15.7%	5 661
Accrued Interest		4 359	(0)	-	2 180	6 092	(0)	6 092	#####	(0)
Advance Payments		-	1 045	-	-	-	1 045	(1 045)	-100.0%	1 045
Affiliates, Related Parties and Associated Companies		66	-	-	-	66	-	66	#DIV/0!	-
Agency Fees Payable		-	-	-	-	-	-	-	-	-
Auditor-General of South Africa		4 107	8 263	-	-	4 107	8 263	(4 156)	-50.3%	8 263
Bonus		-	17 432	-	-	-	17 432	(17 432)	-100.0%	17 432
Compensation Commission (COLD)		(775 224)	2 175	-	(15 869)	(808 338)	2 175	(810 514)	-37260.1%	2 175
Control, Clearing and Interface Accounts		-	4 767	-	-	-	4 767	(4 767)	-100.0%	4 767
Electricity Bulk Purchase		-	2 323	-	-	-	2 323	(2 323)	-100.0%	2 323
Fair Value Adjustment		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		24 000	-	-	-	24 000	-	24 000	#DIV/0!	-
Leave Accrual		1 227	23 212	-	-	1 227	23 212	(21 985)	-94.7%	23 212
Long Service Award		-	357	-	-	-	357	(357)	-100.0%	357
Municipal Debt Relief		-	-	-	-	-	-	-	-	-
Overtime		51 504	81 704	-	3 487	39 708	81 704	(41 995)	-51.4%	81 704
Payables and Accruals		144 185	42 656	-	3 486	154 818	42 656	112 162	262.9%	42 656
PAYE Deductions		594 993	-	-	3 487	615 161	-	615 161	#DIV/0!	-
Pension and Retirement Contributions		22 802	-	-	(2 345)	21 349	-	21 349	#DIV/0!	-
Retentions		-	(64 662)	-	-	-	(64 662)	64 662	-100.0%	(64 662)
Standby		-	1 193	-	-	-	1 193	(1 193)	-100.0%	1 193
Tender documentation		3 067	-	-	(1 529)	2 651	-	2 651	#DIV/0!	-
Unallocated Deposits		-	2 784	-	-	-	2 784	(2 784)	-100.0%	2 784
Water Inventory Bulk Purchases		-	-	-	167	1 997	-	1 997	#DIV/0!	-
VAT Payables Output Tax Accrual		-	1 129	-	-	-	1 129	(1 129)	-100.0%	1 129
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	2, 5	75 087	124 379	-	(6 935)	62 837	124 379	(61 542)	-49.5%	124 379
Capital		(3)	-	-	-	(3)	-	(3)	#DIV/0!	-
Operational		-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable		(3)	-	-	-	(3)	-	(3)	#DIV/0!	-
Capital		(85 169)	-	-	(1 354)	(76 060)	-	(76 060)	#DIV/0!	-
Operational		-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Unspent		(85 169)	-	-	(1 354)	(76 060)	-	(76 060)	#DIV/0!	-
VAT Payables Output Tax Accrual		(3 281)	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	(88 454)	-	-	(1 354)	(76 063)	-	(76 063)	#DIV/0!	-
Alien Vegetation		1 562	-	-	-	1 562	-	1 562	#DIV/0!	-
Bonus		686	1 330	-	-	686	1 330	(645)	-48.4%	1 330
Decommissioning, Restoration and Similar Liabilities		-	7 646	-	-	-	7 646	(7 646)	-100.0%	7 646
Leave		-	2 700	-	-	-	2 700	(2 700)	-100.0%	2 700
Litigation		1 754	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		1 902	-	-	-	-	-	-	-	-
Total Provision		5 903	11 677	-	-	2 247	11 677	(9 429)	-80.8%	11 677
VAT Payable		-	-	-	(2 729)	943	-	943	#DIV/0!	-
VAT Payable: Output Tax		-	-	-	(2 729)	943	-	943	#DIV/0!	-
VAT Payable: VAT Control		-	-	-	-	-	-	-	-	-
Total VAT Payable		-	-	-	(2 729)	943	-	943	#DIV/0!	-
Post-employment Benefits		-	4 869	-	-	1 902	4 869	(2 968)	-60.9%	4 869
Other Long-Term Benefits		-	2 191	-	-	-	2 191	(2 191)	-100.0%	2 191
Termination Benefits		-	-	-	-	-	-	-	-	-
Total Employee Benefits		-	7 060	-	-	1 902	7 060	(5 159)	-73.1%	7 060
Total Other current liabilities		-	7 060	-	-	1 902	7 060	(5 159)	-73.1%	7 060
Total Current Liabilities		5 649	156 257	-	(12 252)	3 064	156 257	(153 193)	-98.0%	156 257
Concessionary Loan		2 171	-	-	-	2 171	-	2 171	#DIV/0!	-
Derivative Financial Liability		8 219	2 364	-	-	8 219	2 364	5 854	247.6%	2 364
Finance Lease Liability		-	(1 625)	-	-	-	(1 625)	1 625	-100.0%	(1 625)
Total Borrowings	4	10 390	739	-	-	10 390	739	9 651	1306.6%	739
Operating Lease Liability		-	-	-	-	-	-	-	-	-
Total Financial Liabilities		10 390	739	-	-	10 390	739	9 651	-	739
Bonus		25 333	-	-	-	-	25 333	-	#DIV/0!	-
Decommissioning, Restoration and Similar Liabilities		-	87 260	-	-	-	87 260	(87 260)	-100.0%	87 260
Litigation		20 138	-	-	-	-	-	-	-	-
Total Provisions		45 471	87 260	-	-	25 333	87 260	(61 928)	-71.0%	87 260

Post-employment Benefits		-	93 503	-	-	20 138	93 503	(73 365)	-78.5%	93 503
Other Long-Term Benefits		-	(33 066)	-	-	-	(33 066)	33 066	-100.0%	(33 066)
Termination Benefits		-	-	-	-	-	-	-	-	-
Total Employee Benefits		-	60 437	-	-	20 138	60 437	(40 299)	-66.7%	60 437
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-
Total Other non-current liabilities		-	60 437	-	-	20 138	60 437	(40 299)	-66.7%	60 437
Total non current liabilities		55 860	148 436	-	-	55 860	148 436	(92 576)	-62.4%	148 436
TOTAL LIABILITIES		61 510	304 693	-	(12 252)	58 924	304 693	(245 769)	-80.7%	304 693
CHANGES IN NET ASSETS		(605 516)	1 540 503	-	(3 777)	(532 051)	1 540 503	#####	-134.5%	1 540 503
Depreciation Offsets		1 250 781	-	-	-	1 278 484	-	1 278 484	#DIV/0!	-
Opening Balance		103 243	1 408 869	-	(36 181)	105 860	1 408 869	#####	-92.5%	1 408 869
Transfers to/from operating revenue and expenditure		-	83 162	-	-	-	83 162	(83 162)	-100.0%	83 162
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	1 354 025	1 492 031	-	(36 181)	1 384 344	1 492 031	(107 687)	-7.2%	1 492 031
TOTAL COMMUNITY WEALTH/EQUITY	2	1 354 025	1 492 031	-	(36 181)	1 384 344	1 492 031	(107 687)	-	1 492 031

Supporting Table: SC 4 - Creditors Age Analysis

LIM472 Elias Motsoaledi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - September

Description	NT Code	Budget Year 2026/27								Total
		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	
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 September 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.

LIM4/2 Elias Motsoaledi - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M03 - September

Supporting Table: SC 6 – Reconciliation of IDP, Strategic Objectives and Budget (Capital)33 | Page SEPTEMBER 2026 Budget Performance – Elias Motsoaledi Local Municipality

Supporting Table: SC 7 Material Variance Explanations

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M03 - September				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - electricity revenue	-29%	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	-42%	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	-40%	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	-45%	The municipality has invested in seven 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	6%	The actual revenue generated is less than the projected monthly revenue.	The municipality should continue encouraging customers to pay the accounts on time to avoid incurring interest.
	Rental from fixed assets	-46%	The actual revenue generated is less than the projected monthly revenue	The municipal department of town planning should come up with measures to ensure that all vendors operating within municipal services area are issued with licences and permits and pay fees.
	Licences and permits	-23%	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 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	-564%	The actual revenue generated is less than the projected monthly revenue	The municipality should ensure revenue is collected in all business areas where revenue is billed
	Property rates	-20%	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	-86%	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 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	13%	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	-27%	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	-23%	The actual expenditure incurred on employee related costs is less than the projections thereof	The municipality has vacant posts that need to be filled and other municipal employees took their retirement
	Remuneration of councillors	-11%	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	-26%	The municipal licenced electrification areas have increased and the projections are more than the actual expenditure, the monthly payments were captured after month end.	The municipality should continue to encourage the service provider (Eskom) to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
	Inventory consumed	-31%	The actual expenditure incurred is less than the projected monthly expenditure	The municipality should try continue to keep the expenditure of inventory as low as they can.
	Debt impairment	-100%	Debt impairment has not been calculated and the projection are more than the actual.	The municipality should introduce the method of calculating debt impairment on monthly basis to avoid the the variances.
	Depreciation & asset impairment	-21%	The actual depreciation calculated is less than the projections thereof	The municipality has introduced the method of calculating depreciation on monthly basis as they Asset module contract is with the system vendor.
	Interest	-4%	Finance charges is mainly for finance lease and the municipality has a new lease contract, the actual is less than the budgeted.	The municipality should encourage the service provider to submit invoices before month end sytem closure so payments are processed and captured on the system to avoid variances.
	Contracted services	-29%	The actual expenditure incurred is less 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	-83%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Irrecoverable debts written off	-21%	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	-38%	The actual expenditure incurred is less than the projected monthly expenditure	No remedial action is needed
	Losses on disposal of assets	-100%	The losses that have incurred in this month the projection are more than the actual	The municipality should 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 7 Material Variance Explanations (Continuation)

LIM472 Elias Motsoaledi - Supporting Table SC7 Material variance explanations - M03 - September				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
3	Capital Expenditure			
	National Government	13%	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	-35%	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	-29%	The actual collection rate on property rates is less than the projected rate	The municipality should keep on improving on the actual collection on residential and business areas and encourage customers to pay their accounts when they are due.
	Service charges	-18%	The collection rate on service charges is less than the projected rate	The municipality should come with the strategies that they use for collecting on licenced municipal areas on electricity billings and refuse removal
	Other revenue	3%	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	20%	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	5%	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	-37%	Interest on other revenue is under projected to the over collection from other debtors	No remedial action is needed
	Suppliers and employees	-18%	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	-100%	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	-4%	The projected capital expenditure on capex is more than the actual spending thereof.	The municipality should encourage implementation of all capital projects.

Supporting Table: SC 8 Budget Statement Performance

LIM472 Elias Motsoaledi - Supporting Table SC8 Monthly Budget Statement - Performance M03 - September

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	7.5%	0.0%	0.4%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		11.0%	12.9%	0.0%	12.6%	12.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	214.9%	291.5%	0.0%	271.2%	291.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		42.5%	42.2%	0.0%	96.6%	42.2%
Revenue Management							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.0%	10.0%		1.0%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		23.5%	28.6%	0.0%	22.4%	28.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.0%	5.1%	0.0%	3.3%	5.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.3%	7.4%	0.0%	0.3%	3.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

Supporting Table: SC 12 Capital Expenditure Trend

LIM472 Elias Motsoaledi - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - September									
Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	20 105	9 825	–	6 833	6 833	9 825	2 992	30.5%	10%
August	1 730	5 710	–	7 036	13 869	15 535	1 666	10.7%	20%
September	10 652	6 969	–	10 761	24 630	22 504	(2 126)	-9.4%	35%
October	1 885	5 060	–	–		27 564	–		
November	10 268	4 463	–	–		32 028	–		
December	11 281	4 345	–	–		36 373	–		
January	850	3 046	–	–		39 418	–		
February	121 232	7 696	–	–		47 114	–		
March	33 004	6 225	–	–		53 338	–		
April	3 049	3 474	–	–		56 813	–		
May	21 577	4 585	–	–		61 398	–		
June	(138 386)	9 090	–	–		70 488	–		
Total Capital expenditure	97 246	70 488	–	24 630					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of September amounts to R10, 761 million. The year-to-date actual expenditure incurred is R24, 630 million whilst the year-to-date budget is R22, 504 million, that gives rise to underspending variance of R21,26 million that translates to 9.4%.

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

LIM472 Elias Motsoaledi - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		15 186	13 856	–	2 609	2 609	4 711	2 103	44.6%	13 856
Roads Infrastructure		–	9 794	–	–	–	3 237	3 237	100.0%	9 794
Roads		–	9 794	–	–	–	3 237	(3 237)	(0)	9 794
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	643	–	–	–	212	212	100.0%	643
Drainage Collection		–	643	–	–	–	212	(212)	(0)	643
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		14 187	2 609	–	2 609	2 609	1 137	(1 471)	-129.4%	2 609
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	2 609	–	2 609	2 609	1 137	1 471	0	2 609
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		14 187	–	–	–	–	–	–		–
Solid Waste Infrastructure		999	811	–	–	–	125	125	100.0%	811
Landfill Sites		999	811	–	–	–	125	(125)	(0)	811
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Community Assets		–	1 724	–	–	–	301	301	100.0%	1 724
Community Facilities		–	681	–	–	–	38	38	100.0%	681
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	681	–	–	–	38	(38)	(0)	681
Police		–	–	–	–	–	–	–		–
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	1 043	–	–	–	264	264	100.0%	1 043
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	1 043	–	–	–	264	(264)	(0)	1 043
Other assets		638	1 132	–	–	–	269	269	100.0%	1 132
Operational Buildings		638	1 132	–	–	–	269	269	100.0%	1 132
Municipal Offices		638	1 132	–	–	–	269	(269)	(0)	1 132
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Computer Equipment		883	1 664	–	–	1 112	230	(882)	-383.9%	1 664
Computer Equipment		883	1 664	–	–	1 112	230	882	0	1 664
Furniture and Office Equipment		870	397	–	–	–	81	81	100.0%	397
Furniture and Office Equipment		870	397	–	–	–	81	(81)	(0)	397
Machinery and Equipment		7 284	643	–	–	–	115	115	100.0%	643
Machinery and Equipment		7 284	643	–	–	–	115	(115)	(0)	643
Transport Assets		1 175	68	–	2	2	22	20	90.0%	68
Transport Assets		1 175	68	–	2	2	22	(20)	(0)	68
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	26 036	19 484	–	2 611	3 723	5 730	2 007	35.0%	19 484

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

LIM472 Elias Motsoaledi - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		13 019	8 348	-	-	-	2 730	2 730	100.0%	8 348
Roads Infrastructure		13 019	348	-	-	-	86	86	100.0%	348
Roads		13 019	348	-	-	-	86	(86)	(0)	348
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	8 000	-	-	-	2 644	2 644	100.0%	8 000
Landfill Sites		-	8 000	-	-	-	2 644	(2 644)	(0)	8 000
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		136	217	-	-	-	72	72	100.0%	217
Machinery and Equipment		136	217	-	-	-	72	(72)	(0)	217
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	13 155	8 565	-	-	-	2 802	2 802	100.0%	8 565

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

LIM472 Elias Motsoaledi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		27 325	18 888	-	1 584	1 788	5 816	4 029	69.3%	18 888
Roads Infrastructure		17 023	6 431	-	-	-	1 927	1 927	100.0%	6 431
Roads		17 023	6 431	-	-	-	1 927	(1 927)	(0)	6 431
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 721	9 257	-	666	870	2 865	1 995	69.6%	9 257
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	231	-	-	-	64	(64)	(0)	231
MV Switching Stations		217	231	-	-	-	41	(41)	(0)	231
MV Networks		5 901	8 159	-	666	870	2 601	(1 731)	(0)	8 159
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		603	635	-	-	-	159	(159)	(0)	635
Solid Waste Infrastructure		3 581	3 200	-	918	918	1 024	106	10.4%	3 200
Landfill Sites		3 581	3 200	-	918	918	1 024	(106)	(0)	3 200
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		9 593	5 278	-	862	1 658	1 689	31	1.8%	5 278
Community Facilities		9 593	5 278	-	862	1 658	1 689	31	1.8%	5 278
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Other assets		2 121	2 678	-	325	327	901	574	63.7%	2 678
Operational Buildings		2 121	2 678	-	325	327	901	574	63.7%	2 678
Municipal Offices		2 121	2 678	-	325	327	901	(574)	(0)	2 678
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		678	609	-	-	-	195	195	100.0%	609
Furniture and Office Equipment		678	609	-	-	-	195	(195)	(0)	609
Machinery and Equipment		15 565	13 557	-	1 248	3 160	4 429	1 269	28.7%	13 557
Machinery and Equipment		15 565	13 557	-	1 248	3 160	4 429	(1 269)	(0)	13 557
Transport Assets		2 237	2 229	-	117	760	713	(46)	-6.5%	2 229
Transport Assets		2 237	2 229	-	117	760	713	46	0	2 229
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	57 519	43 240	-	4 137	7 693	13 744	6 051	44.0%	43 240

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

LIM472 Elias Motsoaledi - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - September

Description	Ref	2025/26	Budget Year 2026/27							
		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		46 331	41 589	-	3 917	12 091	13 948	1 858	13.3%	41 589
Roads Infrastructure		39 756	30 864	-	3 397	10 474	10 516	42	0.4%	30 864
Roads		39 169	29 944	-	3 350	10 332	10 222	109	0	29 944
Road Structures		37	245	-	3	9	79	(70)	(0)	245
Road Furniture		551	674	-	44	134	216	(82)	(0)	674
Electrical Infrastructure		4 614	7 903	-	405	1 249	2 529	1 280	50.6%	7 903
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		852	3 278	-	72	219	1 049	(830)	(0)	3 278
MV Switching Stations		224	347	-	18	56	111	(55)	(0)	347
MV Networks		1 647	1 640	-	165	508	525	(17)	(0)	1 640
LV Networks		632	771	-	52	159	247	(87)	(0)	771
Capital Spares		1 259	1 867	-	98	306	597	(291)	(0)	1 867
Solid Waste Infrastructure		1 961	2 822	-	116	368	903	535	59.3%	2 822
Landfill Sites		531	1 050	-	25	89	336	(247)	(0)	1 050
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 427	1 768	-	91	278	566	(287)	(0)	1 768
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		3	4	-	0	1	1	(1)	(0)	4
Community Assets		707	1 034	-	112	342	331	(11)	-3.4%	1 034
Community Facilities		648	960	-	61	187	307	120	39.0%	960
Halls		24	31	-	2	6	10	(4)	(0)	31
Centres		72	200	-	13	41	64	(23)	(0)	200
Crèches		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		129	220	-	11	33	70	(38)	(0)	220
Police		-	-	-	-	-	-	-	-	-
Parks		3	3	-	0	1	1	(0)	(0)	3
Public Open Space		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		187	233	-	15	47	75	(27)	(0)	233
Capital Spares		233	273	-	20	60	87	(27)	(0)	273
Sport and Recreation Facilities		59	74	-	50	155	24	(131)	-549.1%	74
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		59	74	-	5	15	24	(9)	(0)	74
Capital Spares		-	-	-	46	140	-	140	#DIV/0!	-
Other assets		3 134	3 932	-	234	718	1 258	540	42.9%	3 932
Operational Buildings		2 054	2 576	-	146	447	824	378	45.8%	2 576
Municipal Offices		1 564	1 976	-	125	384	632	(248)	(0)	1 976
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		228	280	-	2	6	90	(83)	(0)	280
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		262	320	-	18	56	102	(46)	(0)	320
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		1 080	1 356	-	89	272	434	162	37.4%	1 356
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		1 080	1 356	-	89	272	434	(162)	(0)	1 356

Computer Equipment		1 399	1 844	–	125	369	590	222	37.5%	1 844
Computer Equipment		1 399	1 844	–	125	369	590	(222)	(0)	1 844
Furniture and Office Equipment		1 944	2 625	–	157	482	840	358	42.7%	2 625
Furniture and Office Equipment		1 944	2 625	–	157	482	840	(358)	(0)	2 625
Machinery and Equipment		5 581	5 654	–	374	1 147	1 809	662	36.6%	5 654
Machinery and Equipment		5 581	5 654	–	374	1 147	1 809	(662)	(0)	5 654
Transport Assets		2 876	3 248	–	240	737	1 039	303	29.1%	3 248
Transport Assets		2 876	3 248	–	240	737	1 039	(303)	(0)	3 248
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	61 970	59 926	–	5 160	15 885	19 816	3 931	19.8%	59 926

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

LIM472 Elias Motsoaledi - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -										
Description	Ref	2025/26	Budget Year 2026/27							
		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		58 056	41 834	-	8 151	20 907	13 772	(7 135)	-51.8%	41 834
Roads Infrastructure		58 056	41 380	-	8 151	20 907	13 622	(7 285)	-53.5%	41 380
Roads		58 056	41 380	-	8 151	20 907	13 622	7 285	0	41 380
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	454	-	-	-	150	150	100.0%	454
Landfill Sites		-	454	-	-	-	150	(150)	(0)	454
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	605	-	-	-	200	200	100.0%	605
Community Facilities		-	605	-	-	-	200	200	100.0%	605
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	605	-	-	-	200	(200)	(0)	605
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	58 056	42 439	-	8 151	20 907	13 972	(6 935)	-49.6%	42 439

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 R3, 723 million and the year-to-date budget is R5,730 million.

The total expenditure for renewal of existing assets amounts to R0 and the year to budget amounts to R2,802 million for the 2026/27 financial year.

The year-to-date actual expenditure on repairs and maintenance is R7, 693 million, and the year-to-date budget is R13,744 million, reflecting an underspending variance of R60,51 million that translates to 44.0%.

The year-to-date actual expenditure on upgrading of existing assets is R20, 907 million and the year-to-date budget is R13, 972 million, reflecting a negative spending variance of R6, 935 million that translates to 49.6%.

The year-to-date actual expenditure on depreciation and asset impairment is R15, 885 million and the year-to-date budget is R19, 816 million, reflecting a positive variance of R3, 931 million that translates to 19.8% 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 means that the municipality is complying mSCOA requirements in terms of the depreciation method.

Supporting Table: SC 15 Budget Statement Investments

LIM4/2 Elias Motsoaledi - Supporting Table SC15 Monthly Budget Statement - Investments - MU3 - September

Investment type	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Investments										
Bank Repurchase Agreements										
Deposit Taking Institutions										
Specify 1		20 352	-	-	-	20 352	-	20 352	#DIV/0!	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions		20 352	-	-	-	20 352	-	20 352	#DIV/0!	-
Unamortised Preference Share Expense										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		20 351 995	-	-	-	20 351 995	-	20 351 995	-	-

Supporting Table: SC 16 - Investment Portfolio

LIM4/2 Elias Motsoaledi - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - MU3 - September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														-
ABSA CALL ACCOUNT (9396519964)		4 Months	Current Investment			7.45%			31/07/2026	52 684	320	-	-	53 004
STANDARD BANK (038823527-038)		1 Month	Current Investment			7.25%			31/07/2026	5 746	34	-	-	5 781
STANDARD BANK (038823527-040)		5 Months	Current Investment			7.68%			14/12/2026	25 284	158	-	-	25 442
STANDARD BANK (038823527-041)		4 Months	Current Investment			7.66%			24/11/2026	25 283	157	-	-	25 441
STANDARD BANK (038823527-042)		2 Months	Current Investment			7.59%			23/09/2026	25 281	114	(25 395)	-	-
STANDARD BANK (038823527-043)		3 Months	Current Investment			7.64%			22/10/2026	25 283	157	-	-	25 439
STANDARD BANK (038823527-044)		1 Month	Current Investment			7.30%			31/07/2026	5 473	33	-	-	5 506
														-
Municipality sub-total										165 033	974	(25 395)	-	140 613
Entities														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									165 033	974	(25 395)	-	140 613

The Municipality had short investment portfolios during the month of September with an opening balance of R165, 033 million and with a top up investment of R0 in various investment portfolios. An amount of R974 thousands was earned as an interest. Investments withdrawn were R25, 395 million and closed off with R140, 613 million at the end of September.

Supporting Table: SC 17 – Borrowings

LIM4/2 Elias Motsoaledi - Supporting Schedule SC17/ Monthly Budget Statement - Borrowings - MU3 - September									
Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Borrowings									
Annuity and Bullet Loans									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-
Derivative Financial Liability									
Banks		-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-
General Public		2 171	2 364	-	-	2 171	2 364	(193)	-8.2%
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Derivative Financial Liability		2 171	2 364	-	-	2 171	2 364	(193)	-8.2%
General Public		8 219	(1 625)	-	-	8 219	(1 625)	9 844	-605.6%
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Finance Lease Liability		8 219	(1 625)	-	-	8 219	(1 625)	9 844	-605.6%
Municipal Pension Funds		-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-
Total Borrowings	1	10 390	739	-	-	10 390	739	9 651	1306.6%

Supporting Table: SC 18 - Transfers and Grant Receipts

LIM472 Elias Motsoaledi - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M03 - September										
Description	Ref	2025/26	Budget Year 2026/27							
		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:		401 835	388 542	–	–	164 127	136 996	27 131	19.8%	388 542
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	–	693	619	74	12.0%	2 771
Integrated National Electrification Programme Grant		20 283	15 430	–	–	7 492	4 938	2 554	51.7%	15 430
Local Government Financial Management Grant	3	2 800	2 800	–	–	2 800	2 800	–		2 800
Equitable Share		375 890	367 541	–	–	153 142	128 639	24 503	19.0%	367 541
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		365	389	–	93	156	124	31	25.2%	389
Education, Training and Development Practices SETA		365	389	–	93	156	124	31	25.2%	389
Total Operating Transfers and Grants		402 200	388 931	–	93	164 283	137 120	27 162	19.8%	388 931
Capital Transfers and Grants										
National Government:		91 807	71 650	–	20 415	37 415	42 910	(5 495)	-12.8%	71 650
Energy Efficiency and Demand Side Management Grant		4 000	–	–	–	–	–	–		–
Municipal Infrastructure Grant		67 807	68 650	–	20 415	37 415	41 950	(4 535)	-10.8%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	–	–	960	(960)	-100.0%	3 000
Municipal Disaster Recovery Grant		20 000	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		91 807	71 650	–	20 415	37 415	42 910	(5 495)	-12.8%	71 650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		494 007	460 581	–	20 508	201 698	180 030	21 667	12.0%	460 581

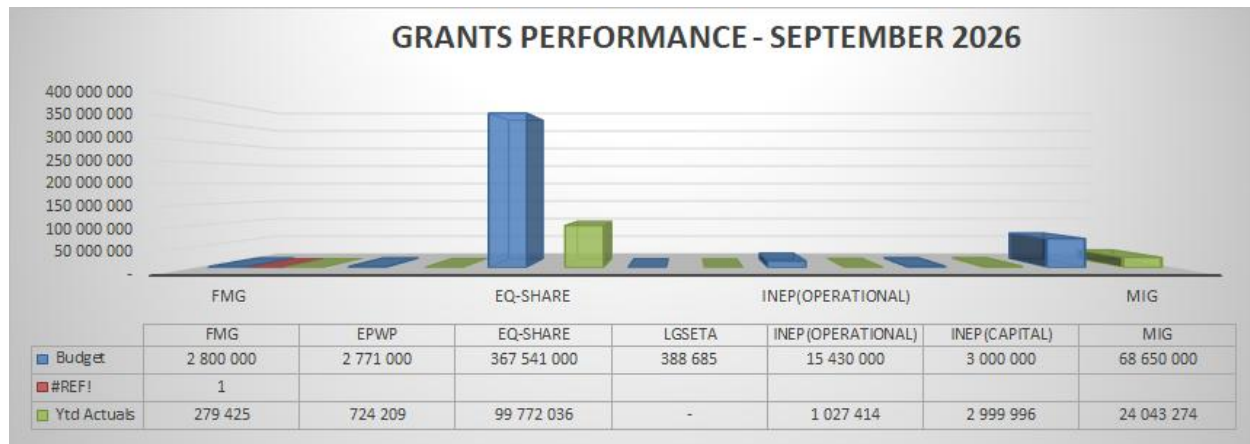
Supporting tables SC18 presents information on both received grants and those expected to be received in the near future. The year-to-date actual receipts amount to R201, 698 million, of which the major portion is attributed to equitable share. For the reporting period equitable shares amounting to R153, 142 million; Financial Management Grant amounting to R2, 800 million LGSETA amounting R93 thousands, Municipal Infrastructure Grant amounting to R37, 415 million; Integrated National Electrification Programme Grant R7, 492 and Expanded Public Works Programme R693 million were received. 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 19 Transfers and grants – Expenditure

LIM472 Elias Motsoaledi - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 - September										
Description	Ref	2025/26	Budget Year 2026/27							
		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:		36 697	21 001	–	1 447	2 031	8 357	(6 326)	-75.7%	21 001
Expanded Public Works Programme Integrated Grant		2 862	2 771	–	268	724	619	105	17.0%	2 771
Integrated National Electrification Programme Grant		20 283	15 430	–	1 027	1 027	4 938	(3 910)	-79.2%	15 430
Local Government Financial Management Grant	3	2 799	2 800	–	152	279	2 800	(2 521)	-90.0%	2 800
Municipal Disaster Recovery Grant		10 752	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		364	389	–	–	–	124	(124)	-100.0%	389
Education, Training and Development Practices SETA		364	389	–	–	–	124	(124)	-100.0%	389
Total Operating Transfers and Grants		37 060	21 390	–	1 447	2 031	8 481	(6 450)	-76.1%	21 390
Capital Transfers and Grants										
National Government:		95 959	71 650	–	12 373	27 043	42 910	(15 867)	-37.0%	71 650
Energy Efficiency and Demand Side Management Grant		3 991	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		67 807	68 650	–	9 373	24 043	41 950	(17 907)	-42.7%	68 650
Integrated National Electrification Programme Grant		–	3 000	–	3 000	3 000	960	2 040	212.5%	3 000
Municipal Disaster Recovery Grant		24 162	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants		95 959	71 650	–	12 373	27 043	42 910	(15 867)	-37.0%	71 650
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		133 020	93 040	–	13 820	29 074	51 391	(22 317)	-43.4%	93 040

An amount of R13,820 million has been spent on grants during the month of September and the year-to-date actuals is R29, 074 million whilst the year to date budget amounts to R51,391 million and this results in an over-performance variance of R22 ,317 million that translates to 43.4%. Of the total spending amounting to R2,031 million is spent on operational grants whilst capital grants spent R27, 043.

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 September.

The grants expenditure is shown below in percentages:

- Financial Management Grant 10%
- Expanded Public Work Programme 26%
- Equitable Share 27%
- Integrated National Electrification Grant (operational)7%
- Integrated National Electrification Grant(capital)100%
- Municipal Infrastructure Grant 35%
- LGSETA 0%

Supporting Table: SC20 – Reconciliation of Transfer, Grants Receipt and Unspent Funds

LIM4/2 Elias Motsoaledi - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers, Grants Receipts & Unspent Funds - M03 - September										
Description	Ref	2025/26 Audited	Original	Adjusted	Monthly	Budget Year 2026/27				
						YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		73 896	–	–	84 647	84 647	–	84 647	#DIV/0!	–
Current year receipts		401 835	388 542	–	–	164 127	136 996	27 131	19.8%	388 542
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		36 697	21 001	–	1 447	2 031	8 357	(6 326)	-75.7%	21 001
Conditions still to be met - transferred to liabilities		439 034	367 541	–	83 200	246 743	128 639	118 104	91.8%	367 541
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		523	–	–	522	522	–	522	#DIV/0!	–
Current year receipts		365	389	–	93	156	124	31	25.2%	389
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		364	389	–	–	–	124	(124)	-100.0%	389
Conditions still to be met - transferred to liabilities		525	–	–	615	678	–	678	#DIV/0!	–
Total operating transfers and grants revenue		37 060	21 390	–	1 447	2 031	8 481	(6 450)	-76.1%	21 390
Total operating transfers and grants - CTBM	2	439 558	367 541	–	83 816	247 421	128 639	27 007	21.0%	367 541
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(98 524)	–	–	(94 372)	(94 372)	–	(94 372)	#DIV/0!	–
Current year receipts		91 807	71 650	–	20 415	37 415	42 910	(5 495)	-12.8%	71 650
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		95 959	71 650	–	12 373	27 043	42 910	(15 867)	-37.0%	71 650
Conditions still to be met - transferred to liabilities		(102 677)	–	–	(86 330)	(84 000)	–	(84 000)	#DIV/0!	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(308)	–	–	(308)	(308)	–	(308)	#DIV/0!	–
Total capital transfers and grants revenue		95 959	71 650	–	12 373	27 043	42 910	(15 867)	–	71 650
Total capital transfers and grants - CTBM	2	(102 985)	–	–	(86 638)	(84 309)	–	(84 309)	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		133 020	93 040	–	13 820	29 074	51 391	(22 317)	–	93 040
TOTAL TRANSFERS AND GRANTS - CTBM		336 574	367 541	–	(2 823)	163 113	128 639	(57 302)	–	367 541

Supporting Table: SC22 - Councilor and Staff Benefits

LIM4/2 Elias Motsoaledi - Supporting Table SC22 Monthly Budget Statement - councilor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration		Ref	2025/26	Budget Year 2026/27							
R thousands			Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			16 839	17 762	-	1 375	4 165	4 440	(275)	-6%	17 762
Cell phone Allowance			2 867	3 040	-	235	713	760	(47)	-6%	3 040
Housing Allowance			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 120	6 715	-	502	1 523	1 679	(156)	-9%	6 715
Office-bearer Allowance			21	19	-	-	-	5	(5)	-100%	19
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			263	265	-	22	66	66	(1)	-1%	265
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			26 110	27 801	-	2 134	6 467	6 950	(483)	-7%	27 801
Social Contributions											
Medial Aid Benefits			-	4	-	-	-	1	(1)	-100%	4
Pension Fund Contributions			2 348	2 482	-	25	252	621	(369)	-59%	2 482
Total Social Contributions			2 348	2 486	-	25	252	622	(370)	-60%	2 486
Total Councillors			28 458	30 288	-	2 159	6 719	7 572	(853)	-11%	30 288
% increase		4									
Senior Managers of the Municipality		2									
Salaries and Allowances											
Basic Salary			9 348	8 811	-	768	1 774	2 820	(1 046)	-37%	8 811
Bonuses			305	383	-	-	-	122	(122)	-100%	383
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone		3	174	210	-	18	48	67	(20)	-29%	210
Housing Benefits		3	-	-	-	-	-	-	-	-	-
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		3	907	1 139	-	86	237	364	(128)	-35%	1 139
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			1 081	1 349	-	103	284	432	(147)	-34%	1 349
Total Service Related Benefits			-	-	-	-	-	-	-	-	-
Total Salaries and Allowances			10 734	10 543	-	871	2 058	3 374	(1 315)	-39%	10 543
Social Contributions											
Bargaining Council			1	1	-	0	0	0	(0)	-35%	1
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			335	371	-	22	66	119	(53)	-44%	371
Pension			451	646	-	6	43	207	(164)	-79%	646
Unemployment Insurance			13	16	-	1	3	5	(2)	-33%	16
Total Social Contributions			799	1 034	-	29	112	331	(218)	-66%	1 034
Post-retirement Benefit		6									
Medical			-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			11 533	11 577	-	900	2 171	3 705	(1 534)	-41%	11 577
% increase		4									
Other Municipal Staff											
Salaries and Allowances											
Basic Salary			134 590	151 770	-	11 416	34 358	42 705	(8 346)	-20%	151 770
Bonuses			-	42	-	-	-	13	(13)	-100%	42
Allowance											
Accommodation, Travel and Incidental			6	-	-	-	-	-	-	-	-
Cellular and Telephone		3	2 567	2 711	-	224	673	779	(106)	-14%	2 711
Housing Benefits		3	312	309	-	33	99	99	0	0%	309
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		3	17 735	20 372	-	1 564	4 724	5 429	(705)	-13%	20 372
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			20 620	23 392	-	1 820	5 497	6 306	(810)	-13%	23 392
Service Related Benefits											
Acting		3	201	841	-	26	57	252	(195)	-78%	841
Bonus		3	10 778	12 055	-	15	115	3 348	(3 234)	-97%	12 055
Danger Allowance		3	-	-	-	-	-	-	-	-	-
Entertainment		3	-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits		3	-	-	-	-	-	-	-	-	-
Leave Pay		3	2 662	172	-	54	605	55	550	998%	172
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award		3	3 106	887	-	233	940	283	657	232%	887
Overtime		3	730	287	-	1	38	92	(54)	-58%	287
Scarcity		3	-	-	-	-	-	-	-	-	-
Standby Allowance		3	1 594	470	-	28	244	150	94	62%	470
Tools Allowance		3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		3	36	20	-	36	36	20	16	80%	20
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			19 108	14 732	-	392	2 035	4 200	(2 166)	-52%	14 732
Total Salaries and Allowances			174 318	189 936	-	13 628	41 889	53 225	(11 335)	-21%	189 936
Social Contributions											
Bargaining Council			60	69	-	5	16	21	(5)	-25%	69
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			8 648	9 141	-	721	2 186	2 913	(727)	-25%	9 141
Pension			24 909	27 658	-	2 128	6 425	7 795	(1 370)	-18%	27 658
Unemployment Insurance			859	1 053	-	69	207	311	(104)	-33%	1 053
Total Social Contributions			34 476	37 921	-	2 923	8 833	11 040	(2 207)	-20%	37 921
Post-retirement Benefit		6									
Medical			5 099	4 480	-	-	-	825	(825)	-100%	4 480
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			1 865	-	-	-	-	-	-	-	-
Total Post-retirement Benefit			6 964	4 480	-	-	-	825	(825)	-	4 480
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			215 757	232 338	-	16 550	50 723	65 090	(14 368)	-22%	232 338
% increase		4									
Total Parent Municipality			255 749	274 203	-	19 610	59 613	76 367	(16 755)	-22%	274 203
Total Municipal Entities			-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			255 749	274 203	-	19 610	59 613	76 367	(16 755)	-22%	274 203
% increase		4									
TOTAL MANAGERS AND STAFF		5,7	227 291	243 915	-	17 451	52 894	68 795	(15 901)	-30%	243 915

Table SC22 provides details for Remuneration of Councilors and Employee related cost. The total salaries, allowances and benefits paid at end of September amount to R59, 613 million and the year-to-date budget is R76,367 million and the expenditure for remuneration of councilors amounts to R6,719 million while the year-to-date budget is R7,572 million. The year-to-date actual expenditure for senior managers is R2,171 million, and the year-to-date budget is R3,705 million. The year-to-date actual for other municipal staff is R41, 889 million and the year-to-date budget is R53,225 million. The remuneration of councilors has an overspending variance, senior managers have overspending and other municipal staff category has overspending variance.

Supporting Table: SC23 –Summary salaries, allowances and benefits (Councillors and Senior Managers)

LIM4/2 Elias Motsoaledi - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27				
		Salary	Contributions	Allowances	Service Related Benefits	Total Package
R thousands						
Councillors	3					
Speaker	4	45 665	571	21 422	–	67 658
Chief Whip		42 830	535	20 335	–	63 701
Executive Mayor/Mayor		57 081	8 562	25 798	–	91 441
Deputy Executive Mayor/Deputy Mayor		–	–	–	–	–
Executive Committee/Mayoral Committee		113 125	1 071	53 742	–	167 939
Total for all other councillors		1 115 967	14 419	638 353	–	1 768 739
Section 79 committee chairperson		–	–	–	–	–
Total Councillors	8	1 374 668	25 158	759 651	–	2 159 477
Senior Managers of the Municipality	5					
Municipal Manager (MM)		152 434	2 072	11 500	–	166 006
Chief Finance Officer		108 759	2 690	14 500	–	125 949
		–	–	–	–	–
		–	4 601	–	–	4 601
		–	(717)	2 500	–	1 783
		–	5 839	–	–	5 839
<i>List of each official with packages >= senior manager</i>						
		–	–	–	–	–
Senior Manger Development Planning		187 506	6 702	30 280	–	224 488
Senior Manger Corporate Services		107 176	190	16 333	–	123 699
Senior Manger Infrastructure		102 260	2 533	17 500	–	122 292
Senior Manger Community Services		109 922	5 342	10 500	–	125 764
		–	–	–	–	–
		–	–	–	–	–
		–	–	–	–	–
Total Senior Managers of the Municipality	8,10	768 056	29 252	103 113	–	900 421
Board Members of Entities	6,7					
List each member of board by designation		–	–	–	–	–
Total for municipal entities	8,10	–	–	–	–	–
Senior Management of Entities						
Chief Executive Officer (CEO)		–	–	–	–	–
Chief Financial Officer		–	–	–	–	–
		–	–	–	–	–
<i>List of each official with packages >= senior manager</i>		–	–	–	–	–
Total Senior Managers of Entity	8,10	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	2 142 723	54 410	862 764	–	3 059 898

Supporting Table SC30 Monthly Budget Statement - actuals Monthly Cashflows

LIM472 Elias Motsoaledi - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M03 - September																		
Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/27	Budget Year 2028/28		
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget					
Cash Receipts By Source																		
Property rates		5 110	3 669	5 747	15 757	15 757	15 114	14 470	18 330	17 044	14 470	15 114	18 974	64 335	66 458	68 584		
Service charges - Electricity revenue		13 448	16 058	18 256	46 560	46 560	44 742	42 924	53 831	50 195	42 924	44 742	55 648	181 769	195 584	210 448		
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Mangement		736	711	790	2 137	2 080	1 999	1 918	2 403	2 299	1 918	1 999	2 886	8 655	8 941	9 227		
Rental of facilities and equipment		78	45	38	427	427	410	392	497	462	392	410	514	1 744	1 802	1 860		
Interest earned - external investments		1 044	1 187	974	1 963	1 963	1 883	1 802	2 283	2 123	1 802	1 883	2 363	8 013	8 278	8 543		
Interest earned - outstanding debtors		-	-	-	2 313	2 313	2 298	2 274	2 582	2 491	2 487	2 314	2 732	8 985	9 807	10 705		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		2 173	1 729	1 863	5 049	5 049	5 133	5 218	5 829	5 439	4 938	4 853	6 024	20 635	22 572	21 618		
Licences and permits		-	-	-	2 014	2 014	1 932	1 850	2 343	2 179	1 850	1 932	2 425	8 224	8 495	8 767		
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and Subsidies - Operational		153 204	11 679	110	65 187	66 209	175 291	64 871	66 950	194 143	64 871	65 029	65 978	388 931	369 115	399 840		
Other revenue		1 401	1 070	1 902	451	451	433	414	525	488	414	433	543	1 842	1 903	1 964		
Cash Receipts by Source		177 194	36 147	29 681	141 858	142 822	249 234	136 135	155 573	276 861	136 067	138 708	158 089	693 134	692 954	741 557		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National /		17 000	7 492	20 415	13 741	13 741	29 311	13 681	13 861	24 901	13 681	13 711	13 891	71 650	83 790	78 586		
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	-	-	39	39	39	39	39	39	39	39	39	151	156	161		
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables		-	-	-	344	344	330	316	401	373	316	330	415	1 406	1 452	1 499		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	778 353	821 803		
Interest on Short Term Investment (Greater than 90 days) and Long		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Term Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		194 194	43 639	50 096	155 983	156 947	278 914	150 171	169 874	302 174	150 104	152 789	172 434	766 341	778 353	821 803		
Cash Payments by Type																		
Employee related costs		20 219	12 556	27 912	60 395	60 395	59 187	57 979	65 227	62 811	57 979	59 128	67 934	239 435	247 096	259 001		
Remuneration of councillors		-	-	-	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	7 937	30 288	31 726	33 233		
Interest		-	-	-	200	200	180	160	280	240	160	180	299	1 995	697	23		
Bulk purchases - Electricity		-	-	-	45 474	45 474	45 474	45 474	45 474	45 474	45 474	45 474	47 636	167 108	182 165	198 578		
Acquisitions - water & other inventory		1 513	1 234	5 484	6 462	6 444	6 198	5 989	7 489	6 996	6 000	6 099	7 542	26 114	27 571	27 751		
Contracted services		6 016	7 273	14 979	27 935	28 684	26 962	26 868	31 393	30 559	26 576	27 832	32 390	131 182	109 796	113 921		
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - other		-	-	-	2 791	2 791	2 677	2 563	3 248	3 019	2 563	2 677	3 362	11 413	11 773	12 134		
Other expenditure		36 861	3 471	22 414	23 689	23 618	22 763	21 967	27 249	25 433	21 927	22 788	28 190	93 281	101 484	103 897		
Cash Payments by Type		64 609	24 533	70 789	174 884	175 544	171 379	168 937	188 297	182 470	168 616	172 114	195 291	700 817	712 308	748 538		
Other Cash Flows/Payments by Type																		
Capital assets		7 337	7 218	11 542	22 113	21 481	21 368	19 989	24 872	23 351	20 438	21 628	26 410	88 336	100 084	87 244		
Retention (Capital)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Payments by Type		71 946	31 751	82 331	196 997	197 024	192 747	188 925	213 169	205 821	189 054	193 742	221 701	789 153	812 392	835 782		
NET INCREASE/(DECREASE) IN CASH HELD		122 249	11 888	(32 235)	(41 014)	(40 077)	86 167	(38 754)	(43 295)	96 353	(38 950)	(40 953)	(49 267)	(22 812)	(34 039)	(13 979)		
Cash/cash equivalents at the month/year beginning:		65 877	188 126	200 014	167 779	126 765	86 688	172 855	134 101	90 806	187 160	148 210	107 256	65 877	43 066	9 027		
Cash/cash equivalents at the month/year end:		188 126	200 014	167 779	126 765	86 688	172 855	134 101	90 806	187 160	148 210	107 256	57 989	43 066	9 027	(4 952)		

Supporting table SC30 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 R50, 096 million and the total cash payment for the month was R82, 331 million and this resulted in net decrease in cash amounting to R32, 235 million. With cash and cash equivalent of R200,014 million at the beginning of the reporting period, the municipality closed off the month with cash and cash equivalent amounting to R167, 779 million. This is a supporting table for table C7 – Cash Flow Statement.

List of Capital Programmes and Projects

LIM4/2 Elias Motsoaledi - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - MU3 - September

					2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	Ward Location	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:												%	
Community Services	Cemeteries/Crematoria:UPGRADING OF GROBLERSDAL CEMETRY	PC002002002002001011_00002	Upgrading	Ward 13	-	605	-			223	(223)	-	605
Community Services	Cemeteries/Crematoria:Fencing of Luckau cemetery	PC002003002001011_00001	New	Ward 24	-	681	-			55	-	-	681
Community Services	Landfill Sites:Ablution Facility Groblersdal	PC001002002001_00008	New	Ward 13	43	22	-			8	(8)	-	22
Community Services	Landfill Sites:Ablution Facility Roossenekal	PC001002002001_00009	New	Ward 30	43	22	-			8	(8)	-	22
Community Services	Fencing of Roossenekal Landfill Site	PC001002002001_00010	Upgrading	Ward 13	454	-	-			167	(167)	-	454
Community Services	Landfill Sites:Fencing of Tafelkop Cemetery	PC001002002001_00007	New	Ward 27	696	681	-			98	(98)	-	681
Community Services	Landfill Sites:Notice Boards	PC001002002001_00006	New	Head Office	87	87	-			32	(32)	-	87
Community Services	Landfill Sites:Weighbridge Groblersdal Landfill Site	PC001002002001_00007	Renewal	Ward 13	411	174	-			64	(64)	-	174
Community Services	Machinery and Equipment:500 Twenty skip bins 500	PC002003009_00008	New	ole of Municipa	-	378	-			64	(64)	-	378
Community Services	Machinery and Equipment:Machinery and Equipment	PC002003009_00006	New	ole of Municipa	174	151	-			48	(48)	-	151
Community Services	Machinery and Equipment:Waste Pressure Washer	PC002003009_00013	New	Head Office	-	38	-			-	-	-	38
Community Services	Machinery and Equipment	PC001002002001_00005	New	Head Office	217	-	-			-	-	-	-
Community Services	Blue lights Siren and Insignia	PC001002002001_00006	New	ole of Municipality	-	68	-			-	-	-	-
Infrastructure	MV Networks:Energy Efficiency and Demand Side Management	PC001002001007_00030	New	ole of Municipa	4 000	-	-			-	-	-	-
Infrastructure	Drainage Collection:Groblersdal Storm water	PC001002007001_00001	New	Ward 13	1 565	643	-			237	(237)	-	643
Infrastructure	MV Substations:Masakaneng Sub Station	PC001002001005_00024	New	Ward 14	-	2 609	-	2 609	2 609	1 235	1 373	-	2 609
Infrastructure	Landfill Sites:Groblersdal Landfill site 6.6	PC001002001005_00025	Renewal	Ward 13	11 539	7 826	-			2 880	(2 880)	-	7 826
Infrastructure	Machinery and Equipment:AIROCONS	PC002003009_00001	New	Head Office	261	76	-			26	(26)	-	76
Infrastructure	Machinery and Equipment:Machinery and Equipment	PC002002001009_00001	Renewal	Head Office	174	217	-			80	(80)	-	217
Infrastructure	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	PC002002001009_00002	New	Head Office	435	437	-			161	(161)	-	437
Infrastructure	Upgrading of Tafelkop Stadium	PC002002001009_00003	Upgrading	Ward 27	-	0	-			-	-	-	0
Infrastructure	Roads:Tambo/Elansdoorn Sport Stadium	PC001002006001_00027	New	Ward 9	-	9 794	-			3 604	(3 604)	-	9 794
Infrastructure	Roads:Upgrading of Luckau access road	PC001002006001_00028	Upgrading	Ward 24	-	348	-			74	(74)	-	348
Infrastructure	Roads:Motema Internal Streets 600	PC001002006001_00029	Renewal	ole of Municipa	-	348	-			99	(99)	-	348
Infrastructure	Roads:Upgrading of Tafelkop Bapeding Bus route	PC002003009_00001	Upgrading	Ward 17	3 628	16 304	-	3 864	8 491	6 000	2 491	-	16 304
Infrastructure	Roads:Upgrading of Waalkraal Bus route	PC002003009_00002	Upgrading	Ward 4	8 423	24 729	-	4 287	12 416	9 100	3 316	-	24 729
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 18)	PC002003009_00003	New	Ward 18	-	174	-			-	-	-	174
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 19)	PC002003009_00004	New	Ward 19	-	174	-			-	-	-	174
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 22)	PC002003009_00005	New	Ward 22	-	174	-			-	-	-	174
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 3)	PC002003009_00006	New	Ward 3	-	174	-			-	-	-	174
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 4)	PC002003009_00007	New	Ward 4	-	174	-			-	-	-	174
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 5)	PC002003009_00008	New	Ward 5	-	174	-			-	-	-	174
Infrastructure	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	PC001002001007_00103	New	Ward 28	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Dikgalaopeng	PC001002001007_00104	New	Ward 25	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Matsits Village	PC001002001007_00105	New	Ward 20	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Makgopheng	PC001002001007_00106	New	Ward 18	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Matlale Lehwelele	PC001002001007_00107	New	Ward 14	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Waalkraal Clinic	PC001002001007_00108	New	Ward 3	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Stompo	PC001002001007_00109	New	Ward 4	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Magakadime	PC001002001007_00110	New	Ward 5	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Lusaka	PC001002001007_00111	New	Ward 1	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Legapaneng	PC001002001007_00115	New	Ward 22	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast light in Sephaku Fourways	PC001002001007_00116	New	Ward 23	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of high mast in Tafelkop Dipakapakang bluemoon	PC001002001007_00120	New	Ward 28	685	-	-			-	-	-	-
Infrastructure	MV Networks:Installation of Engineering Services at Game Farm	PC001002001007_00122	New	Ward 13	435	-	-			-	-	-	-
Infrastructure	Roads:Construction of Jerusalem/Motsephiri stormwater control	PC001002001007_00123	Renewal	Ward 21	10 909	-	-			-	-	-	-
Infrastructure	Roads:Re - construction of gabions on RHS & LHS at Marapong village	PC001002001007_00124	Renewal	Ward 21	1	-	-			-	-	-	-
Infrastructure	Roads:Re - construction of culvert bridge at Kgobokwane village	PC001002001007_00125	Renewal	Ward 3	3 115	-	-			-	-	-	-
Infrastructure	Roads:UPGRADING OF MOGAUING ROAD	PC001002001007_00126	Upgrading	Ward 22	435	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of Kgobokwane-Kgaphamedi Road	PC001002001007_00127	Upgrading	Ward 3	13 475	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of Malaeneng A Ntwane Access Road	PC001002001007_00128	Upgrading	Ward 8	1 951	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of Maraganeng Internal Access road (MIG)	PC001002001007_00129	Upgrading	Ward 16	12 006	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of Mokumong access road to Marateng taxi rank	PC001002001007_00130	Upgrading	Ward 29	8 570	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of gravel road to pave and storm water control at Motel village	PC001002001007_00131	Upgrading	Ward 2	10 108	-	-			-	-	-	-
Infrastructure	Roads:Upgrading of Ramaphosa from gravel to paved road	PC001002001007_00132	Upgrading	Ward 1	435	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Laersdrif - Ward 15	PC001002004002_00005	New	Ward 15	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Mashemong - Ward 25	PC001002004002_00006	New	Ward 25	1 426	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Phokolo - Ward 09	PC001002004002_00007	New	Ward 9	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Maleoskop - Ward 12	PC001002004002_00008	New	Ward 12	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Aquaville market place - Ward 12	PC001002004002_00009	New	Ward 12	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Ga-Moloi - Ward 17	PC001002004002_00010	New	Ward 17	1 448	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Ramogwerane -Ward 29	PC001002004002_00011	New	Ward 29	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Sephaku - Ward 24	PC001002004002_00012	New	Ward 24	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Sterkfontein - Ward 29	PC001002004002_00013	New	Ward 29	1 473	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Bluemoon - Ward 28	PC001002004002_00014	New	Ward 28	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Old Molanong - Ward 28	PC001002004002_00015	New	Ward 28	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Boleu -Ward 28	PC001002004002_00016	New	Ward 28	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Boreholes Tafelkop Kampeng-ward 26	PC001002004002_00017	New	Ward 26	1 423	-	-			-	-	-	-
Infrastructure	Boreholes:Tafelkop Bapeding - Ward 26	PC001002004002_00018	New	Ward 26	1 423	-	-			-	-	-	-
Infrastructure	Roads:Low Level Bridge between Luckau to Posa	PC001002006001_00021	New	Ward 29	3 500	-	-			-	-	-	-
Infrastructure	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	PC001002006001_00022	New	Ward 24	2 850	-	-			-	-	-	-
Infrastructure	Roads:Re -construction of storm water control, base correction and reasing in Elansdoorn	PC001002006001_00023	New	Ward 4	4 650	-	-			-	-	-	-
Infrastructure	Roads:Edge protection:shoulders repairs, patchworks and reaseling in Roossenekal	PC001002006001_00024	New	Ward 30	2 000	-	-			-	-	-	-
Infrastructure	Roads:Re -construction of low level bridge in khuthazweni/ Matlale village	PC001002006001_00025	New	Ward 3	3 500	-	-			-	-	-	-
Infrastructure	Roads:Re -Construction of the low -level bridge in Kwampudulwane	PC001002006001_00026	New	Ward 1	3 500	-	-			-	-	-	-
Corporate Services	Municipal Offices:MOBILE OFFICE -	PC001002006001_00027	New	Head Office	-	696	-			146	(146)	-	696
Corporate Services	Furniture and Office Equipment:Furniture and Office Equipment	PC002003005_00001	New	Head Office	435	397	-			96	(96)	-	397
Corporate Services	Computer Equipment:Computer Equipment	PC002003004_00001	New	Head Office	870	1 664	-		1 112	292	820	-	1 664
Parent Operational expenditure					142 656	70 488	-	10 761	24 630	24 821	(191)		70 488

List of Operational Programmes and Projects

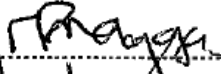
LIM4/Z Elias Motsoaledi - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - MU3 - September

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:																			%	
List all operational projects grouped by Function																				
Electricity	Electrification Electrification of Luckau Maganagobuswa	PO003054_00009	Work streams						Ward 24			1 589	5 917		278	278	1 893	(1 615)	-85.3%	5 917
Electricity	Electrification Electrification of Mabose	PO003054_00010	Work streams						Ward 1				1 388				387	-		1 388
Electricity	Electrification Electrification of Manthombi Section	PO003054_00004	Work streams						Ward 21			3 102	3 855		314	314	1 358	(1 043)		3 855
Electricity	Electrification Electrification of Mihanjini ward 19 (Designs)	PO003054_00012	Work streams						Ward 19			500	1 285				188	(188)		1 285
Electricity	Electrification of Mosephiri New Stand (Pre-Engineering)	PO003054_00013	Work streams						Ward 21				164		115	115	63	52		164
Electricity	Electrification Electrification of Nyakelang (Pre-Engineering)	PO003054_00007	Work streams						Ward 27				243		89	89	38	51		243
Electricity	Electrification Electrification of Slovo Ext (Pre-Engineering)	PO003054_00006	Work streams						Ward 1				164		96	96	52	44		164
Electricity	Electrification Electrification of Talekop Madisofoane	PO003054_00004	Work streams						Ward 25				243				78	(78)		243
Electricity	Electrification Kgaphamadi phase 4	PO003054_00010	Work streams						Ward 21				1 928				542	(542)	-100.0%	1 928
Electricity	Electrification Kgobokwane Kgaphamadi Extension	PO003054_00006	Work streams						Ward 3				243				70	(70)	-100.0%	243
Electricity	Electrification Electrification of Nswelomose	PO003054_00003	Work streams						Ward 4			3 241					-	-		
Electricity	Electrification Electrification of Kgaphamadi	PO003054_00005	Work streams						Ward 21			2 737					-	-		
Electricity	Electrification Electrification of Zaaplass Police Station	PO003054_00006	Work streams						Ward 16			2 450					-	-		
Electricity	Electrification Electrification of Lusaka	PO003054_00007	Work streams						Ward 1			2 401					-	-		
Electricity	Electrification Electrification of Oorlog	PO003054_00008	Work streams						Ward 1			1 874					-	-		
Electricity	Electrification Electrification of Doornom	PO003054_00010	Work streams						Ward 16			1 300					-	-		
Electricity	Electrification Electrification of Phooko	PO003054_00011	Work streams						Ward 9			1 101					-	-		
																		-	-	
																		-	-	
Parent Operational expenditure												20 295	15 430		893	893	4 669	(3 776)	(0)	15 430

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 30 September 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 12/10/2026