



ELIAS MOTSOALEDI
LOCAL MUNICIPALITY

SECTION 52 REPORT: 2026/27

REPORTING PERIOD: FIRST QUARTER

PART 1: QUARTERLY REPORT

PURPOSE

To submit a report to council within 30 days of the end of each quarter on implementation of the Budget and Financial state of the Municipality as required by Section 52 of the Municipal Finance Management Act

Executive Summary

Section 52 of the Municipal Finance Management Act deals with requirements for quarterly reporting and further states that the Mayor of the Municipality must within 30 days of the end of each quarter submit a report to council on implementation of the Budget and the financial state of the Municipality.

IN YEAR BUDGET STATEMENT TABLES

DESCRIPTION	2026/27		
	ORIGINAL BUDGET	YEAR TO DATE ACTUAL	PERCENT AGE
OPERATING REVENUE	853,736,186	236,033,058	28%
OPERATING EXPENDITURE	842,224,012	157,216,247	19%
TRANSFER - CAPITAL	71,650,000	27,043,270	38%
SURPLUS/(DEFICIT)	83,162,175	105,860,081	127%
CAPITAL EXPENDITURE	79,833,438	28,076,432	35%

Table C1: Quarterly Budget Statement Summary

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	65,105	65,721	–	16,857	16,857	21,031	(4,174)	-20%	65,721
Service charges	178,694	211,962	–	47,242	47,242	67,608	(20,366)	-30%	211,962
Investment revenue	10,396	9,419	–	3,206	3,206	3,014	192	6%	9,419
Transfers and subsidies - Operational	413,000	388,931	–	155,173	155,173	137,120	18,053	13%	388,931
Other own revenue	293,126	177,704	–	13,555	13,555	53,373	(39,819)	-75%	177,704
Total Revenue (excluding capital transfers and contributions)	960,322	853,738	–	236,033	236,033	282,147	(46,114)	-16%	853,738
Employee costs	226,001	243,915	–	52,894	52,894	68,795	(15,901)	-23%	243,915
Remuneration of Councillors	28,458	30,288	–	6,719	6,719	7,572	(853)	-11%	30,288
Depreciation and amortisation	67,376	60,777	–	15,885	15,885	20,089	(4,203)	-21%	60,777
Interest	12,730	1,995	–	611	611	639	(28)	-4%	1,995
Inventory consumed and bulk purchases	172,433	196,368	–	36,877	36,877	50,627	(13,750)	-27%	196,368
Transfers and subsidies	44,481	11,413	–	630	630	3,652	(3,023)	-83%	11,413
Other expenditure	438,317	297,469	–	43,601	43,601	91,426	(47,825)	-52%	297,469
Total Expenditure	989,797	842,226	–	157,216	157,216	242,800	(85,583)	-35%	842,226
Surplus/(Deficit)	(29,475)	11,512	–	78,817	78,817	39,347	39,470	100%	11,512
Transfers and subsidies - capital (monetary allocations)	92,720	71,650	–	27,043	27,043	42,910	(15,867)	-37%	71,650
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	63,245	83,162	–	105,860	105,860	82,257	23,603	29%	83,162
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	63,245	83,162	–	105,860	105,860	82,257	23,603	29%	83,162
Capital expenditure & funds sources									
Capital expenditure	97,246	70,488	–	24,630	24,630	22,504	2,126	9%	70,488
Capital transfers recognised	80,922	62,305	–	23,516	23,516	20,786	2,730	13%	62,305
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	6,427	8,183	–	1,114	1,114	1,719	(604)	-35%	8,183
Total sources of capital funds	87,349	70,488	–	24,630	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	127,999	127,999	77,659	(50,340)	-65%	63,967
Net cash from (used) investing	(109,528)	(86,930)	(89,786)	(26,097)	(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	–	–	–	–	–	–	–	–	–

Revenue

For the first quarter of July to September 2026, the year to date actual amounted to R236, 033 million with the year to date budget of R282, 147 which shows negative 16% year to date variance when compared to the year to date budget. Of the total revenue received during the first quarter, the major portion of R153, 142 million is from equitable share. Other receipts are from property rates, service charges and other grants.

Operating Expenditure

The operating expenditure for the first quarter amounts to R157, 216 million with the year to date budget of R242, 800 million which shows negative 35% year to date variance when compared to the year to date budget.

Capital Expenditure

The year to date actual capital expenditure as at end of first quarter amounts to R26, 630 million and the year to date budget amounts to R22, 504 million and this deviates with positive 9% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the first quarter ending 30 September 2026 amounts to R105, 860 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of September amounts to R286, 197 million and this shows an increase of R18, 151 million as compared to R268, 046 million as at end of 2025/26 financial year. This increase portrays declining revenue collection of the municipality as the lesser the collection rate the more the increase in consumer debtors.

Consumer debtors is made up of service charges and property rates that amount to R136, 916 million and other debtors amounting to R149, 282 million. Debtors such those relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, the do not form part of consumer debtors.

Creditors

The municipality is currently striving for paying its creditors within 30 days of receipt of invoice as required by MFMA. However, the municipality has instances where the cash flow position was quite unfavorable and it was then unable to service certain creditors as and when became due. This resulted in the municipality incurring penalties and/or fruitless and wasteful expenditure due to late payment.

Table C2 – Quarterly Financial Performance (Standard Classification)

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

Table C3 – Quarterly Fin’ Performance (Revenue and Expenditure by vote)

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

Table C2 and C3 measures the quarterly actual against the year to date performance targets which is realized by vote and standard classification. 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: Quarterly Financial performance by Revenue Source and Expenditure Type

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		165,452	192,828	–	43,831	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	–	3,411	3,411	5,903	(2,492)	-42%	19,135
Sale of Goods and Rendering of Services		20,448	1,708	–	327	327	547	(220)	-40%	1,708
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		4,039	6,193	–	1,038	1,038	1,894	(856)	-45%	6,193
Interest from Current and Non Current Assets		10,396	9,419	–	3,206	3,206	3,014	192	6%	9,419
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,194	1,517	–	264	264	485	(221)	-46%	1,517
Licence and permits		6,502	7,151	–	1,771	1,771	2,288	(517)	-23%	7,151
Special Rating Levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–
Operational Revenue		1,823	134	–	(199)	(199)	43	(242)	-564%	134
Non-Exchange Revenue										
Property rates		65,105	65,721	–	16,857	16,857	21,031	(4,174)	-20%	65,721
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		146,143	138,258	–	5,640	5,640	41,683	(36,043)	-86%	138,258
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		413,000	388,931	–	155,173	155,173	137,120	18,053	13%	388,931
Interest		17,425	22,741	–	4,714	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	–	236,033	236,033	282,147	(46,114)	-16%	853,738
Expenditure By Type										
Employee related costs		226,001	243,915	–	52,894	52,894	68,795	(15,901)	-23%	243,915
Remuneration of councillors		28,458	30,288	–	6,719	6,719	7,572	(853)	-11%	30,288
Bulk purchases - electricity		144,057	167,108	–	30,392	30,392	41,237	(10,844)	-26%	167,108
Inventory consumed		28,376	29,260	–	6,485	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	–	15,885	15,885	20,089	(4,203)	-21%	60,777
Interest		12,730	1,995	–	611	611	639	(28)	-4%	1,995
Contracted services		123,660	121,003	–	26,011	26,011	36,751	(10,740)	-29%	121,003
Transfers and subsidies		44,481	11,413	–	630	630	3,652	(3,023)	-83%	11,413
Irrecoverable debts written off		1,209	295	–	26	26	33	(7)	-21%	295
Operational costs		80,754	89,491	–	17,563	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	–	157,216	157,216	242,800	(85,583)	-35%	842,226
Surplus/(Deficit)		(29,475)	11,512	–	78,817	78,817	39,347	39,470	100%	11,512
Transfers and subsidies - capital (monetary allocations)		92,720	71,650	–	27,043	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	–	105,860	105,860	82,257			83,162
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		63,245	83,162	–	105,860	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	–	105,860	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	–	105,860	105,860	82,257			83,162

This table provides the quarterly details for revenue by source and expenditure by type. The reasons for deviations will only be provided in cases where the difference is more than 10% and can be viewed in supporting table SC1.

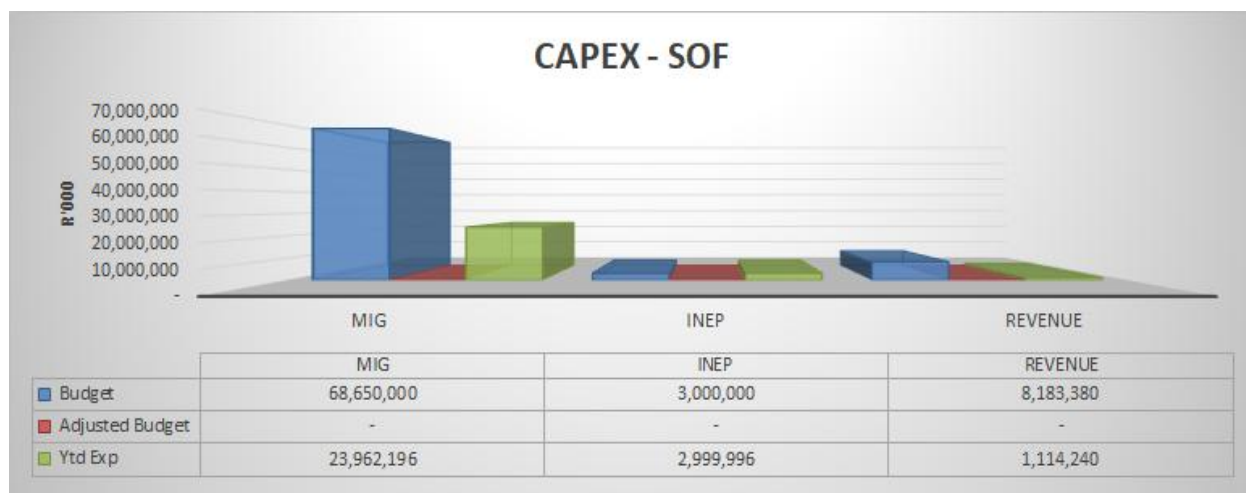
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		10,134	2,756	-	1,112	1,112	436	676	155%	2,756
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		10,134	2,756	-	1,112	1,112	436	676	155%	2,756
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		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		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		71,849	61,756	-	20,909	20,909	20,246	663	3%	61,756
Planning and development		-	-	-	-	-	-	-		-
Road transport		71,849	61,756	-	20,909	20,909	20,246	663	3%	61,756
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		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
<i>Other</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	97,246	70,488	-	24,630	24,630	22,504	2,126	9%	70,488
Funded by:										
National Government		80,922	62,305	-	23,516	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	-	23,516	23,516	20,786	2,730	13%	62,305
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		6,427	8,183	-	1,114	1,114	1,719	(604)	-35%	8,183
Total Capital Funding		87,349	70,488	-	24,630	24,630	22,504	2,126	9%	70,488

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Quarter 1	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	-	20,907	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	-	20,907	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	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	-	3,723	3,723	6,063	(2,340)	-39%	20,306
Total Capital Expenditure		97,246	70,488	-	24,630	24,630	22,504	2,126	9%	70,488

Table C5 Capex and C5C present capital expenditure performance for all votes, standard classification and the funding thereof and measures the year-to-date performance targets against the actual capital expenditure figures. R24, 630 million spending was incurred on capital budget, year to date budget is R22, 504 million, and this gave rise to an over performance variance of R2, 126 million that translates to 9%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R79, 833 million, R68, 650 is funded from Municipal Infrastructure grant, R3, 000 million from INEP, and R8, 183 million from own revenue and the spending per source of finance is presented in the above graph.

Table C6: Quarterly Budget Statement Financial Position

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 billion, total liabilities R262, million and the total assets R1, 647 million. Non-current liabilities are mainly made up of provisions for long service award, landfill site and bonus.

Total current assets appear to be not fairly reasonable relative to total current liabilities and this as a result portray a negative picture of the municipality's current ratio of 2.7:1 which is above the acceptable norm of 2:1.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	–	14,526	14,526	20,587	(6,061)	-29%	64,335
Service charges		197,512	190,424	–	49,998	49,998	60,809	(10,811)	-18%	190,424
Other revenue		35,414	32,446	–	10,299	10,299	10,024	275	3%	32,446
Transfers and Subsidies - Operational		394,370	388,931	–	164,993	164,993	137,120	27,873	20%	388,931
Transfers and Subsidies - Capital		116,712	71,650	–	44,907	44,907	42,910	1,997	5%	71,650
Interest		9,113	16,998	–	3,206	3,206	5,129	(1,923)	-37%	16,998
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(646,234)	(687,408)	–	(159,931)	(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	–	127,999	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)	–	(26,097)	(26,097)	(27,182)	1,085	-4%	(88,336)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(109,528)	(86,930)	–	(26,097)	(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)	–	101,902	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 provides details of the monthly cash in and outflow. For the quarter ending 30 September 2026 the net cash from operating activities is R127, 999 million whilst cash used for investing activities is -R26, 097 million and the net cash from financing activities is -R1, 800 million however they are not pulling under repayment of borrowings. The municipality will relook into it. The cash and cash equivalent held at end of the first quarter amounted to R167, 779 million.

PART 2: SUPPORTING TABLES

Table SC1: Monthly Budget Performance

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	-	330	330	2,993	(2,663)	-89.0%	2,993
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-		-
Electricity Sales		163,686	189,559	-	43,512	43,512	189,559	(146,047)	-77.0%	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	-	43,842	43,842	192,831	(148,989)	(0)	192,831
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per</i>		<i>165,452</i>	<i>192,831</i>	<i>-</i>	<i>43,842</i>	<i>43,842</i>	<i>192,831</i>	<i>(148,989)</i>	<i>-77.3%</i>	<i>192,831</i>
<i>Less Cost of Free Basis Services (50 kwh per indigent household per</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Net Service charges - Electricity		330,905	385,661	-	87,683	87,683	385,661	(297,978)		385,661
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	-		-
Carrier Bags		-	-	-	-	-	-	-		-
Disposal Facilities		-	-	-	-	-	-	-		-
Refuse Bags		-	-	-	-	-	-	-		-
Refuse Removal		13,216	18,594	-	3,398	3,398	18,594	(15,195)	-81.7%	18,594
Skip		-	-	-	-	-	-	-		-
Waste Bins		26	541	-	12	12	541	(528)	-97.7%	541
Total refuse removal revenue		13,242	19,135	-	3,411	3,411	19,135	(15,724)		19,135
<i>Less Revenue Foregone (in excess of one removal a week to indigent</i>		<i>13,242</i>	<i>19,135</i>	<i>-</i>	<i>3,411</i>	<i>3,411</i>	<i>19,135</i>	<i>(15,724)</i>	<i>-82.2%</i>	<i>19,135</i>
<i>Less Cost of Free Basis Services (removed once a week to indigent</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Net Service charges - Waste Management		26,484	38,269	-	6,822	6,822	38,269	(31,448)		38,269
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-		-
Advertisements		144	93	-	22	22	93	(71)	-76.6%	93
Amendment Fees		-	-	-	-	-	-	-		-
Application Fees for Land Usage		340	422	-	73	73	422	(349)	-82.7%	422
Building Plan Approval		770	969	-	106	106	969	(863)	-89.1%	969
Building Plan Clause Levy		-	-	-	-	-	-	-		-
Buyers Card		-	-	-	-	-	-	-		-
Camping Fees		-	-	-	-	-	-	-		-
Cemetery and Burial		103	91	-	26	26	91	(65)	-71.4%	91
Cleaning and Removal		-	-	-	-	-	-	-		-
Clearance Certificates		66	31	-	10	10	31	(21)	-67.1%	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
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	80	92	-	90	90	92	(1)	-1.4%	92
Traffic Control	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-
Valuation Services	0	(2)	-	0	0	(2)	2	-106.4%	(2)
Water Meter Protectors	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	1,513	1,708	-	327	327	1,708	(1,381)		1,708
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	564	2,833	-	132	132	2,833	(2,701)	-95.3%	2,833
Housing	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-
SARS	-	145	-	-	-	145	(145)	-100.0%	145
Service Charges	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Waste Management	3,475	3,216	-	905	905	3,216	(2,310)	-71.8%	3,216
Waste Water Management	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	4,039	6,193	-	1,038	1,038	6,193	(5,156)		6,193
Interest earned from Current and Non Current Assets									
Bank Accounts	-	-	-	-	-	-	-	-	-
Financial Assets	804	1,406	-	-	-	1,406	(1,406)	-100.0%	1,406
Short Term Investments and Call Accounts	9,591	8,013	-	3,206	3,206	8,013	(4,807)	-60.0%	8,013
Total Interest earned from Current and Non Current Assets	10,396	9,419	-	3,206	3,206	9,419	(6,214)		9,419
Rental from Fixed Assets									
Market Related									
Biological Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment Property	148	145	-	34	34	145	(112)	-76.8%	145
Property Plant and Equipment	-	-	-	-	-	-	-	-	-
Total Market Related	148	145	-	34	34	145	(112)		145

Non-market Related									
Biological Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment Property	1,024	1,344	-	230	230	1,344	(1,114)	-82.9%	1,344
Property Plant and Equipment	23	27	-	-	-	27	(27)	-100.0%	27
Total Non-market Related	1,047	1,371	-	230	230	1,371	(1,141)		1,371
Total Rental from Fixed Assets	1,194	1,517	-	264	264	1,517	(1,253)		1,517
Road and Transport	6,502	7,151	-	1,771	1,771	7,151	(5,380)	-75.2%	7,151
Threatened and Protected Species	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-
Total Licences or Permits	6,502	7,151	-	1,771	1,771	7,151	(5,380)		7,151
Construction Contract Revenue	18,935	-	-	-	-	-	-		-
Development Charges	-	-	-	-	-	-	-		-
Operational Revenue	-	-	-	-	-	-	-		-
Administrative Handling Fees	2	0	-	1	1	0	1	210.9%	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
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-
Request for Information	-	1	-	-	-	1	(1)	-100.0%	1
Sale of Property	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	(0)	2	-	-	-	2	(2)	-100.0%	2
Total Operational Revenue	1,823	134	-	(199)	(199)	134	(333)		134
Non-Exchange revenue									
Property Rates									
Agricultural Properties	13,408	8,967	-	3,476	3,476	8,967	(5,491)	-61.2%	8,967
Business and Commercial Properties	9,059	20,600	-	2,301	2,301	20,600	(18,299)	-88.8%	20,600
Industrial Properties	286	303	-	75	75	303	(228)	-75.3%	303
Mining Properties	-	314	-	-	-	314	(314)	-100.0%	314
Public Benefit Organisations	1,040	956	-	251	251	956	(706)	-73.8%	956
Public Service Infrastructure Properties	8	10	-	2	2	10	(8)	-80.6%	10
Public Service Purposes Properties	7,275	7,861	-	1,886	1,886	7,861	(5,975)	-76.0%	7,861
Residential Properties	34,029	26,549	-	8,866	8,866	26,549	(17,683)	-66.6%	26,549
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-
Vacant Land	-	159	-	-	-	159	(159)	-100.0%	159
Total Property Rates	65,105	65,721	-	16,857	16,857	65,721	(48,864)		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	-	16,857	16,857	65,721	(48,864)		65,721
Surcharges and Taxes									
Surcharges	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-		-
Fines, Penalties and Forfeits									
Fines	146,143	138,258	-	5,640	5,640	138,258	(132,618)	-95.9%	138,258
Forfeits	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	146,143	138,258	-	5,640	5,640	138,258	(132,618)		138,258

Licences or Permits									
Angling/Fishing	-	-	-	-	-	-	-	-	-
Road and Transport	6,502	7,151	-	1,771	1,771	7,151	(5,380)	-75.2%	7,151
Threatened and Protected Species	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-
Total Licences or Permits	6,502	7,151	-	1,771	1,771	7,151	(5,380)		7,151
Transfer and subsidies - Operational									
Allocations In-kind									
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Private Enterprises	50	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	50	-	-	-	-	-	-		-
Monetary Allocations									
Departmental Agencies and Accounts	364	389	-	-	-	389	(389)	-100.0%	389
District Municipalities	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
National Governments	36,697	21,001	-	2,031	2,031	21,001	(18,970)	-90.3%	21,001
National Revenue Fund	375,890	367,541	-	153,142	153,142	367,541	(214,399)	-58.3%	367,541
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	412,950	388,931	-	155,173	155,173	388,931	(233,758)		388,931
Total Transfer and subsidies - Operational	413,000	388,931	-	155,173	155,173	388,931	(233,758)		388,931
Interest Receivables									
Property Rates	17,425	22,741	-	4,714	4,714	22,741	(18,027)	-79.3%	22,741
Service Charges									
Electricity	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-		-
Total Interest Receivables	17,425	22,741	-	4,714	4,714	22,741	(18,027)		22,741
Gains on Disposal of Fixed and Intangible Assets									
Property, Plant and Equipment	76,412	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	76,412	-	-	-	-	-	-		-
Inventory									
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-
Increase to net-realizable 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	-	285,067	285,067	1,072,858	(787,791)		1,072,858

EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	2	143,938	160,582	-	36,132	36,132	160,582	(124,450)	-77.5%	160,582
Bonuses		305	425	-	-	-	425	(425)	-100.0%	425
Allowance										
Accommodation, Travel and Incidental		6	-	-	-	-	-	-	-	-
Cellular and Telephone		2,741	2,921	-	721	721	2,921	(2,200)	-75.3%	2,921
Housing Benefits		312	309	-	99	99	309	(210)	-67.9%	309
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		18,642	21,511	-	4,961	4,961	21,511	(16,550)	-76.9%	21,511
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		21,701	24,741	-	5,781	5,781	24,741	(18,960)		24,741
Service Related Benefits										
Acting		201	841	-	57	57	841	(784)	-93.3%	841
Bonus		10,778	12,055	-	115	115	12,055	(11,940)	-99.0%	12,055
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		2,662	172	-	605	605	172	433	251.2%	172
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		3,106	887	-	940	940	887	52	5.9%	887
Overtime		730	287	-	38	38	287	(249)	-86.7%	287
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		1,594	470	-	244	244	470	(226)	-48.0%	470
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		36	20	-	36	36	20	16	80.0%	20
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		(1,289)	-	-	-	-	-	-	-	-
Total Service Related Benefits		17,819	14,732	-	2,035	2,035	14,732	(12,697)		14,732
Total Salaries and Allowances		183,762	200,480	-	43,948	43,948	200,480			200,480
Social Contributions										
Bargaining Council		61	70	-	16	16	70	(55)	-77.6%	70
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		8,982	9,512	-	2,252	2,252	9,512	(7,260)	-76.3%	9,512
Pension		25,360	28,304	-	6,468	6,468	28,304	(21,837)	-77.1%	28,304
Unemployment Insurance		871	1,068	-	211	211	1,068	(858)	-80.3%	1,068
Total Social Contributions		35,275	38,956	-	8,946	8,946	38,956	(30,010)		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
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		1,865	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4	6,964	4,480	-	-	-	4,480	(4,480)		4,480
Sub-Total		226,001	243,915	-	52,894	52,894	243,915	(34,490)		243,915
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	226,001	243,915	-	52,894	52,894	243,915	(34,490)		243,915
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary		16,839	17,762	-	4,165	4,165	17,762	(13,597)	-76.5%	17,762
Cell phone Allowance		2,867	3,040	-	713	713	3,040	(2,327)	-76.5%	3,040
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		6,120	6,715	-	1,523	1,523	6,715	(5,192)	-77.3%	6,715
Office-bearer Allowance		21	19	-	-	-	19	(19)	-100.0%	19
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		263	265	-	66	66	265	(200)	-75.3%	265
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		26,110	27,801	-	6,467	6,467	27,801			27,801
Social Contributions										
Medial Aid Benefits		-	4	-	-	-	4	(4)	-100.0%	4
Pension Fund Contributions		2,348	2,482	-	252	252	2,482	(2,230)	-89.9%	2,482
Total Social Contributions		2,348	2,486	-	252	252	2,486	(2,235)		2,486
Total Remuneration of Councillors	1,5	28,458	30,288	-	6,719	6,719	30,288	(2,235)		30,288

Bulk Purchases - Electricity										
ESKOM		144,057	167,108	-	30,392	30,392	167,108	(136,716)	-81.8%	167,108
Total Bulk Purchases - Electricity	1	144,057	167,108	-	30,392	30,392	167,108	(136,716)		167,108
Inventory Consumed										
Agricultural		-	-	-	-	-	-	-		-
Consumables		9,085	6,552	-	1,881	1,881	6,552	(4,671)	-71.3%	6,552
Finished Goods		-	-	-	-	-	-	-		-
Housing Stock		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Materials and Supplies		19,292	22,708	-	4,604	4,604	22,708	(18,104)	-79.7%	22,708
Water		-	-	-	-	-	-	-		-
Sub-total		28,376	29,260	-	6,485	6,485	29,260	(22,775)		29,260
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-		-
Total Inventory Consumed	1	28,376	29,260	-	6,485	6,485	29,260	(22,775)		29,260
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
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
Waste Water Management		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Non Specific Accounts		14,354	-	-	-	-	-	-		-
Total Trade and Other Receivables from Exchange Transactions		54,527	14,525	-	-	-	14,525	(14,525)		14,525
Other Receivables from Non-exchange Revenue										
Property Rates										
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	-	342	342	1,034	(692)	-66.9%	1,034
Computer Equipment		1,399	1,844	-	369	369	1,844	(1,475)	-80.0%	1,844
Electrical Infrastructure		4,614	7,903	-	1,249	1,249	7,903	(6,654)	-84.2%	7,903
Furniture and Office Equipment		1,944	2,625	-	482	482	2,625	(2,144)	-81.7%	2,625
Machinery and Equipment		5,581	5,654	-	1,147	1,147	5,654	(4,507)	-79.7%	5,654
Other Assets		3,134	3,932	-	718	718	3,932	(3,213)	-81.7%	3,932
Rail Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		39,756	30,864	-	10,474	10,474	30,864	(20,390)	-66.1%	30,864
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		1,961	2,822	-	368	368	2,822	(2,455)	-87.0%	2,822
Storm water Infrastructure		-	-	-	-	-	-	-		-
Transport Assets		2,876	3,248	-	737	737	3,248	(2,511)	-77.3%	3,248
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation		61,970	59,926	-	15,885	15,885	59,926	(44,041)		59,926

Capital Impairment Losses and Reversals									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
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	61,970	59,926	-	15,885	15,885	59,926	(44,041)	-73.5%	59,926
Interest, Dividends and Rent on Land									
Dividends Paid	-	-	-	-	-	-	-	-	-
Interest Paid	12,730	1,995	-	611	611	1,995	(1,384)	-69.4%	1,995
Rent on Land	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	12,730	1,995	-	611	611	1,995	(1,384)	-69.4%	1,995
Contracted Services									
Consultants and Professional Services	6,919	9,487	-	1,008	1,008	9,487	(8,480)	-89.4%	9,487
Contractors	60,544	45,785	-	5,075	5,075	45,785	(40,710)	-88.9%	45,785
Outsourced Services	56,198	65,731	-	19,929	19,929	65,731	(45,802)	-69.7%	65,731
Total Contracted Services	123,660	121,003	-	26,011	26,011	121,003	(94,992)	-77.0%	121,003
Transfers and Subsidies									
Capital									
Allocations In-kind	18,052	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-
Total Capital	18,052	-	-	-	-	-	-	-	-
Operational									
Allocations In-kind	-	-	-	-	-	-	-	-	-
Monetary Allocations	26,430	11,413	-	630	630	11,413	(10,784)	-94.5%	11,413
Total Operational	26,430	11,413	-	630	630	11,413	(10,784)	-94.5%	11,413
Total Transfers and Subsidies	44,481	11,413	-	630	630	11,413	(10,784)	-94.5%	11,413
Non Specific Accounts	946	-	-	-	-	-	-	-	-
Total Exchange	946	-	-	-	-	-	-	-	-
Non-exchange									
Non Specific Accounts	-	-	-	-	-	-	-	-	-
Property Rates	262	295	-	26	26	295	(269)	-91.0%	295
Service Charges	-	-	-	-	-	-	-	-	-
Total Non-exchange	262	295	-	26	26	295	(269)	-91.0%	295
Total Irrecoverable Debts Written Off	1,209	295	-	26	26	295	(269)	-91.0%	295

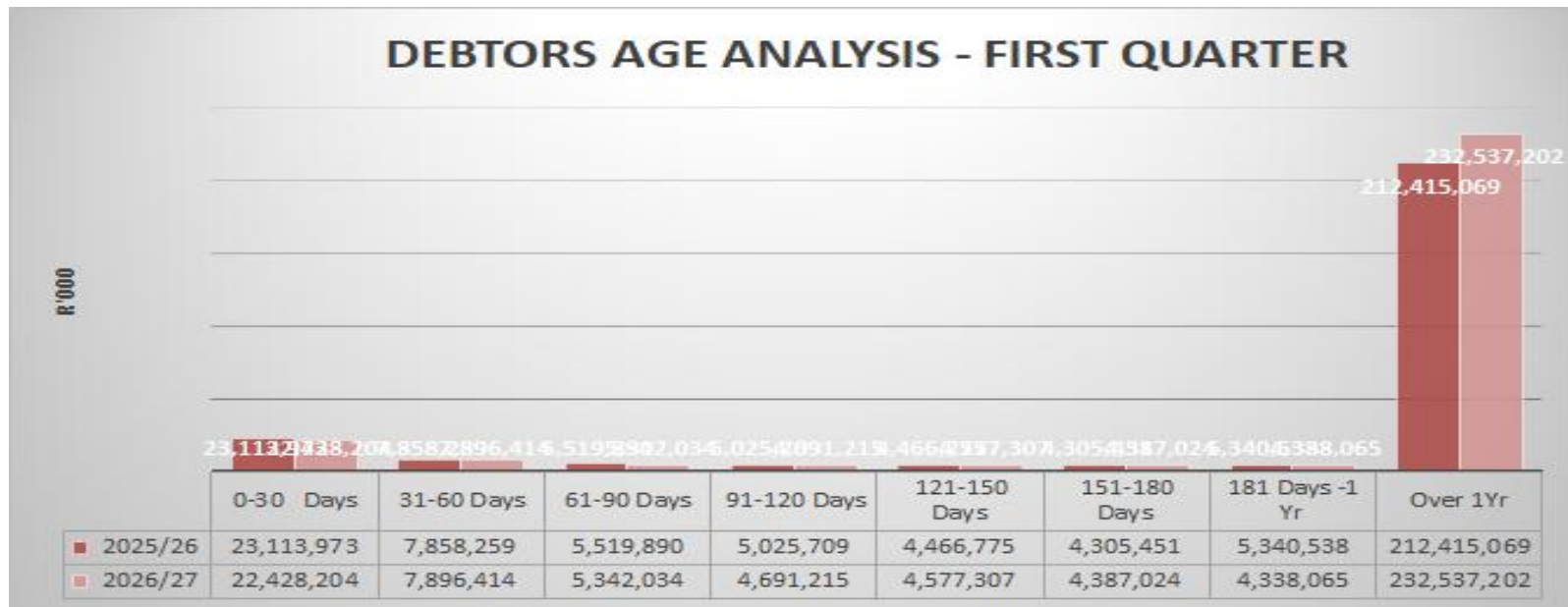
Operational Cost and Other Cost									
Operational Cost									
Achievements and Awards	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing	487	757	-	2	2	757	(756)	-99.8%	757
Assets less than the Capitalisation Threshold	89	175	-	-	-	175	(175)	-100.0%	175
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees	739	829	-	180	180	829	(648)	-78.2%	829
Bursaries (Employees)	810	893	-	333	333	893	(561)	-62.8%	893
Cash Discount	-	13	-	-	-	13	(13)	-100.0%	13
Cleaning Services	-	-	-	-	-	-	-	-	-
Commission	7,320	8,500	-	1,547	1,547	8,500	(6,953)	-81.8%	8,500
Communication	2,669	4,431	-	349	349	4,431	(4,082)	-92.1%	4,431
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	81	79	-	33	33	79	(47)	-58.8%	79
Entertainment	5	14	-	1	1	14	(13)	-93.9%	14
External Audit Fees	7,487	9,089	-	625	625	9,089	(8,464)	-93.1%	9,089
External Computer Service	9,730	8,845	-	4,445	4,445	8,845	(4,399)	-49.7%	8,845
Insurance Underwriting	6,189	3,251	-	14	14	3,251	(3,237)	-99.6%	3,251
Licences	491	1,231	-	131	131	1,231	(1,100)	-89.3%	1,231
Management Fee	-	-	-	-	-	-	-	-	-
Municipal Services	1,413	987	-	-	-	987	(987)	-100.0%	987
Printing, Publications and Books	2,679	3,379	-	1,147	1,147	3,379	(2,233)	-66.1%	3,379
Professional Bodies, Membership and Subscription	2,472	2,144	-	1,951	1,951	2,144	(193)	-9.0%	2,144
Registration Fees	2,499	3,033	-	168	168	3,033	(2,865)	-94.5%	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	-	481	481	1,955	(1,474)	-75.4%	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	-	29	29	300	(271)	-90.3%	300
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-
Toll Gate Fees	8	13	-	1	1	13	(13)	-93.5%	13
Travel and Subsistence	5,096	6,897	-	488	488	6,897	(6,409)	-92.9%	6,897
Uniform and Protective Clothing	3,399	3,057	-	-	-	3,057	(3,057)	-100.0%	3,057
Vehicle Tracking	539	576	-	137	137	576	(439)	-76.2%	576
Ward Committees	5,361	4,349	-	1,332	1,332	4,349	(3,017)	-69.4%	4,349
Workmens Compensation Fund	1,416	1,114	-	-	-	1,114	(1,114)	-100.0%	1,114
Total Operational Cost	66,431	71,082	-	13,829	13,829	71,082	(57,253)	-80.5%	71,082
Operating Leases									
Biological Assets	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	186	264	-	32	32	264	(233)	-88.1%	264
Machinery and Equipment	3,634	4,944	-	969	969	4,944	(3,974)	-80.4%	4,944
Other Assets	-	-	-	-	-	-	-	-	-
Transport Assets	10,503	13,201	-	2,733	2,733	13,201	(10,468)	-79.3%	13,201
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Operational Leases	14,323	18,409	-	3,734	3,734	18,409	(14,675)	-79.7%	18,409
Discontinued Operations									
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	80,754	89,491	-	17,563	17,563	89,491	(71,928)	-80.4%	89,491

Disposal of Fixed and Intangible Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
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
Other Losses										
Inventory										
Decrease in net-realizable Value		671	-	-	-	-	-	-		-
Total Inventory		671	-	-	-	-	-	-		-
Long Service Awards		2,050	-	-	-	-	-	-		-
Medical		10,787	-	-	-	-	-	-		-
Pension Funds		-	-	-	-	-	-	-		-
Total Actuarial Assessments		12,837	-	-	-	-	-	-		-
Total Fair Value Adjustment		46,143	-	-	-	-	-	-		-
Foreign Exchange		-	-	-	-	-	-	-		-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-		-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-		-
Total Other Losses	1	46,814	-	-	-	-	-	-		-
Total Expenditure		984,391	841,375	-	157,216	157,216	841,375	(506,293)	-60.2%	841,375
Surplus/(Deficit)		141,986	231,483	-	127,851	127,851	231,483			231,483
Investment Property		33,306	-	-	-	-	-	-		-
National Government		92,720	71,650	-	27,043	27,043	71,650	(44,607)	-62.3%	71,650
Total Transfers and subsidies - capital (monetary allocations)		92,720	71,650	-	27,043	27,043	71,650	(44,607)	-62.3%	71,650
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions		234,706	303,133	-	154,894	154,894	303,133			303,133
Total Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		234,706	303,133	-	154,894	154,894	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	-	154,894	154,894	303,133	-		303,133
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year		234,706	303,133	-	154,894	154,894	303,133	-		303,133
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		-	-	-	-	-	-	-		-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-		-
Contracted Services		-	-	-	-	-	-	-		-
Operational Costs		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-		-

Table SC2: Debtors Analysis

Table provides a breakdown of the consumer and sundry debtors at the end of the first quarter. The outstanding debtors amounted to R264, 405 million as at 30 September 2025. Consumer debtors amounts to R162, 419 million and sundry debtors amounts to R101, 986 million as at end of the first quarter.

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	2,249	749	795	621	580	573	556	23,265	29,388	25,595	–	–
Commercial	2300	14,007	3,316	1,723	1,392	1,278	1,233	1,232	62,881	87,062	68,015	–	–
Households	2400	6,172	3,831	2,825	2,677	2,719	2,582	2,550	146,392	169,748	156,920	(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)	–



The graph compares debtors' age analysis for 2024/25 financial year and 2026/27 (as at end of first quarter) and noted from the graph there is an increase in the municipal debt book for 2026/27 financial year.

Table SC3: Monthly Budget Financial Position

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		16,358	—	64,482	14,604	14,604	—	14,604	#DIV/0!	—
Cash at Bank		69	65,894	—	69	69	65,894	(65,825)	-99.9%	65,894
Cash on Hand		—	—	—	—	—	—	—	—	—
Total Cash and Cash Equivalents		16,427	65,894	64,482	14,673	14,673	65,894	(51,222)	-77.7%	65,894
Short term Investments										
Deposit Taking Institutions		—	—	—	—	—	—	—	—	—
Trade and other receivables from exchange transactions										
Electricity		(9,879)	79,565	61,819	(9,722)	(9,722)	79,565	(89,288)	-112.2%	79,565
Waste Management		(0)	61,819	—	(0)	(0)	61,819	(61,819)	-100.0%	61,819
Waste Water Management		(10)	—	—	(10)	(10)	—	(10)	#DIV/0!	—
Water		123,591	—	(14,427)	126,128	126,128	—	126,128	#DIV/0!	—
Other trade receivables from exchange transactions		—	(14,427)	0	1,522	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	47,393	117,918	117,918	126,958	(9,040)	-7.1%	126,958
Less: Impairment for debt										
Impairment for Electricity		(35,523)	(17,651)	(30,821)	(35,523)	(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)	—	(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	47,393	117,918	117,918	126,958	(9,040)	-7.1%	126,958
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		4,404	5,020	7,266	4,649	4,649	5,020	(371)	-7.4%	5,020
Business and Commercial Properties		70	7,266	1,508	73	73	7,266	(7,193)	-99.0%	7,266
Industrial Properties		9,512	1,508	367	9,615	9,615	1,508	8,107	537.5%	1,508
Mining Properties		2,066	367	(2,470)	563	563	367	196	53.5%	367
Public Benefit Organisations		—	(2,470)	(2,401)	—	—	(2,470)	2,470	-100.0%	(2,470)
Public Service Infrastructure Properties		—	(2,401)	41,575	—	—	(2,401)	2,401	-100.0%	(2,401)
Public Service Purposes Properties		97,326	41,575	(18,892)	103,162	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	—	83,505	2,354	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	110,458	120,416	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	110,458	120,416	120,416	93,526	26,890	28.8%	93,526
Other receivables from non-exchange transactions		(115,332)	321,306	(205,245)	(115,332)	(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	(205,245)	(115,332)	(115,332)	116,061	(231,393)	-199.4%	116,061
Total net Receivables from non-exchange transactions		374	209,587	(94,788)	5,084	5,084	209,587	(204,503)	-97.6%	209,587

Current Portion of Non-current Receivables									
Associates	-	-	-	-	-	-	-	-	-
Sporing and Other Bodies	-	-	2,350	14,348	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	2,350	14,348	14,348	2,350	11,998	510.6%	2,350
Inventory									
Agricultural	23,112	-	24,977	23,015	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	-	12,037	#DIV/0!	-
Land	146	-	25,840	146	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	50,818	35,197	35,197	50,818	(15,620)	-30.7%	50,818
VAT Receivable									
Input Tax Capital	322,496	-	-	331,963	331,963	-	331,963	#DIV/0!	-
Input Tax General	(350,576)	-	48,370	(363,248)	(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	48,370	(31,286)	(31,286)	48,370	(79,656)	-	48,370
Other current assets									
Income Tax Receivable	(1,602)	-	-	(1,602)	(1,602)	-	(1,602)	#DIV/0!	-
Operating Lease - Straight Lining	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-
Total Other current assets	(1,602)	-	-	(1,602)	(1,602)	-	(1,602)	-	-
Total Current Assets	136,114	503,976	118,625	154,333	154,333	503,976	(349,644)	-	503,976
Non-current Assets									
Investments									
Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	20,352	-	-	20,352	20,352	-	20,352	#DIV/0!	-
Total Investments	20,352	-	-	20,352	20,352	-	20,352	-	-
Investment Property									
Investment Property at Cost / Fair Value	-	177,879	-	-	-	177,879	(177,879)	-100.0%	177,879
Less: Accumulated Depreciation	-	-	(1,687)	-	-	-	-	-	-
Less: Accumulated Impairment	-	(1,687)	-	-	-	(1,687)	1,687	-100.0%	(1,687)
Total Investment Property	-	176,192	(1,687)	-	-	176,192	(176,192)	-	176,192
Property, Plant and Equipment									
Property, Plant and Equipment at Cost / Revaluation	22,460	1,006,464	-	22,460	22,460	1,006,464	(984,004)	-97.8%	1,006,464
Leases recognised as Property, Plant and Equipment	3	(732,832)	(181,290)	(748,717)	(748,717)	-	(748,717)	#DIV/0!	-
Less: Accumulated Depreciation	(26,822)	(181,290)	(775)	(26,822)	(26,822)	(181,290)	154,469	-85.2%	(181,290)
Less: Accumulated Impairment	-	(775)	-	-	-	(775)	775	-100.0%	(775)
Total Property, Plant and Equipment	2	(737,194)	824,399	(182,065)	(753,079)	(753,079)	824,399	#####	824,399

Construction Work-in-progress										
Acquisitions		216,356	65,673	252,187	105,483	105,483	65,673	39,810	60.6%	65,673
Opening Balance		-	252,187	-	-	-	252,187	(252,187)	-100.0%	252,187
Prior period corrections		-	-	-	-	-	-	-		-
Transfer to Heritage asset		-	-	-	-	-	-	-		-
Transfer to Intangible Assets		-	-	-	-	-	-	-		-
Transfer to Investment property		(193,981)	-	-	-	-	-	-		-
Transfer to PPE		(216)	-	-	(216)	(216)	-	(216)	#DIV/0!	-
Less: Accumulated Impairment		-	-	-	-	-	-	-		-
Total Construction Work-in-progress	2	22,159	317,860	252,187	105,267	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
Trade and other receivables from exchange transactions										
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
Non-current Receivables from Non-exchange Transactions										
Sporting and Other Bodies		14,561	-	-	-	-	-	-		-
Staff Loans/Recoveries		-	-	-	-	-	-	-		-
Subsidiaries		-	-	-	-	-	-	-		-
Total Non-current Receivables from Non-exchange Transactions		14,561	-	-	-	-	-	-		-
Total Other non-current assets		-	-	-	-	-	-	-		-
Total Non Current Assets		(680,121)	1,341,220	68,434	(627,460)	(627,460)	1,341,220	#####	-146.8%	1,341,220
TOTAL ASSETS		(544,007)	1,845,196	187,060	(473,127)	(473,127)	1,845,196	#####	-125.6%	1,845,196
Financial Liabilities										
Concessionary Loan		-	-	-	-	-	-	-		-
Short-term Borrowings		8,223	-	7,480	6,423	6,423	-	6,423	#DIV/0!	-
Current portion of Finance Lease Liabilities		0	7,480	-	0	0	7,480	(7,480)	-100.0%	7,480
Current portion of Non-current Borrowings		-	-	-	-	-	-	-		-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-		-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-		-
Total Financial Liabilities		8,223	7,480	7,480	6,423	6,423	7,480	(1,057)	-14.1%	7,480
Consumer Deposits										
Building Plans		-	-	-	-	-	-	-		-
Buying Card		4,890	-	5,661	4,775	4,775	-	4,775	#DIV/0!	-
Electricity		-	5,661	-	-	-	5,661	(5,661)	-100.0%	5,661
Hiring of Decorative Items		0	-	-	0	0	-	0	#DIV/0!	-
Total Consumer Deposits		4,890	5,661	5,661	4,775	4,775	5,661	(886)	-15.7%	5,661

Trade and Other Payable Exchange Transactions									
Accrued Interest	4,359	(0)	1,045	6,092	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	—	66	#DIV/0!	—
Agency Fees Payable	—	—	8,263	—	—	—	—	—	—
Auditor-General of South Africa	4,107	8,263	17,432	4,107	4,107	8,263	(4,156)	-50.3%	8,263
Bonus	—	17,432	2,175	—	—	17,432	(17,432)	-100.0%	17,432
Compensation Commission (COID)	(775,224)	2,175	4,767	(808,338)	(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
Deferred Revenue	—	—	—	—	—	—	—	—	—
Dividends Declared	—	—	2,323	—	—	—	—	—	—
Electricity Bulk Purchase	—	2,323	—	—	—	2,323	(2,323)	-100.0%	2,323
Fair Value Adjustment	—	—	—	—	—	—	—	—	—
Intercompany/Parent-subsidary Transactions	24,000	—	23,212	24,000	24,000	—	24,000	#DIV/0!	—
Leave Accrual	1,227	23,212	357	1,227	1,227	23,212	(21,985)	-94.7%	23,212
Long Service Award	—	357	—	—	—	357	(357)	-100.0%	357
Municipal Debt Relief	—	—	81,704	—	—	—	—	—	—
Overtime	51,504	81,704	42,580	39,708	39,708	81,704	(41,995)	-51.4%	81,704
Payables and Accruals	144,185	42,656	—	154,818	154,818	42,656	112,162	262.9%	42,656
PAYE Deductions	594,993	—	—	615,161	615,161	—	615,161	#DIV/0!	—
Pension and Retirement Contributions	22,802	—	(64,586)	21,349	21,349	—	21,349	#DIV/0!	—
Retentions	—	(64,662)	1,193	—	—	(64,662)	64,662	-100.0%	(64,662)
Standby	—	1,193	—	—	—	1,193	(1,193)	-100.0%	1,193
Tender documentation	3,067	—	2,784	2,651	2,651	—	2,651	#DIV/0!	—
Unallocated Deposits	—	2,784	—	—	—	2,784	(2,784)	-100.0%	2,784
Water Inventory Bulk Purchases	—	—	1,129	1,997	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	75,087	124,379	124,379	62,837	62,837	124,379	(61,542)	-49.5%	124,379
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable									
Capital	(3)	—	—	(3)	(3)	—	(3)	#DIV/0!	—
Operational	—	—	—	—	—	—	—	—	—
Total Transfers and Subsidies Payable	(3)	—	—	(3)	(3)	—	(3)	#DIV/0!	—
Transfers and Subsidies Unspent									
Capital	(85,169)	—	—	(76,060)	(76,060)	—	(76,060)	#DIV/0!	—
Operational	—	—	—	—	—	—	—	—	—
Total Transfers and Subsidies Unspent	(85,169)	—	—	(76,060)	(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	(88,454)	—	—	(76,063)	(76,063)	—	(76,063)	#DIV/0!	—
Provision									
Alien Vegetation	1,562	—	1,330	1,562	1,562	—	1,562	#DIV/0!	—
Bonus	686	1,330	7,646	686	686	1,330	(645)	-48.4%	1,330
Decommissioning, Restoration and Similar Liabilities	—	7,646	—	—	—	7,646	(7,646)	-100.0%	7,646
Ex-gratia Pension	—	—	—	—	—	—	—	—	—
Insurance Claims	—	—	2,700	—	—	—	—	—	—
Leave	—	2,700	—	—	—	2,700	(2,700)	-100.0%	2,700
Litigation	1,754	—	—	—	—	—	—	—	—
Pension Fund Investment Return Shortfall	1,902	—	—	—	—	—	—	—	—
Staff Parity	—	—	—	—	—	—	—	—	—
Impairment	—	—	—	—	—	—	—	—	—
Total Provision	5,903	11,677	11,677	2,247	2,247	11,677	(9,429)	-80.8%	11,677
VAT Payable									
VAT Payable: Output Tax	—	—	—	943	943	—	943	#DIV/0!	—
VAT Payable: VAT Control	—	—	—	—	—	—	—	—	—
Total VAT Payable	—	—	—	943	943	—	943	#DIV/0!	—
Other current liabilities									
Employee Benefits									
Post-employment Benefits	—	4,869	2,191	1,902	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	2,191	1,902	1,902	7,060	(5,159)	-73.1%	7,060
Deferred Tax Liabilities	—	—	—	—	—	—	—	—	—
Income Tax Payable	—	—	—	—	—	—	—	—	—
Intercompany/Parent-subsidary Transactions	—	—	—	—	—	—	—	—	—
Total Other current liabilities	—	7,060	2,191	1,902	1,902	7,060	(5,159)	-73.1%	7,060
Total Current Liabilities	5,649	156,257	151,388	3,064	3,064	156,257	(153,193)	-98.0%	156,257

Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Concessionary Loan		2,171	-	2,364	2,171	2,171	-	2,171	#DIV/0!	-
Derivative Financial Liability		8,219	2,364	(1,625)	8,219	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	739	10,390	10,390	739	9,651	1306.6%	739
Operating Lease Liability		-	-	-	-	-	-	-		-
Total Financial Liabilities		10,390	739	739	10,390	10,390	739	9,651		739
Provisions										
Allen Vegetation		-	-	-	-	-	-	-		-
Bonus		25,333	-	87,260	25,333	25,333	-	25,333	#DIV/0!	-
Decommissioning, Restoration and Similar Liabilities		-	87,260	-	-	-	87,260	(87,260)	-100.0%	87,260
Litigation		20,138	-	-	-	-	-	-		-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-		-
Staff Parity		-	-	-	-	-	-	-		-
Total Provisions		45,471	87,260	87,260	25,333	25,333	87,260	(61,928)	-71.0%	87,260
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		-	93,503	(33,066)	20,138	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	(33,066)	20,138	20,138	60,437	(40,299)	-66.7%	60,437
Deferred Tax Liabilities		-	-	-	-	-	-	-		-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-		-
Total Other non-current liabilities		-	60,437	(33,066)	20,138	20,138	60,437	(40,299)	-66.7%	60,437
Total non current liabilities		55,860	148,436	54,932	55,860	55,860	148,436	(92,576)	-62.4%	148,436
TOTAL LIABILITIES		61,510	304,693	206,321	58,924	58,924	304,693	(245,769)	-80.7%	304,693
CHANGES IN NET ASSETS		(605,516)	1,540,503	(19,261)	(532,051)	(532,051)	1,540,503	#####	-134.5%	1,540,503
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		-	-	-	-	-	-	-		-
Correction of Prior Period Error		-	-	-	-	-	-	-		-
Depreciation Offsets		1,250,781	-	1,408,869	1,278,484	1,278,484	-	1,278,484	#DIV/0!	-
Opening Balance		103,243	1,408,869	83,162	105,860	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	1,492,031	1,384,344	1,384,344	1,492,031	(107,687)	-7.2%	1,492,031
Total Other	2	-	-	-	-	-	-	-		-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,354,025	1,492,031	1,492,031	1,384,344	1,384,344	1,492,031	(107,687)		1,492,031

Table SC4: Creditors Analysis

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

Supporting table SC4 provides creditors age analysis. In terms of section 65 of the MFMA all creditors must be paid within 30 days of receiving an invoice. No creditors were outstanding for more than 30 days. All invoices were paid within the prescribed period for the first quarter.

Table SC5: Reconciliation of IDP, Strategic Objectives & Budget (Operational)

Strategic Objective	MTDP Service Outcome	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
Executive & Council											
To Strengthen participatory governance within the governance Office of the Municipal Manager	Sound Governance		40,522	42,740	-	2,876	8,563	7,769	794	10.2%	42,740
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital		53,824	57,480	-	5,141	11,760	12,131	(371)	-3.1%	57,480
Budget & Treasury											
To implement sound financial management practices	Sustainable financial growth/Viability		102,825	85,037	-	9,115	19,974	16,403	3,571	21.8%	85,039
Corporate Services											
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital		35,357	63,097	-	2,274	11,469	12,515	(1,046)	-8.4%	63,097
Community Services											
Facilitate promotion of health and well being of communities	Improved social well being		157,103	199,118	-	11,634	30,929	40,870	(9,941)	-24.3%	199,118
Technical Services											
Reduction in the level services delivery backlogs. To facilitate economic	Accessible and sustainable		338,107	338,306	-	30,369	63,791	63,284	507	0.8%	338,306
Development Planning											
To provide a systematic integrated spatial/land development policy. Increase	Integrated human settlement		19,064	28,681	-	1,697	4,111	6,197	(2,086)	-33.7%	28,680
Executive Support											
Facilitate promotion of health and well being of communities	Improved social well being		27,660	27,766	-	2,368	6,621	5,185	1,436	27.7%	27,766
Total Expenditure		1	774,462	842,224	-	65,475	157,216	164,354	(7,138)	(0)	842,226

Supporting tables SC5 provides reconciliation of IDP, strategic and budget with the actual operational expenditure spent by the municipality.

Table SC6: Reconciliation of IDP, Strategic Objectives & Budget (Capital)

Strategic Objective	MTDP Service Outcome	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
Executive & Council									-		
To Strengthen participatory governance within the governance	Sound Governance								-		
Office of the Municipal Manager									-		
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human								-		
Budget & Treasury									-		
To implement sound financial management practices	Sustainable financial								-		
Corporate Services									-		
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human		1,693	2,756	-	-	1,112	484	628	129.7%	2,756
Community Services									-		
Facilitate promotion of health and well being of communities	Improved social well being		11,726	3,359	-	2	2	81	(79)	-97.2%	3,360
Technical Services									-		
Reduction in the level services delivery backlogs. To facilitate economic	Accessible and sustainable		83,827	64,372	-	10,759	23,516	11,286	12,230	108.4%	64,372
Development Planning									-		
To provide a systematic integrated spatial/land development policy. Increase	Integrated human settlement								-		
Executive Support									-		
Facilitate promotion of health and well being of communities	Improved social well being								-		
Total Capital Expenditure		1	97,246	70,488	-	10,761	24,630	11,851	12,779	0	70,488

Supporting tables SC6 provides reconciliation of IDP, strategic objectives and budget with actual capital expenditure spent by the municipality.

Table SC12: Capital Expenditure Trend

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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 and this table serves as a supporting table for table C5. In terms of this table the capital expenditure for first quarter amounts to R24, 630 million. The year to date actual amounts to R24, 630 million and year to date capital budget is R22, 504 million that gives rise to underspending variance of R2, 126 million that translate to -9.4% of original budget.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		999	811	-	-	-	125	125	100.0%	811
Landfill Sites		999	811	-	-	-	125	(125)	(0)	811
Waste Transfer Stations		-	-	-	-	-	-	-		-
Community Assets		-	1,724	-	-	-	301	301	100.0%	1,724
Community Facilities		-	681	-	-	-	38	38	100.0%	681
Cemeteries/Crematoria		-	681	-	-	-	38	(38)	(0)	681
Sport and Recreation Facilities		-	1,043	-	-	-	264	264	100.0%	1,043
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	1,043	-	-	-	264	(264)	(0)	1,043
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
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
Computer Equipment		883	1,664	-	1,112	1,112	230	(882)	-383.9%	1,664
Computer Equipment		883	1,664	-	1,112	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
Total Capital Expenditure on new assets	1	26,036	19,484	-	3,723	3,723	5,730	2,007	35.0%	19,484

Table SC13b: Quarterly Expenditure on Existing Assets

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	8,000	-	-	-	2,644	2,644	100.0%	8,000
Landfill Sites		-	8,000	-	-	-	2,644	(2,644)	(0)	8,000
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	13,155	8,565	-	-	-	2,802	2,802	100.0%	8,565

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	-	1,788	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		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,721	9,257	-	870	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	-	870	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
Community Assets		9,593	5,278	-	1,658	1,658	1,689	31	1.8%	5,278
Community Facilities		9,593	5,278	-	1,658	1,658	1,689	31	1.8%	5,278
Halls		-	-	-	-	-	-	-	-	-
Parks		9,593	5,278	-	1,658	1,658	1,689	(31)	(0)	5,278
Public Open Space		-	-	-	-	-	-	-	-	-
Other assets		2,121	2,678	-	327	327	901	574	63.7%	2,678
Operational Buildings		2,121	2,678	-	327	327	901	574	63.7%	2,678
Municipal Offices		2,121	2,678	-	327	327	901	(574)	(0)	2,678
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	-	3,160	3,160	4,429	1,269	28.7%	13,557
Machinery and Equipment		15,565	13,557	-	3,160	3,160	4,429	(1,269)	(0)	13,557
Transport Assets		2,237	2,229	-	760	760	713	(46)	-6.5%	2,229
Transport Assets		2,237	2,229	-	760	760	713	46	0	2,229
Total Repairs and Maintenance Expenditure	1	57,519	43,240	-	7,693	7,693	13,744	6,051	44.0%	43,240

Table SC13d: Quarterly Expenditure on Depreciation

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

Computer Equipment		1,399	1,844	-	369	369	590	222	37.5%	1,844
Computer Equipment		1,399	1,844	-	369	369	590	(222)	(0)	1,844
Furniture and Office Equipment		1,944	2,625	-	482	482	840	358	42.7%	2,625
Furniture and Office Equipment		1,944	2,625	-	482	482	840	(358)	(0)	2,625
Machinery and Equipment		5,581	5,654	-	1,147	1,147	1,809	662	36.6%	5,654
Machinery and Equipment		5,581	5,654	-	1,147	1,147	1,809	(662)	(0)	5,654
Transport Assets		2,876	3,248	-	737	737	1,039	303	29.1%	3,248
Transport Assets		2,876	3,248	-	737	737	1,039	(303)	(0)	3,248
Total Depreciation	1	61,970	59,926	-	15,885	15,885	19,816	3,931	19.8%	59,926

Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	-	20,907	20,907	13,772	(7,135)	-51.8%	41,834
Roads Infrastructure		58,056	41,380	-	20,907	20,907	13,622	(7,285)	-53.5%	41,380
Roads		58,056	41,380	-	20,907	20,907	13,622	7,285	0	41,380
Road Structures		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	454	-	-	-	150	150	100.0%	454
Landfill Sites		-	454	-	-	-	150	(150)	(0)	454
Community Assets		-	605	-	-	-	200	200	100.0%	605
Community Facilities		-	605	-	-	-	200	200	100.0%	605
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	0	-	-	-	0	0	100.0%	0
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	0	-	-	-	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	58,056	42,439	-	20,907	20,907	13,972	(6,935)	-49.6%	42,439

Supporting Tables SC13a, SC13b and SC13b provide the details of capital expenditure by asset classification for new, replacements and upgrading of assets separately, whilst Supporting Table SC13c measure's the extent to which the municipality's assets are maintained.

Table SC16: Investment Portfolio Analysis

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Expiry date	Opening balance	Interest earned	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
									-
ABSA CALL ACCOUNT (9396519964)	6 Months	Current Investment	7.45%	31/07/2026	43,774	1,081	(20,000)	28,149	53,004
STANDARD BANK (038823527-038)	1 Month	Current Investment	7.25%	31/07/2026	5,676	105	-	-	5,781
STANDARD BANK (038823527-039)	2 Month	Current Investment	7.48%	24/08/2026	-	236	(25,236)	25,000	-
STANDARD BANK (038823527-040)	5 Months	Current Investment	7.68%	14/12/2026	-	442	-	25,000	25,442
STANDARD BANK (038823527-041)	5 Months	Current Investment	7.66%	24/12/2026	-	441	-	25,000	25,441
STANDARD BANK (038823527-042)	3 Months	Current Investment	7.59%	23/09/2026	-	395	(25,395)	25,000	-
STANDARD BANK (038823527-043)	4 Months	Current Investment	7.64%	22/10/2026	-	439	-	25,000	25,439
STANDARD BANK (038823527-044)	1 Month	Current Investment	7.30%	31/07/2026	-	68	-	5,438	5,506
Municipality sub-total					49,450	3,206	(70,631)	158,587	140,613
TOTAL INVESTMENTS AND INTEREST					49,450	3,206	(70,631)	158,587	140,613

Supporting Table SC16 displays the council's investments portfolio and indicates that the municipality had an Opening balance of R49, 450 million, earned an interest of R3, 206 million, withdrew an amount of R70 631 million, with a top up investment of R158, 587 million and closed off with an amount of R140, 613 million at the end of first quarter

Table SC17- Borrowings

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Borrowings										
Annuity and Bullet Loans										
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		2,171	2,364	-	2,171	2,171	2,364	(193)	-8.2%	2,364
Infrastructure Finance Corporation		-	-	-	-	-	-	-		-
Total Derivative Financial Liability		2,171	2,364	-	2,171	2,171	2,364	(193)		2,364
Finance Lease Liability										
Banks		-	-	-	-	-	-	-		-
Development Bank of South Africa		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
General Public		8,219	(1,625)	-	8,219	8,219	(1,625)	9,844	-605.6%	(1,625)
Public Investments Commissioners		-	-	-	-	-	-	-		-
Total Finance Lease Liability		8,219	(1,625)	-	8,219	8,219	(1,625)	9,844		(1,625)
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps		-	-	-	-	-	-	-		-
Total Borrowings	1	10,390	739	-	10,390	10,390	739	9,651	1306.6%	739

Table SC18- Allocation and grant receipts

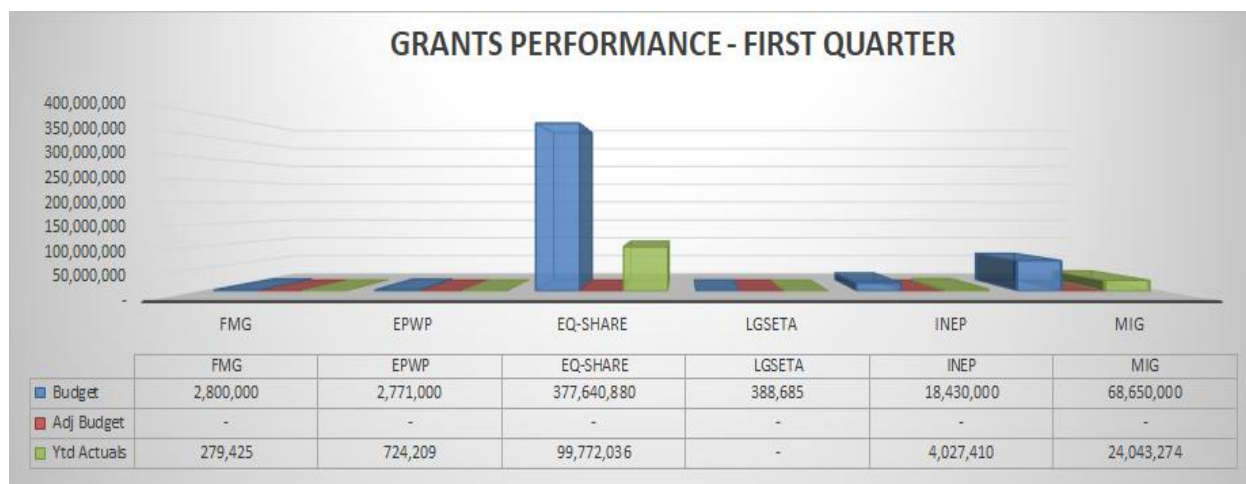
Description	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		401,835	388,542	-	164,127	164,127	136,996	27,131	19.8%	388,542
Expanded Public Works Programme Integrated Grant		2,862	2,771	-	693	693	619	74	12.0%	2,771
Integrated National Electrification Programme Grant		20,283	15,430	-	7,492	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	-		2,800
Equitable Share		375,890	367,541	-	153,142	153,142	128,639	24,503	19.0%	367,541
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		365	389	-	156	156	124	31	25.2%	389
Education, Training and Development Practices SETA		365	389	-	156	156	124	31	25.2%	389
Total Operating Transfers and Grants		402,200	388,931	-	164,283	164,283	137,120	27,162	19.8%	388,931
Capital Transfers and Grants										
National Government:		91,807	71,650	-	37,415	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	-	37,415	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	-	37,415	37,415	42,910	(5,495)	-12.8%	71,650
TOTAL RECEIPTS OF TRANSFERS & GRANTS		494,007	460,581	-	201,698	201,698	180,030	21,667	12.0%	460,581

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R201, 698 million of which the major portion is attributed to equitable share. In the reporting period, all gazetted grants were received according to National Treasury's grants payment schedule.

Table SC19: Transfers and Grant Expenditure

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	–	2,031	2,031	8,357	(6,326)	-75.7%	21,001
Expanded Public Works Programme Integrated Grant		2,862	2,771	–	724	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	–	279	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	–	2,031	2,031	8,481	(6,450)	-76.1%	21,390
Capital Transfers and Grants										
National Government:		95,959	71,650	–	27,043	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	–	24,043	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	–	27,043	27,043	42,910	(15,867)	-37.0%	71,650
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		133,020	93,040	–	29,074	29,074	51,391	(22,317)	-43.4%	93,040

A total amount of R29, 074 million that have been spent on conditional grants by the end first quarter and the year to date budget thereof amount to R51, 391 million and this resulted in overspending variance of R22, 317 million that translates to 43%. Of the total spending amounting to R29, 074 million, R2, 031 million is spent on operational grants whilst R27, 043 million is spent of capital grants.



The above graph depicts the gazetted and/or budgeted amounts for all the grants and the expenditure thereof as at end of first quarter. The grants expenditure is shown below in percentages:

- Financial Management Grant 9.98%
- Expanded Public Work Programme 26.14%
- Equitable Share 26.42%
- Municipal Infrastructure Grant 35.02%
- Integrated National Electrification Grant 21.85%
- Local Government Sector Education and Training Authority Grant 0%

Table SC20: Reconciliation of Transfers, Grant Receipts and Unspent funds

Description	Ref	2025/26	Budget Year 2026/27						
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	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	164,127	136,996	27,131	19.8%
Repayment of grants		–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		36,697	21,001	–	2,031	2,031	8,357	(6,326)	-75.7%
Conditions still to be met - transferred to liabilities		439,034	367,541	–	246,743	246,743	128,639	118,104	91.8%
Other grant providers:									
Balance unspent at beginning of the year		523	–	–	522	522	–	522	#DIV/0!
Current year receipts		365	389	–	156	156	124	31	25.2%
Repayment of grants		–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		364	389	–	–	–	124	(124)	-100.0%
Conditions still to be met - transferred to liabilities		525	–	–	678	678	–	678	#DIV/0!
Total operating transfers and grants revenue		37,060	21,390	–	2,031	2,031	8,481	(6,450)	-76.1%
Total operating transfers and grants - CTBM	2	439,558	367,541	–	247,421	247,421	128,639	27,007	21.0%
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	–	37,415	37,415	42,910	(5,495)	-12.8%
Repayment of grants		–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		95,959	71,650	–	27,043	27,043	42,910	(15,867)	-37.0%
Conditions still to be met - transferred to liabilities		(102,677)	–	–	(84,000)	(84,000)	–	(84,000)	#DIV/0!
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	–	27,043	27,043	42,910	(15,867)	–
Total capital transfers and grants - CTBM	2	(102,985)	–	–	(84,309)	(84,309)	–	(84,309)	–
TOTAL TRANSFERS AND GRANTS REVENUE		133,020	93,040	–	29,074	29,074	51,391	(22,317)	–
TOTAL TRANSFERS AND GRANTS - CTBM		336,574	367,541	–	163,113	163,113	128,639	(57,302)	–

Supporting table SC20 above provides details reconciliation of transfers, grants receipts and unspent funds on grants as the quarter ended 30 September 2026.

Table SC22: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration		Ref	2025/26	Budget Year 2026/27							
			Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands			A	B	C						D
Councillors (Political Office Bearers plus Other)		1									
Allowances and Service Related Benefits											
Basic Salary			16,839	17,762	17,762	4,165	4,165	4,440	(275)	-6%	17,762
Cell phone Allowance			2,867	3,040	3,040	713	713	760	(47)	-6%	3,040
Housing Allowance			—	—	—	—	—	—	—	—	—
In-kind Benefits			—	—	—	—	—	—	—	—	—
Market Related Non-pensionable Allowance			—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance			6,120	6,715	6,715	1,523	1,523	1,679	(156)	-9%	6,715
Office-bearer Allowance			21	19	19	—	—	5	(5)	-100%	19
Out of pocket Expenses			—	—	—	—	—	—	—	—	—
Travelling Allowance			263	265	265	66	66	66	(1)	-1%	265
Use of Personal Facilities			—	—	—	—	—	—	—	—	—
Total Allowances and Service Related Benefits			26,110	27,801	27,801	6,467	6,467	6,950	(483)	-7%	27,801
Social Contributions											
Medial Aid Benefits			—	4	4	—	—	1	(1)	-100%	4
Pension Fund Contributions			2,348	2,482	2,482	252	252	621	(369)	-59%	2,482
Total Social Contributions			2,348	2,486	2,486	252	252	622	(370)	-60%	2,486
Total Councillors			28,458	30,288	30,288	6,719	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	8,811	1,774	1,774	2,820	(1,046)	-37%	8,811
Bonuses			305	383	383	—	—	122	(122)	-100%	383
Allowance											
Accommodation, Travel and Incidental			—	—	—	—	—	—	—	—	—
Cellular and Telephone		3	174	210	210	48	48	67	(20)	-29%	210
Housing Benefits		3	—	—	—	—	—	—	—	—	—
Non-pensionable			—	—	—	—	—	—	—	—	—
Travel or Motor Vehicle		3	907	1,139	1,139	237	237	364	(128)	-35%	1,139
Voluntary Work			—	—	—	—	—	—	—	—	—
Total Allowance			1,081	1,349	1,349	284	284	432	(147)	-34%	1,349

Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	10,734	10,543	10,543	2,058	2,058	3,374	(1,315)	-39%	10,543
Social Contributions									
Bargaining Council	1	1	1	0	0	0	(0)	-35%	1
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	335	371	371	66	66	119	(53)	-44%	371
Pension	451	646	646	43	43	207	(164)	-79%	646
Unemployment Insurance	13	16	16	3	3	5	(2)	-33%	16
Total Social Contributions	799	1,034	1,034	112	112	331	(218)	-66%	1,034
Post-retirement Benefit									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	11,533	11,577	11,577	2,171	2,171	3,705	(1,534)	-41%	11,577
% increase									
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	134,590	151,770	151,770	34,358	34,358	42,705	(8,346)	-20%	151,770
Bonuses	-	42	42	-	-	13	(13)	-100%	42
Allowance									
Accommodation, Travel and Incidental	6	-	-	-	-	-	-	-	-
Cellular and Telephone	2,567	2,711	2,711	673	673	779	(106)	-14%	2,711
Housing Benefits	312	309	309	99	99	99	0	0%	309
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	17,735	20,372	20,372	4,724	4,724	5,429	(705)	-13%	20,372
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	20,620	23,392	23,392	5,497	5,497	6,306	(810)	-13%	23,392
Service Related Benefits									
Acting	201	841	841	57	57	252	(195)	-78%	841
Bonus	10,778	12,055	12,055	115	115	3,348	(3,234)	-97%	12,055
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	2,662	172	172	605	605	55	550	998%	172
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	3,106	887	887	940	940	283	657	232%	887
Overtime	730	287	287	38	38	92	(54)	-58%	287
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	1,594	470	470	244	244	150	94	62%	470
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	36	20	20	36	36	20	16	80%	20
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	19,108	14,732	14,732	2,035	2,035	4,200	(2,166)	-52%	14,732
Total Salaries and Allowances	174,318	189,936	189,936	41,889	41,889	53,225	(11,335)	-21%	189,936
Social Contributions									
Bargaining Council	60	69	69	16	16	21	(5)	-25%	69
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	8,648	9,141	9,141	2,186	2,186	2,913	(727)	-25%	9,141
Pension	24,909	27,658	27,658	6,425	6,425	7,795	(1,370)	-18%	27,658
Unemployment Insurance	859	1,053	1,053	207	207	311	(104)	-33%	1,053
Total Social Contributions	34,476	37,921	37,921	8,833	8,833	11,040	(2,207)	-20%	37,921
Post-retirement Benefit									
Medical	5,099	4,480	4,480	-	-	825	(825)	-100%	4,480
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	1,865	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	6,964	4,480	4,480	-	-	825	(825)	-100%	4,480
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	215,757	232,338	232,338	50,723	50,723	65,090	(14,368)	-22%	232,338
% increase									
Total Parent Municipality	255,749	274,203	274,203	59,613	59,613	76,367	(16,755)	-22%	274,203
TOTAL SALARY, ALLOWANCES & BENEFITS	255,749	274,203	274,203	59,613	59,613	76,367	(16,755)	-22%	274,203
% increase									
TOTAL MANAGERS AND STAFF	227,291	243,915	243,915	52,894	52,894	68,795	(15,901)	-23%	243,915

This table provides the details for councilor and employee benefits. For the first quarter the total salaries, allowances and benefits amounted to R59, 613 million, which deviates with R15, 901 million from the planned figure.

Table SC23: Councilor's and staff benefits

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27					
		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
R thousands							
Councillors	3						
Speaker	4	136,995	7,991	64,266	–	–	209,251
Chief Whip		128,490	7,495	61,006	–	–	196,991
Executive Mayor/Mayor		171,242	25,686	77,394	–	–	274,322
Deputy Executive Mayor/Deputy Mayor		–	–	–	–	–	–
Executive Committee/Mayoral Committee		356,879	13,496	174,398	–	–	544,773
Total for all other councillors		3,371,778	196,970	1,924,744	–	–	5,493,492
Section 79 committee chairperson		–	–	–	–	–	–
Total Councillors	8	4,165,384	251,639	2,301,806	–	–	6,718,829
Senior Managers of the Municipality	5						
Municipal Manager (MM)		380,018	18,514	34,500	–	–	433,031
Chief Finance Officer		269,499	14,097	43,500	–	–	327,095
		–	6,115	–	–	–	6,115
		–	4,601	–	–	–	4,601
		–	4,474	7,500	–	–	11,974
		–	23,117	–	–	–	23,117
List of each official with packages >= senior manager							
		–	–	–	–	–	–
Senior Manger Development Planning		336,816	7,082	65,840	–	–	409,738
Senior Manger Corporate Services		264,749	570	49,000	–	–	314,320
Senior Manger Infrastructure		250,001	17,824	52,500	–	–	320,325
Senior Manger Community Services		272,990	16,025	31,500	–	–	320,515
		–	–	–	–	–	–
		–	–	–	–	–	–
		–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	1,774,073	112,418	284,340	–	–	2,170,832
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		–	–	–	–	–	–
		–	–	–	–	–	–
List of each official with packages >= senior manager		–	–	–	–	–	–
Total Senior Managers of Entity	8,10	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	5,939,457	364,058	2,586,146	–	–	8,889,661

Supporting table SC23 provides details salary packages, allowances and benefits of councilors and senior managers for the quarter ended 30 September 2026 spent by the municipality.

Table SC30: Actual and Revised Targets for Cash Receipts

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 Management		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deparm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporations, 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 Relfund - 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	28,868	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:		66,877	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 SC9 provides the details of the cash inflow for the budget setting out receipt by source and payments by type. As at end of first quarter, cash receipts reflect an amount of R287, 929 million whilst the total cash payment is R186, 028 million. The cash and cash equivalent at end of the quarter amounted to R167, 779 million

List of Capital Projects

				2025/26	Budget Year 2026/27						
Function	Project Description	Type	Ward Location	Audited Outcome	Original Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
										%	
Parent municipality:											
Community Services	Cemeteries/Crematoria:UPGRADING OF GROBLERSDAL CEMETRY	Upgrading	Ward 13	-	605	-	-	153	(153)		605
Community Services	Cemeteries/Crematoria:Fencing of Luckau cemetery	New	Ward 24	-	681	-	-	-	-		681
Community Services	Landfill Sites:Ablution Facility Groblersdal	New	Ward 13	43	22	-	-	6	(6)		22
Community Services	Landfill Sites:Ablution Facility Roossenekal	New	Ward 30	43	25	-	-	6	(6)		25
Community Services	Fencing of Roossenekal Landfill Site	Upgrading	Ward 13	-	454	-	-	115	(115)		454
Community Services	Landfill Sites:Fencing of Tafelkop Cemetery	New	Ward 27	696	783	-	-	98	(98)		783
Community Services	Landfill Sites:Notice Boards	New	Head Office	87	100	-	-	22	(22)		100
Community Services	Landfill Sites:Weighbridge Groblersdal Landfill Site	Renewal	Ward 13	411	200	-	-	44	(44)		200
Community Services	Machinery and Equipment:500 Twenty skip bins 500	New	Whole of Municipality	-	378	-	-	44	(44)		378
Community Services	Machinery and Equipment:Machinery and Equipment	New	Whole of Municipality	174	174	-	-	33	(33)		174
Community Services	Machinery and Equipment:Waste Pressure Washer	New	Head Office	-	38	-	-	-	-		38
Community Services	Machinery and Equipment	New	Head Office	217	-	-	-	-	-		-
Community Services	Blue lights Siren and Insignia	New	Whole of Municipality	-	68	2	2	17	(15)		68
Infrastructure	MV Networks:Energy Efficiency and Demand Side Management	New	Whole of Municipality	4,000	-	-	-	-	-		-
Infrastructure	Drainage Collection:Groblersdal Storm water	New	Ward 13	1,565	739	-	-	163	(163)		739
Infrastructure	MV Substations:Masakaneng Sub Station	New	Ward 14	-	3,000	3,000	3,000	832	2,168		3,000
Infrastructure	Landfill Sites:Groblersdal Landfill site 6.6	Renewal	Ward 13	11,539	9,000	-	-	1,980	(1,980)		9,000
Infrastructure	Machinery and Equipment:AIRCONS	New	Head Office	261	87	-	-	18	(18)		87
Infrastructure	Machinery and Equipment:Machinery and Equipment	Renewal	Head Office	174	250	-	-	55	(55)		250
Infrastructure	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	New	Head Office	435	502	-	-	110	(110)		502
Infrastructure	Upgrading of Tafelkop Stadium	Upgrading	Ward 27	-	0	-	-	-	-		0
Infrastructure	Roads:Tambo/Elansdoorn Sport Stadium	New	Ward 9	-	11,263	-	-	2,478	(2,478)		11,263
Infrastructure	Roads:Upgrading of Luckau access road	Upgrading	Ward 24	-	348	-	-	48	(48)		348
Infrastructure	Roads:Motetema Internal Streets 600	Renewal	Whole of Municipality	-	348	-	-	67	(67)		348
Infrastructure	Roads:Upgrading of Tafelkop Bapeding Bus route	Upgrading	Ward 17	3,628	18,749	9,708	9,708	4,125	5,583		18,749
Infrastructure	Roads:Upgrading of Waalkraal Bus route	Upgrading	Ward 4	8,423	28,438	14,254	14,254	6,256	7,998		28,438
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 18)	New	Ward 18	-	200	-	-	28	(28)		200
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 19)	New	Ward 19	-	200	-	-	40	(40)		200
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 22)	New	Ward 22	-	200	-	-	35	(35)		200
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 3)	New	Ward 3	-	200	-	-	33	(33)		200
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 4)	New	Ward 4	-	200	-	-	31	(31)		200
Infrastructure	Outdoor Facilities:Construction and Installation of Combi Courts and Outdoor GYM (Ward 5)	New	Ward 5	-	200	-	-	34	(34)		200
Infrastructure	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	New	Ward 28	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Dikgalaopeng	New	Ward 25	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Matsisi Village	New	Ward 20	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Makgopheng	New	Ward 18	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Matlala Lehwelere	New	Ward 14	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Waalkraal Clinic	New	Ward 3	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Stompo	New	Ward 4	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Magakadimeng	New	Ward 5	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Lusaka	New	Ward 1	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Legolaneng	New	Ward 22	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast light in Sephaku Fourways	New	Ward 23	685	-	-	-	-	-		-
Infrastructure	MV Networks:Installation of high mast in Tafelkop Dipakapakeng blumoon	New	Ward 28	685	-	-	-	-	-		-

List of Capital Projects (Continues)

				2025/26	Budget Year 2026/27						
Function	Project Description	Type	Ward Location	Audited Outcome	Original Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:										%	
Infrastructure	MV Networks:Installation of Engineering Services at Game Farm	New	Ward 13	435	-	-	-	-	-	-	-
Infrastructure	Roads:Construction of Jerusalem/Motsephiri stormwater control	Renewal	Ward 21	10,909	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of gabions on RHS & LHS at Marapong village	Renewal	Ward 21	1	-	-	-	-	-	-	-
Infrastructure	Roads:Re - construction of culvert bridge at Kgobokwane village	Renewal	Ward 3	3,115	-	-	-	-	-	-	-
Infrastructure	Roads:UPGRADING OF MOGAUNG ROAD	Upgrading	Ward 22	435	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Upgrading	Ward 3	13,475	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Malaeneng A Ntwane Access Road	Upgrading	Ward 8	1,951	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Maraganeng internal Access road (MIG)	Upgrading	Ward 16	12,006	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Upgrading	Ward 29	8,570	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of gravel road to pave and storm water control at Moteti village	Upgrading	Ward 2	10,108	-	-	-	-	-	-	-
Infrastructure	Roads:Upgrading of Ramaphosa from gravel to paved road	Upgrading	Ward 1	435	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Laersdrift - Ward 15	New	Ward 15	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Mashemong - Ward 25	New	Ward 25	1,426	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Phooko - Ward 09	New	Ward 9	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Maleoskop - Ward 12	New	Ward 12	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Aquaville market place - Ward 12	New	Ward 12	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Ga-Moloi - Ward 17	New	Ward 17	1,448	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Ramogwerane -Ward 29	New	Ward 29	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Sephaku - Ward 24	New	Ward 24	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Sterkfontein - Ward 29	New	Ward 29	1,473	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Bluemoon - Ward 28	New	Ward 28	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Old Molanong - Ward 28	New	Ward 28	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Boleu -Ward 28	New	Ward 28	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes:Boreholes Tafelkop Kampeng-ward 26	New	Ward 26	1,423	-	-	-	-	-	-	-
Infrastructure	Boreholes Tafelkop: Bapeding - Ward 26	New	Ward 26	1,423	-	-	-	-	-	-	-
Infrastructure	Roads:Low Level Bridge between Luckau to Posa	New	Ward 29	3,500	-	-	-	-	-	-	-
Infrastructure	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	New	Ward 24	2,850	-	-	-	-	-	-	-
Infrastructure	Roads:Re -construction of storm water control; base correction and reasing in Elandsdoorn	New	Ward	4,650	-	-	-	-	-	-	-
Infrastructure	Roads:Edge protection;shoulders repairs; patchworks and reaseling in Roosenekal	New	Ward 30	2,000	-	-	-	-	-	-	-
Infrastructure	Roads:Re -construction of low level bridge in khathazweni/ Mathula village	New	Ward	3,500	-	-	-	-	-	-	-
Infrastructure	Roads:Re -Construction of the low -level bridge in Kwampudulwane	New	Ward	3,500	-	-	-	-	-	-	-
Corporate Services	Municipal Offices:MOBILE OFFICE -	New	Head Office	-	696	-	-	146	(146)	-	696
Corporate Services	Furniture and Office Equipment:Furniture and Office Equipment	New	Head Office	435	457	-	-	66	(66)	-	457
Corporate Services	Computer Equipment:Computer Equipment	New	Head Office	870	1,913	1,279	1,279	201	1,078	-	1,913
Parent Operational expenditure				142,656	80,516	28,243	28,243	17,283	10,960		80,516

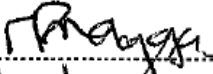
List of Operational Projects

Function	Project Description			2025/26	Budget Year 2026/27							
		Type	Ward Location	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	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	Work streams	Ward 24	1,589	5,917	-	278	278	1,302	(1,023)	-78.6%	5,917
Electricity	Electrification:Electrification of Mabose	Work streams	Ward 1	-	1,388	-	-	-	-	-		1,388
Electricity	Electrification:Electrification of Mantrombi Section	Work streams	Ward 21	3,102	3,855	-	314	314	387	(73)	-18.8%	3,855
Electricity	Electrification:Electrification of Mkhazini ward 19 (Designs)	Work streams	Ward 19	500	1,285	-	-	-	700	(700)	-100.0%	1,285
Electricity	Electrification of Motsephiri New Stand (Pre -Engineering)	Work streams	Ward 21	-	164	-	115	115	188	(72)	-38.6%	164
Electricity	Electrification:Electrification of Nyakelang (Pre-Engineering)	Work streams	Ward 27	-	243	-	89	89	36	53	145.7%	243
Electricity	Electrification:Electrification of Slovo Ext (Pre-Engineering)	Work streams	Ward 1	-	164	-	96	96	38	58	151.0%	164
Electricity	Electrification:Electrification of Tafelkop Madisotheane	Work streams	Ward 25	-	243	-	-	-	22	(22)	-100.0%	243
Electricity	Electrification:Kgaphamadi phase 4	Work streams	Ward 21	-	1,928	-	-	-	54	(54)	-100.0%	1,928
Electricity	Electrification:Kgobokwane Kgaphamadi Extension	Work streams	Ward 3	-	243	-	-	-	371	(371)	-100.0%	243
Electricity	Electrification:Electrification of Ntswelotse	Work streams	Ward 4	3,241	-	-	-	-	49	(49)	-100.0%	-
Electricity	Electrification:Electrification of Kgaphamadi	Work streams	Ward 21	2,737	-	-	-	-	-	-		-
Electricity	Electrification:Electrification of Zaaiplass Police Station	Work streams	Ward 16	2,450	-	-	-	-	-	-		-
Electricity	Electrification:Electrification of Lusaka	Work streams	Ward 1	2,401	-	-	-	-	-	-		-
Electricity	Electrification:Electrification of Oorlog	Work streams	Ward 1	1,874	-	-	-	-	-	-		-
Electricity	Electrification:Electrification of Doorom	Work streams	Ward 16	1,300	-	-	-	-	-	-		-
Electricity	Electrification:Electrification of Phooko	Work streams	Ward 9	1,101	-	-	-	-	-	-		-
Parent Operational expenditure				20,295	15,430	-	893	893	3,147	(2,254)	(0)	15,430

Quality Certificate

I, **Namudi Reginah Makgata**, Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 30 September 2026 have been prepared in accordance with the Municipal Finance Management Act and the regulation made under the Act

Municipal Manager of Elias Motsoaledi Local Municipality (LIM472)

Signature 

Date 12/10/2026