ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

A RE BELEGANENG

SECTION 52 REPORT: 2025/26

REPORTING PERIOD: FOURTH 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

	2025/26			
DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	PERCENTAGE
OPERATING REVENUE	770,483,482	832,748,393	757,764,051	91%
OPERATING EXPENDITURE	753,260,467	823,357,257	722,157,446	88%
TRANSFER - CAPITAL	92,090,000	135,938,063	105,405,402	78%
SURPLUS/(DEFICIT)	109,312,915	145,329,199	156,621,413	108%
CAPITAL EXPENDITURE	98,829,145	142,655,917	109,686,494	77%

Table C1: Quarterly Budget Statement Summary

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	61,730	63,085	65,527	10,851	59,708	65,527	(5,820)	-9%	65,527
Service charges	149,467	186,549	195,595	23,612	159,051	195,595	(36,544)	-19%	195,595
Investment revenue	8,064	6,656	9,110	2,630	9,862	9,110	752	8%	9,110
Transfers and subsidies - Operational	383,099	381,926	402,208	15,457	398,654	402,208	(3,555)	-1%	402,208
Other own revenue	153,418	132,267	160,308	11,936	104,103	160,308	(56,204)	-35%	160,308
Total Revenue (excluding capital transfers and contributions)	**755,778**	**770,483**	**832,748**	**64,485**	**731,378**	**832,748**	**(101,371)**	**-12%**	**832,748**
Employee costs	205,246	209,467	221,967	33,433	202,133	221,967	(19,835)	-9%	221,967
Remuneration of Councillors	27,737	30,966	28,914	4,735	26,091	28,914	(2,824)	-10%	28,914
Depreciation and amortisation	62,898	64,315	62,562	11,241	59,377	62,562	(3,186)	-5%	62,562
Interest	10,516	5,962	3,142	477	2,184	3,142	(958)	-30%	3,142
Inventory consumed and bulk purchases	167,731	175,262	180,137	25,014	142,524	180,137	(37,613)	-21%	180,137
Transfers and subsidies	14,299	13,645	11,054	2,307	8,751	11,054	(2,303)	-21%	11,054
Other expenditure	265,905	253,643	315,858	29,990	206,116	315,858	(109,742)	-35%	315,858
Total Expenditure	**754,332**	**753,260**	**823,635**	**107,196**	**647,175**	**823,635**	**(176,460)**	**-21%**	**823,635**
Surplus/(Deficit)	**1,446**	**17,223**	**9,114**	**(42,711)**	**84,203**	**9,114**	**75,089**	**824%**	**9,114**
Transfers and subsidies - capital (monetary allocations)	114,174	92,090	135,938	16,840	106,722	135,938	(29,216)	-21%	135,938
Transfers and subsidies - capital (in-kind)	7,676	–	–	–	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**	**46,117**	**32%**	**145,052**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**	**46,117**	**32%**	**145,052**
Capital expenditure & funds sources									
Capital expenditure	**125,611**	**98,829**	**142,656**	**35,589**	**246,595**	**142,656**	**103,939**	**73%**	**142,656**
Capital transfers recognised	93,589	92,090	135,941	18,177	97,913	135,941	(38,028)	-28%	135,941
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**14,313**	**6,739**	**6,715**	**458**	**3,852**	**6,715**	**(2,864)**	**-43%**	**6,715**
Total sources of capital funds	**107,903**	**98,829**	**142,656**	**18,636**	**101,764**	**142,656**	**(40,892)**	**-29%**	**142,656**
Financial position									
Total current assets	379,414	349,635	335,587		493,014				335,587
Total non current assets	1,214,700	1,562,593	1,331,772		1,262,924				1,331,772
Total current liabilities	174,337	120,907	85,816		140,424				85,816
Total non current liabilities	158,626	160,746	169,870		163,184				169,870
Community wealth/Equity	**1,261,228**	**1,630,576**	**1,411,673**		**1,455,170**				**1,411,673**
Cash flows									
Net cash from (used) operating	–	125,879	119,419	(39,453)	203,715	119,419	(84,296)	-71%	119,419
Net cash from (used) investing	(113,767)	(44,179)	(119,486)	(20,418)	(123,127)	(118,126)	5,000	-4%	(119,486)
Net cash from (used) financing	–	146	146	–	–	146	146	100%	146
Cash/cash equivalents at the month/year end	**(91,093)**	**102,704**	**64,987**	–	**145,496**	**66,347**	**(79,150)**	**-119%**	**64,987**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Revenue

For the fourth quarter of April to June 2026, the year to date actual amounted to R731, 378 million with the year to date budget of R832, 748 which shows negative 12% year to date variance when compared to the year to date budget. Of the total revenue received during the fourth quarter, the major portion of R375, 890 million is from equitable share. Other receipts are from property rates, service charges and other grants.

Operating Expenditure

The operating expenditure for the fourth quarter amounts to R647, 175 million with the year to date budget of R823, 635 million which shows negative 21% 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 fourth quarter amounts to R101, 764 million and the year to date budget amounts to R142, 656 million and this deviates with negative 29% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the fourth quarter ending 30 June 2026 amounts to R191, 169 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of June amounts to R274, 638 million and this shows an increase of R25, 516 million as compared to R249, 122 million as at end of 2024/25 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 R131, 859 million and other debtors amounting to R142, 774 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	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		**333,367**	**303,735**	**313,729**	**16,204**	**328,204**	**313,729**	14,475	5%	**313,729**
Executive and council		52,513	51,149	51,149	–	55,180	51,149	4,031	8%	51,149
Finance and administration		261,970	238,425	248,419	16,204	254,230	248,419	5,811	2%	248,419
Internal audit		18,884	14,161	14,161	–	18,794	14,161	4,633	33%	14,161
Community and public safety		**36,311**	**24,092**	**24,045**	**48**	**28,781**	**24,045**	4,735	20%	**24,045**
Community and social services		11,332	10,504	10,488	30	11,255	10,488	768	7%	10,488
Sport and recreation		15,940	13,589	13,558	18	17,525	13,558	3,968	29%	13,558
Public safety		9,038	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**284,080**	**271,929**	**356,884**	**38,973**	**252,377**	**356,884**	(104,507)	-29%	**356,884**
Planning and development		35,268	26,487	27,298	413	28,099	27,298	801	3%	27,298
Road transport		245,045	244,611	328,754	38,560	223,445	328,754	(105,309)	-32%	328,754
Environmental protection		3,767	832	832	–	832	832	0	0%	832
Trading services		**223,870**	**262,816**	**274,028**	**26,099**	**228,982**	**274,028**	**(45,045)**	-16%	**274,028**
Energy sources		184,487	216,641	226,977	23,255	191,452	226,977	(35,525)	-16%	226,977
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		39,383	46,175	47,051	2,845	37,531	47,051	(9,520)	-20%	47,051
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**877,628**	**862,573**	**968,687**	**81,325**	**838,344**	**968,687**	**(130,342)**	**-13%**	**968,687**
Expenditure - Functional										
Governance and administration		**271,318**	**281,363**	**312,111**	**43,613**	**270,717**	**312,111**	(41,394)	-13%	**312,111**
Executive and council		50,350	53,160	51,307	9,307	46,619	51,307	(4,688)	-9%	51,307
Finance and administration		206,025	214,460	244,115	33,239	209,829	244,115	(34,286)	-14%	244,115
Internal audit		14,944	13,744	16,688	1,067	14,268	16,688	(2,420)	-15%	16,688
Community and public safety		**55,610**	**36,375**	**40,253**	**9,407**	**44,280**	**40,253**	4,028	10%	**40,253**
Community and social services		11,963	17,215	8,641	1,321	7,645	8,641	(996)	-12%	8,641
Sport and recreation		23,312	18,916	26,390	4,514	26,157	26,390	(233)	-1%	26,390
Public safety		20,335	244	5,221	3,572	10,478	5,221	5,257	101%	5,221
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**207,179**	**217,465**	**213,154**	**19,532**	**144,139**	**213,154**	(69,015)	-32%	**213,154**
Planning and development		25,275	27,626	27,084	3,394	23,046	27,084	(4,038)	-15%	27,084
Road transport		181,820	188,559	185,896	16,138	121,037	185,896	(64,859)	-35%	185,896
Environmental protection		83	1,280	174	–	56	174	(118)	-68%	174
Trading services		**220,224**	**218,057**	**258,117**	**34,644**	**188,039**	**258,117**	**(70,078)**	-27%	**258,117**
Energy sources		161,234	170,466	203,913	26,329	146,098	203,913	(57,815)	-28%	203,913
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		58,990	47,591	54,205	8,315	41,941	54,205	(12,263)	-23%	54,205
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**754,332**	**753,260**	**823,635**	**107,196**	**647,175**	**823,635**	**(176,460)**	**-21%**	**823,635**
Surplus/ (Deficit) for the year		**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**	**46,117**	**32%**	**145,052**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive & Council		48,780	46,493	46,493	–	48,548	46,493	2,055	4.4%	46,493
Vote 2 - Municipal Manager		50,086	41,927	41,927	–	52,764	41,927	10,838	25.8%	41,927
Vote 3 - Budget & Treasury		151,583	143,599	153,700	16,204	144,835	153,700	(8,866)	-5.8%	153,700
Vote 4 - Corporate Services		46,732	36,374	36,267	–	46,376	36,267	10,109	27.9%	36,267
Vote 5 - Community Services		195,859	189,270	210,118	8,813	153,006	210,118	(57,111)	-27.2%	210,118
Vote 6 - Technical Services		337,870	368,377	442,837	55,895	353,321	442,837	(89,517)	-20.2%	442,837
Vote 7 - Developmental Planning		27,017	18,235	19,047	413	19,887	19,047	840	4.4%	19,047
Vote 8 - Executive Support		19,701	18,298	18,298	–	19,607	18,298	1,309	7.2%	18,298
Total Revenue by Vote	2	**877,628**	**862,573**	**968,687**	**81,325**	**838,344**	**968,687**	**(130,342)**	**-13.5%**	**968,687**
Expenditure by Vote	1									
Vote 1 - Executive & Council		40,307	43,414	41,406	8,093	37,509	41,406	(3,897)	-9.4%	41,406
Vote 2 - Municipal Manager		51,304	51,785	55,816	6,711	49,720	55,816	(6,096)	-10.9%	55,816
Vote 3 - Budget & Treasury		92,807	84,879	112,516	11,914	96,675	112,516	(15,841)	-14.1%	112,516
Vote 4 - Corporate Services		34,778	46,836	40,283	7,131	30,950	40,283	(9,332)	-23.2%	40,283
Vote 5 - Community Services		218,868	194,902	200,988	21,536	134,213	200,988	(66,774)	-33.2%	200,988
Vote 6 - Technical Services		271,253	288,567	324,658	45,225	255,633	324,658	(69,024)	-21.3%	324,658
Vote 7 - Developmental Planning		18,397	20,568	20,287	2,390	17,009	20,287	(3,278)	-16.2%	20,287
Vote 8 - Executive Support		26,618	22,310	27,681	4,195	25,464	27,681	(2,217)	-8.0%	27,681
Total Expenditure by Vote	2	**754,332**	**753,260**	**823,635**	**107,196**	**647,175**	**823,635**	**(176,460)**	**-21.4%**	**823,635**
Surplus/ (Deficit) for the year	2	**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**	**46,117**	**31.8%**	**145,052**

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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		136,461	164,683	173,733	21,396	146,893	173,733	(26,840)	-15%	173,733
Service charges - Waste management		13,006	21,866	21,862	2,215	12,158	21,862	(9,704)	-44%	21,862
Sale of Goods and Rendering of Services		1,805	1,897	1,652	233	1,388	1,652	(264)	-16%	1,652
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		3,972	2,829	4,853	672	3,701	4,853	(1,151)	-24%	4,853
Interest from Current and Non Current Assets		8,064	6,656	9,110	2,630	9,862	9,110	752	8%	9,110
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,357	1,467	1,467	193	1,155	1,467	(311)	-21%	1,467
Licence and permits		5,939	6,916	6,916	963	6,022	6,916	(894)	-13%	6,916
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		135	752	5	34	167	5	163	3589%	5
Non-Exchange Revenue								–		
Property rates		61,730	63,085	65,527	10,851	59,708	65,527	(5,820)	-9%	65,527
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		114,092	104,744	125,975	5,213	74,124	125,975	(51,850)	-41%	125,975
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		383,099	381,926	402,208	15,457	398,654	402,208	(3,555)	-1%	402,208
Interest		15,051	13,664	19,442	3,004	15,914	19,442	(3,528)	-18%	19,442
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		4,045	–	–	1,623	1,630	–	1,630	#DIV/0!	–
Other Gains		7,021	(2)	(2)	–	–	(2)	2	-100%	(2)
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**755,778**	**770,483**	**832,748**	**64,485**	**731,378**	**832,748**	**(101,371)**	**-12%**	**832,748**
Expenditure By Type										
Employee related costs		205,246	209,467	221,967	33,433	202,133	221,967	(19,835)	-9%	221,967
Remuneration of councillors		27,737	30,966	28,914	4,735	26,091	28,914	(2,824)	-10%	28,914
Bulk purchases - electricity		129,796	150,170	153,296	21,827	120,407	153,296	(32,889)	-21%	153,296
Inventory consumed		37,934	25,092	26,841	3,187	22,117	26,841	(4,724)	-18%	26,841
Debt impairment		97,721	88,634	95,612	–	12,786	95,612	(82,826)	-87%	95,612
Depreciation and amortisation		62,898	64,315	62,562	11,241	59,377	62,562	(3,186)	-5%	62,562
Interest		10,516	5,962	3,142	477	2,184	3,142	(958)	-30%	3,142
Contracted services		92,749	92,371	114,320	16,596	99,169	114,320	(15,151)	-13%	114,320
Transfers and subsidies		14,299	13,645	11,054	2,307	8,751	11,054	(2,303)	-21%	11,054
Irrecoverable debts written off		4,067	681	20,370	1,154	21,218	20,370	849	4%	20,370
Operational costs		63,759	71,913	85,512	12,241	72,939	85,512	(12,572)	-15%	85,512
Losses on Disposal of Assets		3,643	44	44	–	3	44	(41)	-93%	44
Other Losses		3,966	–	–	–	–	–	–		–
Total Expenditure		**754,332**	**753,260**	**823,635**	**107,196**	**647,175**	**823,635**	**(176,460)**	**-21%**	**823,635**
Surplus/(Deficit)		**1,446**	**17,223**	**9,114**	**(42,711)**	**84,203**	**9,114**	**75,089**	**824%**	**9,114**
Transfers and subsidies - capital (monetary allocations)		114,174	92,090	135,938	16,840	106,722	135,938	(29,216)	-21%	135,938
Transfers and subsidies - capital (in-kind)		7,676	–	–	–	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions		**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**			**145,052**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**			**145,052**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**			**145,052**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**123,296**	**109,313**	**145,052**	**(25,871)**	**191,169**	**145,052**			**145,052**

This table provides 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.

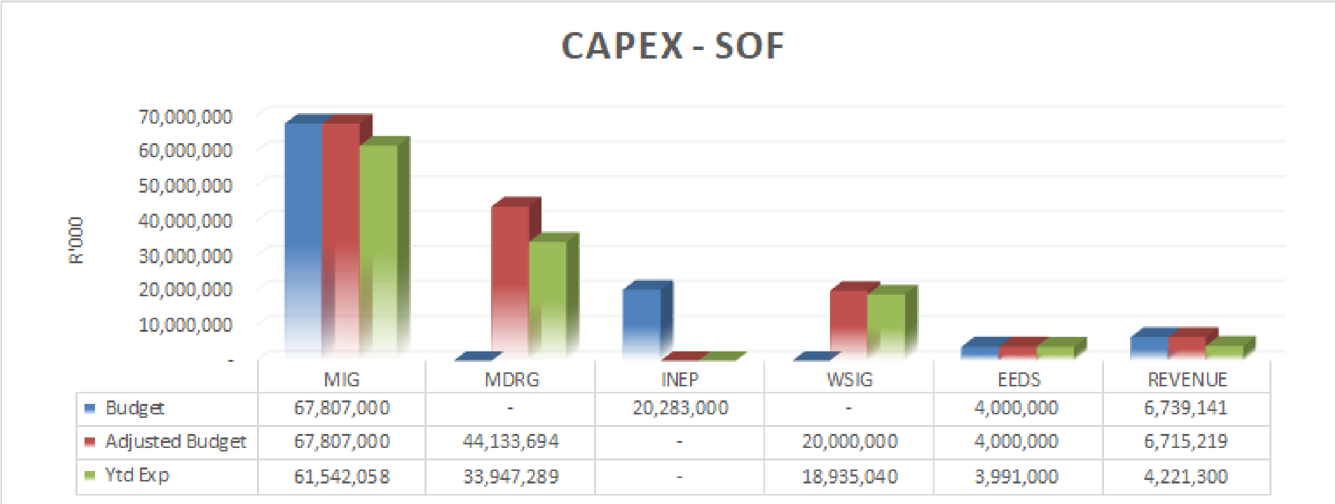
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Capital Expenditure - Functional Classification										
Governance and administration		16,963	1,304	1,304	242	6,002	1,304	4,698	360%	1,304
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		16,963	1,304	1,304	242	6,002	1,304	4,698	360%	1,304
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		11,846	870	870	–	821	870	(49)	-6%	870
Community and social services		696	696	696	–	695	696	(1)	0%	696
Sport and recreation		11,150	174	174	–	126	174	(48)	-28%	174
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		77,247	66,071	126,769	27,718	228,009	126,769	101,240	80%	126,769
Planning and development		–			–	–		–		–
Road transport		77,247	66,071	126,769	27,718	228,009	126,769	101,240	80%	126,769
Environmental protection		–	–	–	–	–	–	–		–
Trading services		19,555	30,585	13,713	7,630	11,763	13,713	(1,950)	-14%	13,713
Energy sources		18,473	29,932	12,911	7,413	11,459	12,911	(1,452)	-11%	12,911
Waste management		1,081	652	802	217	304	802	(498)	-62%	802
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	125,611	98,829	142,656	35,589	246,595	142,656	103,939	73%	142,656
Funded by:										
National Government		93,297	92,090	115,941	18,177	81,447	115,941	(34,493)	-30%	115,941
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	20,000	–	16,465	20,000	(3,535)	-18%	20,000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		292	–	–	–	–	–	–		–
Transfers recognised - capital		93,589	92,090	135,941	18,177	97,913	135,941	(38,028)	-28%	135,941
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		14,313	6,739	6,715	458	3,852	6,715	(2,864)	-43%	6,715
Total Capital Funding		107,903	98,829	142,656	18,636	101,764	142,656	(40,892)	-29%	142,656

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		–	–	–	–	–	–	–		–
Vote 5 - Community Services		10,601	696	696	–	695	696	(1)	0%	696
Vote 6 - Technical Services		79,706	92,669	85,700	16,527	183,111	85,700	97,411	114%	85,700
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**90,307**	**93,365**	**86,395**	**16,527**	**183,806**	**86,395**	**97,411**	**113%**	**86,395**
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		2,884	1,304	1,304	242	1,299	1,304	(5)	0%	1,304
Vote 5 - Community Services		2,327	826	976	217	430	976	(546)	-56%	976
Vote 6 - Technical Services		30,093	3,334	53,980	18,603	61,061	53,980	7,080	13%	53,980
Vote 7 - Developmental Planning		–	–	–	–	–	–	–		–
Vote 8 - Executive Support		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	35,304	5,464	56,261	19,062	62,789	56,261	**6,529**	**12%**	56,261
Total Capital Expenditure		**125,611**	**98,829**	**142,656**	**35,589**	**246,595**	**142,656**	**103,939**	**73%**	**142,656**

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. R94, 795 million spending was incurred on capital budget, year to date budget is R87, 888 million, and this gave rise to an over performance variance of R6, 907 million that translates to 8%.



The above graph shows the components of sources of finance for capital budget. Of the total capital budget of R142, 656 million, R67, 807 is funded from Municipal Infrastructure grant, R44, 133 million from MDRG, R20,000 million from WSIG R4,000 million from Energy Efficiency and Demand Side Management grant and R6, 715 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	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		64,908	90,859	57,348	120,857	57,348
Trade and other receivables from exchange transactions		94,219	72,085	64,011	65,216	64,011
Receivables from non-exchange transactions		88,176	133,083	148,292	160,269	148,292
Current portion of non-current receivables		(243)	–	2,252	(401)	2,252
Inventory		37,579	32,818	35,830	39,936	35,830
VAT		79,335	20,791	27,854	91,697	27,854
Other current assets		15,440	–	–	15,440	–
Total current assets		**379,414**	**349,635**	**335,587**	**493,014**	**335,587**
Non current assets						
Investments		2,572	–	–	3,455	–
Investment property		133,813	46,928	176,775	133,813	176,775
Property, plant and equipment		1,077,852	1,493,649	1,133,911	1,125,194	1,133,911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	(320)	0	(320)
Trade and other receivables from exchange transactions		–	21,552	20,943	–	20,943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,214,700**	**1,562,593**	**1,331,772**	**1,262,924**	**1,331,772**
TOTAL ASSETS		**1,594,114**	**1,912,228**	**1,667,360**	**1,755,938**	**1,667,360**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4,659	9,126	6,068	221	6,068
Consumer deposits		5,364	6,956	5,510	4,906	5,510
Trade and other payables from exchange transactions		77,014	91,652	24,444	58,501	24,444
Trade and other payables from non-exchange transactions		24,411	–	34,062	13,092	34,062
Provision		11,385	13,173	15,732	11,385	15,732
VAT		51,505	–	–	52,319	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**174,337**	**120,907**	**85,816**	**140,424**	**85,816**
Non current liabilities						
Financial liabilities		11,282	38,963	24,233	15,840	24,233
Provision		115,097	94,228	113,390	115,097	113,390
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		32,247	27,555	32,247	32,247	32,247
Total non current liabilities		**158,626**	**160,746**	**169,870**	**163,184**	**169,870**
TOTAL LIABILITIES		**332,963**	**281,653**	**255,687**	**303,609**	**255,687**
NET ASSETS	2	**1,261,151**	**1,630,576**	**1,411,673**	**1,452,329**	**1,411,673**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,261,228	1,630,576	1,411,673	1,455,170	1,411,673
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,261,228**	**1,630,576**	**1,411,673**	**1,455,170**	**1,411,673**

The above table shows that community wealth amounts to R1, 455 billion, total liabilities R289, million and the total assets R1, 706 billion. 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 portrays a positive picture of the municipality's current ratio of 3.5:1 which is above the acceptable norm of 2:1.

Table C7: Quarterly Budgeted Statement Cash Flow

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	50,923	52,243	8,327	46,341	52,243	(5,901)	-11%	52,243
Service charges		–	174,139	167,215	37,061	186,583	167,215	19,368	12%	167,215
Other revenue		–	17,646	28,694	5,963	33,412	28,694	4,718	16%	28,694
Transfers and Subsidies - Operational		–	381,926	402,280	46	392,599	402,280	(9,681)	-2%	402,280
Transfers and Subsidies - Capital		–	92,090	135,939	1,895	116,013	135,939	(19,926)	-15%	135,939
Interest		–	9,058	15,249	1,747	8,501	15,249	(6,748)	-44%	15,249
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(580,294)	(668,006)	(94,492)	(579,734)	(668,006)	88,272	-13%	(668,006)
Interest		–	(5,962)	(3,142)	–	–	(3,142)	3,142	-100%	(3,142)
Transfers and Subsidies		–	(13,645)	(11,054)	–	–	(11,054)	11,054	-100%	(11,054)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**125,879**	**119,419**	**(39,453)**	**203,715**	**119,419**	**(84,296)**	**-71%**	**119,419**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	43,526	–	–	1,607	–	1,607	#DIV/0!	–
Decrease (increase) in non-current receivables		–	1,360	–	–	–	1,360	(1,360)	-100%	–
Decrease (increase) in non-current investments		966	–	–	882	882	–	882	#DIV/0!	–
Payments										
Capital assets		(114,733)	(89,065)	(119,486)	(21,300)	(125,615)	(119,486)	(6,129)	5%	(119,486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(113,767)**	**(44,179)**	**(119,486)**	**(20,418)**	**(123,127)**	**(118,126)**	**5,000**	**-4%**	**(119,486)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	146	146	–	–	146	(146)	-100%	146
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**146**	**146**	–	–	**146**	**146**	**100%**	**146**
NET INCREASE/ (DECREASE) IN CASH HELD		**(113,767)**	**81,847**	**79**	**(59,871)**	**80,589**	**1,439**			**79**
Cash/cash equivalents at beginning:		22,674	20,857	64,908		64,908	64,908			64,908
Cash/cash equivalents at month/year end:		(91,093)	102,704	64,987		145,496	66,347			64,987

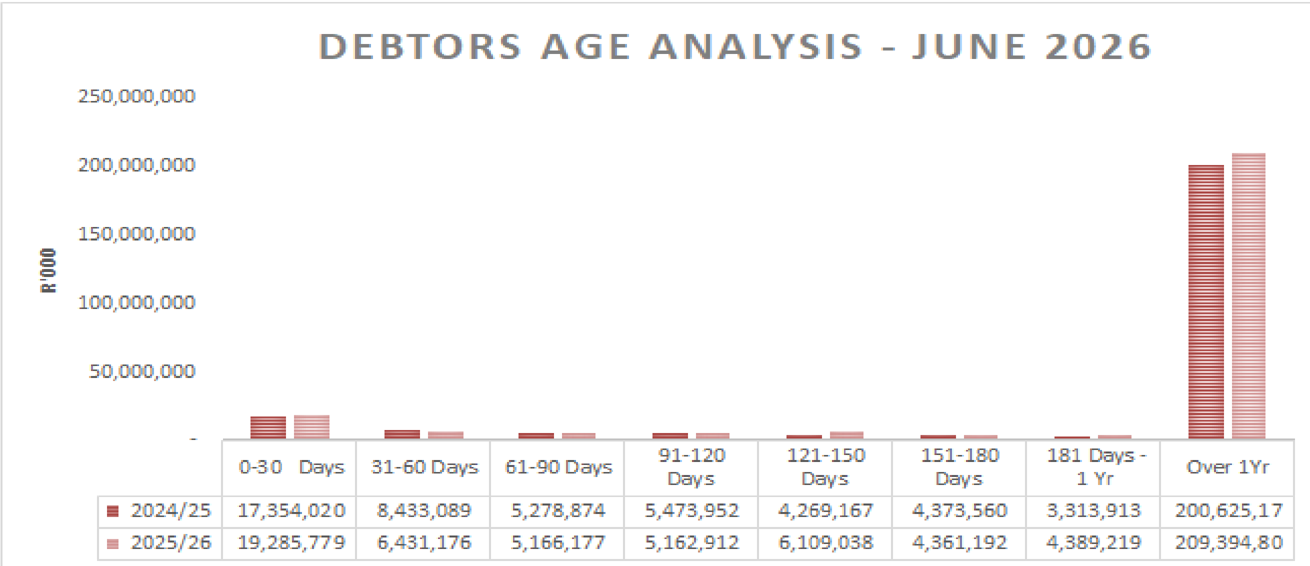
Table C7 provides details of the monthly cash in and outflow. For the fourth quarter ending 30 June 2026 the net cash from operating activities is R203, 715 million whilst cash used for investing activities is -R123, 127 million and the net cash from financing activities is -R6, 027 million. The cash and cash equivalent held at end of the fourth quarter amounted to R145, 496 million.

PART 2: SUPPORTING TABLES

Table SC3: Debtors Analysis

Table provides a breakdown of the consumer and sundry debtors at the end of the fourth quarter. The outstanding debtors amounted to R274, 638 million as at 30 June 2026. Consumer debtors amounts to R131, 589 million and sundry debtors amounts to R142, 774 million as at end of the fourth quarter.

Description		Budget Year 2025/26											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	0	0	0	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12,151	2,020	372	180	250	309	94	3,644	19,021	4,479	(7)	–
Receivables from Non-exchange Transactions - Property Rates	1400	5,233	3,163	2,462	2,294	1,921	1,893	2,489	93,269	112,724	101,866	(47)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	3	1	1	–	–	–	–	0	5	0	(19)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	17	56	–	–	–	6	6	30	114	42	–	–
Interest on Arrear Debtor Accounts	1810	1,871	1,890	1,790	1,756	1,734	1,695	1,652	83,241	95,630	90,078	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1,429	960	774	725	702	679	676	41,199	47,144	43,981	(66)	–
Total By Income Source	**2000**	**20,703**	**8,090**	**5,399**	**4,956**	**4,606**	**4,583**	**4,918**	**221,383**	**274,638**	**240,446**	**(139)**	–
2024/25 - totals only		17,518	7,348	5,041	5,619	4,370	4,447	4,245	202,304	250,893	**220,985**	(63)	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,710	2,059	1,743	1,612	1,368	1,304	1,898	62,336	76,029	68,518	(29)	–
Commercial	2300	10,843	2,045	820	609	526	599	388	14,360	30,189	16,482	(21)	–
Households	2400	6,150	3,987	2,835	2,734	2,713	2,680	2,632	144,688	168,419	155,447	(89)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**20,703**	**8,090**	**5,399**	**4,956**	**4,606**	**4,583**	**4,918**	**221,383**	**274,638**	**240,446**	**(139)**	–



The graph compares debtors' age analysis for 2024/25 financial year and 2025/26 (as at end of fourth quarter) and noted from the graph there is a decrease in the municipal debt book for 2025/26 financial year.

Table SC4: Creditors Analysis

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	
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 Fourth quarter.

Table SC5: Investment Portfolio Analysis

Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate	Commission Paid	Expiry date	Opening Balance	Interest Realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
ABSA CALL ACCOUNT(9396519964)	3 Months	Current Investment	7.20%	-	31-Mar-26	72,461,052	1,312,852	- 30,000,000	-	43,773,904
STANDARD BANK(038823527 035)	2 Months	Current Investment	7.43%	-	24-Apr-26	30,115,952	140,363	- 30,256,315	-	-
STANDARD BANK(038823527 036)	3 Months	Current Investment	7.46%	-	22-May-26	30,116,545	312,833	- 30,429,378	-	-
STANDARD BANK(038823527 038)	2 Months	Current Investment	7.00%	-	31-May-26	1,373,174	76,247	-	4,226,829	5,676,250
STANDARD BANK(038823527 037)	4 Months	Current Investment	7.49%	-	24-Jun-26	30,116,936	516,980	- 30,633,916	-	-
TOTAL INVESTMENTS AND INTEREST						**194,676,021**		**- 151,953,524**	**4,226,829**	**49,450,154**

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R194, 676 million, earned an interest of R2, 359 million, withdrew an amount of R151 953 million, with a top up investment of R4, 226 million and closed off with an amount of R49, 450 million at the end of fourth quarter

Table SC6- Allocation and grant receipts

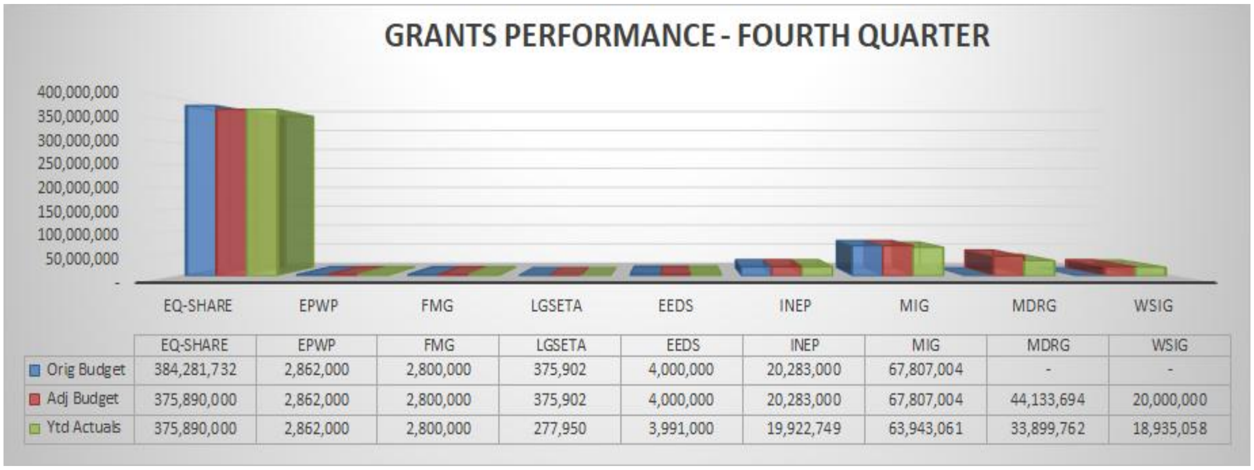
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383,099	381,550	381,551	13,184	401,835	381,551	20,284	5.3%	381,551
Expanded Public Works Programme Integrated Grant		2,609	2,862	2,862	–	2,862	2,862	–		2,862
Integrated National Electrification Programme Grant		–	–	0	13,184	20,283	0	20,283	#########	0
Local Government Financial Management Grant	3	2,800	2,800	2,800	–	2,800	2,800	–		2,800
Equitable Share		377,690	375,888	375,888	–	375,890	375,888	2	0.0%	375,888
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	–	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		–	376	376	–	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383,099	381,926	381,926	13,184	402,200	381,926	20,273	5.3%	381,926
Capital Transfers and Grants										
National Government:		140,508	92,090	95,939	(13,184)	91,807	95,939	(4,132)	-4.3%	95,939
Energy Efficiency and Demand Side Management Grant		4,000	4,000	4,000	–	4,000	4,000	–		4,000
Municipal Infrastructure Grant		91,314	67,807	67,807	–	67,807	67,807	–		67,807
Integrated National Electrification Programme Grant		17,544	20,283	–	(13,184)	–	–	–		–
Municipal Disaster Recovery Grant		27,650	–	24,132	–	20,000	24,132	(4,132)	-17.1%	24,132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	20,000	–	–	20,000	(20,000)	-100.0%	20,000
Specify (Add grant description)		–	–	20,000	–	–	20,000	(20,000)	-100.0%	20,000
Other grant providers:		359	–	–	–	–	–	–		–
Education, Training and Development Practices SETA		359	–	–	–	–	–	–		–
Total Capital Transfers and Grants		140,867	92,090	115,940	(13,184)	91,807	115,940	(24,133)	-20.8%	115,940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523,966	474,016	497,866	–	494,007	497,866	(3,859)	-0.8%	497,866

Supporting tables SC6 provides details of grants received. The year to date actual receipts amounts to R494, 007 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 SC7: Transfers and Grant Expenditure

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5,409	5,662	5,662	15,407	22,452	5,662	16,790	296.5%	5,662
Expanded Public Works Programme Integrated Grant		2,609	2,862	2,862	–	2,836	2,862	(26)	-0.9%	2,862
Integrated National Electrification Programme Grant		–	–	–	14,836	17,096	–	17,096	#DIV/0!	–
Local Government Financial Management Grant	3	2,800	2,800	2,800	571	2,521	2,800	(279)	-10.0%	2,800
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	–	261	376	(114)	-30.4%	376
Education, Training and Development Practices SETA		–	376	376	–	261	376	(114)	-30.4%	376
Total Operating Transfers and Grants		5,409	6,038	6,038	15,407	22,714	6,038	16,676	276.2%	6,038
Capital Transfers and Grants										
National Government:		116,346	92,090	115,938	11,498	87,787	115,938	(28,151)	-24.3%	115,938
Energy Efficiency and Demand Side Management Grant		3,999	4,000	4,000	–	3,243	4,000	(757)	-18.9%	4,000
Municipal Infrastructure Grant		91,315	67,807	67,807	15,511	59,346	67,807	(8,461)	-12.5%	67,807
Integrated National Electrification Programme Grant		17,544	20,283	(1)	(14,001)	–	(1)	1	-100.0%	(1)
Municipal Disaster Recovery Grant		3,488	–	44,132	9,987	25,198	44,132	(18,935)	-42.9%	44,132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	5,342	18,935	–	18,935	#DIV/0!	–
Specify (Add grant description)		–	–	–	5,342	18,935	–	18,935	#DIV/0!	–
Other grant providers:		350	–	–	–	–	–	–		–
Education, Training and Development Practices SETA		350	–	–	–	–	–	–		–
Total Capital Transfers and Grants		116,696	92,090	115,938	16,840	106,722	115,938	(9,216)	-7.9%	115,938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122,105	98,128	121,976	32,247	129,436	121,976	7,460	6.1%	121,976

A total amount of R129, 436 million that have been spent on conditional grants by the end fourth quarter and the year to date budget thereof amount to R121, 976 million and this resulted in overspending variance of R7, 460 million that translates to 6.1%. Of the total spending amounting to R129, 436 million, R22, 714 million is spent on operational grants whilst R106, 722 million is spent of capital grants.



	EQ-SHARE	EPWP	FMG	LGSETA	EEDS	INEP	MIG	MDRG	WSIG
Orig Budget	384,281,732	2,862,000	2,800,000	375,902	4,000,000	20,283,000	67,807,004	-	-
Adj Budget	375,890,000	2,862,000	2,800,000	375,902	4,000,000	20,283,000	67,807,004	44,133,694	20,000,000
Ytd Actuals	375,890,000	2,862,000	2,800,000	277,950	3,991,000	19,922,749	63,943,061	33,899,762	18,935,058

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

- Financial Management Grant: 100%
- Expanded Public Work Programme: 100%
- Equitable Share: 100%
- Municipal Infrastructure Grant: 94.30%
- Integrated National Electrification Grant: 98.22%
- Energy Efficiency and Demand Side Management Grant 99.77%
- Local Government Sector Education and Training Authority Grant: 73.94%
- Municipal Disaster Recovery Grant: 76.81%
- Water Services Infrastructure Grant: 94.68%

Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16,421	17,802	16,957	2,791	15,444	16,957	(1,513)	-9%	16,957
Pension and UIF Contributions		2,219	2,550	2,369	402	2,147	2,369	(222)	-9%	2,369
Medical Aid Contributions		6	6	4	–	–	4	(4)	-100%	4
Motor Vehicle Allowance		5,963	7,056	6,410	1,021	5,601	6,410	(809)	-13%	6,410
Cellphone Allowance		2,843	3,255	2,902	478	2,637	2,902	(265)	-9%	2,902
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		285	297	272	44	261	272	(10)	-4%	272
Sub Total - Councillors		**27,737**	**30,966**	**28,914**	**4,735**	**26,091**	**28,914**	**(2,824)**	**-10%**	**28,914**
% increase	4		**11.6%**	**4.2%**						**4.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,995	7,064	9,763	1,012	9,106	9,763	(658)	-7%	9,763
Pension and UIF Contributions		303	566	585	78	425	585	(160)	-27%	585
Medical Aid Contributions		262	393	472	58	392	472	(80)	-17%	472
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		161	566	306	–	305	306	(2)	-1%	306
Motor Vehicle Allowance		719	1,414	934	151	832	934	(103)	-11%	934
Cellphone Allowance		140	196	196	30	159	196	(37)	-19%	196
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	123	1	0	1	1	(0)	-17%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	45	20	–	–	20	(20)	-100%	20
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6,581**	**10,367**	**12,279**	**1,330**	**11,219**	**12,279**	**(1,060)**	**-9%**	**12,279**
% increase	4		**57.5%**	**86.6%**						**86.6%**
Other Municipal Staff										
Basic Salaries and Wages		126,242	127,054	129,231	22,115	123,223	129,231	(6,007)	-5%	129,231
Pension and UIF Contributions		24,555	25,620	26,338	4,233	23,650	26,338	(2,688)	-10%	26,338
Medical Aid Contributions		7,811	6,782	8,922	1,454	7,843	8,922	(1,080)	-12%	8,922
Overtime		606	1,311	1,282	157	613	1,282	(669)	-52%	1,282
Performance Bonus		9,638	10,098	10,962	37	10,757	10,962	(205)	-2%	10,962
Motor Vehicle Allowance		16,432	17,160	19,024	2,912	16,057	19,024	(2,967)	-16%	19,024
Cellphone Allowance		2,358	2,382	2,619	422	2,353	2,619	(266)	-10%	2,619
Housing Allowances		308	337	348	49	271	348	(77)	-22%	348
Other benefits and allowances		1,481	932	2,044	299	1,727	2,044	(317)	-16%	2,044
Payments in lieu of leave		2,038	308	2,296	180	1,721	2,296	(575)	-25%	2,296
Long service awards		839	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	5,608	2,974	2,974	–	–	2,974	(2,974)	-100%	2,974
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		749	1,161	424	9	185	424	(240)	-56%	424
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**198,665**	**196,118**	**206,464**	**31,865**	**188,399**	**206,464**	**(18,065)**	**-9%**	**206,464**
% increase	4		**-1.3%**	**3.9%**						**3.9%**
Total Parent Municipality		**232,983**	**237,452**	**247,657**	**37,930**	**225,709**	**247,657**	**(21,949)**	**-9%**	**247,657**
Unpaid salary, allowances & benefits in arrears:										
TOTAL MANAGERS AND STAFF		**205,246**	**206,485**	**218,743**	**33,195**	**199,618**	**218,743**	**(19,125)**	**-9%**	**218,743**

This table provides the details for councilor and employee benefits. For the fourth quarter the total salaries, allowances and benefits amounted to R225, 709 million, which deviates with R21, 949 million from the planned figure.

Table SC9: Actual and Revised Targets for Cash Receipts

Description	Ref	Budget Year 2025/26												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2026/26	Budget Year 2027/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		3,896	3,586	3,463	6,392	4,381	4,147	3,962	3,781	4,407	3,492	3,262	1,573	52,243	64,335	66,458
Service charges - Electricity revenue		12,506	12,784	17,502	13,127	19,820	14,466	20,443	14,009	18,396	15,234	16,451	3,769	156,009	181,769	195,584
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	830	679	622	306	11,207	8,655	8,941
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	69	27	10	1,467	1,744	1,802
Interest earned - external investments		810	1,198	955	768	509	755	670	571	518	954	793	–	7,750	8,013	8,278
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	7,499	8,985	9,807
Fines, penalties and forfeits		2,818	2,858	2,426	2,475	2,559	2,094	2,130	1,861	2,765	2,301	2,239	639	18,654	20,635	22,572
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	6,916	8,224	8,495
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		156,679	3,545	–	120	1,311	125,296	–	10,416	95,186	17	29	–	402,280	388,931	369,115
Other revenue		9,628	(8,794)	101	1,805	(120)	(517)	(241)	2,045	449	385	79	214	1,657	1,842	1,903
Cash Receipts by Source		**187,126**	**15,777**	**25,227**	**25,520**	**29,497**	**146,948**	**27,714**	**33,379**	**123,105**	**23,131**	**23,504**	**6,509**	**665,682**	**693,134**	**692,954**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		21,000	20,054	19,650	–	800	19,357	–	23,295	9,962	1,895	–	–	135,939	71,650	83,790
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	1,607	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	146	151	156
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	1,360	1,406	1,452
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	882	–	–	–	–	–
Total Cash Receipts by Source		**208,126**	**35,831**	**46,484**	**25,520**	**30,297**	**166,305**	**27,714**	**56,674**	**133,067**	**25,908**	**23,504**	**6,509**	**803,127**	**766,341**	**778,353**
Cash Payments by Type													–			
Employee related costs		20,038	20,413	20,442	19,802	19,956	30,488	23,191	19,850	20,263	20,791	19,454	(3,273)	218,794	239,435	247,096
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	28,904	30,288	31,726
Interest		–	–	–	–	–	–	–	–	–	–	–	–	3,142	1,995	697
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	153,295	167,108	182,165
Acquisitions - water & other inventory		530	1,168	1,251	4,242	2,143	5,352	2,057	1,498	4,865	3,460	2,134	–	15,045	26,114	27,571
Contracted services		6,817	15,119	8,520	8,729	12,979	7,880	5,335	4,426	8,862	8,464	5,685	1,418	114,739	131,182	109,796
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	11,054	11,413	11,773
Other expenditure		22,320	22,887	18,979	18,929	19,617	19,916	19,589	2,436	35,341	29,441	3,525	1,663	82,875	93,281	101,484
Cash Payments by Type		**49,705**	**59,587**	**49,193**	**51,701**	**54,694**	**63,637**	**50,173**	**28,210**	**69,332**	**62,157**	**30,798**	**(192)**	**627,847**	**700,817**	**712,308**
Other Cash Flows/Payments by Type																
Capital assets		17,244	1,898	10,396	1,208	12,674	12,035	977	12,731	35,151	4,216	9,933	7,151	119,486	88,336	100,084
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		1,782	1,222	–	–	–	4,717	–	552	737	425	1,304	–	54,355	–	–
Total Cash Payments by Type		**68,731**	**62,707**	**59,589**	**52,910**	**67,368**	**80,389**	**51,150**	**41,494**	**105,220**	**66,798**	**42,035**	**6,959**	**801,688**	**789,153**	**812,392**
NET INCREASE/(DECREASE) IN CASH HELD		**139,395**	**(26,876)**	**(13,105)**	**(27,390)**	**(37,071)**	**85,916**	**(23,436)**	**15,180**	**27,847**	**(40,890)**	**(18,531)**	**(449)**	**1,439**	**(22,812)**	**(34,039)**
Cash/cash equivalents at the month/year beginning:		64,908	204,302	177,427	164,322	136,932	99,860	185,776	162,340	177,520	205,367	164,477	145,946	64,908	66,347	43,535
Cash/cash equivalents at the month/year end:		204,302	177,427	164,322	136,932	99,860	185,776	162,340	177,520	205,367	164,477	145,946	145,496	66,347	43,535	9,496

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 fourth quarter, cash receipts reflect an amount of R203, 715 million whilst the total cash payment is R123, 127 million. The cash and cash equivalent at end of the quarter amounted to R145, 496 million

Table SC12: Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Fourth Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
Monthly expenditure performance trend									
First Quarter	17,997	23,873	23,873	31,711	31,711	48,468	(16,757)	-35%	32%
Second Quarter	24,157	23,371	23,371	26,758	58,469	71,839	(13,370)	-19%	59%
Third Quarter	67,905	27,726	56,182	36,326	94,795	112,645	(17,851)	-16%	96%
Fourth Quarter	63,490	23,859	39,230	26,558	121,352	88,786	32,566	37%	123%
Total Capital expenditure	**173,549**	**98,829**	**142,656**	**121,352**					

Supporting table SC12 provides information on the monthly trends for capital expenditure and these tables serves as a supporting table for table C5. In terms of this table the capital expenditure for fourth quarter amounts to R26, 558 million. The year to date actual amounts to R121, 352 million and year to date capital budget is R88, 786 million that gives rise to overspending variance of R32, 566 million that translate to 37% of adjusted budget.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**18,967**	**32,541**	**55,302**	**14,764**	**36,618**	**55,302**	18,684	**33.8%**	**55,302**
Roads Infrastructure		3,630	–	20,000	7,135	7,135	20,000	12,865	**64.3%**	20,000
Roads		3,630	–	20,000	7,135	7,135	20,000	(12,865)	(0)	20,000
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1,565	1,565	–	560	1,565	1,005	**64.2%**	1,565
Drainage Collection		–	1,565	1,565	–	560	1,565	(1,005)	(0)	1,565
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		15,256	29,932	12,650	7,413	11,459	12,650	1,191	**9.4%**	12,650
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		15,256	29,932	12,650	7,413	11,459	12,650	(1,191)	(0)	12,650
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	20,000	–	16,465	20,000	3,535	**17.7%**	20,000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	20,000	–	16,465	20,000	(3,535)	(0)	20,000
Solid Waste Infrastructure		81	1,043	1,087	217	999	1,087	88	**8.1%**	1,087
Landfill Sites		81	1,043	1,087	217	999	1,087	(88)	(0)	1,087
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	**435**	**245**	**245**	**435**	**190**	**43.7%**	**435**
Operational Buildings		–	–	435	245	245	435	190	**43.7%**	435
Municipal Offices		–	–	435	245	245	435	(190)	(0)	435
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,613**	**870**	**870**	**225**	**866**	**870**	**3**	0.4%	**870**
Computer Equipment		1,613	870	870	225	866	870	(3)	(0)	870
Furniture and Office Equipment		**1,271**	**435**	**435**	**17**	**433**	**435**	**2**	0.5%	**435**
Furniture and Office Equipment		1,271	435	435	17	433	435	(2)	(0)	435
Machinery and Equipment		**13,650**	**174**	**435**	–	**4,829**	**435**	**(4,394)**	-1010.7%	**435**
Machinery and Equipment		13,650	174	435	–	4,829	435	4,394	0	435
Transport Assets		**1,001**	–	–	–	–	–	–		–
Transport Assets		1,001	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**36,503**	**34,019**	**57,476**	**15,251**	**42,991**	**57,476**	**14,486**	**25.2%**	**57,476**

Table SC13b: Quarterly Expenditure on Existing Assets

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**2,806**	**11,843**	**14,437**	**2,915**	**15,446**	**14,437**	(1,009)	**-7.0%**	**14,437**
Roads Infrastructure		1,806	–	14,026	2,915	15,446	14,026	(1,420)	**-10.1%**	14,026
Roads		1,806	–	14,026	2,915	15,446	14,026	1,420	0	14,026
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,000	11,843	411	–	–	411	411	**100.0%**	411
Landfill Sites		1,000	11,843	411	–	–	411	(411)	(0)	411
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**696**	–	–	–	–	–	–		–
Community Facilities		696	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		696	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**78**	**174**	**174**	–	**112**	**174**	**62**	35.8%	**174**
Machinery and Equipment		78	174	174	–	112	174	(62)	(0)	174
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**3,580**	**12,017**	**14,611**	**2,915**	**15,558**	**14,611**	**(947)**	-6.5%	**14,611**

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13,488	16,562	18,041	2,226	14,778	18,041	3,263	18.1%	18,041
Roads Infrastructure		7,900	7,629	7,995	795	6,211	7,995	1,784	22.3%	7,995
Roads		7,900	7,629	7,995	795	6,211	7,995	(1,784)	(0)	7,995
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2,747	5,809	6,921	237	5,284	6,921	1,637	23.7%	6,921
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	620	120	–	–	120	(120)	(0)	120
MV Switching Stations		–	220	220	–	–	220	(220)	(0)	220
MV Networks		2,747	4,763	5,975	237	4,681	5,975	(1,295)	(0)	5,975
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	205	605	–	603	605	(2)	(0)	605
Solid Waste Infrastructure		2,841	3,125	3,125	1,194	3,283	3,125	(158)	-5.1%	3,125
Landfill Sites		2,841	3,125	3,125	1,194	3,283	3,125	158	0	3,125
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		6,023	7,025	8,540	1,571	9,018	8,540	(478)	-5.6%	8,540
Community Facilities		6,023	7,025	8,540	1,571	9,018	8,540	(478)	-5.6%	8,540
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		6,023	7,025	8,540	1,571	9,018	8,540	478	0	8,540
Public Open Space		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		39	1,400	1,641	453	700	1,641	942	57.4%	1,641
Operational Buildings		39	1,400	1,641	453	700	1,641	942	57.4%	1,641
Municipal Offices		39	1,400	1,641	453	700	1,641	(942)	(0)	1,641
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		396	580	900	–	378	900	522	58.0%	900
Furniture and Office Equipment		396	580	900	–	378	900	(522)	(0)	900
Machinery and Equipment		12,768	13,299	13,894	1,685	12,906	13,894	988	7.1%	13,894
Machinery and Equipment		12,768	13,299	13,894	1,685	12,906	13,894	(988)	(0)	13,894
Transport Assets		1,996	1,822	2,123	562	2,016	2,123	107	5.0%	2,123
Transport Assets		1,996	1,822	2,123	562	2,016	2,123	(107)	(0)	2,123
Total Repairs and Maintenance Expenditure	1	34,711	40,688	45,139	6,497	39,795	45,139	5,344	11.8%	45,139

Table SC13d: Quarterly Expenditure on Depreciation

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**42,615**	**44,089**	**44,005**	**8,308**	**43,391**	**44,005**	614	**1.4%**	**44,005**
Roads Infrastructure		35,892	35,926	33,633	6,971	37,020	33,633	(3,387)	**-10.1%**	33,633
Roads		35,612	35,518	32,743	6,872	36,477	32,743	3,733	0	32,743
Road Structures		51	237	237	7	38	237	(200)	(0)	237
Road Furniture		229	170	652	92	505	652	(147)	(0)	652
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	44	–	–	–	–	–		–
Drainage Collection		–	44	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4,764	6,472	7,643	1,006	4,554	7,643	3,089	**40.4%**	7,643
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		2,936	3,171	3,171	151	831	3,171	(2,339)	(0)	3,171
MV Switching Stations		318	335	335	52	284	335	(51)	(0)	335
MV Networks		603	625	1,586	442	1,451	1,586	(135)	(0)	1,586
LV Networks		260	669	745	106	580	745	(165)	(0)	745
Capital Spares		647	1,671	1,805	256	1,406	1,805	(399)	(0)	1,805
Solid Waste Infrastructure		1,959	1,648	2,729	331	1,818	2,729	912	**33.4%**	2,729
Landfill Sites		505	445	1,016	88	485	1,016	(531)	(0)	1,016
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		1,452	1,200	1,710	242	1,330	1,710	(379)	(0)	1,710
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		3	3	4	0	2	4	(2)	(0)	4
Community Assets		**737**	**1,124**	**1,000**	**127**	**697**	**1,000**	**303**	**30.3%**	**1,000**
Community Facilities		674	849	928	117	642	928	286	**30.8%**	928
Halls		27	30	30	4	22	30	(8)	(0)	30
Centres		72	193	193	12	66	193	(127)	(0)	193
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		141	97	213	30	165	213	(48)	(0)	213
Police		–	–	–	–	–	–	–		–
Purls		1	8	3	0	2	3	(1)	(0)	3
Public Open Space		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		187	258	225	31	171	225	(54)	(0)	225
Capital Spares		246	264	264	39	215	264	(49)	(0)	264
Sport and Recreation Facilities		63	275	72	10	55	72	17	**23.3%**	72
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		63	275	72	10	55	72	(17)	(0)	72
Capital Spares		–	–	–	–	–	–	–		–
Other assets		**3,095**	**5,223**	**3,802**	**541**	**2,961**	**3,802**	**841**	**22.1%**	**3,802**
Operational Buildings		1,825	2,178	2,491	355	1,940	2,491	551	**22.1%**	2,491
Municipal Offices		1,570	1,606	1,911	273	1,490	1,911	(421)	(0)	1,911
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		145	244	271	38	210	271	(61)	(0)	271
Laboratories		–	–	–	–	–	–	–		–
Training Centres		111	328	310	44	240	310	(69)	(0)	310
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		1,270	3,045	1,311	186	1,021	1,311	291	**22.2%**	1,311
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1,270	3,045	1,311	186	1,021	1,311	(291)	(0)	1,311
Capital Spares		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1,292**	**1,010**	**1,783**	**266**	**1,419**	**1,783**	**365**	20.4%	**1,783**
Computer Equipment		1,292	1,010	1,783	266	1,419	1,783	(365)	(0)	1,783
Furniture and Office Equipment		**1,681**	**2,539**	**2,539**	**340**	**1,858**	**2,539**	**681**	26.8%	**2,539**
Furniture and Office Equipment		1,681	2,539	2,539	340	1,858	2,539	(681)	(0)	2,539
Machinery and Equipment		**4,353**	**4,112**	**5,468**	**950**	**5,157**	**5,468**	**311**	5.7%	**5,468**
Machinery and Equipment		4,353	4,112	5,468	950	5,157	5,468	(311)	(0)	5,468
Transport Assets		**5,036**	**5,395**	**3,141**	**709**	**3,893**	**3,141**	**(752)**	-23.9%	**3,141**
Transport Assets		5,036	5,395	3,141	709	3,893	3,141	752	0	3,141
Total Depreciation	1	**58,808**	**63,492**	**61,739**	**11,241**	**59,377**	**61,739**	**2,363**	**3.8%**	**61,739**

Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**74,928**	**52,793**	**70,569**	**17,424**	**188,047**	**70,569**	(117,478)	-166.5%	**70,569**
Roads Infrastructure		71,710	52,793	70,569	17,424	188,047	70,569	(117,478)	-166.5%	70,569
Roads		71,710	52,793	70,569	17,424	188,047	70,569	117,478	0	70,569
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		3,218	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3,218	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		**10,601**	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		10,601	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		10,601	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**85,529**	**52,793**	**70,569**	**17,424**	**188,047**	**70,569**	**(117,478)**	-166.5%	**70,569**

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

List of Capital Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Community Services	Landfill Sites:Ablution Facility Groblersdal	single	Community Assets	Community Assets	43,479	43,479	43,450	100%
	Landfill Sites:Ablution Facility Roossenekal	single	Furniture and Office Equipment	Furniture and Office Equipment	43,479	43,479	43,450	100%
	Landfill Sites:construction of washbay at Groblersdal landfill site	single	Solid Waste Infrastructure	Landfill Sites	173,914	217,384	216,904	100%
	Landfill Sites:Fencing of Tafelkop Cemetery	Multi	Community Assets	Community Assets	695,653	695,653	695,000	100%
	Landfill Sites:Landfill Site Off Storage	single	Machinery and Equipment	Machinery and Equipment	43,479	-	-	0%
	Landfill Sites:Notice Boards	single	Community Assets	Landfill Sites	86,957	86,957	-	0%
	Landfill Sites:Weighbridge Groblersdal Landfill Site	Multi	Machinery and Equipment	Machinery and Equipment	260,870	410,870	-	0%
	Machinery and Equipment:Machinery and Equipment	Multi	Community Assets	Community Assets	173,914	173,914	125,900	72%
Corporate Services	Computer Equipment	single	Computer Equipment	Computer Equipment	869,566	869,566	866,469	100%
	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434,783	434,783	773,977	178%
Technical Services	Boreholes Tafelkop: Bapeding - Ward 26	Multi	Roads Infrastructure	Roads	-	1,422,988	1,380,258	97%
	Boreholes Tafelkop: Bluemoon - Ward 28	Multi	Roads Infrastructure	Roads	-	1,422,988	1,409,171	99%
	Boreholes Tafelkop: Boleu -Ward 28	Multi	Roads Infrastructure	Roads	-	1,422,988	1,414,921	99%
	Boreholes Tafelkop: Ga-Moloi - Ward 17	Multi	Roads Infrastructure	Roads	-	1,448,487	1,448,490	100%
	Boreholes Tafelkop: Mashemong - Ward 25	Multi	Roads Infrastructure	Roads	-	1,426,137	1,426,137	100%
	Boreholes Tafelkop: Old Moilanong - Ward 28	Multi	Roads Infrastructure	Roads	-	1,422,988	1,269,572	89%
	Boreholes:Boreholes Aquaville market place - Ward 12	Multi	Roads Infrastructure	Roads	-	1,422,988	1,248,568	88%
	Boreholes:Boreholes Laersdrift - Ward 15	Multi	Roads Infrastructure	Roads	-	1,422,988	1,331,403	94%
	Boreholes:Boreholes Maleoskop - Ward 12	Multi	Roads Infrastructure	Roads	-	1,422,988	1,395,331	98%
	Boreholes:Boreholes Phooko - Ward 09	Multi	Roads Infrastructure	Roads	-	1,422,988	1,417,984	100%
	Boreholes:Boreholes Ramogwerane -Ward 29	Multi	Roads Infrastructure	Roads	-	1,422,988	1,337,012	94%
	Boreholes:Boreholes Sephaku - Ward 24	Multi	Roads Infrastructure	Roads	-	1,422,988	1,121,281	79%
	Boreholes:Boreholes Sterkfontein - Ward 29	Multi	Roads Infrastructure	Roads	-	1,472,508	1,411,889	96%
	Boreholes:Boreholes Tafelkop Kampeng-ward 26	Multi	Roads Infrastructure	Roads	-	1,422,988	1,323,025	93%
	Drainage Collection:Groblersdal Storm water	Multi	Electrical Infrastructure	Capital Spares	1,565,218	1,565,218	560,172	36%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11,538,950	11,538,950	-	0%
	Machinery and Equipment:AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260,870	47,338	18%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173,914	173,914	135,947	78%
	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	-	434,783	-	0%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4,000,000	4,000,000	3,991,000	100%
	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	1,299,000	-	-	0%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2,736,000	-	-	0%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1,588,000	-	-	0%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2,400,000	-	-	0%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3,100,000	-	-	0%
	MV Networks:Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	500,000	-	-	0%
	MV Networks:Electrification of Ntswelemotse ext (Designs)	single	Electrical Infrastructure	MV Networks	3,240,000	-	-	0%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	1,872,000	-	-	0%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	1,100,000	-	-	0%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	2,448,000	-	-	0%
	MV Networks:Installation of Engineering Services at Game Farm	single	Electrical Infrastructure	MV Substations	434,783	434,783	-	0%
	MV Networks:Installation of high mast in Tafelkop Dipakapakeng bluemoon	Multi	Roads Infrastructure	Roads	395,000	684,627	678,563	99%

	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395,000	684,627	676,260	99%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395,000	684,627	497,249	73%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395,000	684,627	281,452	41%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395,000	684,627	281,452	41%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395,000	684,627	520,329	76%
	MV Networks:Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395,000	684,627	281,452	41%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395,000	684,627	525,153	77%
	MV Networks:Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	-	684,627	295,515	43%
	MV Networks:Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395,000	684,627	281,452	41%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395,000	684,627	680,949	99%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395,000	684,627	341,317	50%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434,783	-	-	0%
	MV Networks:Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434,783		-	0%
	Roads:Construction of Jerusalema/Motsephiri stormwater control	Single	Roads Infrastructure	Roads	-	10,909,420	11,298,265	104%
	Roads:Edge protection;shoulders repairs; patchworks and reaseling in Roossenekal	Multi	Roads Infrastructure	Roads	-	2,000,000	1,973,913	99%
	Roads:Low Level Bridge between Luckau to Posa	Multi	Roads Infrastructure	Roads	-	3,500,000	-	0%
	Roads:Re - construction of culvert bridge at Kgobokwane village	Single	Roads Infrastructure	Roads	-	3,115,439	3,039,981	98%
	Roads:Re - construction of gabions on RHS & LHS at Marapong village	single	Roads Infrastructure	Roads	-	1,221	-	0%
	Roads:Re -construction of low level bridge in khathazweni/ Mathula village	Multi	Roads Infrastructure	Roads	-	3,500,000	3,640,000	104%
	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2,850,000	1,425,000	50%
	Roads:Re -construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4,650,000	3,719,374	80%
	Roads:Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3,500,000	-	0%
	Roads:Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads	-	10,107,614	8,850,756	88%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11,430,592	13,474,737	9,482,222	70%
	Roads:Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2,084,317	1,951,272	1,951,272	100%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12,006,125	12,006,125	11,955,154	100%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434,783	434,783	378,072	87%
	Roads:Upgrading of Mokumong access road to Marateng taxi rank	Multi	Roads Infrastructure	Roads	8,569,778	8,569,778	8,549,577	100%
	Roads:Upgrading of Ramaphosa from gravel to paved road	Multi	Roads Infrastructure	Roads	434,783	434,783	378,072	87%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6,584,350	3,627,797	6,547,001	180%
	Roads:Upgrading of Waalkral Bus route	single	Roads Infrastructure	Roads	11,247,892	8,422,821	17,715,686	210%
TOTAL					98,829,145	142,655,917	122,680,137	

List of Operational Projects

Department	Project Description	Type	Asset Class	Asset Sub-Class	2025/26 Medium Term Revenue and Expenditure Framework			
					Original Budget	Adjustment Budget	YTD Actuals	Percentage
Technical Services	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1,299,000	1,165,290	90%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2,736,000	2,372,740	87%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1,588,000	1,091,743	69%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2,400,000	2,236,510	93%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3,100,000	2,856,017	92%
	MV Networks:Electrification of Mkhanjini ward 19	Multi	Electrical Infrastructure	MV Networks	-	500,000	231,872	46%
	MV Networks:Electrification of Ntswelemotse ext (Designs)	single	Electrical Infrastructure	MV Networks	-	3,240,000	2,751,623	85%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1,872,000	1,490,285	80%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1,100,000	-	0%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2,448,000	2,160,522	88%
TOTAL					-	20,283,000	16,356,601	

Quality Certificate

I, **Namudi Reginah Mahlakwane**, Municipal Manager of **ELIAS MOTSOALEDI LOCAL MUNICIPALITY**, hereby certify that the quarterly report and supporting documentation for the quarter ending 30 June 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 13/ 07/ 2026