ELIAS MOTSOALEDI
LOCAL MUNICIPALITY

SECTION 52 REPORT: 2025/26

REPORTING PERIOD: THIRD 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	770,108,980	832,750,393	666,892,365	80%
OPERATING EXPENDITURE	753,261,967	823,316,721	539,978,651	66%
TRANSFER - CAPITAL	92,090,000	135,938,063	90,126,602	66%
SURPLUS/(DEFICIT)	109,312,915	145,371,735	217,040,317	149%
CAPITAL EXPENDITURE	98,829,145	142,655,917	94,794,673	66%

Table C1: Quarterly Budget Statement Summary

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	61,742	63,085	65,527	16,289	48,857	48,632	226	0%	65,527
Service charges	149,515	186,549	195,595	42,377	135,439	143,731	(8,292)	-6%	195,595
Investment revenue	8,064	6,656	9,110	2,238	7,232	6,100	1,132	19%	9,110
Transfers and subsidies - Operational	383,099	381,926	402,208	97,081	383,197	387,187	(3,990)	-1%	402,208
Other own revenue	153,432	132,267	160,308	14,517	92,168	110,487	(18,319)	-17%	160,308
Total Revenue (excluding capital transfers and contributions)	**755,852**	**770,483**	**832,748**	**172,502**	**666,892**	**696,136**	**(29,244)**	**-4%**	**832,748**
Employee costs	205,246	209,467	221,967	54,814	168,700	164,065	4,635	3%	221,967
Remuneration of Councillors	27,737	30,966	28,914	7,604	21,356	22,324	(968)	-4%	28,914
Depreciation and amortisation	62,881	64,315	62,562	18,467	48,135	36,584	11,551	32%	62,562
Interest	10,516	5,962	3,142	1,042	1,707	3,595	(1,888)	-53%	3,142
Inventory consumed and bulk purchases	167,731	175,262	179,831	41,643	117,510	133,084	(15,574)	-12%	179,831
Transfers and subsidies	14,313	13,645	11,054	2,178	6,445	7,945	(1,501)	-19%	11,054
Other expenditure	265,905	253,643	315,844	49,633	176,126	214,740	(38,614)	-18%	315,844
Total Expenditure	**754,329**	**753,260**	**823,315**	**175,380**	**539,979**	**582,337**	**(42,359)**	**-7%**	**823,315**
Surplus/(Deficit)	**1,523**	**17,223**	**9,434**	**(2,877)**	**126,914**	**113,798**	**13,115**	**12%**	**9,434**
Transfers and subsidies - capital (monetary allocations)	114,174	92,090	135,938	33,623	89,882	97,474	(7,592)	-8%	135,938
Transfers and subsidies - capital (in-kind)	7,676	–	–	245	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**	**5,768**	**3%**	**145,372**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**	**5,768**	**3%**	**145,372**
Capital expenditure & funds sources									
Capital expenditure	**125,611**	**55,303**	**99,130**	**155,086**	**211,006**	**59,899**	**151,107**	**252%**	**99,130**
Capital transfers recognised	93,589	92,090	135,941	31,151	79,735	98,134	(18,399)	-19%	135,941
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**14,313**	**6,739**	**6,715**	**760**	**3,393**	**5,291**	**(1,898)**	**-36%**	**6,715**
Total sources of capital funds	**107,903**	**98,829**	**142,656**	**31,911**	**83,128**	**103,425**	**(20,297)**	**-20%**	**142,656**
Financial position									
Total current assets	375,012	349,635	335,893		556,986				335,893
Total non current assets	1,214,859	1,562,593	1,332,092		1,254,806				1,332,092
Total current liabilities	178,665	120,907	85,802		178,978				85,802
Total non current liabilities	158,626	160,746	169,870		163,184				169,870
Community wealth/Equity	**1,252,581**	**1,630,576**	**1,412,313**		**1,469,630**				**1,412,313**
Cash flows									
Net cash from (used) operating	–	125,879	147,811	68,451	243,168	285,963	42,794	15%	147,811
Net cash from (used) investing	115,840	(44,179)	(119,486)	(48,860)	(102,709)	(57,532)	45,177	-79%	(119,486)
Net cash from (used) financing	–	146	146	–	–	73	73	100%	146
Cash/cash equivalents at the month/year end	**138,514**	**102,704**	**93,379**	–	**205,367**	**293,411**	**88,044**	**30%**	**93,379**
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	21,169	6,533	5,236	5,266	6,247	4,487	4,426	210,911	264,276
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

Revenue

For the third quarter of January to March 2026, the year to date actual amounted to R666, 892 million with the year to date budget of R696, 136 which shows negative 4% year to date variance when compared to the year to date budget. Of the total revenue received during the third 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 third quarter amounts to R539, 979 million with the year to date budget of R582, 337 million which shows negative 7% 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 third quarter amounts to R94, 794 million and the year to date budget amounts to R112, 645 million and this deviates with negative 16% when compared to year to date target.

Surplus/Deficit

Taking the above into consideration the net operating surplus for the third quarter ending 31 March 2026 amounts to R217, 040 million.

Debtors

Outstanding debtors' is comprised of consumer and sundry debtors. The total outstanding debtors as at end of March amounts to R264, 276 million and this shows an increase of R14, 357 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 R126, 891 million and other debtors amounting to R137, 385 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 3	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		**333,393**	**303,735**	**313,729**	**81,260**	**312,000**	**290,096**	21,904	8%	**313,729**
Executive and council		52,513	51,149	51,149	18,145	55,180	51,149	4,031	8%	51,149
Finance and administration		261,996	238,425	248,419	58,258	238,026	224,786	13,240	6%	248,419
Internal audit		18,884	14,161	14,161	4,857	18,794	14,161	4,633	33%	14,161
Community and public safety		**36,311**	**24,092**	**24,045**	**5,372**	**28,732**	**24,035**	4,697	20%	**24,045**
Community and social services		11,332	10,504	10,488	2,422	11,226	10,471	755	7%	10,488
Sport and recreation		15,940	13,589	13,558	2,948	17,507	13,565	3,942	29%	13,558
Public safety		9,038	–	–	2	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**284,080**	**271,929**	**356,884**	**59,768**	**213,404**	**262,247**	(48,844)	-19%	**356,884**
Planning and development		35,268	26,487	27,298	6,320	27,686	26,394	1,291	5%	27,298
Road transport		245,045	244,611	328,754	53,220	184,885	235,021	(50,136)	-21%	328,754
Environmental protection		3,767	832	832	228	832	832	0	0%	832
Trading services		**223,917**	**262,816**	**274,028**	**59,969**	**202,883**	**217,231**	**(14,348)**	-7%	**274,028**
Energy sources		184,535	216,641	226,977	49,886	168,197	179,487	(11,290)	-6%	226,977
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		39,383	46,175	47,051	10,083	34,686	37,744	(3,058)	-8%	47,051
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**877,702**	**862,573**	**968,687**	**206,369**	**757,019**	**793,610**	**(36,591)**	**-5%**	**968,687**
Expenditure - Functional										
Governance and administration		**271,332**	**281,363**	**311,611**	**65,649**	**227,104**	**224,991**	2,112	1%	**311,611**
Executive and council		50,350	53,160	51,307	14,606	37,312	38,566	(1,254)	-3%	51,307
Finance and administration		206,038	214,460	243,615	48,464	176,591	173,545	3,046	2%	243,615
Internal audit		14,944	13,744	16,688	2,578	13,201	12,881	320	2%	16,688
Community and public safety		**55,610**	**36,375**	**40,253**	**10,570**	**34,874**	**28,534**	6,340	22%	**40,253**
Community and social services		11,963	17,215	8,641	1,819	6,325	8,956	(2,631)	-29%	8,641
Sport and recreation		23,312	18,916	26,390	6,944	21,643	17,156	4,487	26%	26,390
Public safety		20,335	244	5,221	1,807	6,906	2,422	4,484	185%	5,221
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**207,179**	**217,465**	**213,274**	**37,621**	**124,606**	**149,859**	(25,252)	-17%	**213,274**
Planning and development		25,275	27,626	27,084	6,868	19,652	20,542	(890)	-4%	27,084
Road transport		181,820	188,559	186,076	30,725	104,899	128,936	(24,038)	-19%	186,076
Environmental protection		83	1,280	114	28	56	381	(325)	-85%	114
Trading services		**220,207**	**218,057**	**258,177**	**61,539**	**153,395**	**178,953**	**(25,558)**	-14%	**258,177**
Energy sources		161,217	170,466	203,913	51,222	119,769	139,317	(19,549)	-14%	203,913
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		58,990	47,591	54,265	10,318	33,626	39,636	(6,010)	-15%	54,265
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**754,329**	**753,260**	**823,315**	**175,380**	**539,979**	**582,337**	**(42,359)**	**-7%**	**823,315**
Surplus/ (Deficit) for the year		**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**	**5,768**	**3%**	**145,372**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive & Council		48,780	46,493	46,493	16,726	48,548	46,493	2,055	4.4%	46,493
Vote 2 - Municipal Manager		50,086	41,927	41,927	12,522	52,764	41,927	10,838	25.8%	41,927
Vote 3 - Budget & Treasury		151,609	143,599	153,700	36,787	128,630	130,229	(1,599)	-1.2%	153,700
Vote 4 - Corporate Services		46,732	36,374	36,267	10,171	46,376	36,105	10,271	28.4%	36,267
Vote 5 - Community Services		195,859	189,270	210,118	25,292	144,194	160,793	(16,599)	-10.3%	210,118
Vote 6 - Technical Services		337,917	368,377	442,837	97,138	297,426	341,623	(44,197)	-12.9%	442,837
Vote 7 - Developmental Planning		27,017	18,235	19,047	4,092	19,474	18,143	1,331	7.3%	19,047
Vote 8 - Executive Support		19,701	18,298	18,298	3,641	19,607	18,298	1,309	7.2%	18,298
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**877,702**	**862,573**	**968,687**	**206,369**	**757,019**	**793,610**	**(36,591)**	**-4.6%**	**968,687**
Expenditure by Vote	1									
Vote 1 - Executive & Council		40,307	43,414	41,406	11,465	29,416	31,973	(2,557)	-8.0%	41,406
Vote 2 - Municipal Manager		51,304	51,785	55,816	12,535	43,008	40,994	2,015	4.9%	55,816
Vote 3 - Budget & Treasury		92,820	84,879	112,516	15,190	84,762	74,884	9,878	13.2%	112,516
Vote 4 - Corporate Services		34,778	46,836	39,963	8,185	23,819	31,768	(7,949)	-25.0%	39,963
Vote 5 - Community Services		218,868	194,902	200,988	30,153	112,677	148,739	(36,061)	-24.2%	200,988
Vote 6 - Technical Services		271,236	288,567	324,658	86,160	210,408	219,494	(9,085)	-4.1%	324,658
Vote 7 - Developmental Planning		18,397	20,568	20,287	5,407	14,619	15,346	(727)	-4.7%	20,287
Vote 8 - Executive Support		26,618	22,310	27,681	6,285	21,269	19,141	2,128	11.1%	27,681
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**754,329**	**753,260**	**823,315**	**175,380**	**539,979**	**582,337**	**(42,359)**	**-7.3%**	**823,315**
Surplus/ (Deficit) for the year	2	**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**	**5,768**	**2.7%**	**145,372**

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 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		136,509	164,683	173,733	39,050	125,496	127,447	(1,951)	-2%	173,733
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		13,006	21,866	21,862	3,327	9,943	16,283	(6,341)	-39%	21,862
Sale of Goods and Rendering of Services		1,805	1,897	1,652	423	1,156	1,314	(158)	-12%	1,652
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		3,972	2,829	4,853	972	3,030	304	2,726	898%	4,853
Interest from Current and Non Current Assets		8,064	6,656	9,110	2,238	7,232	6,100	1,132	19%	9,110
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,357	1,467	1,467	437	962	1,012	(49)	-5%	1,467
Licence and permits		5,939	6,916	6,916	1,520	5,059	5,187	(128)	-2%	6,916
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		149	752	5	131	133	277	(143)	-52%	5
Non-Exchange Revenue								–		
Property rates		61,742	63,085	65,527	16,289	48,857	48,632	226	0%	65,527
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		114,092	104,744	125,975	6,706	68,911	86,993	(18,082)	-21%	125,975
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		383,099	381,926	402,208	97,081	383,197	387,187	(3,990)	-1%	402,208
Interest		15,051	13,664	19,442	4,328	12,909	15,402	(2,492)	-16%	19,442
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		4,045	–	–	–	7	–	7	#DIV/0!	–
Other Gains		7,021	(2)	(2)	–	–	(1)	1	-100%	(2)
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**755,852**	**770,483**	**832,748**	**172,502**	**666,892**	**696,136**	**(29,244)**	**-4%**	**832,748**
Expenditure By Type										
Employee related costs		205,246	209,467	221,967	54,814	168,700	164,065	4,635	3%	221,967
Remuneration of councillors		27,737	30,966	28,914	7,604	21,356	22,324	(968)	-4%	28,914
Bulk purchases - electricity		129,796	150,170	153,296	34,117	98,580	114,460	(15,880)	-14%	153,296
Inventory consumed		37,934	25,092	26,535	7,526	18,930	18,624	307	2%	26,535
Debt impairment		97,721	88,634	95,612	–	12,786	69,909	(57,123)	-82%	95,612
Depreciation and amortisation		62,881	64,315	62,562	18,467	48,135	36,584	11,551	32%	62,562
Interest		10,516	5,962	3,142	1,042	1,707	3,595	(1,888)	-53%	3,142
Contracted services		92,749	92,371	114,906	28,099	82,573	76,012	6,561	9%	114,906
Transfers and subsidies		14,313	13,645	11,054	2,178	6,445	7,945	(1,501)	-19%	11,054
Irrecoverable debts written off		4,067	681	20,370	343	20,064	9,157	10,907	119%	20,370
Operational costs		63,759	71,913	84,912	21,188	60,699	59,625	1,074	2%	84,912
Losses on Disposal of Assets		3,643	44	44	3	3	37	(34)	-92%	44
Other Losses		3,966	–	–	–	–	–	–		–
Total Expenditure		**754,329**	**753,260**	**823,315**	**175,380**	**539,979**	**582,337**	**(42,359)**	**-7%**	**823,315**
Surplus/(Deficit)		**1,523**	**17,223**	**9,434**	**(2,877)**	**126,914**	**113,798**	**13,115**	**12%**	**9,434**
Transfers and subsidies - capital (monetary allocations)		114,174	92,090	135,938	33,623	89,882	97,474	(7,592)	-8%	135,938
Transfers and subsidies - capital (in-kind)		7,676	–	–	245	245	–	245	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions		**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**			**145,372**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**			**145,372**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**			**145,372**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**123,373**	**109,313**	**145,372**	**30,990**	**217,040**	**211,272**			**145,372**

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.

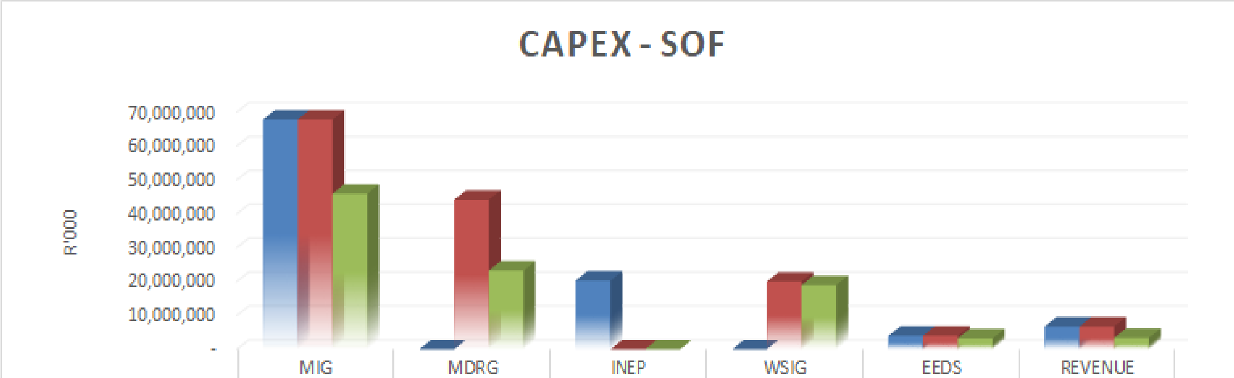
Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	**2,370**	**1,304**	**1,304**	**4**	**1,057**	**1,123**	**(65)**	**-6%**	**1,304**
Executive and council	–	–		–	–	–	–		
Finance and administration	2,370	1,304	1,304	4	1,057	1,123	(65)	-6%	1,304
Internal audit	–	–		–	–	–	–	0%	
Community and public safety	**12,191**	**870**	**870**	**–**	**821**	**925**	**(104)**	**-11%**	**870**
Community and social services	696	696	696	–	695	799	(104)	-13%	696
Sport and recreation	11,495	174	174	–	126	126	–		174
Public safety	–	–	–	–	–	–	–		–
Housing							–		
Health							–		
Economic and environmental services	**76,556**	**66,071**	**126,769**	**47,543**	**88,128**	**76,372**	**11,756**	**15%**	**126,769**
Planning and development	–	–	–	–	–	–	–		–
Road transport	76,556	66,071	126,769	47,543	88,128	76,372	11,756	15%	126,769
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**23,448**	**30,585**	**13,713**	**(10,915)**	**4,788**	**9,468**	**(4,680)**	**-49%**	**13,713**
Energy sources	21,342	29,932	12,911	(10,915)	4,701	9,308	(4,607)	-49%	12,911
Waste management	2,107	652	802	–	87	160	(73)	-46%	802
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**114,566**	**98,829**	**142,656**	**36,632**	**94,795**	**87,888**	**6,907**	**8%**	**142,656**
Funded by:									
National Government	140,508	92,090	115,941	16,937	72,466	64,892	7,574	12%	115,941
Provincial Government							–		
District Municipality	20,000		20,000	18,935	18,935	20,000	(1,065)	-5%	20,000
Transfers and subsidies - capital (monetary allocations)	360	–	–	–	–	–	–		–
Transfers recognised - capital	**160,868**	**92,090**	**135,941**	**35,872**	**91,401**	**84,892**	**6,509**	**8%**	**135,941**
Borrowing							–		
Internally generated funds	12,681	6,739	6,715	760	3,393	2,995	398	13%	6,715
Total Capital Funding	**173,549**	**98,829**	**142,656**	**36,632**	**94,795**	**87,888**	**6,907**	**8%**	**142,656**

Table C5C: Monthly Capital Expenditure by Vote

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Third Quarter	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure of multi-year capital appropriation									
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	1,660	435	435	4	416	412	4	1%	435
Vote 5 - Community Services	11,217	1,130	1,280	–	821	984	(163)	-17%	1,280
Vote 6 - Technical Services	88,766	69,137	125,045	23,030	78,307	65,486	12,821	20%	125,045
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total multi-year capital expenditure	**101,644**	**70,702**	**126,760**	**23,034**	**79,543**	**66,882**	**12,661**	**19%**	**126,760**
Expenditue of single-year capital appropriation							–		
Vote 1 - Executive & Council	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Budget & Treasury	–	–	–	–	–	–	–		–
Vote 4 - Corporate Services	710	870	870	–	642	711	(69)	-10%	870
Vote 5 - Community Services	2,559	391	391	–	87	101	(14)	-14%	391
Vote 6 - Technical Services	68,636	26,866	14,635	13,598	14,523	20,194	(5,672)	-28%	14,635
Vote 7 - Developmental Planning	–	–	–	–	–	–	–		–
Vote 8 - Executive Support	–	–	–	–	–	–	–		–
Total single-year capital expenditure	**71,905**	**28,127**	**15,896**	**13,598**	**15,252**	**21,006**	**(5,755)**	**-27%**	**15,896**
Total Capital Expenditure	**173,549**	**98,829**	**142,656**	**36,632**	**94,795**	**87,888**	**6,907**	**8%**	**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%.



	MIG	MDRG	INEP	WSIG	EEDS	REVENUE
Budget	67,807,000	-	20,283,000	-	4,000,000	6,739,141
Adjusted Budget	67,807,000	44,133,694	-	20,000,000	4,000,000	6,715,219
Ytd Exp	45,914,080	23,261,903	-	18,935,040	3,242,659	3,393,203

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	188,618	57,348
Trade and other receivables from exchange transactions		98,503	72,085	64,011	79,335	64,011
Receivables from non-exchange transactions		83,960	133,083	148,292	151,565	148,292
Current portion of non-current receivables		(243)	–	2,252	(401)	2,252
Inventory		37,579	32,818	36,136	38,320	36,136
VAT		74,867	20,791	27,854	84,111	27,854
Other current assets		15,440	–	–	15,440	–
Total current assets		**375,012**	**349,635**	**335,893**	**556,986**	**335,893**
Non current assets						
Investments		2,714	–	–	2,714	–
Investment property		133,813	46,928	176,775	133,813	176,775
Property, plant and equipment		1,077,869	1,493,649	1,133,911	1,117,816	1,133,911
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		463	463	463	463	463
Intangible assets		0	–	–	0	–
Trade and other receivables from exchange transactions		–	21,552	20,943	–	20,943
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1,214,859**	**1,562,593**	**1,332,092**	**1,254,806**	**1,332,092**
TOTAL ASSETS		**1,589,871**	**1,912,228**	**1,667,986**	**1,811,792**	**1,667,986**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4,659	9,126	6,068	1,351	6,068
Consumer deposits		5,364	6,956	5,510	5,342	5,510
Trade and other payables from exchange transactions		82,522	91,652	24,430	63,327	24,430
Trade and other payables from non-exchange transactions		24,411	–	34,062	45,339	34,062
Provision		11,385	13,173	15,732	11,385	15,732
VAT		50,324	–	–	52,234	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**178,665**	**120,907**	**85,802**	**178,978**	**85,802**
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		**337,291**	**281,653**	**255,672**	**342,162**	**255,672**
NET ASSETS	2	**1,252,581**	**1,630,576**	**1,412,313**	**1,469,630**	**1,412,313**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,252,581	1,630,576	1,412,313	1,469,630	1,412,313
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,252,581**	**1,630,576**	**1,412,313**	**1,469,630**	**1,412,313**

The above table shows that community wealth amounts to R1, 469 billion, total liabilities R342, million and the total assets R1, 881 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 portrays a positive picture of the municipality's current ratio of 3.1:1 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 3	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	12,150	38,014	41,842	(3,828)	-9%	52,243
Service charges		–	174,139	167,215	55,065	149,522	131,780	17,742	13%	167,215
Other revenue		–	17,646	28,694	9,622	27,449	16,367	11,083	68%	28,694
Transfers and Subsidies - Operational		–	381,926	402,280	105,602	392,553	414,450	(21,897)	-5%	402,280
Transfers and Subsidies - Capital		–	92,090	135,939	33,257	114,118	137,639	(23,521)	-17%	135,939
Interest		–	9,058	15,249	1,760	6,754	12,580	(5,826)	-46%	15,249
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(580,294)	(668,006)	(149,005)	(485,242)	(455,721)	(29,522)	6%	(668,006)
Interest		–	(5,962)	3,142	–	–	(3,343)	3,343	-100%	3,142
Transfers and Subsidies		–	(13,645)	11,054	–	–	(9,631)	9,631	-100%	11,054
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**125,879**	**147,811**	**68,451**	**243,168**	**285,963**	**42,794**	**15%**	**147,811**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	43,526	–	–	1,607	26,116	(24,509)	-94%	–
Decrease (increase) in non-current receivables		–	1,360	–	–	–	1,020	(1,020)	-100%	–
Decrease (increase) in non-current investments		1,108	–	–	–	–	–	–		–
Payments										
Capital assets		114,733	(89,065)	(119,486)	(48,860)	(104,315)	(84,668)	(19,647)	23%	(119,486)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**115,840**	**(44,179)**	**(119,486)**	**(48,860)**	**(102,709)**	**(57,532)**	**45,177**	**-79%**	**(119,486)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	146	146	–	–	73	(73)	-100%	146
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**146**	**146**	–	–	**73**	**73**	**100%**	**146**
NET INCREASE/ (DECREASE) IN CASH HELD		**115,840**	**81,847**	**28,471**	**19,591**	**140,459**	**228,503**			**28,471**
Cash/cash equivalents at beginning:		22,674	20,857	64,908		64,908	64,908			64,908
Cash/cash equivalents at month/year end:		138,514	102,704	93,379		205,367	293,411			93,379

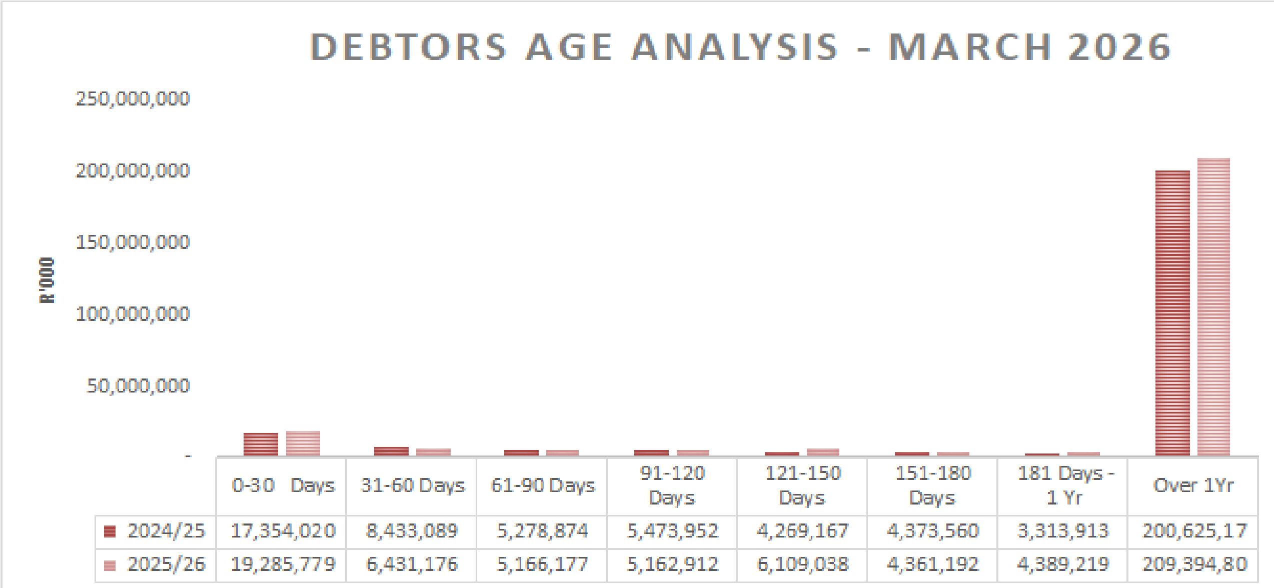
Table C7 provides details of the monthly cash in and outflow. For the third quarter ending 31 March 2026 the net cash from operating activities is R243, 168 million whilst cash used for investing activities is -R104, 315 million and the net cash from financing activities is -R5, 622 million. The cash and cash equivalent held at end of the third quarter amounted to R205, 367 million.

PART 2: SUPPORTING TABLES

Table SC3: Debtors Analysis

Table provides a breakdown of the consumer and sundry debtors at the end of the third quarter. The outstanding debtors amounted to R264, 276 million as at 31 March 2026. Consumer debtors amounts to R126, 891 million and sundry debtors amounts to R137, 385 million as at end of the third 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	12,847	1,345	613	138	118	146	90	3,931	19,228	4,422	(29)	–
Receivables from Non-exchange Transactions - Property Rates	1400	5,143	2,547	2,155	2,720	2,658	1,961	1,820	88,534	107,539	97,695	(19)	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	0	0	0	–	–
Receivables from Exchange Transactions - Waste Management	1600	1	–	–	–	–	–	–	3	4	3	(7)	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	37	–	6	6	–	–	5	65	120	76	–	–
Interest on Arrear Debtor Accounts	1810	1,791	1,771	1,727	1,686	2,142	1,635	1,594	79,376	91,722	86,433	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1,350	870	735	716	1,329	745	917	39,002	45,663	42,709	(33)	–
Total By Income Source	**2000**	**21,169**	**6,533**	**5,236**	**5,266**	**6,247**	**4,487**	**4,426**	**210,911**	**264,276**	**231,337**	**(88)**	**–**
2024/25 - totals only		19,639	10,216	6,064	5,257	4,475	4,380	4,278	195,611	249,919	**214,001**	(9)	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,290	1,537	1,276	1,868	2,338	1,200	1,122	52,898	65,529	59,426	–	–
Commercial	2300	11,797	1,583	1,144	647	777	607	479	19,044	36,078	21,554	–	–
Households	2400	6,082	3,413	2,817	2,751	3,132	2,680	2,825	138,969	162,669	150,357	(88)	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**21,169**	**6,533**	**5,236**	**5,266**	**6,247**	**4,487**	**4,426**	**210,911**	**264,276**	**231,337**	**(88)**	**–**



The graph compares debtors' age analysis for 2024/25 financial year and 2025/26 (as at end of Third 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 R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
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 Third quarter.

Table SC5: Investment Portfolio Analysis

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA CALL ACCOUNT (9396519964)	10 Months	Current Investment	7.20%			31/03/2026	47,437	925	(3,000)	27,099	72,461
STANDARD BANK (038823527 032)	3 Months	Current Investment	7.44%			24/02/2026	30,128	330	(30,459)	–	–
STANDARD BANK (038823527 033)	2 Months	Current Investment	7.38%			22/01/2026	30,127	127	(30,255)	–	–
STANDARD BANK (038823527 034)	4 Months	Current Investment	7.49%			24/03/2026	30,129	505	(30,634)	–	–
STANDARD BANK (038823527 035)	2 Months	Current Investment	7.43%			24/04/2026	–	116	–	30,000	30,116
STANDARD BANK (038823527 036)	3 Months	Current Investment	7.46%			22/05/2026	–	117	–	30,000	30,117
STANDARD BANK (038823527 037)	4 Months	Current Investment	7.49%			24/06/2026	–	117	–	30,000	30,117
STANDARD BANK (038823527 038)	1 Months	Current Investment	7.00%			31/03/2026	–	2	–	1,372	1,373
TOTAL INVESTMENTS AND INTEREST							137,822		(94,347)	118,471	164,184

Supporting Table SC5 displays the council's investments portfolio and indicates that the municipality had an opening balance of R137, 822 million, earned an interest of R2, 238 million, withdrew an amount of R94 347 million, with a top up investment of R118, 471 million and closed off with an amount of R164, 184 million at the end of third quarter

Table SC6- Allocation and grant receipts

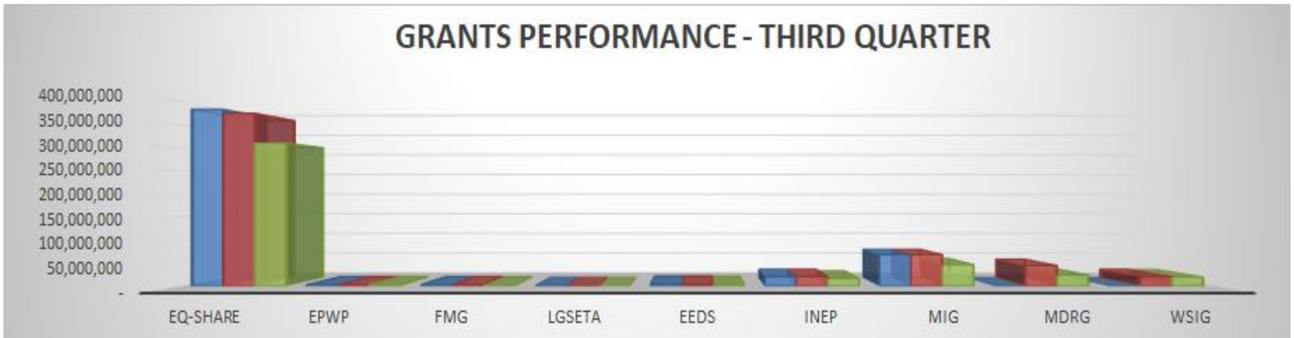
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		383,099	381,550	381,551	101,930	388,651	408,527	(19,876)	-4.9%	381,551
Expanded Public Works Programme Integrated Grant		2,609	2,862	2,862	858	2,862	2,862	–		2,862
Integrated National Electrification Programme Grant		–	–	0	7,099	7,099	26,977	(19,878)	-73.7%	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	93,973	375,890	375,888	2	0.0%	375,888
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	216	365	376	(11)	-3.0%	376
Education, Training and Development Practices SETA		–	376	376	216	365	376	(11)	-3.0%	376
Total Operating Transfers and Grants		383,099	381,926	381,926	102,146	389,016	408,903	(19,887)	-4.9%	381,926
Capital Transfers and Grants										
National Government:		140,508	92,090	95,939	33,257	104,991	93,460	11,531	12.3%	95,939
Energy Efficiency and Demand Side Management Grant		4,000	4,000	4,000	1,400	4,000	4,000	–		4,000
Municipal Infrastructure Grant		91,314	67,807	67,807	11,857	67,807	67,807	–		67,807
Integrated National Electrification Programme Grant		17,544	20,283	–	–	13,184	–	13,184	#DIV/0!	–
Municipal Disaster Recovery Grant		27,650	–	24,132	20,000	20,000	21,653	(1,653)	-7.6%	24,132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	20,000	–	–	40,000	(40,000)	-100.0%	20,000
Water Service Infrastructure Grant		–	–	20,000	–	–	40,000	(40,000)	-100.0%	20,000
Other grant providers:		359	–	–	–	–	179	(179)	-100.0%	–
Education, Training and Development Practices SETA		359	–	–	–	–	179	(179)	-100.0%	–
Total Capital Transfers and Grants		140,867	92,090	115,940	33,257	104,991	133,639	(28,648)	-21.4%	115,940
TOTAL RECEIPTS OF TRANSFERS & GRANTS		523,966	474,016	497,866	135,403	494,007	542,542	(48,536)	-8.9%	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 3	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	3,108	7,045	1,662	5,383	323.9%	5,662
Expanded Public Works Programme Integrated Grant		2,609	2,862	2,862	701	2,836	2,862	(26)	-0.9%	2,862
Integrated National Electrification Programme Grant		–	–	–	2,260	2,260	–	2,260	#DIV/0!	–
Local Government Financial Management Grant	3	2,800	2,800	2,800	147	1,949	2,800	(851)	-30.4%	2,800
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	(4,000)	4,000	-100.0%	–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	376	376	–	261	161	100	62.4%	376
Education, Training and Development Practices SETA		–	376	376	–	261	161	100	62.4%	376
Total Operating Transfers and Grants		5,409	6,038	6,038	3,108	7,307	1,823	5,484	300.8%	6,038
Capital Transfers and Grants										
National Government:		116,346	92,090	115,938	20,030	76,289	97,474	(21,185)	-21.7%	115,938
Energy Efficiency and Demand Side Management Grant		3,999	4,000	4,000	922	3,243	4,000	(757)	-18.9%	4,000
Municipal Infrastructure Grant		91,315	67,807	67,807	2,912	43,835	67,807	(23,972)	-35.4%	67,807
Integrated National Electrification Programme Grant		17,544	20,283	(1)	985	14,001	14,807	(807)	-5.4%	(1)
Municipal Disaster Recovery Grant		3,488	–	44,132	15,211	15,211	10,860	4,351	40.1%	44,132
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	13,593	13,593	–	13,593	#DIV/0!	–
Water Service Infrastructure Grant		–	–	–	13,593	13,593	–	13,593	#DIV/0!	–
Other grant providers:		350	–	–	–	–	–	–		–
Education, Training and Development Practices SETA		350	–	–	–	–	–	–		–
Total Capital Transfers and Grants		116,696	92,090	115,938	33,623	89,882	97,474	(7,592)	-7.8%	115,938
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		122,105	98,128	121,976	36,731	97,189	99,297	(2,108)	-2.1%	121,976

A total amount of R97, 189 million that have been spent on conditional grants by the end third quarter and the year to date budget thereof amount to R99, 297 million and this resulted in underspending variance of R2, 108 million that translates to 2.1%. Of the total spending amounting to R97, 189 million, R7, 307 million is spent on operational grants whilst R89, 882 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	310,827,599	2,835,758	2,286,931	261,453	3,242,659	16,260,153	45,914,080	23,261,903	18,935,040

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

- Financial Management Grant: 81.68%
- Expanded Public Work Programme: 99.08%
- Equitable Share: 82.69%
- Municipal Infrastructure Grant: 67.71%
- Integrated National Electrification Grant: 80.17%
- Energy Efficiency and Demand Side Management Grant 81.07%
- Local Government Sector Education and Training Authority Grant: 69.55%
- Municipal Disaster Recovery Grant: 52.71%
- Water Services Infrastructure Grant: 94.68%

Table SC8: Councilor Allowances and Employee Benefits

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16,421	17,802	16,957	4,557	12,653	12,971	(318)	-2%	16,957
Pension and UIF Contributions		2,219	2,550	2,369	587	1,745	1,831	(86)	-5%	2,369
Medical Aid Contributions		6	6	4	–	–	4	(4)	-100%	4
Motor Vehicle Allowance		5,963	7,056	6,410	1,651	4,581	5,024	(443)	-9%	6,410
Cellphone Allowance		2,843	3,255	2,902	717	2,159	2,283	(123)	-5%	2,902
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		285	297	272	91	218	211	6	3%	272
Sub Total - Councillors		**27,737**	**30,966**	**28,914**	**7,604**	**21,356**	**22,324**	**(968)**	**-4%**	**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	5,061	8,093	6,873	1,220	18%	9,763
Pension and UIF Contributions		303	566	585	140	347	433	(85)	-20%	585
Medical Aid Contributions		262	393	472	87	334	330	4	1%	472
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		161	566	306	–	305	308	(3)	-1%	306
Motor Vehicle Allowance		719	1,414	934	227	681	845	(164)	-19%	934
Cellphone Allowance		140	196	196	45	129	147	(18)	-12%	196
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1	123	1	0	1	37	(37)	-98%	1
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	45	20	–	–	23	(23)	-100%	20
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6,581**	**10,367**	**12,279**	**5,561**	**9,889**	**8,995**	**894**	**10%**	**12,279**
% increase	4		**57.5%**	**86.6%**						**86.6%**
Other Municipal Staff										
Basic Salaries and Wages		126,242	127,054	129,231	33,421	101,109	97,049	4,060	4%	129,231
Pension and UIF Contributions		24,555	25,620	26,338	6,409	19,418	19,551	(133)	-1%	26,338
Medical Aid Contributions		7,811	6,782	8,922	2,267	6,389	6,027	362	6%	8,922
Overtime		606	1,311	1,282	282	455	1,039	(583)	-56%	1,282
Performance Bonus		9,638	10,098	10,962	40	10,720	8,062	2,658	33%	10,962
Motor Vehicle Allowance		16,432	17,160	19,024	4,410	13,145	13,754	(608)	-4%	19,024
Cellphone Allowance		2,358	2,382	2,619	639	1,931	1,890	41	2%	2,619
Housing Allowances		308	337	348	76	222	258	(36)	-14%	348
Other benefits and allowances		1,481	932	2,044	440	1,428	1,198	230	19%	2,044
Payments in lieu of leave		2,038	308	2,296	342	1,541	1,127	414	37%	2,296
Long service awards		839	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	5,608	2,974	2,974	–	–	2,231	(2,231)	-100%	2,974
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		749	1,161	424	97	176	539	(363)	-67%	424
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**198,665**	**196,118**	**206,464**	**48,422**	**156,534**	**152,724**	**3,810**	**2%**	**206,464**
% increase	4		**-1.3%**	**3.9%**						**3.9%**
Total Parent Municipality		**232,983**	**237,452**	**247,657**	**61,587**	**187,779**	**184,043**	**3,735**	**2%**	**247,657**
TOTAL SALARY, ALLOWANCES & BENEFITS		**232,983**	**237,452**	**247,657**	**61,587**	**187,779**	**184,043**	**3,735**	**2%**	**247,657**
% increase	4		**1.9%**	**6.3%**						**6.3%**
TOTAL MANAGERS AND STAFF		**205,246**	**206,485**	**218,743**	**53,983**	**166,423**	**161,719**	**4,704**	**3%**	**218,743**

This table provides the details for councilor and employee benefits. For the third quarter the total salaries, allowances and benefits amounted to R166, 423 million, which deviates with R4, 704 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	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		3,896	3,586	3,463	6,392	4,381	4,147	3,962	3,781	4,407	3,467	3,467	3,467	52,243	52,545	54,279
Service charges - Electricity revenue		12,506	12,784	17,502	13,127	19,820	14,466	20,443	14,009	18,396	10,242	10,183	10,039	156,009	187,962	201,996
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		731	564	691	780	814	672	722	664	830	1,619	1,654	1,698	11,207	10,139	10,474
Rental of facilities and equipment		58	36	89	53	224	35	27	31	555	149	133	172	1,467	1,521	1,571
Interest earned - external investments		810	1,198	955	768	509	755	670	571	518	1,178	810	682	7,750	8,037	8,302
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	7,499	792	829
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2,818	2,858	2,426	2,475	2,559	2,094	2,130	1,861	2,765	3,551	3,623	2,904	18,654	19,962	20,620
Licences and permits		–	–	–	–	–	–	–	–	–	576	576	576	6,916	7,172	7,409
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		156,679	3,545	–	120	1,311	125,296	–	10,416	95,186	(4,057)	(4,057)	(4,057)	402,280	385,077	376,716
Other revenue		9,628	(8,794)	101	1,805	(120)	(517)	(241)	2,045	449	(90)	56	101	1,657	1,847	1,908
Cash Receipts by Source		**187,126**	**15,777**	**25,227**	**25,520**	**29,497**	**146,948**	**27,714**	**33,379**	**123,105**	**16,636**	**16,445**	**15,582**	**665,682**	**675,055**	**684,104**
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	(3,174)	826	826	135,939	75,505	76,190
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	(179)	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	1,607	–	–	–	–	–	–	(8,705)	(8,705)	(8,705)	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	24	24	24	146	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	113	113	113	1,360	1,410	1,457
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**208,126**	**35,831**	**46,484**	**25,520**	**30,297**	**166,305**	**27,714**	**56,674**	**133,067**	**4,895**	**8,525**	**7,841**	**803,127**	**751,970**	**761,750**
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	20,008	20,005	20,004	218,794	232,734	240,203
Remuneration of councillors		–	–	–	–	–	–	–	–	–	2,168	2,168	2,168	28,904	30,288	31,726
Interest		–	–	–	–	–	–	–	–	–	(67)	(67)	(67)	3,142	1,994	696
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	12,556	12,556	12,556	153,295	167,108	182,165
Acquisitions - water & other inventory		530	1,168	1,251	4,242	2,143	5,352	2,057	1,498	4,865	(691)	(691)	(691)	15,045	42,841	62,865
Contracted services		6,817	15,119	8,520	8,729	12,979	7,880	5,335	4,426	8,862	15,045	15,045	15,045	114,739	–	–
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	849	724	(151)	11,054	11,445	11,806
Other expenditure		22,320	22,887	18,979	18,929	19,617	19,916	19,589	2,436	35,341	8,162	8,255	8,182	82,875	85,098	94,802
Cash Payments by Type		**49,705**	**59,587**	**49,193**	**51,701**	**54,694**	**63,637**	**50,173**	**28,210**	**69,332**	**58,030**	**57,996**	**57,046**	**627,847**	**571,508**	**624,264**
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	11,375	14,285	9,157	119,486	70,854	90,337
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		1,782	1,222	–	–	–	4,717	–	552	737	37,598	1,419	1,419	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**	**107,003**	**73,700**	**67,622**	**801,688**	**642,362**	**714,601**
NET INCREASE/(DECREASE) IN CASH HELD		**139,395**	**(26,876)**	**(13,105)**	**(27,390)**	**(37,071)**	**85,916**	**(23,436)**	**15,180**	**27,847**	**(102,109)**	**(65,175)**	**(59,781)**	**1,439**	**109,608**	**47,150**
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	103,258	38,083	64,908	66,347	175,955
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	103,258	38,083	(21,697)	66,347	175,955	223,104

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 third quarter, cash receipts reflect an amount of R217, 455 million whilst the total cash payment is R253, 717 million. The cash and cash equivalent at end of the quarter amounted to R545, 227 million

Table SC12: Capital Expenditure Trend

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Second 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	43,245	36,326	94,795	112,645	(17,851)	-16%	96%
Fourth Quarter	63,490	23,859	52,166	–	–	–	–	0%	0%
Total Capital expenditure	**173,549**	**98,829**	**142,655**	**94,795**					

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 third quarter amounts to R36, 326 million. The year to date actual amounts to R94, 795 million and year to date capital budget is R112, 645 million that gives rise to underspending variance of R17, 851 million that translate to 16% of original budget.

Table SC13a: Quarterly Capital Expenditure on New Assets

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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**	**6,932**	**21,854**	**47,799**	25,946	**54.3%**	**55,302**
Roads Infrastructure		3,630	–	20,000	–	–	8,550	8,550	**100.0%**	20,000
Roads		3,630	–	20,000	–	–	8,550	(8,550)	(0)	20,000
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1,565	1,565	–	560	1,124	564	**50.2%**	1,565
Drainage Collection		–	1,565	1,565	–	560	1,124	(564)	(0)	1,565
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		15,256	29,932	12,650	(9,533)	4,046	17,124	13,078	**76.4%**	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	(9,533)	4,046	17,124	(13,078)	(0)	12,650
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	20,000	16,465	16,465	19,988	3,523	**17.6%**	20,000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	20,000	16,465	16,465	19,988	(3,523)	(0)	20,000
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		81	1,043	1,087	–	782	1,013	231	**22.8%**	1,087
Landfill Sites		81	1,043	1,087	–	782	1,013	(231)	(0)	1,087
Other assets		–	–	**435**	–	–	**126**	**126**	**100.0%**	**435**
Operational Buildings		–	–	435	–	–	126	126	**100.0%**	435
Municipal Offices		–	–	435	–	–	126	(126)	(0)	435
Computer Equipment		**1,613**	**870**	**870**	–	**642**	**737**	**95**	12.9%	**870**
Computer Equipment		1,613	870	870	–	642	737	(95)	(0)	870
Furniture and Office Equipment		**1,271**	**435**	**435**	–	**412**	**376**	**(36)**	-9.5%	**435**
Furniture and Office Equipment		1,271	435	435	–	412	376	36	0	435
Machinery and Equipment		**13,650**	**174**	**435**	–	**4,829**	**86**	**(4,743)**	-5510.0%	**435**
Machinery and Equipment		13,650	174	435	–	4,829	86	4,743	0	435
Transport Assets		**1,001**	–	–	–	–	–	–		–
Transport Assets		1,001	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**37,761**	**34,019**	**57,476**	**(11,185)**	**10,469**	**45,465**	**34,996**	**77.0%**	**57,476**

Table SC13b: Quarterly Expenditure on Existing Assets

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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**	**25,976**	**12,531**	**12,531**	**12,606**	74	**0.6%**	**25,976**
Roads Infrastructure		1,806	–	14,026	12,531	12,531	3,751	(8,781)	**-234.1%**	14,026
Roads		1,806	–	14,026	12,531	12,531	3,751	8,781	0	14,026
Road Structures		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,000	11,843	11,950	–	–	8,855	8,855	**100.0%**	11,950
Landfill Sites		1,000	11,843	11,950	–	–	8,855	(8,855)	(0)	11,950
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Community Assets		**696**	–	–	–	–	–	–		–
Community Facilities		696	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		696	–	–	–	–	–	–		–
Machinery and Equipment		**78**	**174**	**174**	–	**112**	**96**	**(16)**	-16.8%	**174**
Machinery and Equipment		78	174	174	–	112	96	16	0	174
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**3,580**	**12,017**	**26,150**	**12,531**	**12,643**	**12,701**	**58**	0.5%	**26,150**

Table SC13c: Quarterly Expenditure on Repairs & Maintenance

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**13,488**	**16,562**	**17,895**	**2,709**	**12,552**	**12,728**	176	**1.4%**	**17,895**
Roads Infrastructure		7,900	7,629	7,850	560	5,416	5,430	14	**0.3%**	7,850
Roads		7,900	7,629	7,850	560	5,416	5,430	(14)	(0)	7,850
Road Structures		–	–	–	–	–	–	–		–
Electrical Infrastructure		2,747	5,809	6,921	1,552	5,047	4,954	(93)	**-1.9%**	6,921
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	620	220	–	–	215	(215)	(0)	220
MV Switching Stations		–	220	220	–	–	165	(165)	(0)	220
MV Networks		2,747	4,763	5,875	1,153	4,444	4,170	274	0	5,875
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	205	605	398	603	404	199	0	605
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		2,841	3,125	3,125	597	2,089	2,343	254	**10.9%**	3,125
Landfill Sites		2,841	3,125	3,125	597	2,089	2,343	(254)	(0)	3,125
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Community Assets		**6,023**	**7,025**	**8,540**	**2,561**	**7,446**	**5,112**	**(2,334)**	-45.7%	**8,540**
Community Facilities		6,023	7,025	8,540	2,561	7,446	5,112	(2,334)	**-45.7%**	8,540
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Other assets		**39**	**1,400**	**1,787**	**53**	**247**	**1,206**	**959**	79.5%	**1,787**
Operational Buildings		39	1,400	1,787	53	247	1,206	959	**79.5%**	1,787
Municipal Offices		39	1,400	1,787	53	247	1,206	(959)	(0)	1,787
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**396**	**580**	**580**	**115**	**378**	**435**	**57**	13.1%	**580**
Furniture and Office Equipment		396	580	580	115	378	435	(57)	(0)	580
Machinery and Equipment		**12,768**	**13,299**	**13,894**	**3,944**	**11,221**	**10,334**	**(887)**	-8.6%	**13,894**
Machinery and Equipment		12,768	13,299	13,894	3,944	11,221	10,334	887	0	13,894
Transport Assets		**1,996**	**1,822**	**2,123**	**946**	**1,454**	**1,869**	**415**	22.2%	**2,123**
Transport Assets		1,996	1,822	2,123	946	1,454	1,869	(415)	(0)	2,123
Total Repairs and Maintenance Expenditure	1	**34,711**	**40,688**	**44,819**	**10,328**	**33,298**	**31,683**	**(1,615)**	**-5.1%**	**44,819**

Table SC13d: Quarterly Expenditure on Depreciation

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**42,598**	**44,089**	**44,005**	**6,326**	**30,798**	**31,836**	1,038	**3.3%**	**44,005**
Roads Infrastructure		35,892	35,926	33,633	5,812	26,333	26,977	644	**2.4%**	33,633
Roads		35,612	35,518	32,743	5,767	25,939	26,578	(639)	(0)	32,743
Road Structures		51	237	237	3	27	158	(131)	(0)	237
Road Furniture		229	170	652	42	367	240	126	0	652
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	44	–	–	–	38	38	**100.0%**	–
Drainage Collection		–	44	–	–	–	38	(38)	(0)	–
Electrical Infrastructure		4,747	6,472	7,643	362	3,146	3,734	588	**15.7%**	7,643
MV Substations		2,936	3,171	3,171	69	603	2,385	(1,782)	(0)	3,171
MV Switching Stations		318	335	335	24	206	251	(45)	(0)	335
MV Networks		586	625	1,586	103	895	380	516	0	1,586
LV Networks		260	669	745	49	421	446	(25)	(0)	745
Solid Waste Infrastructure		1,959	1,648	2,729	488	1,487	1,468	(18)	**-1.3%**	2,729
Landfill Sites		505	445	1,016	130	397	411	(14)	(0)	1,016
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		1,452	1,200	1,710	357	1,088	1,054	34	0	1,710
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		3	3	4	1	2	3	(1)	(0)	4
Community Assets		**737**	**1,124**	**1,000**	**187**	**570**	**726**	**156**	**21.4%**	**1,000**
Community Facilities		674	849	928	173	525	642	117	**18.2%**	928
Halls		27	30	30	6	18	27	(9)	(0)	30
Centres		72	193	193	18	54	145	(90)	(0)	193
Cemeteries/Crematoria		141	97	213	44	135	91	44	0	213
Police		–	–	–	–	–	–	–		–
Purls		1	8	3	1	2	7	(5)	(0)	3
Taxi Ranks/Bus Terminals		187	258	225	46	140	174	(34)	(0)	225
Capital Spares		246	264	264	58	176	198	(22)	(0)	264
Sport and Recreation Facilities		63	275	72	15	45	84	38	**45.9%**	72
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		63	275	72	15	45	84	(38)	(0)	72
Other assets		**3,095**	**5,223**	**3,802**	**247**	**2,146**	**3,962**	**1,816**	**45.8%**	**3,802**
Operational Buildings		1,825	2,178	2,491	162	1,406	1,437	31	**2.2%**	2,491
Municipal Offices		1,570	1,606	1,911	124	1,079	1,205	(125)	(0)	1,911
Stores		145	244	271	18	152	222	(70)	(0)	271
Laboratories		–	–	–	–	–	–	–		–
Training Centres		111	328	310	20	174	11	164	0	310
Housing		1,270	3,045	1,311	85	741	2,525	1,784	**70.7%**	1,311
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		1,270	3,045	1,311	85	741	2,525	(1,784)	(0)	1,311
Capital Spares		–	–	–	–	–	–	–		–
Computer Equipment		**1,292**	**1,010**	**1,783**	**393**	**1,153**	**1,134**	**(19)**	-1.7%	**1,783**
Computer Equipment		1,292	1,010	1,783	393	1,153	1,134	19	0	1,783
Furniture and Office Equipment		**1,681**	**2,539**	**2,539**	**504**	**1,518**	**1,921**	**403**	21.0%	**2,539**
Furniture and Office Equipment		1,681	2,539	2,539	504	1,518	1,921	(403)	(0)	2,539
Machinery and Equipment		**4,353**	**4,112**	**5,468**	**1,404**	**4,207**	**3,630**	**(576)**	-15.9%	**5,468**
Machinery and Equipment		4,353	4,112	5,468	1,404	4,207	3,630	576	0	5,468
Transport Assets		**5,036**	**5,395**	**3,141**	**1,046**	**3,184**	**3,586**	**402**	11.2%	**3,141**
Transport Assets		5,036	5,395	3,141	1,046	3,184	3,586	(402)	(0)	3,141
Total Depreciation	1	**58,791**	**63,492**	**61,739**	**18,467**	**48,135**	**35,945**	**(12,190)**	-33.9%	**61,739**

Table SC13e: Quarterly Capital Expenditure on Upgrading of Existing Assets

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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**	**59,030**	**135,618**	**170,623**	**41,415**	(129,208)	**-312.0%**	**59,030**
Roads Infrastructure		71,710	52,793	59,030	135,618	170,623	41,415	(129,208)	**-312.0%**	59,030
Roads		71,710	52,793	59,030	135,618	170,623	41,415	129,208	0	59,030
Electrical Infrastructure		3,218	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		3,218	–	–	–	–	–	–		–
Sport and Recreation Facilities		10,601	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		10,601	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**85,529**	**52,793**	**59,030**	**135,618**	**170,623**	**41,415**	**(129,208)**	**-312.0%**	**59,030**

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	-	0%
	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	712 820	82%
	Furniture and Office Equipment:Furniture and Office Equipment	Multi	Furniture and Office Equipment	Furniture and Office Equipment	434 783	434 783	416 127	96%
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	644 198	41%
	Landfill Sites:Groblersdal Landfill site 6.6	Multi	Storm water Infrastructure	Drainage Collection	11 538 950	11 538 950	-	0%
	Machinery and Equipment:AIRCONS	Multi	Electrical Infrastructure	MV Networks	-	260 870	-	0%
	Machinery and Equipment:Machinery and Equipment	single	Machinery and Equipment	Capital Spares	173 914	173 914	129 552	74%
	Municipal Offices:DEVELOPMENT OF MUNICIPAL IMPOUND	Multi	Operational Building	Municipal Offices	-	434 783	-	0%
	MV Networks:Energy Efficiency and Demand Side Management	single	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	3 242 659	81%
	MV Networks:Electrification of Doorom (Designs)	Multi	Electrical Infrastructure	MV Networks	1 299 000	-	-	0%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	2 736 000	-	-	0%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	1 588 000	-	-	0%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	2 400 000	-	-	0%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	3 100 000	-	-	0%
	MV Networks:Electrification of 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	227 116	33%
	MV Networks:Installation of high mast light in Dikgalaopeng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%
	MV Networks:Installation of high mast light in Legolaneng	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of high mast light in Lusaka	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of high mast light in Magakadimeng	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of high mast light in Makgopheng	Multi	Roads Infrastructure	Roads	395 000	684 627	224 814	33%
	MV Networks:Installation of high mast light in Matlala Lehwelere	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of high mast light in Matsitsi Village	Multi	Roads Infrastructure	Roads	395 000	684 627	229 637	34%
	MV Networks:Installation of high mast light in Sephaku Fourways	Multi	Roads Infrastructure	Roads	-	684 627	-	0%
	MV Networks:Installation of high mast light in Stompo	single	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of high mast light in Tafelkop Rammupudu T-Junction	Multi	Roads Infrastructure	Roads	395 000	684 627	229 503	34%
	MV Networks:Installation of high mast light in Waalkraal Clinic	Multi	Roads Infrastructure	Roads	395 000	684 627	45 802	7%
	MV Networks:Installation of Solar Panels	Multi	Electrical Infrastructure	Roads	434 783	-	-	0%
	MV Networks:Refurbishment of Roosenekal Network	Multi	Electrical Infrastructure	MV Networks	434 783		-	0%
	Roads:Construction of 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	-	0%
	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	3 112 882	100%
	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	-	0%
	Roads:Re -Construction of storm water channel for protection of soil erosion in Sephaku	Multi	Roads Infrastructure	Roads	-	2 850 000	-	0%
	Roads:Re -construction of storm water control; base correction and reasing in Elandsdoorn	Multi	Roads Infrastructure	Roads	-	4 650 000	-	0%
	Roads:Re -Construction of the low -level bridge in Kwampudulwane	Multi	Roads Infrastructure	Roads	-	3 500 000	-	0%
	Roads:Upgrading of gravel road to pave and storm water control at Moteti village	Single	Roads Infrastructure	Roads	-	10 107 614	8 850 756	88%
	Roads:Upgrading of Kgobokwane-Kgaphamadi Road	Multi	Roads Infrastructure	Roads	11 430 592	13 474 737	9 482 222	70%
	Roads:Upgrading of Malaeneng A Ntwane Access Road	Multi	Roads Infrastructure	Roads	2 084 317	1 951 272	1 952 272	100%
	Roads:Upgrading of Maraganeng internal Access road (MIG)	Multi	Roads Infrastructure	Roads	12 006 125	12 006 125	13 389 230	112%
	Roads:UPGRADING OF MOGAUNG ROAD	Multi	Roads Infrastructure	Roads	434 783	434 783	434 783	100%
	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	434 783	100%
	Roads:Upgrading of Tafelkop Bapeding Bus route	single	Roads Infrastructure	Roads	6 584 350	3 627 797	3 627 797	100%
	Roads:Upgrading of Waalkral Bus route	single	Roads Infrastructure	Roads	11 247 892	8 422 821	7 502 287	89%
TOTAL					98 829 145	142 655 917	95 033 743	

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	721 408	56%
	MV Networks:Electrification of Kgaphamadi	Multi	Electrical Infrastructure	MV Networks	-	2 736 000	1 202 232	44%
	MV Networks:Electrification of Luckau Maganagobuswa	Multi	Electrical Infrastructure	MV Networks	-	1 588 000	1 107 287	70%
	MV Networks:Electrification of Lusaka (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 400 000	1 885 295	79%
	MV Networks:Electrification of Mantrombi Section	Multi	Electrical Infrastructure	MV Networks	-	3 100 000	2 144 993	69%
	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	2 429 339	75%
	MV Networks:Electrification of Oorlog (Designs)	Multi	Electrical Infrastructure	MV Networks	-	1 872 000	1 048 802	56%
	MV Networks:Electrification of Phooko	Multi	Electrical Infrastructure	MV Networks	-	1 100 000	707 128	64%
	MV Networks:Electrification of Zaaipluss Police Station (Designs)	Multi	Electrical Infrastructure	MV Networks	-	2 448 000	1 519 962	62%
TOTAL					-	20 283 000	12 766 445	

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 31 March 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 17 April 2026

Elias Motsoaledi Local Municipality
17 APR 2026
Municipal Manager