



# THEMBELIHLÉ

*Incorporating the towns of Strydenburg and Hopetown*

*Northern Cape Province, Republic of South Africa*

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# QUARTERLY BUDGET STATEMENT: SECTION 52(D) REPORT ENDED SEPTEMBER 2025

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**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 52: IN-YEAR QUARTERLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 SEPTEMBER 2025**

**1. Introduction and Purpose**

The purpose of this report is to inform the Thembelihle Local Municipality Council on the quarterly financial performance against budget of the municipality.

Section 71 of the MFMA requires that, "the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month".

- 1) The Accounting officer of a municipality must by no later than 30 working days after the end of each quarter submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that quarter and for the financial year up to the end of that quarter:
  - a) Actual revenue, per revenue source;
  - b) actual borrowings;
  - c) actual expenditure, per vote;
  - d) actual capital expenditure, per vote;
  - e) the amount of any allocations received;
  - f) actual expenditure on those allocations, excluding expenditure on—
    - i. its share of the local government equitable share; and
    - ii. allocations exempted by the annual Division of Revenue Act from compliances with this paragraph;
  - g) when necessary, an explanation of—
    - i. any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
    - ii. any material variances from the service delivery and budget implementation plan; and
    - iii. any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

- 2) The statement must include—
  - a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
  - b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- 3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- 4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- 5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- 6) The Provincial Treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- 7) The Provincial Treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities 'budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

## 1.2 In-year Budget Statement Tables

To comply with Regulation 14 of the Municipal Budget and Reporting Regulations of the MFMA, in-year budget statement tables consist of:

- Table C1 to C7, and
- Supporting documentation for
  - Debtors,
  - Creditors,
  - Investment portfolio analysis, and
  - Allocation of grants receipts and expenditure

## 1.3 Table C1 Monthly Budget Statement Summary – Q01 of 2025

## 2. Financial Performance

### 2.1 Revenue

#### 2.2 Revenue analysis

- In the current financial year (2025/26), the annual operational revenue budget has been budgeted to R 117 100 million.
- As at 30 September 2025, actual operational revenue was R 30 164 million versus the projected revenue of R29 275 million (3% variance).

#### 2.3 Revenue Composition

As at 30 September 2025, the municipality received the following transfers and subsidies as per approved payment schedules of the Division of Revenue Act (DoRA):

- Equitable Share Grant – R0.00
- Municipality Infrastructure Grant – R 4,404,000.00
- Finance Management Grant – R3 000 000
- INEP-R 1,760,000.00
- Energy Efficiency Demand Side Management Grant – R 800,000.00

The amounts depicted above are only for the quarter under review.

Refer to Schedule C4 for details on the operational revenue budget.

#### Capital Transfers analysis

Capital transfer and subsidies for 2025/2026 budget is R9 440 million:

- Capital transfer and subsidies for 2025/2026 budget is R9 440 million:
  - MIG – R9 705million – R1.5 million recognised since the beginning of the financial year to date, it must be noted that 5% budget has been allocated to operational expenditure (PMU Fees).
  - INEP – R2 million recognised. It must be noted that the recognised amount was initially received for the EEDSM Grant and not INEP.

### 2.3.1 Expenditure

#### 2.3.1.1 Operational expenditure

- Year to date actual operational expenditure as at 30 September 2025 is R 26 098 million versus the projected operational budget of R 33 320 (22% under spending).

#### 2.3.1.2 Capital Expenditure

- The current year capital expenditure budget consists of:
  - Transfers and subsidies – There is currently no budget for transfers and subsidies, this will be corrected during the adjustment budget period.
- The year-to-date capital expenditure for transfers is R29, there is no projected expenditure since there is no budget for this item.

## 3 Financial Position

### 3.1 Cash Flows

- The current year projection of cash and cash equivalent is estimated at R7 795 million.
- As at 30 September 2025, the actual cash and cash equivalent balance are -R7 795 million (50% above current year budget) consisting of:
  - Investments, and
  - Cash in Primary Bank account.
- It must be noted that the municipality did not receive all trenches expected as per DoRA allocation (Payment schedule) for quarter 4. The following grants allocations were not received:
  - WSIG – R 3,618 million
  - MIG – R 3 216 million

It must be noted that we have only received trench on the library grant for the first quarter of the current financial year and not for the second and third.

### 3.3 Debtors (Table SC3)

8 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 30/31/29									Actual Bad Debt Written Off against Debtors	Impairment Loss Debtors Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days & 1 Yr	Over 1Yr	Total			
<b>II. Challenged</b>													
Debtors Age Analysis By Income Stream													
Trade and Other Receivables from Exchange Transactions - Value	1200	1,454	651	1,693	370	390	367	569	36,756	42,237	38,439	—	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,181	735	323	309	237	240	196	9,811	14,033	10,793	—	
Receivables from Non-Exchange Transactions - Property Rates	1400	993	2,872	548	368	369	369	360	12,776	24,624	20,711	—	
Receivables from Exchange Transactions - Waste-Hazard Management	1500	1,142	580	421	414	409	405	402	29,200	32,977	30,631	—	
Receivables from Exchange Transactions - Waste Management	1600	636	360	243	238	235	233	231	17,137	19,303	18,075	—	
Receivables from Exchange Transactions - Property Related Debt	1700	19	6	6	6	6	6	6	719	773	742	—	
Interest on Arrear Debtors Accounts	1810	—	—	—	—	—	—	—	—	—	—	—	
Receivable (unadjusted, irregular) Tenant and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—	—	
Other	1900	9	1	2	2	102	8	8	5,096	5,197	5,176	—	
<b>Total By Income Stream</b>		<b>2,088</b>	<b>6,645</b>	<b>5,195</b>	<b>3,238</b>	<b>1,786</b>	<b>1,737</b>	<b>1,689</b>	<b>1,764</b>	<b>117,453</b>	<b>139,444</b>	<b>124,266</b>	
<b>2824715 - Totals only</b>		<b>777,7905</b>	<b>2154111</b>	<b>2027277</b>	<b>1946730</b>	<b>1993679</b>	<b>200,1776</b>	<b>187,1201</b>	<b>156,02981</b>	<b>135,471</b>	<b>123,464</b>	<b>113,000</b>	
<b>Debtors Age Analysis By Customer Group</b>													
Orgs of State	2000	278	2,955	294	130	110	135	129	9,985	13,537	10,510	—	
Commercial	2100	249	123	36	51	61	52	25	1,828	2,406	1,995	—	
Households	2400	5,910	2,515	2,904	1,573	1,544	1,439	1,606	10,544	12,988	11,659	—	
Other	2500	7	3	3	2	2	2	2	95	114	102	—	
<b>Total By Customer Group</b>		<b>2046</b>	<b>6,645</b>	<b>5,195</b>	<b>3,238</b>	<b>1,786</b>	<b>1,737</b>	<b>1,686</b>	<b>1,761</b>	<b>117,453</b>	<b>139,444</b>	<b>124,266</b>	

- The debtors balance for the period ending 30 September 2025 is more than R 124,266 (91%) of balance has been outstanding for more than over 90 days, recoverability doubt). Most of the long outstanding debt are owed by households, government departments and commercial.

### 3.4 Creditors (Table SC4)

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2,065	2,947	2,970	2,848	2,138	2,173	12,121	167,179	194,443
Bulk Water	0200	—	—	—	—	—	—	—	5	6
PAYE deductions	0300	—	—	—	—	—	—	—	—	—
VAT (output less input)	0400	—	—	—	—	—	—	—	—	—
Pensions / Retirement deductions	0500	—	—	—	—	—	—	—	—	—
Loan repayments	0600	—	—	—	—	—	—	—	—	—
Trade Creditors	0700	1,142	960	760	3,822	574	540	3,043	13,894	24,734
Auditor General	0800	1,272	—	92	90	92	89	5,629	17,486	24,750
Other	0900	34	265	71	1,500	600	639	851	4,498	8,458
Medical Ad deductions	0950	—	—	—	—	—	—	—	—	—
Total By Customer Type	1000	4,514	4,171	3,893	8,260	3,404	3,440	21,845	203,062	252,390

The municipality's outstanding payments as at 30 September 2025 is R 252 390 million

- R 4,514 million: outstanding payments between 0 to 30 days,
- R 4,171million: outstanding payments 31 to 60 days,
- R 3 893 million: outstanding payments 61 to 90 days,
- R8 260 million: outstanding payments 91 to 120 days
- R 3 404 million: outstanding payments 121 to 150 days
- R2 3,440 million: outstanding payments 151 to 180 days
- R 21 645 million: outstanding payments 181 to 210 days
- R 203 062 million: Outstanding payments over a year

Creditors exclude the retention which will be recorded separately in the statement of financial position.

0 - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Financial Performance</b>									
Property rates	8 101	10 021	—	446	4 912	2 505	2 407	96%	10 021
Service charges	26 568	39 164	—	2 306	8 132	9 791	(1 659)	-17%	39 164
Investment revenue	156	362	—	—	19	98	(79)	-60%	392
Transfers and subsidies - Operational	48 755	43 772	—	259	14 337	10 943	3 394	0	43 772
Other current result	12 431	23 751	—	467	2 763	5 938	(3 175)	-53%	23 751
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>98 412</b>	<b>117 109</b>	—	<b>3 643</b>	<b>30 164</b>	<b>29 275</b>	<b>889</b>	<b>3%</b>	<b>117 109</b>
Employee costs	39 753	45 983	—	3 542	10 883	11 495	(613)	-5%	45 983
Remuneration of Councillors	5 945	4 326	—	405	1 356	1 081	274	25%	4 326
Depreciation and amortisation	9 286	11 220	—	—	—	2 805	(2 805)	-100%	11 220
Interest	6 558	10 660	—	567	1 877	2 665	(787)	-30%	10 660
Inventory consumed and bulk purchases	21 312	25 686	—	1 466	5 720	6 422	(701)	-11%	25 686
Transfers and subsidies	261	—	—	11	26	—	29	80.0%	—
Other expenditure	51 158	35 405	—	1 985	8 233	8 051	(2 618)	-30%	35 405
<b>Total Expenditure</b>	<b>134 313</b>	<b>133 280</b>	—	<b>8 081</b>	<b>26 088</b>	<b>33 320</b>	<b>(7 221)</b>	<b>-22%</b>	<b>133 280</b>
<b>Surplus/(Deficit)</b>	<b>(37 900)</b>	<b>(16 189)</b>	—	<b>(4 238)</b>	<b>4 065</b>	<b>(4 049)</b>	<b>8 110</b>	<b>-20%</b>	<b>(16 189)</b>
Transfers and subsidies - capital (monetary allocations)	6 289	15 858	—	—	1 629	3 966	(2 336)	-56%	15 858
Transfers and subsidies - capital (non-accrual)	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(31 612)</b>	<b>(322)</b>	—	<b>(4 238)</b>	<b>5 004</b>	<b>(89)</b>	<b>5 774</b>	<b>-710%</b>	<b>(322)</b>
Share of surplus/ (deficit) of associates	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>(31 612)</b>	<b>(322)</b>	—	<b>(4 238)</b>	<b>5 004</b>	<b>(89)</b>	<b>5 774</b>	<b>-710%</b>	<b>(322)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	2 228	15 858	—	—	1 770	6 185	3 965	2 221	56%
Capital transfers recognised	2 228	15 858	—	—	1 770	6 185	3 966	2 221	56%
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	—	—	—	—	—	—	—	—
<b>Total sources of capital funds</b>	<b>2 228</b>	<b>15 858</b>	—	<b>1 770</b>	<b>6 185</b>	<b>3 965</b>	<b>2 221</b>	<b>56%</b>	<b>15 858</b>
<b>Financial position</b>									
Total current assets	60 511	111 562	—	—	—	15 665	—	—	(11 562)
Total non current assets	253 353	301 529	—	—	—	6 185	—	—	301 529
Total current liabilities	167 152	165 075	—	—	—	16 185	—	—	165 075
Total non current liabilities	86 765	2 476	—	—	—	—	—	—	2 476
Community & employee equity	107 318	122 737	—	—	—	(3)	—	—	122 737
<b>Cash flows</b>									
Net cash from/(used) operating	(80 476)	701	—	—	(204)	(7 795)	5 368	13 163	245%
Net cash from/(used) investing	—	(15 050)	—	—	—	—	(3 965)	(3 965)	100%
Net cash from/(used) financing	—	—	—	—	—	—	—	—	—
<b>Cash/cash equivalents at the month/year end</b>	<b>(80 258)</b>	<b>(15 316)</b>	—	<b>(204)</b>	<b>(7 795)</b>	<b>1 622</b>	<b>9 418</b>	<b>58%</b>	<b>(15 316)</b>
<b>Debtors &amp; creditors analysis</b>									
0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+1 Yr	Over 1Yr	Total	
Debtors Age Analysis									
Total By Income Source	6 445	5 195	3 236	1 706	1 737	1 609	1 761	117 453	139 144
Creditors Age Analysis									
Total Creditors	4 514	4 171	3 893	8 260	3 404	3 440	21 645	203 062	252 290

## 4. Financial Performance (functional classification) – M12 September

### 4.1 Revenue per functional classification (refer to Table C2)

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2024/25		Monthly actual	Budget Year 2025/26					
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Revenue - Functional</b>										
Governance and administration		69,487	68,608	-	1,833	23,302	17,152	6,150	36%	
Executive and council		39,520	37,640	-	(122)	13,613	9,410	4,203	45%	
Finance and administration		29,967	30,968	-	1,955	9,689	7,742	1,947	25%	
Internal audit		-	-	-	-	-	-	-	-	
Community and public safety		1,090	1,230	-	-	-	308	(308)	-100%	
Community and social services		1,090	1,230	-	-	-	308	(308)	-100%	
Sport and recreation		-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and environmental services		1,815	15,484	-	-	1,612	3,871	(2,259)	-58%	
Planning and development		1,137	15,472	-	-	1,612	3,868	(2,256)	-58%	
Road transport		679	12	-	-	-	3	(3)	-100%	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		30,308	47,538	-	2,010	6,878	11,909	(5,031)	-42%	
Energy sources		16,410	32,273	-	1,117	4,190	8,068	(3,879)	-49%	
Water management		7,121	4,221	-	215	636	1,055	(419)	-40%	
Waste water management		3,765	5,640	-	391	1,187	1,410	(223)	-16%	
Waste management		3,012	5,502	-	287	866	1,376	(510)	-37%	
Other	4	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	<b>2</b>	<b>102,700</b>	<b>132,958</b>	<b>-</b>	<b>3,843</b>	<b>31,793</b>	<b>33,240</b>	<b>(1,447)</b>	<b>-4%</b>	<b>132,958</b>
<b>Expenditure - Functional</b>										
Governance and administration		74,943	61,014	-	4,385	12,713	15,254	(2,540)	-17%	
Executive and council		10,100	9,007	-	649	2,576	2,252	324	14%	
Finance and administration		64,844	52,008	-	3,735	10,137	13,002	(2,864)	-22%	
Internal audit		-	-	-	-	-	-	-	-	
Community and public safety		2,379	2,637	-	179	538	659	(122)	-18%	
Community and social services		2,379	2,637	-	179	538	659	(122)	-18%	
Sport and recreation		-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
Economic and environmental services		8,900	16,724	-	1,086	3,342	4,181	(839)	-20%	
Planning and development		5,454	12,915	-	771	2,442	3,229	(787)	-24%	
Road transport		3,447	3,809	-	315	900	952	(52)	-5%	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		49,176	52,905	-	2,432	9,505	13,226	(3,721)	-28%	
Energy sources		35,802	34,848	-	1,508	6,479	8,712	(2,233)	-26%	
Water management		9,259	11,980	-	582	1,950	2,995	(1,045)	-35%	
Waste water management		944	2,359	-	55	232	590	(358)	-61%	
Waste management		3,171	3,718	-	286	845	929	(85)	-9%	
Other		-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>135,399</b>	<b>133,280</b>	<b>-</b>	<b>8,081</b>	<b>26,098</b>	<b>33,320</b>	<b>(7,221)</b>	<b>-22%</b>	<b>133,280</b>
<b>Surplus/(Deficit) for the year</b>		<b>(32,699)</b>	<b>(322)</b>	<b>-</b>	<b>(4,238)</b>	<b>5,694</b>	<b>(80)</b>	<b>5,774</b>	<b>-71,95884</b>	<b>(322)</b>

The total revenue in Table C2 below broken down per functional classification as follows:

- **Governance and administration revenue budget - (administration),**
  - 2024/2025 (audited outcomes) – R 69,487 million,
  - 2025/2026 budget – R 68,608 million,

- Year-to-date actual revenue- R 23,302 million versus budget of R 17,152 million 36% variance.
- **Community and Public Safety revenue budget- (service delivery);**
  - 2024/2025 (audited) R1 090million,
  - 2025/2026 budget- R1 230million,
  - Year-to-date actual revenue is R0.00 versus R303 thousand projected (100% variance). There has been no movement for the quarter under review.
- **Economic and Environmental revenue budget- (service delivery);**
  - 2024/2025 (audited)- R 1,815 million,
  - 2025/2026 budget- R15 484 million,
  - Year-to-date actual revenue was R1 612 million against the projected revenue budget of R 3,871 million (58% variance).
- **Trading services- (service delivery)**
  - 2024/2025 (audited)- R 30,308 million,
  - 2025/2026 budget- R 47,636 million,
  - Year-to-date actual revenue was R6 878 million versus the projected budget of R 11,909 million (-42% variance).

#### 4.2 Expenditure per functional classification (refer to Table C2)

The total expenditure in Table C2 is further broken down per function and classified

As

follow:

- **Governance and administration expenditure budget - (administration),**
  - 2024/2025 (audited)- R 74,943 million,
  - 2025/2026 budget- R 61,014 million,
  - Year-to-date actual expenditure- R 12,713 million versus projected budget of R 15,254 million (-17% variance.)

The variance explained in table C4 below for individual line items.

- **Community and Public Safety expenditure budget- (service delivery);**
  - 2024/2025 (audited) R 2,379 million,
  - 2025/2026 budget- R 2,637 million

- Year-to-date actual expenditure was R 538 thousand versus the projected budget of R 659 thousand (-23% variance).
- **Economic and Environmental expenditure budget- (service delivery);**
  - 2024/2025 (audited)- R 8,900 million,
  - 2025/2026 budget- R 16,724 million,
  - Year-to-date actual expenditure was R 3,342 million versus the projected budget of R 4,181 million (-20 variance).

The reasons for variance are explained in table C4 below for individual line items.

- **Trading services- (service delivery)**
  - 2024/2025 (pre audited) – R 49,176 million,
  - 2025/2026 budget- R 52,905 million,
  - Year-to-date actual expenditure was R 9,505 million versus the projected budget of R 13,226 million (-28% variance).

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description R thousands	Ref 1	2024/25		Monthly actual	Budget Year 2025/26					
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	
<b>Revenue - Functional</b>										
Governance and administration	69,487	68,608	-	1,833	23,302	17,152	6,150	36%	68,608	
Executive and council	39,520	37,640	-	(122)	13,613	9,410	4,203	45%	37,640	
Finance and administration	29,967	30,968	-	1,955	9,689	7,742	1,947	25%	30,968	
Internal audit	-	-	-	-	-	-	-	-	-	
Community and public safety	1,090	1,230	-	-	-	308	(308)	-100%	1,230	
Community and social services	1,090	1,230	-	-	-	308	(308)	-100%	1,230	
Sport and recreation	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and environmental services	1,615	15,484	-	-	1,612	3,871	(2,259)	-58%	15,484	
Planning and development	1,137	15,472	-	-	1,612	3,868	(2,256)	-58%	15,472	
Road transport	679	12	-	-	-	3	(3)	-100%	12	
Environmental protection	-	-	-	-	-	-	-	-	-	
Trading services	30,388	47,636	-	2,010	6,878	11,909	(5,031)	-42%	47,638	
Energy sources	16,410	32,273	-	1,117	4,190	8,068	(3,879)	-48%	32,273	
Water management	7,121	4,221	-	215	636	1,055	(419)	-40%	4,221	
Waste water management	3,765	5,640	-	391	1,187	1,410	(223)	-16%	5,640	
Waste management	3,012	5,502	-	287	866	1,376	(510)	-37%	5,502	
Other	4	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	<b>2</b>	<b>102,700</b>	<b>132,958</b>	<b>-</b>	<b>3,843</b>	<b>31,793</b>	<b>33,240</b>	<b>(1,447)</b>	<b>-4%</b>	<b>132,958</b>
<b>Expenditure - Functional</b>										
Governance and administration	74,943	61,014	-	4,385	12,713	15,254	(2,540)	-17%	61,014	
Executive and council	10,100	9,007	-	649	2,576	2,252	324	14%	9,007	
Finance and administration	64,844	52,008	-	3,735	10,137	13,002	(2,864)	-22%	52,008	
Internal audit	-	-	-	-	-	-	-	-	-	
Community and public safety	2,379	2,637	-	179	538	659	(122)	-18%	2,637	
Community and social services	2,379	2,637	-	179	538	659	(122)	-18%	2,637	
Sport and recreation	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and environmental services	8,900	16,724	-	1,086	3,342	4,181	(839)	-20%	16,724	
Planning and development	5,454	12,915	-	771	2,442	3,229	(787)	-24%	12,915	
Road transport	3,447	3,809	-	315	900	952	(52)	-5%	3,809	
Environmental protection	-	-	-	-	-	-	-	-	-	
Trading services	49,178	52,905	-	2,432	9,505	13,226	(3,721)	-28%	52,905	
Energy sources	35,802	34,848	-	1,508	6,479	8,712	(2,233)	-26%	34,848	
Water management	9,259	11,980	-	582	1,950	2,995	(1,045)	-35%	11,980	
Waste water management	944	2,359	-	55	232	590	(358)	-61%	2,359	
Waste management	3,171	3,718	-	286	845	929	(85)	-9%	3,718	
Other	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>135,399</b>	<b>133,280</b>	<b>-</b>	<b>8,081</b>	<b>26,098</b>	<b>33,320</b>	<b>(7,221)</b>	<b>-22%</b>	<b>133,280</b>
<b>Surplus/(Deficit) for the year</b>		<b>(32,699)</b>	<b>(322)</b>	<b>-</b>	<b>(4,238)</b>	<b>5,694</b>	<b>(80)</b>	<b>5,774</b>	<b>-71.95884</b>	<b>(322)</b>

## 5. Financial Performance (revenue and expenditure by municipal vote) – M12 September

### 5.1 Revenue by vote (refer to Table C3)

Table C3 below shows the Revenue and Expenditure per vote.

- **Executive Council-**

- R 39,520 million (2024/2025)
- R 37,640 million (2025/2026)
- Year-to-date actual revenue received and recognised is R 13,613 versus the projected budget of R 9,410 million (44% variance).

- **Office of Financial Management-**

The revenue comprises of operational grants and other revenue.

- R 19,730 million (2024/2025)
- R 19,155 million (2025/2026)
- Year-to-date actual revenue received and recognised is R 6,497 million versus the projected budget of R 4,789 million (35.7% variance).

- **Road Transport**

The revenue comprises of traffic fines and other revenue.

- R6 908 million (2024/2025)
- R2 610 million (2025/2026)
- Year-to-date actual revenue received and recognised is R759 thousand versus the projected budget of R2 610 million (-70.09%).

- **Electricity**

- R 9,525 million (2024/2025)
- R 10,845 million (2025/2026)
- Year-to-date actual revenue was R 1,949 million versus the projected budget of R 8,712 million (-25.6% variance).

- **Water**

- R12 737 million (2024/2025)
- R14 730 million (2025/2026)
- Year-to-date actual revenue was R7 860 million versus the projected budget of R14 730 million (-46.6%).

- **Waste water management**
  - R3 696 million (2024/2025)
  - R4 637 million (2025/2026)
  - Year-to-date actual revenue was - R101 thousand versus the projected budget of R4 637 million (-102.2%).
- **Waste management**
  - R2 856 million (2024/2025)
  - R4 474 million (2025/2026)
  - Year-to-date actual revenue was R770 thousand versus the projected budget of R4 474 million (-82.8%).
- **Planning & Development budget was;**
  - -R703 thousand (2024/2025)
  - R90 thousand (2025/2026)
  - The year-to-date actual revenue by R0.00 versus the projected budget of R90 thousand (-100% variance). There has been no movement for the 4<sup>th</sup> quarter.
- **Corporate services budget was;**
  - R8 507 million (2024/2025)
  - R9 352 million, (2025/2026)
  - Year-to-date actual revenue was R342 thousand versus the projected budget of R9 352 million (-96.3% variance).

## 5.2 Expenditure by vote (refer to Table C3)

- Executive Council budget was;
  - R 10,100 million (2024/2025),
  - R9 007 million (2025/2026),
  - Year-to-date expenditure was R 2,576 million versus the projected budget of R 2,252 million (14.4% variance)
- Office of Financial Management;
  - R 54,672 million (2024/2025),
  - R 39,810 million (2025/2026),
  - Year-to-date expenditure was R 7,810 million versus the project budget of R 9,952 million (-21.5 variance%).

- **Corporate services budget was;**
  - R16 573 million (2024/2025)
  - R18 230 million, (2025/2026),
  - Year-to-date actual expenditure was R18 230million versus the projected budget of R18 230 million (-17.9% variance).
- **Electricity;**
  - R 35,802 million (2024/2025),
  - R 34,848 million (2025/2026),
  - Year-to-date spending was R 6,479 million versus the projected budget of R 8,712 million (-25.6% variance).
- **Water**
  - R 9,525 million (2024/2025),
  - R 10,845 million (2025/2026),
  - Year-to-date spending was R 1,949 million versus the project budget of R 2,711 million (-28.1% variance).
- **Waste water management**
  - R775 thousand (2024/2025),
  - R 2,234 million (2025/2026),
  - Year-to-date spending was R232 thousand versus the project budget of R 559 thousand (-58.5% variance).
- **Waste management**
  - R 3,171 million (2024/2025),
  - R 3,718 million (2025/2026),
  - Year-to-date spending was R 845 thousand versus the project budget of R929 thousand (-12.3% variance).

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2024/25		Budget Year 2023/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive Council		39,520	37,640	—	(122)	13,613	9,410	4,203	44.7%	37,640
Vote 2 - Public Safety		—	—	—	—	—	—	—	—	—
Vote 3 - Office of Financial Management		19,730	19,155	—	979	6,497	4,789	1,708	35.7%	19,155
Vote 4 - Corporate Services		6,858	12,330	—	580	1,801	3,082	(1,281)	41.6%	12,330
Vote 5 - Road Transport		1,137	9,948	—	—	1,612	2,487	(875)	-35.2%	9,948
Vote 6 - Community & Social Services		—	—	—	—	—	—	—	—	—
Vote 7 - Planning & Development		—	524	—	—	—	131	(131)	-100.0%	524
Vote 8 - Budget & Treasury		446	—	—	—	—	—	—	—	—
Vote 9 - Electricity		18,581	32,273	—	1,287	4,858	8,068	(3,210)	-39.8%	32,273
Vote 10 - Water		9,638	9,914	—	441	1,355	2,479	(1,123)	-45.3%	9,914
Vote 11 - Waste Water Management		3,778	5,672	—	392	1,190	1,418	(228)	-16.1%	5,672
Vote 12 - Waste Management		3,012	5,502	—	287	866	1,376	(510)	-37.1%	5,502
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>	2	<b>102,700</b>	<b>132,958</b>	—	<b>3,843</b>	<b>31,793</b>	<b>33,240</b>	<b>(1,447)</b>	<b>-4.4%</b>	<b>132,958</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive Council		10,100	9,007	—	649	2,576	2,252	324	14.4%	9,007
Vote 2 - Public Safety		—	—	—	—	—	—	—	—	—
Vote 3 - Office of Financial Management		54,672	39,810	—	3,042	7,810	9,952	(2,142)	-21.5%	39,810
Vote 4 - Corporate Services		16,930	18,526	—	1,187	3,762	4,632	(870)	-18.8%	18,526
Vote 5 - Road Transport		5,384	14,211	—	771	2,443	3,553	(1,110)	-31.2%	14,211
Vote 6 - Community & Social Services		19	—	—	—	—	—	—	—	—
Vote 7 - Planning & Development		7	—	—	—	—	—	—	—	—
Vote 8 - Budget & Treasury		(966)	81	—	1	4	20	(17)	-82.5%	81
Vote 9 - Electricity		35,802	34,848	—	1,508	6,479	8,712	(2,233)	-25.6%	34,848
Vote 10 - Water		9,525	10,845	—	582	1,949	2,711	(763)	-28.1%	10,845
Vote 11 - Waste Water Management		775	2,234	—	55	232	559	(327)	-58.5%	2,234
Vote 12 - Waste Management		3,171	3,718	—	286	845	929	(85)	-9.1%	3,718
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>	2	<b>135,389</b>	<b>133,280</b>	—	<b>8,081</b>	<b>26,098</b>	<b>33,320</b>	<b>(7,221)</b>	<b>-21.7%</b>	<b>133,280</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(32,689)</b>	<b>(322)</b>	—	<b>(4,238)</b>	<b>5,894</b>	<b>(80)</b>	<b>5,774</b>	<b>-7195.9%</b>	<b>(322)</b>

## 6. Financial Performance (revenue and expenditure per item) – M12 September 2025

### 6.1 Revenue per item (refer to Table C4)

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description R thousands	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
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		16,346	25,343	-	1,225	4,886	6,336	(1,450)	-23%	25,343
Service charges - Water		4,866	6,311	-	481	1,424	1,578	(154)	-10%	6,311
Service charges - Waste Water Management		3,765	4,208	-	391	1,187	1,052	135	13%	4,208
Service charges - Waste management		1,992	3,302	-	209	636	826	(190)	-23%	3,302
Sale of Goods and Rendering of Services		193	274	-	16	44	69	(25)	-36%	274
Agency services		679	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6,736	12,727	-	536	1,578	3,182	(1,604)	-50%	12,727
Interest from Current and Non Current Assets		156	392	-	-	19	98	(79)	-80%	392
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	312	-	-	-	78	(78)	-100%	312
Rental from Fixed Assets		716	699	-	53	152	175	(22)	-13%	699
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1,458	2,281	-	104	469	570	(101)	-18%	2,281
Non-Exchange Revenue										
Property rates		8,101	10,021	-	444	4,912	2,505	2,407	96%	10,021
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	65	-	-	3	16	(14)	-83%	65
Licence and permits		416	456	-	13	32	114	(82)	-72%	456
Transfers and subsidies - Operational		48,755	43,772	-	207	14,337	10,943	3,394	31%	43,772
Interest		1,763	1,936	-	168	484	484	0	0%	1,936
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	5,000	-	-	-	1,250	(1,250)	-100%	5,000
Other Gains		450	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>96,412</b>	<b>117,100</b>	<b>-</b>	<b>3,843</b>	<b>30,164</b>	<b>29,275</b>	<b>889</b>	<b>3%</b>	<b>117,100</b>

Table C4 below shows the Revenue and Expenditure per item.

- **Property rates-**
  - R8 101 million (2024/2025 actual billed revenue),
  - R10 021 million (2025/2026 budgeted billed revenue),
  - R4 912 million (2025/2026 billing to date) versus projection of R2 505 million, -27% collection rate).
- **Refuse revenue-**
  - R 1,992 million (2024/2025 actual billed revenue),
  - R 3,302 million (2025/2026 budgeted billed revenue),
  - R 636 thousand (2025/2026 billing to date) versus projection of R826 thousand, -23% collection rate).
- **Rental of facilities and equipment**
  - R642 thousand (2024/2025 actual audited outcomes revenue),
  - R670 thousand (2025/2026 budgeted revenue),
  - R716 thousand (2025/2026 actual versus projection of R670 thousand) resulting in variance of 7%.

- **Interest earned on external investment**
  - R1 254 million (2024/2025 actual audited outcomes revenue)
  - R3 185 million (2025/2026 budgeted revenue).
  - R1 763 thousand (2025/2026 actual versus projection of R3 185 million) resulting in a negative variance of 45%.
- **Fines, Penalties and forfeits-**
  - R21 thousand (2024/2025 actual audited outcomes revenue),
  - R65 thousand (2025/2026 budgeted revenue)
  - R3 thousand (actual versus projection of R16 thousand) resulting in a variance of -83%).
- **Licence and Permits-**
  - R416 thousand (2024/2025 actual audited outcomes revenue),
  - R465 thousand (2025/2026 budgeted revenue),
  - R32 thousand (actual versus a projection of R114 thousand) resulting in a negative variance of -72%.

The year to date actual, includes the September actual since the EMS Inzalo report is generated after the month end closure of the financial system.

- **Transfer and subsidies-**
  - R 48,755 million (2024/2025 actual audited outcomes revenue),
  - R 43,772 million (2025/2026 budgeted revenue),
  - R39 082 million (actual versus a projection of R40 188 million), resulting in a positive variance of -3%.

## 6.2 Expenditure per item (refer to Table C4)

- **Employee related cost**
  - R38 933 million (2024/2025 audited outcomes actual expenditure),
  - R43 681 million (2025/2026 budgeted expenditure),
  - R 14,337 million (actual expenditure versus a projection of R 10,943 million) resulting in over spending of 31%.
- **Remuneration of councillors**
  - R 5,945 million (2024/2025 pre audited actual expenditure),

- R 4,326 million (2025/2026 budgeted expenditure),
- R 1,356 million (actual expenditure versus a projection of R1,081 million) resulting in over spending of 25%.
- **Inventory consumed**
  - R 1,877 million (2024/2025 audited actual),
  - R 4,535 million (2025/2026 budgeted expenditure),
  - R 425 thousand (actual expenditure versus a projection of R1,134 million) resulting in an underspending of -62%.
- **Contracted services**
  - R11,982 million (2024/2025 audited actual expenditure),
  - R 11,603 million (2025/2026 budgeted expenditure),
  - R 1,521 million (actual expenditure versus a projection of R 2,901 million) resulting in -48% under spending).

#### 2.1.6 SURPLUS FOR THE YEAR

- The audited deficit at the end of financial year 2024/2025 is R31,612 million.
- The actual current year surplus is R322 thousand.

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description R thousands	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Revenue</b>									
Exchange Revenue									
Service charges - Electricity		16,346	25,343	—	1,225	4,886	6,336	(1,450)	-23%
Service charges - Water		4,866	6,311	—	481	1,424	1,578	(154)	-10%
Service charges - Waste Water Management		3,765	4,208	—	391	1,187	1,052	135	13%
Service charges - Waste management		1,992	3,302	—	209	636	826	(190)	-23%
Sale of Goods and Rendering of Services		193	274	—	16	44	69	(25)	-36%
Agency services		679	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—
Interest earned from Receivables		8,736	12,727	—	536	1,578	3,182	(1,604)	-50%
Interest from Current and Non Current Assets		156	392	—	—	19	98	(79)	-80%
Dividends		—	—	—	—	—	—	—	—
Rent on Land		—	312	—	—	—	78	(78)	-100%
Rental from Fixed Assets		716	699	—	53	152	175	(22)	-13%
Licence and permits		—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—
Operational Revenue		1,458	2,281	—	104	469	570	(101)	-18%
Non-Exchange Revenue									
Property rates		8,101	10,021	—	444	4,912	2,505	2,407	96%
Surcharges and Taxes		—	—	—	—	—	—	—	—
Fines, penalties and forfeits		21	65	—	—	3	16	(14)	-63%
Licence and permits		416	456	—	13	32	114	(82)	-72%
Transfers and subsidies - Operational		48,755	43,772	—	207	14,337	10,943	3,394	31%
Interest		1,763	1,936	—	166	484	484	0	0%
Fuel Levy		—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	5,000	—	—	—	1,250	(1,250)	-100%
Other Gains		450	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>96,412</b>	<b>117,100</b>	<b>—</b>	<b>3,843</b>	<b>30,164</b>	<b>29,275</b>	<b>889</b>	<b>3%</b>
<b>Expenditure By Type</b>									
Employee related costs		39,753	45,983	—	3,542	10,883	11,496	(613)	-5%
Remuneration of councilors		5,945	4,326	—	495	1,356	1,061	274	25%
Bulk purchases - electricity		19,435	21,151	—	1,354	5,295	5,288	7	0%
Inventory consumed		1,877	4,535	—	141	425	1,134	(708)	-52%
Debt impairment		—	—	—	—	—	—	—	—
Depreciation and amortisation		9,286	11,220	—	—	—	2,805	(2,805)	-100%
Interest		6,588	10,660	—	557	1,877	2,665	(787)	-30%
Contracted services		11,982	11,603	—	630	1,521	2,901	(1,379)	-46%
Transfers and subsidies		261	—	—	11	29	—	29	#DIV/0!
Irrecoverable debts written off		24,614	10,224	—	—	—	2,556	(2,556)	-100%
Operational costs		13,426	13,579	—	1,343	4,712	3,395	1,318	39%
Losses on Disposal of Assets		—	—	—	—	—	—	—	—
Other Losses		1,136	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>134,313</b>	<b>133,280</b>	<b>—</b>	<b>8,081</b>	<b>26,098</b>	<b>33,320</b>	<b>(7,221)</b>	<b>-22%</b>
<b>Surplus/(Deficit)</b>		<b>(37,901)</b>	<b>(16,180)</b>	<b>—</b>	<b>[4,238]</b>	<b>4,065</b>	<b>(4,045)</b>	<b>8,110</b>	<b>(0)</b>
Transfers and subsidies - capital (monetary allocation)		6,289	15,858	—	—	1,629	3,985	(2,336)	(0)
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(31,612)</b>	<b>(322)</b>	<b>—</b>	<b>(4,238)</b>	<b>5,894</b>	<b>(80)</b>	<b>5,774</b>	<b>(0)</b>
Income Tax		—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after income tax</b>		<b>(31,612)</b>	<b>(322)</b>	<b>—</b>	<b>(4,238)</b>	<b>5,894</b>	<b>(80)</b>	<b>5,774</b>	<b>(0)</b>
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Municipalities		—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(31,612)</b>	<b>(322)</b>	<b>—</b>	<b>(4,238)</b>	<b>5,894</b>	<b>(80)</b>	<b>5,774</b>	<b>(0)</b>
Share of Surplus/Deficit attributable to Associates		—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>		<b>(31,612)</b>	<b>(322)</b>	<b>—</b>	<b>(4,238)</b>	<b>5,894</b>	<b>(80)</b>	<b>5,774</b>	<b>(0)</b>

## 7. Table C5 Monthly Budget Statement – Capital (revenue and expenditure per item) – Q01 2025

### 7.1 Expenditure (municipal vote, functional classification and funding) Revenue per item (refer to Table C4)

The municipality (as shown on Table C5) has capital expenditure budget of R23 764 million (Vat exclusive). As at 30 September 2025, the municipality's capital expenditure is R6 185 million against the projected budget of R3 956 million. The capital expenditure as at 30 September is at 56% against the projected budget; the municipality is under performing in terms of service delivery.

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description R thousands	Ref 1	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>										
Executive and council		-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	
<i>Community and public safety</i>										
Community and social services		-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>										
Planning and development	361	9,948	-	1,440	5,269	2,487	2,782	112%	9,948	
Road transport	361	9,948	-	1,440	5,269	2,487	2,782	112%	9,948	
Environmental protection	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>										
Energy sources	1,867	5,910	-	330	916	1,478	(562)	-38%	5,910	
Water management	1,449	5,910	-	310	916	1,478	(562)	-38%	5,910	
Waste water management	3,690	-	-	-	-	-	-	-	-	
Waste management	(3,272)	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>2,228</b>	<b>15,658</b>	<b>-</b>	<b>1,770</b>	<b>6,185</b>	<b>3,965</b>	<b>2,221</b>	<b>56%</b>	

Below is the breakdown in terms of grants funded projects:

### Municipal Infrastructure Grant

THEMBELIHLIE MUNICIPALITY									
MIG REPORT									
INCOME AND EXPENDITURE REPORT									
BUDGET 18,472,000.00									
REVISED BUDGET									
YEAR FROM 01/07/2025									
NAME OF PAYEE	CHEQUE NO	DATE	AMOUNT EXCL VAT	VAT AMOUNT	AMOUNT PAID	AMOUNT RECEIVED	DATE RECEIVED	BALANCE	PROJECT NAME
OPENING BALANCE 01/07/2025								1,741,827.48	
TRANSFER						1,747,000.00	01/07/2025	3,176,827.48	ALLOCATION RECEIVED
MORPAN CIVILS	ETT 202519103	18/07/2025	1,199,364.78	209,704.72	1,009,245.50			1,491,537.98	REINFORCEMENT OF HOMTOWN WASTEWATER TREATMENT WORKS - COMPLETION OF PHASE 2
TRANSFER						2,837,000.00	01/07/2025	4,116,537.98	ALLOCATION RECEIVED
BAGIN AFRICA SERVICES	ETT 2025231005	01/07/2025	141,096.26	31,164.88	142,330.70			1,974,297.20	PROFESSIONAL SERVICES FOR THE UPGRADE OF WASTE WTW - COMPLETION OF PHASE 2
BAGIN AFRICA SERVICES	ETT 2025231004	01/07/2025	479,419.11	97,111.95	496,731.00			1,627,648.10	PROFESSIONAL SERVICES FOR THE UPGRADE OF WASTE WTW - COMPLETION OF PHASE 2
MORPAN CIVILS	ETT 202534001	01/07/2025	1,908,794.46	280,019.17	2,189,813.63			1,298,748.55	REINFORCEMENT OF HOMTOWN WASTEWATER TREATMENT WORKS - COMPLETION OF PHASE 2

### Library Grant

THEMBELIHLIE MUNICIPALITY									
LIBRARY DEVELOPMENT FUNDS									
TOTAL BUDGET: 1,230,000.00									
NAME	DESCRIPTION	PAYMENT NO	DATE	AMOUNT	VAT	TOTAL AMOUNT	AMOUNT RECEIVED	DATE RECEIVED	BALANCE
Balance @ 1st of JULY 2025									
SALARIES	SALARIES	Jul-25	7/25/2025	85,549.75		85,549.75			-85,549.75
SALARIES	SALARIES	Aug-25	8/25/2025	85,549.75		85,549.75			-171,099.50
SALARIES	SALARIES	Sep-25	9/23/2025	85,549.75		85,549.75			-256,649.25

### EEDSM

THEMBELIHLIE MUNICIPALITY									
EEDSM GRANT									
INCOME AND EXPENDITURE REPORT									
BUDGET 2,000,000.00									
REVISED BUDGET									
YEAR 2025-2026									
NAME OF PAYEE	CHEQUE NO	DATE	AMOUNT EXCL VAT	VAT AMOUNT	AMOUNT PAID	AMOUNT RECEIVED	DATE RECEIVED	BALANCE	PROJECT NAME
OPENING BALANCE 01/07/2025								233,429.75	
NIKAZIMULO APPLIED SCIENCES PTY LTD	ETT 2025220008	8/11/2025	2,157.67	323.73	2,481.40			230,948.35	AWARNESS CAMPAIGN
SOMERSET EDUCATIONAL	ETT 2025220006	8/11/2025	14,282.61	2,142.39	16,425.00			214,523.35	AWARNESS CAMPAIGN
QUALITY RUBBER STAMPS	ETT 2025220007	8/11/2025	730.43	109.57	840.00			213,683.35	AWARNESS CAMPAIGN
TRANSFER						800,000.00	26/08/2024	1,013,683.35	

### Expanded Public Works Programme

#### 8. Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M12 September.

As at 30 September 2025, the municipality had no spending in capital expenditure for the fourth quarter.

8 - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter										
Description			MT Code	Budget Year 2025/26						
				0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-350 Days	151-180 Days	181 Dys-1 Yr
01.07.2025 - 30.09.2025										
Debtors Age Analysis By Income Source				6,445	5,795	3,238	1,786	1,787	1,000	1,781
Trade and Other Receivables from Exchange Transactions - Water			1200	1,454	651	1,093	370	360	357	568
Trade and Other Receivables from Exchange Transactions - Electricity			1300	2,161	735	323	309	237	240	195
Receivables from Non-Exchange Transactions - Property Rates			1400	993	2,472	548	358	359	363	350
Receivables from Non-Exchange Transactions - Waste Water Management			1500	1,142	580	424	414	409	405	402
Receivables from Non-Exchange Transactions - Waste Management			1600	636	356	243	238	235	233	17,137
Receivables from Non-Exchange Transactions - Property Rental Debtors			1700	19	6	6	6	6	6	773
Interest on Arrear Debtors Accounts			1810	-	-	-	-	-	-	-
Receivable unauthorised regular, unusual and wasteful expenditure			1820	-	-	-	-	-	-	-
Other			1900	19	1	2	2	102	8	5,056
Total By Income Source			2000	6,445	5,795	3,238	1,786	1,787	1,000	1,781
2024/25 - Totals only				7777906	2154111	2072777	1946220	1993629	2051716	1671201
Debtors Age Analysis By Customer Group										
Organs of State			2200	278	2,555	294	130	130	126	129
Commercial			2300	248	173	38	51	61	32	23
Households			2400	5910	2,515	2,904	1,523	1,544	1,439	1,008
Other			2500	7	3	2	2	3	2	96
Total By Customer Group			2600	6,445	5,795	3,238	1,786	1,787	1,000	1,781

#### **9. Table C6 Monthly Budget Statement - Financial Position – Q01**

There is a decrease of current assets from the audited balance of R 68,511 million to R (11,562) million in the 2025/2026 financial year. The actual year to date total non-current assets is at R 15,665 million in the 2025/26 financial year as compared to the previous year.

There is generally increase on outstanding debtors due to non-implementation of credit control and debt collection policy as explained above. The municipality must embark on data cleansing exercise to update the billing information in order to implement the credit control.

The total current liabilities of the municipality are R 16,159 million that include among others creditors and retention. Based on the municipality assets of over a R100 million, the municipality will not be able to cover its short-term obligations as indicated by a negative current/liquidity ratio.

0 - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents		52	(15,318)	—	5,381	(15,318)
Trade and other receivables from exchange transactions		20,530	3,754	—	5,137	3,754
Receivables from non-exchange transactions		2,826	—	—	2,853	—
Current portion of non-current receivables		—	—	—	—	—
Inventory		79	2	—	—	2
VAT		45,075	—	—	2,295	—
Other current assets		(52)	—	—	(0)	—
<b>Total current assets</b>		<b>68,511</b>	<b>(11,562)</b>	—	<b>15,665</b>	<b>(11,562)</b>
Non current assets						
Investments		—	—	—	—	—
Investment property		22,970	23,148	—	—	23,148
Property, plant and equipment		227,994	278,346	—	6,185	278,346
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		2,305	—	—	—	—
Intangible assets		83	36	—	—	36
Trade and other receivables from exchange transactions		—	—	—	—	—
Non current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
<b>Total non current assets</b>		<b>253,353</b>	<b>301,529</b>	—	<b>6,185</b>	<b>301,529</b>
<b>TOTAL ASSETS</b>		<b>321,864</b>	<b>289,967</b>	—	<b>21,851</b>	<b>289,967</b>
<b>LIABILITIES</b>						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		3,224	—	—	—	—
Consumer deposits		843	783	—	10	783
Trade and other payables from exchange transactions		140,542	147,229	—	5,304	147,229
Trade and other payables from non-exchange transactions		3,324	—	—	9,574	—
Provision		4,046	13,567	—	—	13,567
VAT		15,173	3,497	—	1,272	3,497
Other current liabilities		—	—	—	—	—
<b>Total current liabilities</b>		<b>167,152</b>	<b>165,075</b>	—	<b>16,159</b>	<b>165,075</b>
Non current liabilities						
Financial liabilities		443	2,476	—	—	2,476
Provision		78,508	—	—	—	—
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		7,813	—	—	—	—
<b>Total non current liabilities</b>		<b>86,765</b>	<b>2,476</b>	—	—	<b>2,476</b>
<b>TOTAL LIABILITIES</b>		<b>253,917</b>	<b>167,551</b>	—	<b>16,159</b>	<b>167,551</b>
<b>NET ASSETS</b>	2	<b>67,946</b>	<b>122,416</b>	—	<b>5,691</b>	<b>122,416</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		107,310	122,737	—	(3)	122,737
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>107,310</b>	<b>122,737</b>	—	<b>(3)</b>	<b>122,737</b>

## 10. CASH FLOW

Table C7 Monthly Budget Statement - Cash Flow – Q01

0 - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description R thousands	Ref 1	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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		–	6,953	–	–	–	1,738	(1,738)	-100%	6,953
Service charges		–	29,885	–	–	–	7,471	(7,471)	-100%	29,885
Other revenue		–	2,281	–	–	–	570	(570)	-100%	2,281
Transfers and Subsidies - Operational		–	43,190	–	–	–	10,797	(10,797)	-100%	43,190
Transfers and Subsidies - Capital		–	15,858	–	–	–	3,965	(3,965)	-100%	15,858
Interest		–	13,431	–	–	3	3,358	(3,355)	-100%	13,431
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(80,476)	(100,618)	–	(204)	(7,795)	(19,867)	(12,068)	61%	(100,618)
Interest		–	(10,660)	–	–	–	(2,665)	(2,665)	100%	(10,660)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(80,476)</b>	<b>321</b>	<b>–</b>	<b>(204)</b>	<b>(7,795)</b>	<b>5,368</b>	<b>13,163</b>	<b>245%</b>	<b>321</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		–	(15,858)	–	–	–	(3,965)	(3,965)	100%	(15,858)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>–</b>	<b>(15,858)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(3,965)</b>	<b>(3,965)</b>	<b>100%</b>	<b>(15,858)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(80,476)</b>	<b>(15,537)</b>	<b>–</b>	<b>(204)</b>	<b>(7,795)</b>	<b>1,403</b>			<b>(15,537)</b>
Cash/cash equivalents at beginning		220	219	–	–	–	219			–
Cash/cash equivalents at month/year end		(80,256)	(15,318)	–	(204)	(7,795)	1,622			(15,537)

Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – Q01

a - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2023/24											2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>															
<b>Cash Receipts by Source</b>															
Property rates					773	773	773	773	773	773	773	773	6 953	7 266	7 448
Service charges - Electricity revenue					2 780	2 780	2 780	2 780	2 780	2 780	2 780	2 780	24 836	25 954	26 002
Service charges - Water revenue					210	210	210	210	210	210	210	210	1 865	1 970	2 026
Service charges - Waste Water Management					140	140	140	140	140	140	140	140	1 262	1 319	1 352
Service charges - Waste Management					210	210	210	210	210	210	210	210	1 893	1 978	2 026
Rental of fixtures and equipment					-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments					-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors					1 482	1 482	1 482	1 482	1 482	1 482	1 482	1 482	13 431	14 036	14 367
De credits received					-	-	-	-	-	-	-	-	-	-	-
Free, penalties and fines					-	-	-	-	-	-	-	-	-	-	-
Licences and permits					-	-	-	-	-	-	-	-	-	-	-
Agency services					-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational					4 799	4 799	4 799	4 799	4 799	4 799	4 799	4 799	49 190	49 156	46 253
Other revenue					253	253	253	253	253	253	253	253	2 261	2 306	2 463
<b>Cash Receipts by Source</b>					16 630	16 630	16 630	16 630	16 630	16 630	16 630	16 630	98 740	100 048	102 550
<b>Other Cash Flows by Source</b>					1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	15 806	16 572	16 966
Transfers and subsidies - capital (monetary allocation) (National / Provincial and District)					-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocation) (Natl / Prov Dept / M Agencies, Households, Non-prov Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)					-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets					-	-	-	-	-	-	-	-	-	-	0
Short term loans					-	-	-	-	-	-	-	-	-	-	0
Borrowing long term financing					-	-	-	-	-	-	-	-	-	-	-
Interest (increase) in consumer deposits					-	-	-	-	-	-	-	-	-	-	-
VAT Credit (receipts)					-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables					-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments					-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>					12 488	12 488	12 488	12 488	12 488	12 488	12 488	12 488	111 398	116 426	119 536
<b>Cash Payments by Type</b>														-	-
Employee related costs	(7 983)	309	(204)	(4 243)	(4 243)	(4 243)	(4 243)	(4 243)	(4 243)	(4 243)	(4 243)	(4 243)	(49 963)	(49 052)	(49 254)
Remuneration of councillors	-	-	-	(481)	(481)	(481)	(481)	(481)	(481)	(481)	(481)	(481)	(4 326)	(4 520)	(4 633)
Interest	-	-	-	(1164)	(1 184)	(1 184)	(1 184)	(1 184)	(1 184)	(1 184)	(1 184)	(1 184)	(10 860)	(11 136)	(11 418)
Bulk purchases - Electricity	-	-	-	(2 350)	(2 350)	(2 350)	(2 350)	(2 350)	(2 350)	(2 350)	(2 350)	(2 350)	(21 151)	(22 100)	(22 665)
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	(3 240)	(3 240)	(3 240)	(3 240)	(3 240)	(3 240)	(3 240)	(3 240)	(3 240)	(32 016)	(29 156)	(30 416)
<b>Cash Payments by Type</b>	(7 983)	309	(204)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(111 277)	(116 206)	(119 192)
<b>Other Cash Flows/Payments by Type</b>														-	-
Capital items	-	-	-	(1 762)	(1 762)	(1 762)	(1 762)	(1 762)	(1 762)	(1 762)	(1 762)	(1 762)	(15 366)	(16 572)	(17 908)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
<b>Total Cash Payments by Type</b>	(7 983)	309	(204)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(11 490)	(117 136)	(112 859)	(116 172)
<b>NET INCREASE/DECREASE IN CASH HELD</b>	(7 983)	309	(204)	(1000)	(1000)	(1000)	(1000)	(1000)	(1000)	(1000)	(1000)	(1000)	(15 337)	(16 238)	(16 848)
Cash/cash equivalents at the monthly year beginning	-	-	-	34	24	24	24	24	24	24	24	24	0	219	0
Cash/cash equivalents at the monthly year end	-	-	-	24	24	24	24	24	24	24	24	24	(15 537)	(15 318)	(16 226)

## 11. Other supporting documentation.

The table below indicates that the municipality has outstanding debtors of over R124 million as at 30 September 2025. The municipality has appointed a service provider to assist with debt collection Khumalo Masondo. It is further recommended that the municipality embark on a data cleansing which will also enable the municipality to implement the credit control and debt collection policy.

	0-30 days	31-60 days	61-90 days	91-120 days	121-150 days	151-180 days	181 + days	TOTAL
<b>Water Basic</b>	279550.54	256674.92	248517.22	176632.11	178891.69	204642.96	7074823.61	8419733.05
<b>Water Metered</b>	486609.78	430440.75	401544.49	1517207.66	188881.78	182959.16	30564140.97	33771784.59
<b>Electricity Basic</b>	561191.24	422981.2	398226.55	169602.81	159011.49	153460.07	5738335.15	7602808.51
<b>Electricity Metered</b>	659105.74	529946.76	300682.18	139632.09	124554.48	61693.83	4207982.38	6023597.46
<b>Refuse</b>	331761.4	303761.1	349834.83	242175.88	236484.45	234201.19	17575639.97	19273858.82
<b>Sewerage</b>	601911.52	540025.2	579732.78	422570.78	411848.35	406589.01	29964075.98	32926753.62
<b>Property Rates</b>	558956.22	432483.87	2871307.2	545272.6	364071.5	356273.54	19402724.5	24531089.43
	3479086.44	2916313.8	5149845.25	3213093.93	1663743.74	1599819.76	114527722.6	132549625.5

**Table SC13c Monthly Budget Statement - Expenditure on repairs and maintenance by asset class- Q01**

Repairs and maintenance- actual spending of R600 thousand versus projected maintenance budget of R 2,297 million (73.3% underspending).

The total repairs and maintenance expenditure to date is made up the following categories:

- Electricity repairs and maintenance, actual spending of R400 thousand versus R 336 thousand (20.3% variance)
- Vehicle repairs and maintenance, actual spending of R424 thousand versus R677 thousand projected (37.4% underspending).
- Road repairs and maintenance, actual spent of R0 versus the projection budget of R29 thousand (100% underspending)

**0 - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter**



<b>Community Assets</b>									
Community Facilities									
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Post	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Tax Rank/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>									
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>									
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>									
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>									
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>									
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>									
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>									
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>									
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	779	13,858	-	1,440	5,838	3,485	(2,374)	-68.5%
									13,858

Thembelihle Local Municipality (September 2018)

## **SUPPLY CHAIN MANAGEMENT REPORT**

Please refer to the **attached annexure** Supply Chain Management report.

**Thembelihle Local Municipality - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Q01 2025.**

Table below detailed the municipality councillors, senior management and other municipal staff remuneration in full detail. It shows all the benefits paid as part of their package.

**COUNCILLORS REMUNIRATION**

- Basic salaries and wages- projected budget of R970 thousands versus actual spending of R1 156 million (19% overspending).
- Councillor's car allowance- No car allowance for councillors.
- Cell phone allowance- projected budget at R112 thousand versus actual spending of R119 thousand (-8%).

**SENIORS MANAGERS**

- Basic salaries and Wages-Senior Managers- projected budgeted of R 1,086 million versus actual spending of R 875 (-19% underspending).
- Car allowance- projected budget of R66 thousand versus actual spending of R54 thousand (-19% underspending).

**OTHER MUNICIPAL STAFF**

- Basic salaries and wages- projected budget of R 6,939 million versus actual spending of R 6,972 million (0%).
- Pension fund and UIF- projected budget of R 1,516 million versus actual spent is R 1,272 million (-16% underspending).
- Medical aid contribution- projected budget of R 367 thousand versus R 368 thousand actual expenditure (0%).
- Overtime - projected budget of R 426 thousand versus R34 thousand actual expenditure (20% underspending).

## 0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						0
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,593	3,879	—	436	1,156	970	186	19%	3,879
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		193	—	—	10	31	—	31	#DIV/0!	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		485	447	—	41	119	112	7	6%	447
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		669	—	—	8	50	—	50	#DIV/0!	—
<b>Sub Total - Councillors</b>		5,945	4,326	—	495	1,356	1,081	274	25%	4,326
% increase	4		-27.2%	—						-27.2%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2,670	4,344	—	291	875	1,086	(211)	-19%	4,344
Pension and UIF Contributions		4	2	—	1	2	1	1	173%	2
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		70	264	—	21	54	66	(12)	-19%	264
Cellphone Allowance		68	148	—	12	37	37	0	1%	148
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		417	—	—	17	62	—	62	#DIV/0!	—
Payments in lieu of leave		242	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		61	170	—	12	31	43	(11)	-26%	170
Aiding and postrelated allowance		(15)	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		3,537	4,928	—	354	1,061	1,232	(171)	-14%	4,928
% increase	4		39.3%	—						39.3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		25,577	27,756	—	2,338	6,972	6,939	33	0%	27,756
Pension and UIF Contributions		4,583	6,063	—	419	1,272	1,516	(244)	-16%	6,063
Medical Aid Contributions		1,414	1,468	—	120	368	367	1	0%	1,468
Overtime		1,642	1,706	—	103	341	426	(85)	-20%	1,706
Performance Bonus		2,129	1,778	—	80	436	444	(9)	-2%	1,778
Motor Vehicle Allowance		142	—	—	12	35	—	35	#DIV/0!	—
Cellphone Allowance		301	221	—	27	81	55	26	47%	221
Housing Allowances		37	33	—	4	11	8	2	27%	33
Other benefits and allowances		1,221	23	—	74	221	6	216	3711%	23
Payments in lieu of leave		327	1,179	—	—	27	295	(267)	-91%	1,179
Long service awards		—	210	—	—	—	52	(52)	-100%	210
Post-retirement benefit obligations		(1,362)	558	—	6	6	139	(133)	-96%	558
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Aiding and postrelated allowance		204	—	—	5	56	—	51	#DIV/0!	—
In kind benefits		—	60	—	—	—	15	(15)	-100%	60
<b>Sub Total - Other Municipal Staff</b>		36,215	41,055	—	3,188	9,822	10,204	(442)	-4%	41,055
% increase	4		13.4%	—						13.4%
<b>Total Parent Municipality</b>		45,898	50,309	—	4,037	12,239	12,577	(339)	-3%	50,309