QUARTERLY BUDGET STATEMENT FOR THE

FIRST QUARTER

01 JULY- 30 SEPTEMBER 2026



THEMBISILE HANI LOCAL MUNICIPALITY

MP315

MEMORANDUM

CORPORATE SERVICES

TO	:	**EXECUTIVE MANAGER FINANCIAL SERVICES**
FROM	:	**MUNICIPAL MANAGER**
SUBJECT	:	**IMPLEMENTATION OF COUNCIL RESOLUTIONS**
DATE	:	**29/10/2026**

At its Ordinary Council meeting held on the 29th October 2026, the Council resolved among others the following:

TH-NDC 221/10/2026 **FIRST QUARTER BUDGET STATEMENT REPORT: 01 JULY – 30 SEPTEMBER 2026**

RESOLVED

THAT the quarterly budget statement for 1st July 2026 - 30th September 2026 for 2026/27 financial year as in terms of section 52(d) of the MFMA 56 2003 be considered.

Hope that you find the above in order.

DocuSigned by:
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MR. D.J.D MAHLANGU
MUNICIPAL MANAGER

TH-NDC /10/2026 FIRST QUARTER BUDGET STATEMENT REPORT: 01 JULY – 30 SEPTEMBER 2026

REPORT OF THE MUNICIPAL MANAGER:

1 STRATEGIC GOAL

Sound Financial Management

2 PRIORITY ISSUE

Financial Management

3 LEGISLATIVE CONTEXTS

In terms of section 52(d) of the Local Government: Municipal Finance Management Act 56 of 2003 the mayor is required to provide the Council with a report regarding the implementation of the budget and the financial state of affairs of the municipality, within 30 days of the end of each quarter.

4 PURPOSE OF THE REPORT

The purpose of this report is to report on various financial indicators as required by the abovementioned legislation and regulations.

5. BACKGROUND

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget. The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which is part of the service delivery and budget implementation plan.

This report is served on a quarterly basis to the Council as per the stipulations of the MFMA Act section 52.

6. DISCUSSION

Quarterly Budget Statement Summary for the First Quarter 01 July – 30 September 2026

7. FINANCIAL IMPLICATIONS

The financial implication for the quarter amount to R 209 772 252 which is divided as follows:

- Employee Costs amount R 52 777 551 which is 87.19 percent against the quarterly expenditure
- Remuneration of Councillors amount to R 7 040 071 which is 89.32 percent against the quarterly expenditure
- Depreciation and amortisation amount to R 24 718 411 which is 108.65 percent against the quarterly expenditure
- Inventory Consumed and Bulk Purchase Water amount to R 41 718 939 which is 77.97 percent against the quarterly expenditure
- Transfer and Subsidies amount to R 3 887 825 which is 155.58 percent against the quarterly expenditure
- Other Expenditure amount to R 79 649 455 which is 45.09 percent against the quarterly expenditure.

6.1.1 Revenue: Accrual Basis Budgeting

Revenue:Accrual Basis Budgeting

Description	Original Budget	YTD Billing (Budget)	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD % Against YTD Budget
Property Rates	109.257.306	27.314.327	25.541.376				25.541.376	- 1.772.951	93.51
Service Charges	203.711.340	50.927.835	52.623.565				52.623.565	1.695.730	103.33
Investment Revenue (Interest)	25.962.628	6.490.657	4.961.003				4.961.003	- 1.529.654	76.43
Transfers and Subsidies-Operational	633.800.273	158.450.068	262.928.900				262.928.900	104.478.832	165.94
Other Revenue	176.598.533	44.149.633	43.141.915				43.141.915	- 1.007.718	97.72
Total Revenue Excluding Capital Transfers	**1.149.330.080**	**287.332.520**	**389.196.759**	**-**	**-**		**389.196.759**	**101.864.239**	**135.45**
Transfers & Subsidies- Capital	235.651.727	58.912.932	60.011.186				60.011.186	1.098.254	101.86
Total Transfers & Subsidies - Capital	**235.651.727**	**58.912.932**	**60.011.186**	**-**	**-**	**-**	**60.011.186**	**1.098.254**	**101.86**
Total Budget	**1.384.981.807**	**346.245.452**	**449.207.945**	**-**	**-**		**449.207.945**	**102.962.493**	**129.74**

Property Rates

The quarterly billed for property rates amount to R 25 541 376 against the quarterly budget of R 27 314 327 which is 93.51 percent, and the year-to-date amount to R 25 541 376 which is 23.38 percent against the annual budget of R 109 257 306. The reason for the less year to-date actual against the year to-date budget is because of the data cleansing which affected the billing.

Services Charges

The quarterly billed for service charges for fourth quarter amounts to R 52 623 565 against the quarterly budget of R 50 927 835 which is 103.33 percent, and the year-to-date actual amounts to R 52 623 565 against the annual budget of R 203 711 340 which is 25.81 percent. The reason for higher percentage on billing is because of the new consumer accounts opened.

Investment (Interest)

The quarterly actual interest received on investments / current account amount to R 4 961 003 against the quarterly budget of R 6 490 657 which is 76.43 percent. The year-to-date actual amounts to R 4 961 003 leading to 19.11 percent against the annual budget of R 25 962 628. The reason for the less year to-date actual against the year to-date budget is because of less cash invested than anticipated and also there is interest that is still in the NEDBANK Call Account which were not transferred to NEDBANK Primary Account.

Transfers and Subsidies (Operational)

During the first quarter the actual recognised / received for Transfers and Subsidies (Operational) amount to R 262 928 900 and the year to-date actual recognised or received amount to R 262 928 900 which is 4.49 percent against the annual budget of R 633 800 273.

Transfers and Subsidies (Capital)

During the first quarter the actual recognized for capital grants amounted to R 60 011 186 and the year-to-date grant recognized is R 60 011 186 which is 25.47 percent against the annual budget of R 235 651 727 (the recognition is based on the actual spent on conditional grants).

Other Revenue

The quarterly actual collection / billed amount to R 43 141 915 against the quarterly budget of R 44 149 633 which is 97.72 percent and year to – date actual amount to R 43 141 915 which is 24.43 percent against the annual budget of R 176 598 533.

The total quarterly revenue amounts to R 449 207 945 against the quarterly budget amount of R 346 245 452 which is 129.74 percent and the year-to-date actual or billed revenue amount to R 449 207 945 which is 32.44 percent against the annual budget of R 1 384 981 807.

6.1.2 Revenue: Cash Basis Budgeting

Description	Original Budget	YTD Budget	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD % Against YTD Budget	YTD % Against Original Budget
Property Rates	59.703.161	14.925.790	8.491.724				8.491.724	- 6.434.066	56.89	14.22
Waste Removal Services	2.107.683	526.921	510.356				510.356	- 16.564	96.86	24.21
Sanitation Services	1.933.333	483.333	259.589				259.589	- 223.745	53.71	13.43
Water Services	16.250.514	4.062.629	2.984.880				2.984.880	- 1.077.749	73.47	18.37
Total Revenue Service Charges & Rates	**79.994.691**	**19.998.673**	**12.246.549**	**-**	**-**		**12.246.549**	**- 7.752.124**	**61.24**	**15.31**
Other Revenue	17.200.720	4.300.180	7.303.469				7.303.469	3.003.289	169.84	42.46
Interest on Investment	25.962.628	6.490.657	4.961.003				4.961.003	- 1.529.654	76.43	19.11
Sub Total	**43.163.348**	**10.790.837**	**12.264.472**	**-**	**-**		**12.264.472**	**1.473.635**	**113.66**	**28.41**
Total Own Revenue	**123.158.039**	**30.789.510**	**24.511.021**	**-**	**-**		**24.511.021**	**- 6.278.488**	**79.61**	**19.90**
Transfers & Subsidies- Operational	633.800.273	158.450.068	267.513.000				267.513.000	109.062.932	168.83	42.21
Transfers & Subsidies- Capital	235.651.727	58.912.932	72.795.000				72.795.000	13.882.068	123.56	30.89
Total Transfers & Subsidies	**869.452.000**	**217.363.000**	**340.308.000**	**-**	**-**		**340.308.000**	**122.945.000**	**156.56**	**39.14**
Total Revenue	**992.610.039**	**248.152.510**	**364.819.021**	**-**	**-**		**364.819.021**	**116.666.512**	**147.01**	**36.75**

Property Rates

The quarterly actual for property rates amounts to R 8 491 727 against the quarterly budget of R 14 925 790 which is 56.89 percent and the year-to-date actual amount to R 8 491 727 leading to 14.22 percent against the annual budget of R 59 703 161. The reason for less percentage received is because the less payments received from the departments

Waste Removal Services

The quarterly actual collection amount to R 510 356 against the quarterly budget of R 526 921 which is 96.86 percent. The year-to-date actual collection amounts to R 510 356 against the annual budget of R 2 107 683 which led to 24.21 percent. The reason for less percentage received is because less consumers paid for their accounts than anticipated.

Sanitation Services

The quarterly actual collection amount to R 259 589 against the quarterly budget of R 483 333 which is 53.71 percent. The year-to-date collection under sanitation amounts to R 259 589 against the annual budget of R 1 933 333 which is 13.43 percent. The reason for less percentage received is because less consumers paid for their accounts

Water Services

The quarterly actual collection amount to R 2 984 880 against the quarterly budget of R 4 062 629 which is 73.47 percent. The year-to-date collection amounts to R 2 984 880 against the annual budget of R 16 250 514 reaching 18.37 percent. The reason for less percentage received is because less consumers paid for their accounts

Investment (Interest)

The quarterly actual interest on Investment received amount to R 4 961 003 against the quarterly budget of R 6 490 657 which is 76.43 percent. The year-to-date actual amounts to R 4 961 003 leading to 19.11 percent against the annual budget of R 25 962 628. The reason for the less year to-date actual against the year to-date budget is because of less cash invested than anticipated and also there is interest that is still in the NEDBANK Call Account which was not transferred to NEDBANK Primary Account.

Transfers and Subsidies (Operational excluding Capital)

During the first quarter the actual recognised / received for Transfers and Subsidies (Operational) amount to R 262 928 900 and the year to-date actual recognised or received amount to R 262 928 900 which is 4.49 percent against the annual budget of R 633 800 273.

Transfers and Subsidies (Capital)

During the first quarter the actual recognized for capital grants amounted to R 60 011 186 and the year-to-date grant recognized is R 72 795 000 which is 123.56 percent against the annual budget of R 235 651 727(the actual is based on the actual received on conditional grants).

Other Revenue

The quarterly actual collection amount to R 7 303 469 against the quarterly budget of R 4 300 180 which is 169.84 percent. The year to date actual for other revenue amounts to R 7 303 469 which led to 42.46 percent against the annual budget of R 17 200 720.

Total own Revenue

The total own revenue for the quarter amounts to R 24 511 021 against the quarterly budget of R 30 789 510 which is 79.61 percent. The year-to-date collection is R 24 511 021 against the annual budget of R 123 158 039, the percentage for year to date received is sitting at 19.90 percent.

The total revenue for the quarter amounts to R 364 819 021 against the quarterly budget of R 248 152 510 which is 147.01 percent and the year-to-date revenue amount to R 364 819 021 inclusive of grants received which is 36.75 percent against the annual budget of R 992 610 039.

6.1.3 Key Ratios

6.1.3.1 Key Ratios

Current Ratio

The current ratio of the Municipality amounts to 3:9 percent based on 2025/2026 pre-audit figures. This means that the Municipality will be able to pay its monthly creditors or commitments. Also, the Municipality will be able to operate within the Budget approved by the council.

Acid Test Ratio

The ratio of 3:2 indicates that the Municipality can pay their current liabilities, meaning that the Municipality is able to operate within its budget.

Solvency Ratio

One of many ratios used to measure a company's or institution's ability to meet long-term obligations; currently the ratio is 1:0 based on pre audit figures.

Comment

The Municipality has a positive ratio on Current and Acid Test ratio even if it is still depending on the Grants from National Treasury and is operating within the budgeted amount.

6.1.4 OPERATIONAL EXPENDITURE

Operational Expenditure (Accrual Basis)

Description	Original Budget	YTD Budget	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD % Against YTD Budget
Employee Cost	242.137.607	60.534.402	52.777.551				52.777.551	- 7.756.851	87.19
Remuneration Of Councilors	31.528.954	7.882.239	7.040.071				7.040.071	- 842.168	89.32
Depreciation Asset Impairment	91.000.000	22.750.000	24.718.411				24.718.411	1.968.411	108.65
Finance Charges	-	-	-				-	-	-
Inventory Consumed & Bulk Purchase Water	214.017.894	53.504.474	41.718.939				41.718.939	- 11.785.535	77.97
Transfer & Subsidies	9.944.412	2.486.103	3.867.825				3.867.825	1.381.722	155.58
Other Expenditure	706.629.986	176.657.497	79.649.455				79.649.455	- 97.008.042	45.09
Total Expenditure	**1.295.258.853**	**323.814.713**	**209.772.252**	**-**	**-**		**209.772.252**	**- 114.042.461**	**64.78**

Employee Costs

The quarterly actual expenditure amounts to R 52 777 551 against the quarterly budget of R 60 534 402 which is 87.19 percent. The year-to-date spent under employee costs is R 52 777 551 against the annual budget of R 242 137 607 resulting in 21.80 percent. The reason for less expenditure incurred is because of the vacant position which were filled during the year and the job evaluation which is not yet implemented.

Remuneration of Councillors

The quarterly actual expenditure amount to R 7 040 071 against the quarterly budget of R 7 882 239 which is 89.32 percent. The total year to date spent under remuneration of councillors is R 7 040 071 against the annual budget of R 31 528 954 which means only 22.33 percent was spent under the line item. The reason for less expenditure is because the annual increase for office bearers for 2026/27 financial year are not yet implemented.

The municipal employees and allowances for councilor's norm is 36 percent, which is within the norm 40 percent by 4 percent as per the circular 71 from national Treasury and is above 6 percent as per the staff regulation. This means the operational expenditure is allocated 64 as per circular 71 and staff regulation.

Depreciation & Impairment of Assets

The expenditure incurred under this segment amount to R 24 718 411 against the quarterly target of R 22 750 00 which is 108.65 percent. The total year to date movement amounts to R 24 718 411 leading to 27.17 percent against the annual budget of R 91 000 001. This is the depreciation as per the system and the final calculation is still to be done by Asset Management unit during the preparations of the Interim Annual Financial Statements.

Inventory Consumed and Bulk Purchase of Water

The quarterly actual expenditure amounts to R 41 718 939 against the quarterly budget of R 53 504 474 which is 77.97 percent. The year-to-date actual amounts to R 41 718 939 against the annual budget of R 214 017 894, this resulted to 919.50 percentage being spent. The reason for less expenditure is because water that were not consumed during September 2026 will be paid during October 2026.

Transfers and Subsidies

Under transfers and subsidies, the municipality paid an amount of R 3 867 825 against the quarterly budget of R 2 486 103 resulting in a percentage of 155.58. The year-to-date actual amounts to R 3 867 825 against the annual budget of R 9 944 412 leading to 38.90 percent.

Other Expenditure

The quarterly actual expenditure amount to R 79 649 455 against the quarterly budget of R 176 657 497 which is 45.09 percent. The year-to-date actual amounts to R 76 649 455 against the annual budget of R 706 629 986 which is 11.28 percent. The reason for less expenditure is because all non – cash back items such impairment of debtors, provision of leave, bonus, landfill sites etc are not yet accounted into the system

The total operational expenditure for the quarter amount to R 209 772 252 including R 24 718 411 relating to the depreciation of assets which is not included when calculating the cash flow because is not mapped against the operational expenditure accounted for under Table A7 (Cash flow) of Schedule of the Budget.

Repairs and Maintenance

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery.

The repairs and maintenance norm of the municipality is 2.4 percent; this calculation is based on the PPE sitting under financial position on C-Schedule. The percent is below the norm of 8 percent. The year-to-date actual amount to R 23 663 544 against the year-to-date budget of R 69 298 705 which is 34.15 percent.

Contracted Services

This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions. The norm ranges between 2 and 5 percent. The spending on contracted services against operational expenditure is 21 percent; this is above the norm. The year-to-date actual amount to R 162 328 000 against the annual budget of R 48 443 000 which is 29.85 percent.

Operating Expenditure Budget Implementation Indicator

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.

The actual percentage spent is 65 which is below the percentage of 95 to 100 percent. The reason for the expenditure incurred to be below the norm is because of non – cash back items such impairment of debtors, leave, bonus and actuaries and land fill site provisions are not yet accounted for into the system.

6.1.5 CAPITAL EXPENDITURE

The capital expenditure of the Municipality is as per the tale below:

MP315 Thembisile Hani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

Vote Description R thousands	Ref 1	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Capital Expenditure - Functional Classification										
Governance and administration		**32 374**	**6 224**	–	**1 644**	**1 644**	**1 556**	88	6%	**6 224**
Executive and council		16 744	–	–	–	–	–	–		–
Finance and administration		15 630	6 224	–	1 644	1 644	1 556	88	6%	6 224
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**16 572**	**23 420**	–	**7 156**	**7 156**	**5 855**	1 301	22%	**23 420**
Community and social services		13 556	16 720	–	6 762	6 762	4 180	2 582	62%	16 720
Sport and recreation		3 016	6 700	–	394	394	1 675	(1 281)	-76%	6 700
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**111 498**	**85 140**	–	**20 777**	**20 777**	**21 285**	(508)	-2%	**85 140**
Planning and development		–	58	–	–	–	14	(14)	-100%	58
Road transport		111 498	85 082	–	20 777	20 777	21 270	(493)	-2%	85 082
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**147 212**	**133 410**	–	**29 112**	**29 112**	**33 353**	(4 241)	-13%	**133 410**
Energy sources		6 342	8 500	–	–	–	2 125	(2 125)	-100%	8 500
Water management		103 721	95 601	–	21 020	21 020	23 900	(2 880)	-12%	95 601
Waste water management		33 377	24 598	–	8 091	8 091	6 149	1 942	32%	24 598
Waste management		3 772	4 712	–	–	–	1 178	(1 178)	-100%	4 712
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**307 657**	**248 194**	–	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**
Funded by:										
National Government		220 001	215 535	–	52 885	52 885	53 884	(999)	-2%	215 535
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**220 001**	**215 535**	–	**52 885**	**52 885**	**53 884**	**(999)**	**-2%**	**215 535**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		70 912	32 659	–	5 805	5 805	8 165	(2 360)	-29%	32 659
Total Capital Funding		**290 913**	**248 194**	–	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**

The total actual expenditure incurred during the quarter amounts to R 58 689 000 excluding VAT of 15 percent which should be calculated as per circular 58 issued by National Treasury and treated as income. The year-to-date expenditure amount to R 58 689 000 against the year-to-date budget of R 62 049 000 which is 94.59 percent. The reason for less expenditure is because of VAT which is captured under Input VAT account.

6.1.6 DEBTORS

6.1.6.1 The status of the debtors is as follows:

MP315 Thembisile Hani - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - Quarter 1

Description R thousands	NT Code	Budget Year 2026/27								
		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 By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	15 171	21 497	14 475	22 454	12 675	12 477	12 437	1 046 339	1 157 524
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	115	115
Receivables from Non-exchange Transactions - Property Rates	1400	8 155	7 785	8 546	6 422	5 786	5 776	46 805	286 231	375 506
Receivables from Exchange Transactions - Waste Water Management	1500	262	292	224	368	182	172	169	15 463	17 133
Receivables from Exchange Transactions - Waste Management	1600	4 476	7 492	4 411	6 193	4 335	4 321	4 314	441 369	476 913
Receivables from Exchange Transactions - Property Rental Debtors	1700	51	51	659	107	107	107	107	2 644	3 832
Interest on Arrear Debtor Accounts	1810	14 038	19 507	13 630	13 395	13 382	13 274	13 096	789 263	889 586
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	110	110
Total By Income Source	**2000**	**42 153**	**56 624**	**41 945**	**48 939**	**36 467**	**36 126**	**76 928**	**2 581 535**	**2 920 719**
2025/26 - totals only		38 707	35 992	35 534	69 150	30 848	29 470	29 297	2 309 145	2 578 142
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 698	9 328	10 308	12 081	8 160	8 040	11 550	449 116	517 280
Commercial	2300	6 576	4 978	5 163	11 381	3 640	3 628	4 525	190 935	230 825
Households	2400	26 879	42 319	26 475	25 477	24 667	24 459	60 853	1 941 485	2 172 613
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**42 153**	**56 624**	**41 945**	**48 939**	**36 467**	**36 126**	**76 928**	**2 581 535**	**2 920 719**

The debtors book of the municipality amount to R 2 920 719 000.

6.1.7 CREDITORS

MP315 Thembisile Hani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description R thousands	NT Code	Budget Year 2026/27								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	15 631	87	(0)	–	–	0	–	3	15 721
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**15 631**	**87**	**(0)**	**–**	**–**	**0**	**–**	**3**	**15 721**

The outstanding creditors for the quarter amount to R 15 631 000.

6.1.8 CONDITIONAL GRANT RECEIPTS AS FROM 1 JULY 2026 – 30 JUNE 2027

Name of the Grant	Allocation as per the DoRA	Amount Received YTD	Year to date Spent Against Amount Received	Variance	%Spent Against the amount received
FMG	2 000 000	2 000 000	118 118	1 881 882	6
EPWP	2 679 000	669 000	2 067 712	- 1 398 712	309
MIG	159 065 000	44 626 000	41 054 067	3 571 933	92
WSIG	80 482 000	28 169 000	20 785 361	7 383 639	74
INEP	16 258 000	6 000 000	4 180 593	1 819 407	70
Total	**260 484 000**	**81 464 000**	**68 205 851**	**13 258 149**	**84**

6.1.9 TOP TEN CREDITORS PAID

TOP 10 CREDITORS PAID_SEPTEMBER 2026	
RAND WATER - DEBTOR ONE ACCOUN	- 19 112 183.27
ESKOM	- 4 263 257.12
SARS	- 3 436 558.43
NEWDAWN ENERGY PTY LTD	- 3 276 603.26
MMTE AND MTE JV	- 2 957 426.25
FLEET HORIZON SOLUTIONS PTY LT	- 1 609 707.19
ELEZULU CONSTRUCTION	- 1 526 602.09
DLAWUTHIYE TRADING AND PROJECT	- 1 400 828.81
MAKHAMBAVELE BUILDING CONSTRUC	- 1 149 829.80
MINENHLE AND TWINS TRADING AND	- 1 148 992.60

6.1.10 TOP TEN PROJECT PAID

TOP 10 PROJECTS PAID_SEPTEMBER 2026	
JASINO GENERAL SERVICE PTY LTD	- 3 416 268.71
DKPB CIVIL ENGINEERING	- 2 861 245.23
G P T N TRADING CC	- 2 838 349.55
KJM BUSINESS ENTERPRISE	- 2 109 893.60
STICKSON GENERAL TRADING	- 2 073 124.54
SNAPPY INVESTMENT (PTY) LTD	- 1 180 524.04
IRHALANE CONSTRUCTION	- 1 050 525.00
NOPONDE BUSINESS ENTERPRISE	- 1 041 803.15
TSHWELELE LOGISTICS	- 1 037 050.64
ZWELPAT TARDING CC	- 908 063.82

6.1.11 BANK RECONCILIATION

NEDBANK PRIMARY ACCOUNT		
Description	**Cashbook**	**Bank Statement**
Opening Balance	93 737 416	93 737 416
Deposits	36 133 864	36 133 864
Withdrawals/Debits/Charges	- 99 315 005	- 99 315 005
Closing Balance as at 30th September 2026	**30 556 275**	**30 556 275**

FNB ACCOUNT		
Description	**Cashbook**	**Bank Statement**
Opening Balance	220 678 119	220 678 119
Deposits	7 951 537	7 951 537
Withdrawals/Debits/Charges	- 1 020	- 1 020
Closing Balance as at 30th September 2026	**228 628 635**	**228 628 635**

6.1.12 INVESTMENT PORTFOLIO

Investments made are short-term, which means they may be withdrawn at any time when the need arises because the funds that are invested are for service delivery purposes. A total of R 70.0 million was invested, investments are in the form of call deposits. The following table reflects a summary of investments made:

Financial Year: 2026/2027				
Investment Register of Nedbank call ccount				
Date	**Description**	**Capital**	**Withdrawal**	
	Balance brought forward			19 494 000
02/07/2026	N1 037881527927 37		- 19 494 000	
08/07/2026	CALL 037881527927 15	100 000 000		
30/09/2026	CALL 037881527927 15		- 30 000 000	
	Total Invested			**70 000 000**

6.2 CASH FLOW ANALYSIS

6.2.1 Cash Flow Analysis
Cash Flow from 1st July 2026- 30th June 2027

Revenue

Item Description	Original Budget	Actual Received 1st July 2026 – 30th September 2026	Variance	Percentage Received
Transfers and Subsidies: Operational	R 633.8 million	R 267.5 million	R 366.3	42 %
Other Revenue	R 123.1 million	R 18.5 Million	R 104.6 million	15 %
Cash on Hand (Opening Balance)	R 209.3 million	R 0	R 209.3 million	-
Total Operational Revenue Budget	**R 966.2 million**	**R 286.0 million**	**R 680.2 million**	**30 %**
Transfers and Subsidies: Capital	R 235.6 million	R 72.7 million	R 162.9	31 %
Total Revenue	**R 1 201.8 billion**	**R 358.7 million**	**R 843.1 million**	**30 %**

Operational and Capital Expenditure
Assessment made based on the spending threshold for budgetary purposes.

Item Description	**Original Budget**	**Actual Spent 1st July 2026- 30th September 2026**	**Variance**	**Percentage Spent**
Total Operational Expenditure	R 770.9 million	R 182.3 million	R 558 .6 million	24 %
Capital Spending	R 268.3 million	R 65.8 million	R 202.5 million	25 %
Total Spent	**R 1 039.2 billion**	**R 248.1 million**	**R 791.1 million**	**24 %**
Commitment from 1st October 2026 - 30 June 2027			**R 791.1 million**	
Revenue to be collected from 1st October 2026 – 30 June 2027				
Transfers and Subsidies: Operational			R 366.3 million	
Transfers and Subsidies: Capital			R 162.9 million	
Other Revenue			R 104.6 million	
Total Cash on Hand as of 30th September 2026			R 329.1 million	
Total Projected Revenue Including Cash on Hand			**R 962.9 million**	
Surplus (Deficit)			**R 171.8 million**	
Accruals Paid (2025/26)			**R22.2 million**	
Surplus/ (Deficit)			**R 149.6 million**	
Less Grant Received and Not Spend			**R 14.6 million**	
Surplus/ (Deficit)			**R 135.0 million**	

7. RECOMMENDATION BY THE MUNICIPAL MANAGER

7.1 THAT the quarterly budget statement for 1st July 2026-30th September 2026 for 2026/27 financial year as in terms of section 52(d) of the MFMA 56 2003 be considered.

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MP315 Thembisile Hani - Table C1 Monthly Budget Statement Summary - M03 - Quarter 1

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	101 592	109 257	–	25 541	25 541	27 314	(1 773)	-6%	109 257
Service charges	188 112	203 711	–	52 624	52 624	50 928	1 696	3%	203 711
Investment revenue	24 349	25 963	–	4 961	4 961	6 491	(1 530)	-24%	25 963
Transfers and subsidies - Operational	640 078	633 800	–	262 929	262 929	158 450	104 479	66%	633 800
Other own revenue	103 481	176 599	–	43 142	43 142	44 150	(1 008)	-2%	176 599
Total Revenue (excluding capital transfers and contributions)	**1 057 612**	**1 149 330**	**–**	**389 197**	**389 197**	**287 333**	**101 864**	**35%**	**1 149 330**
Employee costs	205 899	242 138	–	52 778	52 778	60 534	(7 757)	-13%	242 138
Remuneration of Councillors	29 106	31 529	–	7 040	7 040	7 882	(842)	-11%	31 529
Depreciation and amortisation	101 621	91 000	–	24 718	24 718	22 750	1 968	9%	91 000
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	215 992	214 018	–	41 719	41 719	53 504	(11 786)	-22%	214 018
Transfers and subsidies	90 713	9 944	–	3 868	3 868	2 486	1 382	56%	9 944
Other expenditure	649 505	706 630	–	79 649	79 649	176 657	(97 008)	-55%	706 630
Total Expenditure	**1 292 836**	**1 295 259**	**–**	**209 772**	**209 772**	**323 815**	**(114 042)**	**-35%**	**1 295 259**
Surplus/(Deficit)	**(235 224)**	**(145 929)**	**–**	**179 425**	**179 425**	**(36 482)**	**215 907**	**-592%**	**(145 929)**
Transfers and subsidies - capital (monetary allocations)	338 032	235 652	–	60 011	60 011	58 913	1 098	2%	235 652
Transfers and subsidies - capital (in-kind)	1 021	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**	**217 005**	**967%**	**89 723**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**	**217 005**	**967%**	**89 723**
Capital expenditure & funds sources									
Capital expenditure	**307 657**	**248 194**	**–**	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**
Capital transfers recognised	220 001	215 535	–	52 885	52 885	53 884	(999)	-2%	215 535
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**70 912**	**32 659**	**–**	**5 805**	**5 805**	**8 165**	**(2 360)**	**-29%**	**32 659**
Total sources of capital funds	**290 913**	**248 194**	**–**	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**
Financial position									
Total current assets	1 215 999	830 010	–		1 430 880				830 010
Total non current assets	2 857 613	2 872 535	–		2 891 584				2 872 535
Total current liabilities	938 386	516 038	–		947 803				516 038
Total non current liabilities	34 887	96 099	–		34 887				96 099
Community wealth/Equity	**3 100 028**	**3 090 408**	**–**		**3 339 774**				**3 090 408**
Cash flows									
Net cash from (used) operating	236 956	300 430	320 319	260 643	260 643	75 107	(185 535)	-247%	300 430
Net cash from (used) investing	(288 066)	(268 311)	(268 311)	(57 741)	(57 741)	(67 078)	(9 337)	14%	(268 311)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**179 752**	**226 919**	**246 808**	**–**	**412 210**	**202 830**	**(209 381)**	**-103%**	**241 428**
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	42 153	56 624	41 945	48 939	36 467	36 126	76 928	2 581 535	2 920 719
Creditors Age Analysis									
Total Creditors	15 631	87	(0)	–	–	0	–	3	15 721

MP315 Thembisile Hani - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**665 856**	**760 162**	**–**	**290 734**	**290 734**	**190 041**	100 693	53%	**760 162**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		665 856	760 162	–	290 734	290 734	190 041	100 693	53%	760 162
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**18 350**	**592**	**–**	**8 124**	**8 124**	**148**	7 976	5385%	**592**
Community and social services		14 247	441	–	7 832	7 832	110	7 722	7009%	441
Sport and recreation		4 103	152	–	292	292	38	254	669%	152
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**100 156**	**164 206**	**–**	**25 735**	**25 735**	**41 052**	(15 316)	-37%	**164 206**
Planning and development		11 160	159 662	–	2 050	2 050	39 916	(37 865)	-95%	159 662
Road transport		88 996	4 544	–	23 685	23 685	1 136	22 549	1985%	4 544
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**612 303**	**460 021**	**–**	**124 615**	**124 615**	**115 005**	**9 610**	8%	**460 021**
Energy sources		19 660	16 258	–	17	17	4 064	(4 047)	-100%	16 258
Water management		451 767	341 304	–	88 275	88 275	85 326	2 949	3%	341 304
Waste water management		42 430	5 525	–	10 371	10 371	1 381	8 990	651%	5 525
Waste management		98 446	96 933	–	25 951	25 951	24 233	1 718	7%	96 933
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 396 665**	**1 384 982**	**–**	**449 208**	**449 208**	**346 245**	**102 962**	**30%**	**1 384 982**
Expenditure - Functional										
Governance and administration		**757 116**	**821 852**	**–**	**105 564**	**105 564**	**205 463**	(99 899)	-49%	**821 852**
Executive and council		61 433	71 633	–	15 561	15 561	17 908	(2 348)	-13%	71 633
Finance and administration		690 641	744 446	–	88 477	88 477	186 111	(97 635)	-52%	744 446
Internal audit		5 042	5 773	–	1 526	1 526	1 443	83	6%	5 773
Community and public safety		**22 760**	**30 824**	**–**	**8 387**	**8 387**	**7 706**	681	9%	**30 824**
Community and social services		8 927	13 476	–	1 995	1 995	3 369	(1 374)	-41%	13 476
Sport and recreation		13 833	17 348	–	6 392	6 392	4 337	2 055	47%	17 348
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**82 309**	**105 431**	**–**	**26 393**	**26 393**	**26 358**	36	0%	**105 431**
Planning and development		28 906	35 240	–	7 658	7 658	8 810	(1 152)	-13%	35 240
Road transport		53 403	70 191	–	18 735	18 735	17 548	1 187	7%	70 191
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**430 651**	**337 152**	**–**	**69 428**	**69 428**	**84 288**	**(14 860)**	-18%	**337 152**
Energy sources		49 214	44 070	–	12 946	12 946	11 018	1 929	18%	44 070
Water management		341 733	247 791	–	48 116	48 116	61 948	(13 832)	-22%	247 791
Waste water management		10 288	15 049	–	1 844	1 844	3 762	(1 918)	-51%	15 049
Waste management		29 416	30 241	–	6 521	6 521	7 560	(1 039)	-14%	30 241
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 292 836**	**1 295 259**	**–**	**209 772**	**209 772**	**323 815**	**(114 042)**	**-35%**	**1 295 259**
Surplus/ (Deficit) for the year		**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**	**217 005**	**967%**	**89 723**

MP315 Thembisile Hani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Vote 1 -MAYOR AND COUNCIL (GENERAL)		–	–	–	–	–	–	–		–
Vote 2 - Vote 2 - MUNICIPAL MANAGER TOWN SECRETARY AND C		–	100	–	18	18	25	(7)	-28.0%	100
Vote 3 - Vote 3 - ECONOMIC DEVELOPMENT/PLANNING:LED		439	584	–	133	133	146	(13)	-8.9%	584
Vote 4 - Vote 4 - FINANCE		665 492	759 767	–	290 552	290 552	189 942	100 610	53.0%	759 767
Vote 5 - Vote 5 -ECONOMIC DEVELOPMENT/PLANNING:TECHNICA		(694)	159 079	–	–	–	39 770	(39 770)	-100.0%	159 079
Vote 6 - Vote 6 - ECONOMIC DEVELOPMENT/PLANNING:PROJECT		7 887	–	–	1 899	1 899	–	1 899	#DIV/0!	–
Vote 7 - Vote 7 -520 SOLID WASTE REMOVAL		98 446	96 933	–	25 951	25 951	24 233	1 718	7.1%	96 933
Vote 8 - Vote 8 -530 ENERGY SOURCES : ELECTRICITY		19 660	16 258	–	17	17	4 064	(4 047)	-99.6%	16 258
Vote 9 - Vote 9 - 540 WATER DISTRIBUTION:WATER		451 767	341 304	–	88 275	88 275	85 326	2 949	3.5%	341 304
Vote 10 - Vote 10 - 550 ROADS: ROADS AND STORMWATER		85 192	–	–	23 668	23 668	–	23 668	#DIV/0!	–
Vote 11 - Vote 11 - 560 WASTE WATER TREATMENT: SANITATION		42 430	5 525	–	10 371	10 371	1 381	8 990	650.8%	5 525
Vote 12 - Vote 12 - CORPORATE SERVICES		364	295	–	163	163	74	90	121.6%	295
Vote 13 - Vote 13 - 107 ECONOMIC DEVELOPMENT/PLANNING: CC		3 527	–	–	18	18	–	18	#DIV/0!	–
Vote 14 - Vote 14 - 108 ROAD AND TRAFFIC REGULATION: TRAFF		3 804	4 544	–	18	18	1 136	(1 118)	-98.4%	4 544
Vote 15 - Vote 15 - COMMUNITY SERVICES		18 350	592	–	8 124	8 124	148	7 976	5384.6%	592
Total Revenue by Vote	2	**1 396 665**	**1 384 982**	**–**	**449 208**	**449 208**	**346 245**	**102 962**	**29.7%**	**1 384 982**
Expenditure by Vote	1									
Vote 1 - Vote 1 -MAYOR AND COUNCIL (GENERAL)		40 163	47 645	–	13 000	13 000	11 911	1 089	9.1%	47 645
Vote 2 - Vote 2 - MUNICIPAL MANAGER TOWN SECRETARY AND C		126 005	121 269	–	31 231	31 231	30 317	914	3.0%	121 269
Vote 3 - Vote 3 - ECONOMIC DEVELOPMENT/PLANNING:LED		15 102	19 899	–	4 204	4 204	4 975	(771)	-15.5%	19 899
Vote 4 - Vote 4 - FINANCE		562 810	616 397	–	55 230	55 230	154 099	(98 869)	-64.2%	616 397
Vote 5 - Vote 5 -ECONOMIC DEVELOPMENT/PLANNING:TECHNICA		1 456	1 712	–	435	435	428	7	1.6%	1 712
Vote 6 - Vote 6 - ECONOMIC DEVELOPMENT/PLANNING:PROJECT		7 591	7 895	–	1 882	1 882	1 974	(92)	-4.7%	7 895
Vote 7 - Vote 7 -520 SOLID WASTE REMOVAL		29 416	30 241	–	6 521	6 521	7 560	(1 039)	-13.7%	30 241
Vote 8 - Vote 8 -530 ENERGY SOURCES : ELECTRICITY		49 214	44 070	–	12 946	12 946	11 018	1 929	17.5%	44 070
Vote 9 - Vote 9 - 540 WATER DISTRIBUTION:WATER		341 733	247 791	–	48 116	48 116	61 948	(13 832)	-22.3%	247 791
Vote 10 - Vote 10 - 550 ROADS: ROADS AND STORMWATER		33 105	44 587	–	14 671	14 671	11 147	3 524	31.6%	44 587
Vote 11 - Vote 11 - 560 WASTE WATER TREATMENT: SANITATION		10 288	15 049	–	1 844	1 844	3 762	(1 918)	-51.0%	15 049
Vote 12 - Vote 12 - CORPORATE SERVICES		28 138	36 541	–	6 102	6 102	9 135	(3 034)	-33.2%	36 541
Vote 13 - Vote 13 - 107 ECONOMIC DEVELOPMENT/PLANNING: CC		4 757	5 734	–	1 138	1 138	1 434	(295)	-20.6%	5 734
Vote 14 - Vote 14 - 108 ROAD AND TRAFFIC REGULATION: TRAFF		20 298	25 603	–	4 064	4 064	6 401	(2 337)	-36.5%	25 603
Vote 15 - Vote 15 - COMMUNITY SERVICES		22 760	30 824	–	8 387	8 387	7 706	681	8.8%	30 824
Total Expenditure by Vote	2	**1 292 836**	**1 295 259**	**–**	**209 772**	**209 772**	**323 815**	**(114 042)**	**-35.2%**	**1 295 259**
Surplus/ (Deficit) for the year	2	**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**	**217 005**	**967.4%**	**89 723**

MP315 Thembisile Hani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		139 573	152 566	–	39 966	39 966	38 141	1 825	5%	152 566
Service charges - Waste Water Management		3 439	3 591	–	864	864	898	(34)	-4%	3 591
Service charges - Waste management		45 100	47 554	–	11 793	11 793	11 889	(95)	-1%	47 554
Sale of Goods and Rendering of Services		14 373	648	–	154	154	162	(8)	-5%	648
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		154 295	156 993	–	41 474	41 474	39 248	2 225	6%	156 993
Interest from Current and Non Current Assets		24 349	25 963	–	4 961	4 961	6 491	(1 530)	-24%	25 963
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 100	1 723	–	1 240	1 240	431	810	188%	1 723
Licence and permits		4	6	–	1	1	2	(0)	-14%	6
Special Rating Levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	12 258	–	–	–	3 065	(3 065)	-100%	12 258
Development Charges		–	–	–	–	–	–	–		–
Operational Revenue		4 005	331	–	238	238	83	155	187%	331
Non-Exchange Revenue								–		
Property rates		101 592	109 257	–	25 541	25 541	27 314	(1 773)	-6%	109 257
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		3 800	4 543	–	16	16	1 136	(1 119)	-99%	4 543
Licence and permits		95	96	–	19	19	24	(5)	-22%	96
Transfers and subsidies - Operational		640 078	633 800	–	262 929	262 929	158 450	104 479	66%	633 800
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		(79 606)	–	–	–	–	–	–		–
Other Gains		4 414	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 057 612**	**1 149 330**	**–**	**389 197**	**389 197**	**287 333**	**101 864**	**35%**	**1 149 330**
Expenditure By Type										
Employee related costs		205 899	242 138	–	52 778	52 778	60 534	(7 757)	-13%	242 138
Remuneration of councillors		29 106	31 529	–	7 040	7 040	7 882	(842)	-11%	31 529
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		215 992	214 018	–	41 719	41 719	53 504	(11 786)	-22%	214 018
Debt impairment		331 016	391 890	–	–	–	97 972	(97 972)	-100%	391 890
Depreciation and amortisation		101 621	91 000	–	24 718	24 718	22 750	1 968	9%	91 000
Interest		–	–	–	–	–	–	–		–
Contracted services		165 686	162 328	–	48 443	48 443	40 582	7 861	19%	162 328
Transfers and subsidies		90 713	9 944	–	3 868	3 868	2 486	1 382	56%	9 944
Irrecoverable debts written off		30 868	41 374	–	2 745	2 745	10 344	(7 599)	-73%	41 374
Operational costs		112 977	111 038	–	28 461	28 461	27 760	702	3%	111 038
Disposal of Fixed and Intangible Assets		(3 415)	–	–	–	–	–	–		–
Other Losses		12 373	–	–	–	–	–	–		–
Total Expenditure		**1 292 836**	**1 295 259**	**–**	**209 772**	**209 772**	**323 815**	**(114 042)**	**-35%**	**1 295 259**
Surplus/(Deficit)		**(235 224)**	**(145 929)**	**–**	**179 425**	**179 425**	**(36 482)**	**215 907**	**-592%**	**(145 929)**
Transfers and subsidies - capital (monetary allocations)		338 032	235 652	–	60 011	60 011	58 913	1 098	2%	235 652
Transfers and subsidies - capital (in-kind)		1 021	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**			**89 723**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**			**89 723**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**			**89 723**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**103 829**	**89 723**	**–**	**239 436**	**239 436**	**22 431**			**89 723**

MP315 Thembisile Hani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
Capital Expenditure - Functional Classification										
Governance and administration		**32 374**	**6 224**	**–**	**1 644**	**1 644**	**1 556**	88	6%	**6 224**
Executive and council		16 744	–	–	–	–	–	–		–
Finance and administration		15 630	6 224	–	1 644	1 644	1 556	88	6%	6 224
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**16 572**	**23 420**	**–**	**7 156**	**7 156**	**5 855**	1 301	22%	**23 420**
Community and social services		13 556	16 720	–	6 762	6 762	4 180	2 582	62%	16 720
Sport and recreation		3 016	6 700	–	394	394	1 675	(1 281)	-76%	6 700
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**111 498**	**85 140**	**–**	**20 777**	**20 777**	**21 285**	(508)	-2%	**85 140**
Planning and development		–	58	–	–	–	14	(14)	-100%	58
Road transport		111 498	85 082	–	20 777	20 777	21 270	(493)	-2%	85 082
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**147 212**	**133 410**	**–**	**29 112**	**29 112**	**33 353**	(4 241)	-13%	**133 410**
Energy sources		6 342	8 500	–	–	–	2 125	(2 125)	-100%	8 500
Water management		103 721	95 601	–	21 020	21 020	23 900	(2 880)	-12%	95 601
Waste water management		33 377	24 598	–	8 091	8 091	6 149	1 942	32%	24 598
Waste management		3 772	4 712	–	–	–	1 178	(1 178)	-100%	4 712
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**307 657**	**248 194**	**–**	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**
Funded by:										
National Government		220 001	215 535	–	52 885	52 885	53 884	(999)	-2%	215 535
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**220 001**	**215 535**	**–**	**52 885**	**52 885**	**53 884**	**(999)**	**-2%**	**215 535**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		70 912	32 659	–	5 805	5 805	8 165	(2 360)	-29%	32 659
Total Capital Funding		**290 913**	**248 194**	**–**	**58 689**	**58 689**	**62 049**	**(3 359)**	**-5%**	**248 194**

MP315 Thembisile Hani - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - Quarter 1

Description	NT Code	Budget Year 2026/27								
R thousands		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 By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	15 171	21 497	14 475	22 454	12 675	12 477	12 437	1 046 339	1 157 524
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	115	115
Receivables from Non-exchange Transactions - Property Rates	1400	8 155	7 785	8 546	6 422	5 786	5 776	46 805	286 231	375 506
Receivables from Exchange Transactions - Waste Water Management	1500	262	292	224	368	182	172	169	15 463	17 133
Receivables from Exchange Transactions - Waste Management	1600	4 476	7 492	4 411	6 193	4 335	4 321	4 314	441 369	476 913
Receivables from Exchange Transactions - Property Rental Debtors	1700	51	51	659	107	107	107	107	2 644	3 832
Interest on Arrear Debtor Accounts	1810	14 038	19 507	13 630	13 395	13 382	13 274	13 096	789 263	889 586
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	110	110
Total By Income Source	**2000**	**42 153**	**56 624**	**41 945**	**48 939**	**36 467**	**36 126**	**76 928**	**2 581 535**	**2 920 719**
2025/26 - totals only		38 707	35 992	35 534	69 150	30 848	29 470	29 297	2 309 145	2 578 142
Debtors Age Analysis By Customer Group										
Organs of State	2200	8 698	9 328	10 308	12 081	8 160	8 040	11 550	449 116	517 280
Commercial	2300	6 576	4 978	5 163	11 381	3 640	3 628	4 525	190 935	230 825
Households	2400	26 879	42 319	26 475	25 477	24 667	24 459	60 853	1 941 485	2 172 613
Other	2500	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**42 153**	**56 624**	**41 945**	**48 939**	**36 467**	**36 126**	**76 928**	**2 581 535**	**2 920 719**

MP315 Thembisile Hani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description	NT Code	Budget Year 2026/27								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	15 631	87	(0)	–	–	0	–	3	15 721
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**15 631**	**87**	**(0)**	**–**	**–**	**0**	**–**	**3**	**15 721**

MP315 Thembisile Hani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - Quarter 1

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	28 785	20 683	–	8 330	8 330	20 683	12 353	59.7%	3%
August	24 658	20 683	–	19 416	27 747	41 366	13 619	32.9%	11%
September	26 769	20 683	–	30 943	58 689	62 049	3 359	5.4%	24%
October	39 389	20 683	–	–		82 731	–		
November	6 810	20 683	–	–		103 414	–		
December	35 235	20 683	–	–		124 097	–		
January	5 851	20 683	–	–		144 780	–		
February	9 674	20 683	–	–		165 463	–		
March	19 742	20 683	–	–		186 146	–		
April	11 061	20 683	–	–		206 829	–		
May	19 334	20 683	–	–		227 512	–		
June	80 350	20 683	–	–		248 194	–		
Total Capital expenditure	**307 657**	**248 194**	**–**	**58 689**					

MP315 Thembisile Hani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**38 948**	**44 316**	**–**	**14 588**	**14 588**	**11 079**	(3 509)	**-31.7%**	**44 316**
Roads Infrastructure		8 715	21 400	–	10 236	10 236	5 350	(4 886)	**-91.3%**	21 400
Roads		8 715	21 400	–	10 236	10 236	5 350	4 886	0	21 400
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		3 999	–	–	–	–	–	–		–
Drainage Collection		3 999	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		18 158	13 922	–	2 527	2 527	3 480	954	**27.4%**	13 922
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		18 158	13 922	–	2 527	2 527	3 480	(954)	(0)	13 922
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 379	3 033	–	–	–	758	758	**100.0%**	3 033
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		2 379	3 033	–	–	–	758	(758)	(0)	3 033
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		5 697	5 961	–	1 825	1 825	1 490	(335)	**-22.5%**	5 961
Landfill Sites		5 697	5 961	–	1 825	1 825	1 490	335	0	5 961
Community Assets		**1 847**	**1 975**	**–**	**464**	**464**	**494**	**30**	**6.1%**	**1 975**
Community Facilities		0	125	–	–	–	31	31	**100.0%**	125

MP315 Thembisile Hani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Halls		0	95	–	–	–	24	(24)	(0)	95
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	30	–	–	–	8	(8)	(0)	30
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 847	1 850	–	464	464	462	(1)	-0.3%	1 850
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 847	1 850	–	464	464	462	1	0	1 850
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		**2 614**	**2 757**	**–**	**1**	**1**	**689**	**688**	**99.8%**	**2 757**
Operational Buildings		2 614	2 757	–	1	1	689	688	99.8%	2 757
Municipal Offices		2 614	2 757	–	1	1	689	(688)	(0)	2 757
Computer Equipment		**4 844**	**4 980**	**–**	**796**	**796**	**1 245**	**449**	36.1%	**4 980**
Computer Equipment		4 844	4 980	–	796	796	1 245	(449)	(0)	4 980
Furniture and Office Equipment		**273**	**300**	**–**	**50**	**50**	**75**	**25**	33.3%	**300**
Furniture and Office Equipment		273	300	–	50	50	75	(25)	(0)	300
Machinery and Equipment		**9 979**	**10 136**	**–**	**3 848**	**3 848**	**2 534**	**(1 314)**	-51.8%	**10 136**
Machinery and Equipment		9 979	10 136	–	3 848	3 848	2 534	1 314	0	10 136
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 Repairs and Maintenance Expenditure	1	**58 505**	**64 464**	**–**	**19 747**	**19 747**	**16 116**	**(3 631)**	**-22.5%**	**64 464**

MP315 Thembisile Hani - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**76 259**	**56 988**	**–**	**19 649**	**19 649**	**14 247**	(5 402)	**-37.9%**	**56 988**
Roads Infrastructure		30 004	16 243	–	8 066	8 066	4 061	(4 005)	**-98.6%**	16 243
Roads		29 707	15 846	–	8 066	8 066	3 961	4 104	0	15 846
Road Structures		180	242	–	–	–	60	(60)	(0)	242
Road Furniture		116	156	–	–	–	39	(39)	(0)	156
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		7 835	4 741	–	998	998	1 185	187	**15.8%**	4 741
Drainage Collection		978	1 183	–	998	998	296	702	0	1 183
Storm water Conveyance		6 857	3 558	–	–	–	889	(889)	(0)	3 558
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		32 869	30 224	–	9 448	9 448	7 556	(1 892)	**-25.0%**	30 224
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		2 926	2 645	–	726	726	661	65	0	2 645
Reservoirs		7 866	7 794	–	3 428	3 428	1 948	1 479	0	7 794
Pump Stations		8 529	8 642	–	2 155	2 155	2 161	(5)	(0)	8 642
Water Treatment Works		291	275	–	–	–	69	(69)	(0)	275
Bulk Mains		1 000	1 000	–	252	252	250	2	0	1 000
Distribution		12 256	9 868	–	2 888	2 888	2 467	421	0	9 868
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 705	3 684	–	672	672	921	249	**27.1%**	3 684
Pump Station		4 821	250	–	280	280	62	218	0	250
Reticulation		(762)	450	–	340	340	113	228	0	450
Waste Water Treatment Works		(355)	2 984	–	51	51	746	(695)	(0)	2 984
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1 847	2 095	–	466	466	524	58	**11.1%**	2 095
Landfill Sites		1 847	2 095	–	466	466	524	(58)	(0)	2 095
Community Assets		**10 813**	**13 944**	**–**	**2 556**	**2 556**	**3 486**	**930**	**26.7%**	**13 944**
Community Facilities		17 227	8 042	–	948	948	2 011	1 063	**52.9%**	8 042
Halls		13 245	1 500	–	410	410	375	35	0	1 500
Centres		802	2 936	–	–	–	734	(734)	(0)	2 936
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		122	1 000	–	–	–	250	(250)	(0)	1 000
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		2 512	1 556	–	458	458	389	69	0	1 556
Cemeteries/Crematoria		237	400	–	35	35	100	(65)	(0)	400
Police		–	–	–	–	–	–	–		–
Purls		52	–	–	12	12	–	12	#DIV/0!	–

MP315 Thembisile Hani - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Markets		166	300	–	21	21	75	(54)	(0)	300
Stalls		–	–	–	–	–	–	–		–
Abattoirs		92	350	–	13	13	87	(75)	(0)	350
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		(6 415)	5 902	–	1 609	1 609	1 475	(133)	**-9.0%**	5 902
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		(6 415)	5 902	–	1 609	1 609	1 475	133	0	5 902
Intangible Assets		**58**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		58	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		58	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1 067**	**1 569**	**–**	**413**	**413**	**392**	**(20)**	-5.2%	**1 569**
Computer Equipment		1 067	1 569	–	413	413	392	20	0	1 569
Furniture and Office Equipment		**990**	**1 051**	**–**	**284**	**284**	**263**	**(21)**	-8.0%	**1 051**
Furniture and Office Equipment		990	1 051	–	284	284	263	21	0	1 051
Machinery and Equipment		**476**	**2 500**	**–**	**130**	**130**	**625**	**495**	79.2%	**2 500**
Machinery and Equipment		476	2 500	–	130	130	625	(495)	(0)	2 500
Transport Assets		**8 477**	**14 948**	**–**	**1 686**	**1 686**	**3 737**	**2 050**	54.9%	**14 948**
Transport Assets		8 477	14 948	–	1 686	1 686	3 737	(2 050)	(0)	14 948
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**98 141**	**91 000**	**–**	**24 718**	**24 718**	**22 750**	**(1 968)**	**-8.7%**	**91 000**

MP315 Thembisile Hani - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited	Budget Year 2026/27 Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		20 283	22 548	22 548	4 880	4 880	5 637	(757)	-13%	22 548
Cell phone Allowance		2 760	2 765	2 765	662	662	691	(29)	-4%	2 765
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		243	243	243	58	58	61	(3)	-4%	243
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		754	850	850	189	189	212	(24)	-11%	850
Office-bearer Allowance		–	–	–	–	–	–	–		–
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		1 805	1 776	1 776	451	451	444	7	2%	1 776
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		25 846	28 182	28 182	6 240	6 240	7 046	(805)	-11%	28 182
Social Contributions										
Medial Aid Benefits		320	349	349	86	86	87	(1)	-1%	349
Pension Fund Contributions		2 939	2 998	2 998	714	714	749	(36)	-5%	2 998
Total Social Contributions		3 260	3 347	3 347	800	800	837	(37)	-4%	3 347
Total Councillors		29 106	31 529	31 529	7 040	7 040	7 882	(842)	-11%	31 529
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		9 731	11 602	11 602	1 577	1 577	2 900	(1 323)	-46%	11 602
Bonuses		–	–	–	–	–	–	–		–
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	247	224	224	38	38	56	(18)	-33%	224
Housing Benefits	3	–	–	–	–	–	–	–		–
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	780	981	981	165	165	245	(80)	-33%	981
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		1 027	1 204	1 204	203	203	301	(99)	-33%	1 204
Service Related Benefits										
Acting	3	18	172	172	26	26	43	(17)	-39%	172
Total Service Related Benefits		18	172	172	26	26	43	(17)	-39%	172
Total Salaries and Allowances		10 776	12 978	12 978	1 806	1 806	3 245	(1 438)	-44%	12 978
Social Contributions										
Bargaining Council		–	–	–	–	–	–	–		–
Group Life Insurance		–	–	–	–	–	–	–		–
Medical		337	407	407	73	73	102	(29)	-29%	407
Pension		368	441	441	74	74	110	(37)	-33%	441
Unemployment Insurance		13	15	15	3	3	4	(1)	-29%	15
Total Social Contributions		717	863	863	149	149	216	(67)	-31%	863
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		11 493	13 841	13 841	1 955	1 955	3 460	(1 505)	-44%	13 841
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		127 895	145 481	145 481	33 569	33 569	36 370	(2 801)	-8%	145 481
Bonuses		10 416	13 838	13 838	2 640	2 640	3 459	(819)	-24%	13 838
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	682	784	784	172	172	196	(24)	-12%	784
Housing Benefits	3	189	256	256	43	43	64	(21)	-33%	256
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	5 031	6 298	6 298	1 258	1 258	1 575	(316)	-20%	6 298
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		5 902	7 338	7 338	1 473	1 473	1 835	(361)	-20%	7 338
Service Related Benefits										

MP315 Thembisile Hani - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
	1	A	B	C						D
Service Related Benefits										
Acting	3	1 316	2 053	2 053	346	346	513	(167)	-32%	2 053
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	878	1 221	1 221	224	224	305	(81)	-27%	1 221
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	1 250	1 180	1 180	363	363	295	68	23%	1 180
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	1 983	1 983	300	300	496	(196)	-39%	1 983
Overtime		5 998	7 498	7 498	1 779	1 779	1 874	(96)	-5%	7 498
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	1 018	1 077	1 077	255	255	269	(15)	-5%	1 077
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	90	125	125	75	75	31	44	141%	125
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		10 550	15 135	15 135	3 342	3 342	3 784	(442)	-12%	15 135
Total Salaries and Allowances		154 763	181 792	181 792	41 025	41 025	45 448	(4 423)	-10%	181 792
Social Contributions										
Bargaining Council		59	130	130	16	16	32	(17)	-52%	130
Group Life Insurance		–	–	–	–	–	–	–		–
Medical		11 714	14 392	14 392	2 999	2 999	3 598	(599)	-17%	14 392
Pension		25 003	30 695	30 695	6 551	6 551	7 674	(1 122)	-15%	30 695
Unemployment Insurance		834	1 288	1 288	231	231	322	(91)	-28%	1 288
Total Social Contributions		37 611	46 504	46 504	9 798	9 798	11 626	(1 828)	-16%	46 504
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		192 374	228 296	228 296	50 823	50 823	57 074	(6 252)		228 296
% increase	4									
Total Parent Municipality		232 973	273 667	273 667	59 818	59 818	68 417	(8 599)	-13%	273 667
TOTAL SALARY, ALLOWANCES & BENEFITS		232 973	273 667	273 667	59 818	59 818	68 417	(8 599)		273 667
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	203 867	242 138	242 138	52 778	52 778	60 534	(7 757)		242 138

Chart C3 Aged Consumer Debtors 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
Budget Year 2026/	42 153	56 624	41 945	48 939	36 467	36 126	76 928	2 581 535
2025/26	38 707	35 992	35 534	69 150	30 848	29 470	29 297	2 309 145

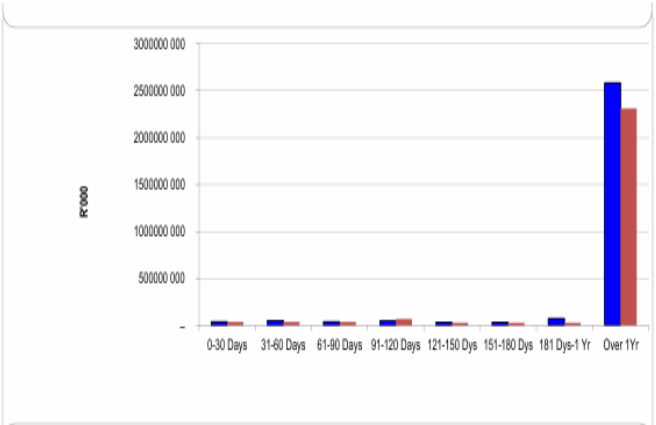


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2025/26	Budget Year 2026/27
Organs of State	501 762	517 280
Commercial	223 901	230 825
Households	2 107 435	2 172 613
Other	-	-

