MID-YEAR BUDGET PERFORMANCE ASSESSMENT REPORT FOR THE 2025/2026 FINANCIAL YEAR

(5/1/3 (2025/2026))

Cluster: Municipal Manager
Portfolio: Municipal Manager

1. PURPOSE

This report serves to table to the Committee the mid-year assessment undertaken of the performance of the 2025/2026 budget.

2. LEGISLATIVE BACKGROUND

The Municipal Finance Management Act, 56 of 2003, section 72 prescribes:-

72. (1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;
(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;
(ii) the National Treasury; and
(iii) the relevant provincial treasury.

The MFMA Municipal Budget & Reporting Regulations of 2009 indicate the following prescriptions: -

21. An adjustments budget and supporting documentation of a municipality must be in the format specified ....

22. (1) An adjustments budget of a municipality must be appropriately funded.

(2) The supporting documentation to accompany an adjustments budget ... must contain an explanation of how the adjustments budget is funded.

23. (1) An adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment, but not later than 28 February of the current year.

3. DISCUSSION

In accordance with the legislative prescripts outlined above, the municipality has undertaken an analytical assessment of the budgetary performance of the municipality at mid-year 31 December 2025, and the findings are detailed in Annexure "A" and "B" respectively. Annexure "A" is a high-level summary and annexure "B" a summary per class of expense and revenue.

Operating Budget

Operating Expenditure

a. Actual spend on **Employee Related Costs** was at 49.26%;
b. Actual spend on **Councillor Related Costs** was at 51.28%;
c. Actual spend on **Contracted Services** was at 30.11%;
d. Actual spend on **Operational Cost** was at 60.39%;
e. Actual spend on **Inventory** was at 34.82%;
f. Actual spend on **Operating Leases** was at 61.43%;
g. Actual spend on **Transfer and Subsidies** was at 58.86%;
h. Actual spend on **Depreciation and Amortisation** was at 51.21%;
i. Actual spend on **Total Operating Expenditure** was at 48.59%.

Operating Income

j. Actual receipts on **Non-Exchange Revenue (Government Grants &Subsidies)** were 72.34%;
k. Actual receipts on **Interest** were 57.90%;
l. Actual receipts on **Agency Services** were 41.18%;
m. Actual receipts on **Operational Revenue** were 17.77%;
n. Actual receipts on **Rental from Fixed Assets** were 29.94%;
o. Actual receipts on **Sales and Rendering of Services** were 52.25%;
p. Actual receipts on **Total Operating Income** totalled 65.13%.

Capital Expenditure (Non-Current Assets)

Total expenditure on **capital** items and programmes was at 22.64%.

4. FINANCIAL IMPLICATIONS

The mid-year assessment indicates that Council was standing on an operational surplus of R77.511 million. This was primarily due to the receipt of the government unconditional grant equitable share at December 2025. This surplus must carry the Council's operations up until the next (and final) equitable share tranche due in March 2026. Council must take note that our projected operational commitments for January and February are approximately R37,1 million per month leaving a shortfall before the next equitable share can be released. Operational expenditure is on par with the benchmark of 50%, while capital expenditure on Capex at 22.64% is below the benchmark. Monthly operations must be tightly monitored and adjusted downwards so as to ensure that the operating surplus contains the commitments and obligations of Council for the next two quarters until the financial year end. These cost cutting measures needs support of Section 80 Finance, Mayoral Committee and Council to be effective and impactful. The processes will be guided by the Cost Containment Strategies as approved by council.

The comparison of percentages spent in relation to the prior year spending is as follow:

Description	**2024/2025**	**2025/2026**
Employee Related Costs	49.61%	49.26%
Councillor Related Costs	48.33%	51.28%
Contracted Services	33.81%	30.11%
Operational Cost	60.39%	60.39%
Inventory	46.26%	34.82%
Operating Leases	44.18%	61.43%
Transfer and Subsidies	40.76%	58.86%
Depreciation and Amortisation	47.08%	51.21%
Total Operating Expenditure	**48.40%**	**48.59%**
Capital	17.96%	22.64%

The Sedibeng District Municipality has received the below Grants in the 2025/26 financial year. In the quarter ending December 2025, the municipality has met all conditions of these grants and continuing with the implementation, accordingly. The municipality will process invoices for the works completed in the December/January period, thus increase the spent percentages. Currently the grants are being used for the intended purpose and reported monthly.

- Energy Efficiency and Demand Management Grant – R5 000 000, total received R3 000 000, total spent R1 376 870 (27.5%).
- Expanded Public Works Programme (IG) – R1 884 000, total received R1 318 000, total spent R703 287 (37.7%).
- Finance Management Grant (FMG) – R1 500 000, total R1 500 000, total spent R536 567 (35.8%).
- Rural Roads Assets Management Systems Grant (RRAMS) – R2 856 000, total received R1 999 000, total spent R1 369 729 (48%).
- HIV/AIDS – R13 392 000, total received R8 274 000, total spent R7 500 022 (56%). According to the grant conditions, 70% of the grant is allocated to the three local municipalities for the Door-to-Door campaign, 20% for the coordination of AIDS Councils proportionally shared between the District and local municipalities, and 10% as the administration and project management fee. The District has signed the Business Plan and MOU with local municipality for all there allocations.

Key assessment areas to be considered during the adjustment budget process:

a. Institutional arrangements
   i. Organizational structure remains a challenge whereby the financial situation forces a moratorium on vacancies while also mindful of cutting down on cost associated with employee related cost.
   ii. As the table above shows, the employee related costs are on par and has not changed significantly from the previous financial year. Our highest cost driver is our critically high salary bill, which constitutes 76.03% of net income of our budget. Hence council has approved to abolish about 32 positions on our organisational structure, meaning as and when they become vacant, they will not be filled, thus cut down on our salary bill. The expected outcomes of the Job Evaluation process, and the Recruitment and Placement Committee, will result in further review of the structure towards a leaner organogram with identified needed positions.
   iii. The municipality is following the Minimum Competency Regulations, wherein the Accounting Officer, CFO, Executive Managers and Middle Managers in the Budget & Treasury Office are qualified. Those identified to be short of some Modules are currently registered to meet the requirements.

b. Financial Health

i. The funding plan presented to Council in May 2025 indicated that the powers and functions of the district need to be resolved by CoGTA in order to get the district back to a sustainable entity. Gauteng CoGTA has established a Task Team to review all powers and functions, and will report on the outcomes.

ii. The licensing function rendered on behalf of the Gauteng Department of Roads & Transport is underfunded and negotiations to increase the percentage retained by the Agent (SDM) need to increase from an 80/20 scenario to at least 60/40, or any better Model. These discussions are currently being engaged by all municipalities within Gauteng DRT, and facilitated by SALGA and CoGTA.

iii. Turnaround strategies at the Fresh Produce Market are advancing well in order to attract more market Agents to get the market towards a more profitable state. The revenue is witnessed with an increase from one Agent, Sub-tropico, to one more called Majestic.

iv. In line with the Financial Recovery Plan, the municipality is enforcing the Cost Containment Strategies, cutting on costs. The significance improvement in management of leave, realised significance reduction in this liability by leave days.

v. Sedibeng has also entered into Service Level Agreement and Land Availability Agreement (LAA) with Midvaal Local Municipality for the development of the Regional Cemetery and Landfill Site. The success of these projects will directly increase coffers of both municipalities, as they are in a profit-sharing arrangement. Project Steering Committee and Technical Committee are set up to do oversight, monitoring and management of the project.

vi. The municipal council has delegated the Municipal Manager to source partnership with interested investor/s to turn around the Vereeniging Airport into a profitable entity. Terms of Reference are finalise and public bidding will be initiated in the next few weeks, and procurement to be finalised in the third quarter of 2025/26 year.

vii. Section 71 reports are submitted monthly to Province and National Treasury whereby expenditure patterns, revenue generation, and grants spending are discussed in detail.

c. Governance

i. The municipality is submitting the monthly financial reports in the MSCOA format to the National Treasury portal on a monthly basis. The report is being generated directly from the core financial system and therefore submit accurate figures as per the MSCOA structure.

ii. The Audit Committee and Risk Management Committee are fully functional. The municipality has finalised its Audit Action Plan and identified root causes and remedial actions to address the findings. SDM received an "Unqualified Audit Outcome" in the past 8 years, showing stagnation. There were 116 audit findings in 2021/22 year, reduced down to 31 in 2022/23, and stagnant with 33 and 31 findings in 2023/24 and 2024/25 respectively.

iii. CoGTA appointed a service provider, Prosam Consulting Group to assist SDM, Lesedi and Emfuleni with Audit of Performance Objectives, which is an area that requires an intervention.

iv. The municipality also have functional Municipal Public Accounts Committee (MPAC), also established the Financial Misconduct Board. The Board has convened and discussed its Terms of Reference (ToR).

v. Since 2023/24 our municipality has meaningfully attended to its Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE) findings by Auditor General (AG), with actions implemented to reduce such. The Municipal Public Accounts Committee (MPAC) tabled their UIFW report before council on 29 August 2025. The report resulted in corrections on UIFWE, and such were effected in the 2024/25 AFS before submitting to AG for auditing. Notable reduction of R50.2 million from R132.6 million for Irregular Expenditure, and reduction of R23.4 million from R49 million for the Unauthorised Expenditure.

vi. Irregular Expenditure increased with R2 289 393 compared to the previous year of R19 144 119. Management continues to reduce and monitor UIFW data and implement controls to address such. The municipality has no new Fruitless and Wasteful Expenditure, and Unauthorised expenditure in this term of office, and in this financial year, respectively. A report with identified UIFWE showing causes and remedial activities, is prepared for council's consideration in January 2026. SDM welcomes a commitment from Treasury, AG and CoGTA in assisting municipalities to address their UIFWE.

d. Service delivery

i. The SDBIP was developed and aligned with the Integrated Development Plan (IDP). The SDBIP was presented before Management Committee, Mayoral Committee, and then subjected to CoGTA engagements before being finalised. The Performance Agreements for Accounting Officer and Executive Directors were completed, signed off and uploaded onto SDM website. A separate report on performance indicators is being presented in order to provide details on all KPI's as per the service delivery and budget implementation plan.

ii. In this period, the municipality achieved average of 83% performance, Annexure "C", against set targets which is lower compared to annual 95% achieved last year. The management of performance, risk and audit functions need to be improved and further capacitated with warms bodies to fulfil high demands of required services.

iii. The municipality provides critical service delivery functions, despite being unfunded or underfunded. These challenges on funding model were raised with CoGTA, South African Local Government Association (SALGA) and Treasury for constructive and progressive intervention. The following are key service delivery functions provided by the Sedibeng District Municipality:

- Disaster Management Services
- Community Safety Services
- Health & Social Development Services
- Sports, Recreation, Arts and Culture and Heritage (Museums)
- Air-Quality Management
- Municipal Health Services (MHS)
- Licensing Function on an Agency basis to GDRT
- Administration of Transportation, and Taxi Ranks in the region, and services of the Rural Road Asset Management Systems (RRAMS)
- Fresh Produce Market (FPM)
- Airport Services
- Planning & Local Economic Development
- Information Communication & Technology (ICT)

e. Comments from National Treasury

The Municipality has received letters of non-compliance from National Treasury due to the approval of an unfunded budget by Council, and therefore indicated that the matter needs to be addressed in the adjustment budget process. This will imply a reformulation of the entire budget in order to get the operational budget to a funded budget. The deadline for the adjustment budget is set for the end of February whereby the revised figures will be presented to Council for consideration and approval.

5. LEGISLATIVE IMPLICATIONS

This report is in accordance with section 72 of the MFMA.

6. ALIGNMENT WITH COUNCIL STRATEGIES

In alignment with Council's strategy of good and financially sustainable governance.

7. **RECOMMENDATIONS**

It is recommended that:

7.1 THAT the report and the assessment herein, be submitted by the Accounting Officer to the Executive Mayor, National Treasury and Provincial Treasury as part of the mid-year organisational review and in accordance with Section 72 MFMA.

7.2 THAT the report informs the decision-making processes undertaken to determine the necessity for an adjustment budget as well as to inform the revised projections for revenue and expenditure for the remainder of the financial year 2025/26.

7.3 THAT an adjustment budget be done in accordance with the recommendations as set by National Treasury and presented to Council before the end of February 2026 as per regulations and timeframes set in the MFMA.

Annexure "A" – High level summary of statement of financial performance.

Annexure "B' – Summary per class of expense and revenue items.

Annexure "C" – Summary of the 2025/26 Midyear Performance

F.M. MATHE
MUNICIPAL MANAGER

25/01/2026
DATE

Annexure "A"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SEDIBENG DISTRICT MUNICIPALITY						
REVENUE						
NON - EXCHANGE REVENUE						
SUB TOTAL : LICENSES AND PERMITS	-1,500,000.00	0.00	-	(135,000.00)	(1,365,000.00)	9.00
TRANSFERS AND SUBSIDIES						
SUB TOTAL : TRANSFERS & SUBSIDIES	-346,602,724.00	-107,626,449.10	-	(251,714,474.85)	(94,888,249.15)	72.62
SUB TOTAL : NON - EXCHANGE REVENUE	**-348,102,724.00**	**-107,626,449.10**	**-**	**(251,849,474.85)**	**(96,253,249.15)**	**72.34**
EXCHANGE REVENUE						
SUB TOTAL : INTEREST DIV RENT ON LAND	-5,391,665.00	-359,203.36	-	(3,122,296.24)	(2,269,368.76)	57.90
SUB TOTAL : AGENCY SERVICES	-91,160,909.00	-7,501,952.87	-	(37,542,512.38)	(53,618,396.62)	41.18
SUB TOTAL : OPERATIONAL REVENUE	-5,494,133.00	-572,072.17	-	(976,583.43)	(4,517,549.57)	17.77
SUB TOTAL : RENTAL FROM FIXED ASSETS	-733,591.00	-129,292.28	-	(219,700.55)	(513,890.45)	29.94
SUB TOTAL : SALES & RENDERING OF SERV	-198,400.00	-17,827.42	-	(103,671.36)	(94,728.64)	52.25
SUB TOTAL : EXCHANGE REVENUE	**-102,978,698.00**	**-8,580,348.10**	**-**	**(41,964,763.96)**	**(61,013,934.04)**	**40.75**
TOTAL : INCOME	**-451,081,422.00**	**-116,206,797.20**	**-**	**(293,814,238.81)**	**(157,267,183.19)**	**65.13**
EXPENDITURE						
SUB TOTAL : EMPLOYEE RELATED COST	**329,762,208.00**	**26,162,143.70**	**-**	**162,458,053.90**	**167,304,154.10**	**49.26**
SUB TOTAL : REMUNERATION OF COUNCILLORS	**16,078,369.00**	**1,227,186.95**	**-**	**8,246,330.16**	**7,832,038.84**	**51.28**
CONTRACTED SERVICES						
SUB TOTAL : OUTSOURCE SERVICES	35,587,753.00	2,487,235.57	13,530.00	9,804,760.80	25,782,992.20	27.55
SUB TOTAL : CONSULTANT AND PROF SERVICES	2,381,587.00	831,165.03	-	1,745,252.22	636,334.78	73.28
SUB TOTAL : CONTRACTORS	4,272,706.00	106,563.88	219,897.74	1,172,628.23	3,100,077.77	27.44
SUB TOTAL : CONTRACTED SERVICES	**42,242,046.00**	**3,424,964.48**	**233,427.74**	**12,722,641.25**	**29,519,404.75**	**30.11**
SUB TOTAL : OPERATIONAL COST	**31,859,252.00**	**1,414,169.42**	**27,891.82**	**19,241,248.04**	**12,618,003.96**	**60.39**
SUB TOTAL - INVENTORY	**3,673,881.00**	**203,220.68**	**182,731.22**	**1,279,524.61**	**2,394,356.39**	**34.82**
SUB TOTAL : OPERATING LEASES	**2,772,901.00**	**723,720.36**	**107,744.51**	**1,703,472.27**	**1,069,428.73**	**61.43**
SUB TOTAL : TRANSFERS & SUBSIDIES	**13,936,800.00**	**329,217.25**	**-**	**8,203,308.82**	**5,733,491.18**	**58.86**
SUB TOTAL : DEPRECIATION & AMORTISATION	**4,782,425.00**	**2,449,224.08**	**-**	**2,449,224.08**	**2,333,200.92**	**51.21**
TOTAL : EXPENDITURE	**445,107,882.00**	**35,933,846.92**	**551,795.29**	**216,303,803.13**	**228,804,078.87**	**48.59**
TOTAL : SURPLUS/DEFICIT	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,510,435.68)**	**71,536,895.68**	**999.99**
TOTAL GAINS AND LOSSES	**0.00**	**0.00**	**-**	**(821.74)**	**821.74**	**-**
TOTAL: SURP/DEF AFTER GAINS AND LOSSES	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,511,257.42)**	**71,537,717.42**	**999.99**
CAPITAL ACQUISTIONS						
PPE COST TRANSP OWN IU COST ACQUISITION	700,000.00	0.00	-	-	700,000.00	-
PPE COST ELEC IU LV NETWORK COST ACQUIS	5,000,000.00	0.00	-	1,376,869.57	3,623,130.43	27.53
PPE COST MACH & EQP IU COST ACQUISITION	0.00	0.00	-	-	-	-
PPE COST FURN & OFF IU COST ACQUISITION	750,000.00	29,900.00	-	52,193.00	697,807.00	6.95
PPE COST COMP EQUIP IU COST ACQUISITION	1,336,809.00	43,638.00	10,897.00	362,397.50	974,411.50	27.10
PPE COST ICT INFRASTR COST ACQUISITION	358,929.00	0.00	-	53,541.00	305,388.00	14.91
SUB-TOTAL CAPITAL ACQUISTIONS	**8,145,738.00**	**73,538.00**	**10,897.00**	**1,845,001.07**	**6,300,736.93**	**22.64**

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SEDIBENG DISTRICT MUNICIPALITY						
REVENUE						
NON - EXCHANGE REVENUE						
LICENCES AND PERMITS						
ATMOSPHERIC EMISSION	-1,500,000.00	0.00	-	(135,000.00)	(1,365,000.00)	9.00
SUB TOTAL : LICENSES AND PERMITS	**-1,500,000.00**	**0.00**	**-**	**(135,000.00)**	**(1,365,000.00)**	**9.00**
TRANSFERS AND SUBSIDIES						
OPERATIONAL : ALLOCATIONS IN KIND						
OPERATIONAL : MONETARY						
TS_O_M_NG_EPWP GRANT	-1,884,000.00	-180,521.60	-	(703,287.30)	(1,180,712.70)	37.32
TS_O_M_NG_LOCAL GOV FIN MNG GRANT	-1,500,000.00	-324,172.84	-	(536,567.20)	(963,432.80)	35.77
TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	-2,856,000.00	-205,059.01	-	(1,369,729.26)	(1,486,270.74)	47.95
TS_O_M_NRF_EQUITABLE SHARE	-320,303,000.00	-106,768,000.00	-	(240,228,000.00)	(80,075,000.00)	75.00
DM GP: SEDIBENG - HEALTH HIV/AIDS	-13,392,000.00	-148,695.65	-	(7,500,021.52)	(5,891,978.48)	56.00
PG GP - SPORTS & RECREATION	-1,667,724.00	0.00	-	-	(1,667,724.00)	-
SUB TOTAL : OPERATIONAL : MONETARY	**-341,602,724.00**	**-107,626,449.10**	**-**	**(250,337,605.28)**	**(91,265,118.72)**	**73.28**
CAPITAL : ALLOCATIONS IN KIND						
CAPITAL : MONETARY						
TS_C_M_NG_RURAL ROAD ASSET MNG SYS GRANT	0.00	0.00	-	-	-	-
SUB TOTAL : CAPITAL : MONETARY	-5,000,000.00	0.00	-	(1,376,869.57)	(3,623,130.43)	27.53
SUB TOTAL : TRANSFERS & SUBSIDIES	**-346,602,724.00**	**-107,626,449.10**	**-**	**(251,714,474.85)**	**(94,888,249.15)**	**72.62**
SUB TOTAL : NON - EXCHANGE REVENUE	**-348,102,724.00**	**-107,626,449.10**	**-**	**(251,849,474.85)**	**(96,253,249.15)**	**72.34**
EXCHANGE REVENUE						
INTEREST DIVIDENDS AND RENT ON LAND						
INTER: FINANCIAL ASSETS	-5,391,665.00	-359,203.36	-	(3,122,296.24)	(2,269,368.76)	57.90
SUB TOTAL : INTEREST DIV RENT ON LAND	**-5,391,665.00**	**-359,203.36**	**-**	**(3,122,296.24)**	**(2,269,368.76)**	**57.90**
AGENCY SERVICES						
AGENCY SERV-PROV-GAU-DRIVERS LIC	-91,160,909.00	-7,501,952.87	-	(37,542,512.38)	(53,618,396.62)	41.18
SUB TOTAL : AGENCY SERVICES	**-91,160,909.00**	**-7,501,952.87**	**-**	**(37,542,512.38)**	**(53,618,396.62)**	**41.18**
OPERATIONAL REVENUE						
COMMISSION: INSURANCE	-286,683.00	-22,355.59	-	(132,424.43)	(154,258.57)	46.19
COMMISSION: TRANSACTION HANDLING FEES	-4,060,210.00	-528,418.58	-	(528,418.58)	(3,531,791.42)	13.01
DISCOUNTS & EARLY SETTLEMENTS	0.00	0.00	-	-	-	-
STAFF RECOVERIES	-358,390.00	-21,298.00	-	(139,986.18)	(218,403.82)	39.05
INSURANCE REFUND	-200,000.00	0.00	-	-	(200,000.00)	-

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SKILLS DEVELOPMENT LEVY REFUND	-588,850.00	0.00	-	(175,754.24)	(413,095.76)	29.84
SUB TOTAL : OPERATIONAL REVENUE	**-5,494,133.00**	**-572,072.17**	**-**	**(976,583.43)**	**(4,517,549.57)**	**17.77**
RENTAL FROM FIXED ASSETS						
N-M-R PPE: AD HOC-COMMUNITY ASSETS	-733,591.00	-129,292.28	-	(219,700.55)	(513,890.45)	29.94
SUB TOTAL : RENTAL FROM FIXED ASSETS	**-733,591.00**	**-129,292.28**	**-**	**(219,700.55)**	**(513,890.45)**	**29.94**
SALES OF GOODS AND RENDERING OF SERVICES						
ENTRANCE FEES	0.00	0.00	-	-	-	-
PARKING FEES	-198,400.00	-17,827.42	-	(103,671.36)	(94,728.64)	52.25
SUB TOTAL : SALES & RENDERING OF SERV	**-198,400.00**	**-17,827.42**	**-**	**(103,671.36)**	**(94,728.64)**	**52.25**
LICENCES AND PERMITS						
SUB TOTAL : EXCHANGE REVENUE	**-102,978,698.00**	**-8,580,348.10**	**-**	**(41,964,763.96)**	**(61,013,934.04)**	**40.75**
TOTAL : INCOME	**-451,081,422.00**	**-116,206,797.20**	**-**	**(293,814,238.81)**	**(157,267,183.19)**	**65.13**
EXPENDITURE						
EMPLOYEE RELATED COST						
SENIOR MANAGEMENT						
SM - SALARIES ALLOW AND SERV BENEFITS						
MM - SALARIES ALLOW AND SERV BENEFITS						
SM MM: SAL & ALL - BASIC SALARY	1,301,296.00	98,600.55	-	591,603.30	709,692.70	45.46
SM MM: ALLOW - TRAVEL OR MOTOR VEHICLE	180,000.00	15,000.00	-	90,000.00	90,000.00	50.00
SUB TOTAL: MM - SAL ALLOW & SERV BENEF	**1,481,296.00**	**113,600.55**	**-**	**681,603.30**	**799,692.70**	**46.01**
CFO - SALARIES ALLOW AND SERV BENEFITS						
SM CFO: SAL & ALL - BASIC SALARY	1,418,675.00	72,344.58	-	434,068.08	984,606.92	30.59
SM CFO: ALLOW - TRAVEL OR MOTOR VEHICLE	0.00	15,000.00	-	90,000.00	(90,000.00)	-
SUB TOTAL: CFO - SAL ALLOW & SERV BENEF	**1,418,675.00**	**87,344.58**	**-**	**524,068.08**	**894,606.92**	**36.94**
D01 - SALARIES ALLOW AND SERV BENEFITS						
DO2 - SALARIES ALLOW AND SERV BENEFITS						
SM D02: SAL & ALL - BASIC SALARY	1,389,695.00	107,099.28	-	642,595.68	747,099.32	46.24
SM D02: ALLOW - HOUSING BENEFITS	0.00	0.00	-	-	-	-
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	0.00	0.00	-	-	-	-
SUB TOTAL: DPS - SAL ALLOW & SERV BENEF	**1,389,695.00**	**107,099.28**	**-**	**642,595.68**	**747,099.32**	**46.24**
DO3 - SALARIES ALLOW AND SERV BENEFITS						
SM D03: SAL & ALL - BASIC SALARY	1,389,695.00	70,044.78	-	420,268.68	969,426.32	30.24
SM D03: ALLOW - TRAVEL OR MOTOR VEHICLE	0.00	15,000.00	-	90,000.00	(90,000.00)	-
SUB TOTAL: DCH - SAL ALLOW & SERV BENEF	**1,389,695.00**	**85,044.78**	**-**	**510,268.68**	**879,426.32**	**36.71**
DO4 - SALARIES ALLOW AND SERV BENEFITS						

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SM D04: SAL & ALL - BASIC SALARY	1,190,203.00	68,497.98	-	410,987.88	779,215.12	34.53
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	180,000.00	15,000.00	-	90,000.00	90,000.00	50.00
SUB TOTAL: DCS - SAL ALLOW & SERV BENEF	**1,370,203.00**	**83,497.98**	**-**	**500,987.88**	**869,215.12**	**36.56**
DO5 - SALARIES ALLOW AND SERV BENEFITS						
SM D05: SAL & ALL - BASIC SALARY	1,053,799.00	79,772.34	-	478,634.04	575,164.96	45.41
SM D05: ALLOW - TRAVEL OR MOTOR VEHICLE	144,000.00	12,000.00	-	72,000.00	72,000.00	50.00
SUB TOTAL: DO5 - SAL ALLOW & SERV BENEF	**1,197,799.00**	**91,772.34**	**-**	**550,634.04**	**647,164.96**	**45.97**
SUB TOTAL: SM - SAL ALLOW & SERV BENEF	**8,247,363.00**	**568,359.51**	**-**	**3,410,157.66**	**4,837,205.34**	**41.34**
SM - SOCIAL CONTRIBUTIONS						
MM - SOCIAL CONTRIBUTIONS						
SM MM: SOC CONTR: MEDICAL	69,494.00	5,791.15	-	34,746.90	34,747.10	49.99
SM MM: SOC CONTR: PENSION FUNDS	185,183.00	14,478.46	-	86,870.76	98,312.24	46.91
SM MM: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM MM: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: MM - SOCIAL CONTRIBUTIONS	**256,953.00**	**20,459.28**	**-**	**122,755.68**	**134,197.32**	**47.77**
CFO - SOCIAL CONTRIBUTIONS						
SM CFO: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM CFO: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: CFO - SOCIAL CONTRIBUTIONS	**2,276.00**	**189.67**	**-**	**1,138.02**	**1,137.98**	**50.00**
D01 - SOCIAL CONTRIBUTIONS						
D02 - SOCIAL CONTRIBUTIONS						
SM D02: SOC CONTR: MEDICAL	28,980.00	2,299.80	-	13,798.80	15,181.20	47.61
SM D02: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM D02: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: DPS - SOCIAL CONTRIBUTIONS	**31,256.00**	**2,489.47**	**-**	**14,936.82**	**16,319.18**	**47.78**
D03 - SOCIAL CONTRIBUTIONS						
SM D03: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM D03: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: DCH - SOCIAL CONTRIBUTIONS	**31,256.00**	**2,489.47**	**-**	**14,936.82**	**16,319.18**	**47.78**
D04 - SOCIAL CONTRIBUTIONS						
SM D04: SOC CONTR: MEDICAL	48,472.00	3,846.60	-	23,079.60	25,392.40	47.61
SM D04: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM D04: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: DCS - SOCIAL CONTRIBUTIONS	**50,748.00**	**4,036.27**	**-**	**24,217.62**	**26,530.38**	**47.72**
D05 - SOCIAL CONTRIBUTIONS						

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SM D05: SOC CONTR: MEDICAL	69,494.00	5,791.15	-	34,746.90	34,747.10	49.99
SM D05: SOC CONTR: PENSION FUNDS	151,382.00	11,835.59	-	71,013.54	80,368.46	46.91
SM D05: SOC CONTR: UIF	2,125.00	177.12	-	1,062.72	1,062.28	50.01
SM D05: SOC CONTR: BARGAINING COUNCIL	151.00	12.55	-	75.30	75.70	49.86
SUB TOTAL: D05 - SOCIAL CONTRIBUTIONS	**223,152.00**	**17,816.41**	**-**	**106,898.46**	**116,253.54**	**47.90**
SUB TOTAL: SM - SOCIAL CONTRIBUTIONS	**595,641.00**	**47,480.57**	**-**	**284,883.42**	**310,757.58**	**47.82**
SM - POST RETIREMENT BENEFITS						
SUB TOTAL : SENIOR MANAGEMENT	**8,843,004.00**	**615,840.08**	**-**	**3,695,041.08**	**5,147,962.92**	**41.78**
MUNICIPAL STAFF						
MS - SALARIES ALLOW AND SERV BENEFITS						
MS: SAL & ALL: BASIC SALARY & WAGES	216,640,579.00	17,716,508.84	-	107,156,499.36	109,484,079.64	49.46
MS: ALL - CELLULAR & TELEPHONE	5,400.00	450.00	-	2,700.00	2,700.00	50.00
MS: HB & INC: HOUSING BENEFITS	1,757,546.00	143,938.29	-	860,478.22	897,067.78	48.95
MS: ALL - TRAVEL OR MOTOR VEHICLE	8,956,281.00	739,142.91	-	4,463,734.15	4,492,546.85	49.83
MS: OVERTIME - STRUCTURED	573,464.00	45,820.07	-	317,303.96	256,160.04	55.33
MS: PAYMENTS - SHIFT ADD REMUNERATION	3,576,014.00	300,340.41	-	1,802,042.46	1,773,971.54	50.39
MS: SRB - ACTING ALLOWANCE	354,386.00	0.00	-	-	354,386.00	-
MS: SRB - ANNUAL BONUS	16,750,892.00	740,025.14	-	8,723,658.93	8,027,233.07	52.07
MS: SRB - STANDBY ALLOWANCE	367,762.00	40,140.55	-	200,695.35	167,066.65	54.57
SUB TOTAL : MS - SAL ALLOW & SERV BENEF	**248,982,324.00**	**19,726,366.21**	**-**	**123,527,112.43**	**125,455,211.57**	**49.61**
MS - SOCIAL CONTRIBUTIONS						
MS: SOC CONTR - BARGAINING COUNCIL	73,189.00	5,936.15	-	36,093.80	37,095.20	49.31
MS: SOC CONTR - GROUP LIFE INSURANCE	3,945,190.00	323,834.68	-	1,957,345.26	1,987,844.74	49.61
MS: SOC CONTR - MEDICAL	21,737,536.00	1,720,435.45	-	10,439,793.19	11,297,742.81	48.02
MS: SOC CONTR - PENSION	42,620,742.00	3,473,795.13	-	20,993,525.70	21,627,216.30	49.25
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1,037,800.00	84,459.12	-	512,515.31	525,284.69	49.38
SUB TOTAL : MS - SOCIAL CONTRIBUTIONS	**69,414,457.00**	**5,608,460.53**	**-**	**33,939,273.26**	**35,475,183.74**	**48.89**
MS - POST RETIREMENT BENEFITS						
MS: PRB - MED: CURRENT SERVICE COST	2,522,423.00	211,476.88	-	1,296,627.13	1,225,795.87	51.40
SUB TOTAL : MS - POST RETIREMENT BENEFIT	**2,522,423.00**	**211,476.88**	**-**	**1,296,627.13**	**1,225,795.87**	**51.40**
MS - COST CAPITALISED TO PPE						
SUB TOTAL : MUNICIPAL STAFF	**320,919,204.00**	**25,546,303.62**	**-**	**158,763,012.82**	**162,156,191.18**	**49.47**
SUB TOTAL : EMPLOYEE RELATED COST	**329,762,208.00**	**26,162,143.70**	**-**	**162,458,053.90**	**167,304,154.10**	**49.26**
REMUNERATION OF COUNCILLORS						
ROC - ALLOWANCES & SERV RELATED BENEFITS						

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SPEAKER - ALLOWANCES & SRB						
SPEAKER: TRAVELLING ALLOWANCE	162,774.00	13,044.60	-	87,513.52	75,260.48	53.76
SPEAKER: BASIC SALARY	403,597.00	32,459.43	-	218,876.47	184,720.53	54.23
SPEAKER: CELL PHONE ALLOWANCE	0.00	0.00	-	-	-	-
SUB TOTAL - SPEAKER ALLOW &SER REL BENEF	**566,371.00**	**45,504.03**	**-**	**306,389.99**	**259,981.01**	**54.09**
WHIP - ALLOWANCES & SRB						
WHIP: TRAVELLING ALLOWANCE	0.00	0.00	-	-	-	-
WHIP: BASIC SALARY	741,822.00	59,951.32	-	407,760.72	334,061.28	54.96
WHIP: CELL PHONE ALLOWANCE	45,360.00	3,600.00	-	21,600.00	23,760.00	47.61
SUB TOTAL - WHIP ALLOW &SER REL BENEF	**787,182.00**	**63,551.32**	**-**	**429,360.72**	**357,821.28**	**54.54**
EXEC MAYOR - ALLOWANCES & SRB						
EXEC MAYOR: TRAVELLING ALLOWANCE	439,944.00	35,256.79	-	236,561.25	203,382.75	53.77
EXEC MAYOR: BASIC SALARY	619,656.00	49,788.61	-	337,039.48	282,616.52	54.39
EXEC MAYOR: CELL PHONE ALLOWANCE	45,360.00	3,600.00	-	21,600.00	23,760.00	47.61
SUB TOTAL - EXE MAYOR ALLOW & SRB	**1,104,960.00**	**88,645.40**	**-**	**595,200.73**	**509,759.27**	**53.86**
EXCO - ALLOWANCES & SRB						
EXCO: TRAVELLING ALLOWANCE	1,062,749.00	79,023.70	-	530,360.64	532,388.36	49.90
EXCO: BASIC SALARY	3,373,448.00	232,588.26	-	1,572,293.84	1,801,154.16	46.60
EXCO: CELL PHONE ALLOWANCE	136,080.00	10,800.00	-	64,800.00	71,280.00	47.61
SUB TOTAL - EXCO ALLOW &SER REL BENEF	**4,572,277.00**	**322,411.96**	**-**	**2,167,454.48**	**2,404,822.52**	**47.40**
OTHER COUNCIL - ALLOWANCES & SRB						
OTH COUNCIL: OFFICE-BEARER ALLOWANCE	723,957.00	36,112.25	-	348,454.66	375,502.34	48.13
OTH COUNCIL: TRAVELLING ALLOWANCE	1,319,002.00	105,703.93	-	703,435.28	615,566.72	53.33
OTH COUNCIL: BASIC SALARY	4,456,081.00	361,319.48	-	2,410,143.57	2,045,937.43	54.08
OTH COUNCIL: CELL PHONE ALLOWANCE	680,400.00	54,000.00	-	324,000.00	356,400.00	47.61
SUB TOTAL - OTHER COUNCIL ALLOW & SRB	**7,179,440.00**	**557,135.66**	**-**	**3,786,033.51**	**3,393,406.49**	**52.73**
SUB TOTAL : ROC - ALLOW & SER REL BENEF	**14,210,230.00**	**1,077,248.37**	**-**	**7,284,439.43**	**6,925,790.57**	**51.26**
ROC - SOCIAL CONTRIBUTIONS						
SPEAKER - SOCIAL CONTRIBUTIONS						
SPEAKER: PENSION FUND CONTRIBUTIONS	51,090.00	4,118.91	-	28,331.45	22,758.55	55.45
SPEAKER: MEDICAL AID BENEFITS	32,202.00	2,555.46	-	15,332.76	16,869.24	47.61
SUB TOTAL : SPEAKER-SOCIAL CONTRIBUTIONS	**83,292.00**	**6,674.37**	**-**	**43,664.21**	**39,627.79**	**52.42**
WHIP - SOCIAL CONTRIBUTIONS						
WHIP: PENSION FUND CONTRIBUTIONS	78,213.00	6,222.88	-	41,637.52	36,575.48	53.23
WHIP: MEDICAL AID BENEFITS	96,874.00	7,687.72	-	46,126.32	50,747.68	47.61

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
SUB TOTAL : WHIP-SOCIAL CONTRIBUTIONS	**175,087.00**	**13,910.60**	**-**	**87,763.84**	**87,323.16**	**50.12**
EXEC MAYOR - SOCIAL CONTRIBUTIONS						
EXEC MAYOR: PENSION FUND CONTRIBUTIONS	92,948.00	7,468.29	-	50,555.91	42,392.09	54.39
EXEC MAYOR: MEDICAL AID BENEFITS	75,216.00	5,968.97	-	35,813.82	39,402.18	47.61
SUB TOTAL : EXEC MAYOR-SOCIAL CONTRIB.	**168,164.00**	**13,437.26**	**-**	**86,369.73**	**81,794.27**	**51.36**
EXCO - SOCIAL CONTRIBUTIONS						
EXCO: PENSION FUND CONTRIBUTIONS	385,356.00	30,946.55	-	206,620.57	178,735.43	53.61
EXCO: MEDICAL AID BENEFITS	281,324.00	22,325.11	-	133,950.66	147,373.34	47.61
SUB TOTAL : EXCO-SOCIAL CONTRIBUTIONS	**666,680.00**	**53,271.66**	**-**	**340,571.23**	**326,108.77**	**51.08**
OTHER COUNCIL - SOCIAL CONTRIBUTIONS						
OTH COUNCIL: PENSION FUND CONTRIBUTIONS	566,403.00	45,342.91	-	299,711.04	266,691.96	52.91
OTH COUNCIL: MEDICAL AID BENEFITS	208,513.00	17,301.78	-	103,810.68	104,702.32	49.78
SUB TOTAL : OTH COUNCIL-SOCIAL CONTRIBUT	**774,916.00**	**62,644.69**	**-**	**403,521.72**	**371,394.28**	**52.07**
SUB TOTAL : ROC - SOCIAL CONTRIBUTIONS	**1,868,139.00**	**149,938.58**	**-**	**961,890.73**	**906,248.27**	**51.48**
SUB TOTAL : REMUNERATION OF COUNCILLORS	**16,078,369.00**	**1,227,186.95**	**-**	**8,246,330.16**	**7,832,038.84**	**51.28**
CONTRACTED SERVICES						
OUTSOURCE SERVICES						
OS: B&A RESEARCH & ADVISORY	1,730,738.00	107,569.39	-	691,638.19	1,039,099.81	39.96
OS: B&A QUALITY CONTROL	21,407,154.00	1,289,182.67	-	2,286,806.73	19,120,347.27	10.68
OS: CATERING SERVICES	442,116.00	1,738.00	-	261,644.67	180,471.33	59.18
OS: FIRE SERVICES	75,000.00	24,074.97	-	27,897.97	47,102.03	37.19
OS: HYGIENE SERVICES	443,535.00	0.00	13,530.00	148,750.00	294,785.00	33.53
OS: SECURITY SERVICES	11,489,210.00	1,064,670.54	-	6,388,023.24	5,101,186.76	55.60
SUB TOTAL : OUTSOURCE SERVICES	**35,587,753.00**	**2,487,235.57**	**13,530.00**	**9,804,760.80**	**25,782,992.20**	**27.55**
CONSULTANTS AND PROFESSIONAL SERVICES						
C&PS: B&A ACCOUNTANTS & AUDITORS	841,592.00	324,172.84	-	418,372.20	423,219.80	49.71
C&PS: B&A AUDIT COMMITTEE	142,000.00	6,000.00	-	128,712.50	13,287.50	90.64
C&PS: LEGAL COST ADVICE & LITIGATION	1,397,995.00	500,992.19	-	1,198,167.52	199,827.48	85.70
SUB TOTAL : CONSULTANT AND PROF SERVICES	**2,381,587.00**	**831,165.03**	**-**	**1,745,252.22**	**636,334.78**	**73.28**
CONTRACTORS						
CONTR: EVENT PROMOTERS	171,400.00	11,840.00	-	38,224.20	133,175.80	22.30
CONTR: FIRE PROTECTION	0.00	0.00	-	-	-	-
CONTR: MAINT OF BUILDINGS & FACILITIES	2,494,988.00	64,353.88	1,823.26	923,152.17	1,571,835.83	37.00
CONTR: MAINTENANCE OF EQUIPMENT	663,609.00	370.00	-	44,205.20	619,403.80	6.66
CONTR: MAINTENANCE FLEET	510,172.00	30,000.00	218,074.48	146,942.66	363,229.34	28.80

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
CONTR: MEDICAL SERVICES	5,218.00	0.00	-	4,900.00	318.00	93.90
CONTR: SAFEGUARD & SECURITY	427,319.00	0.00	-	15,204.00	412,115.00	3.55
CONTR: STAGE & SOUND CREW	0.00	0.00	-	-	-	-
SUB TOTAL : CONTRACTORS	**4,272,706.00**	**106,563.88**	**219,897.74**	**1,172,628.23**	**3,100,077.77**	**27.44**
SUB TOTAL : CONTRACTED SERVICES	**42,242,046.00**	**3,424,964.48**	**233,427.74**	**12,722,641.25**	**29,519,404.75**	**30.11**
OPERATIONAL COST						
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	328,867.00	46,648.00	-	180,550.55	148,316.45	54.90
OC: ADV/PUB/MARK - SIGNS	30,000.00	0.00	7,826.09	-	30,000.00	-
OC: ADV/PUB/MARK - STAFF RECRUITMENT	10,500.00	10,388.80	-	10,388.80	111.20	98.94
OC: AUDIT COST: EXTERNAL	4,301,432.00	0.00	-	3,107,933.08	1,193,498.92	72.25
OC: BC/FAC/C FEES - BANK ACCOUNTS	793,266.00	136,431.36	-	370,491.80	422,774.20	46.70
OC: BC/FAC/C FEES - FLT&OTH CT/DT CARDS	4,230,571.00	363,472.88	-	2,339,535.70	1,891,035.30	55.30
OC: BURSARIES (EMPLOYEES)	946,439.00	184,056.68	-	855,149.70	91,289.30	90.35
OC: COMM - CELL CONTRACT (SUBS & CALLS)	1,613,329.00	191,708.84	-	840,232.37	773,096.63	52.08
OC: COMM - LICENCES (RADIO & TELEVISION)	179,022.00	0.00	-	30,043.48	148,978.52	16.78
OC: COMM - POSTAGE/STAMPS/FRANKING MACH	3,000.00	0.00	-	-	3,000.00	-
OC: COMM - PHONE FAX TELEGRAPH & TELEX	1,127,540.00	119,241.65	-	696,978.62	430,561.38	61.81
OC: EXT COM SERV PROV - INTERNET CHARGE	415,649.00	59,735.81	-	272,639.85	143,009.15	65.59
OC: EXT COM SERV PROV - NETWORK EXTENS	296,756.00	0.00	6,924.75	23,144.30	273,611.70	7.79
OC: EXT COM SERV PROV - S/WARE LICENCES	4,697,808.00	-199,228.27	-	2,795,783.56	1,902,024.44	59.51
OC: EXT COM SERV PROV - WIRELESS NETWORK	91,579.00	0.00	-	-	91,579.00	-
OC: INSUR UNDER - EXCESS PAYMENTS	42,902.00	2,173.91	-	12,784.34	30,117.66	29.79
OC: INSUR UNDER - PREMIUMS	764,077.00	0.00	-	712,076.52	52,000.48	93.19
OC: MUNICIPAL SERVICES	3,224,097.00	204,303.67	-	1,640,903.78	1,583,193.22	50.89
OC: PRINTING & PUBLICATIONS	635,709.00	41,220.58	-	427,136.73	208,572.27	67.19
OC: REG FEESPROF & REGULATORY BODIES	3,384,146.00	0.00	-	3,374,612.13	9,533.87	99.71
OC: REG FEES NATIONAL	67,217.00	0.00	-	44,964.35	22,252.65	66.89
OC: SKILLS DEVELOPMENT FUND LEVY	2,731,849.00	223,862.19	-	1,388,044.18	1,343,804.82	50.80
OC: TOLL GATE FEES FLEET	0.00	0.00	-	-	-	-
OC: T&S DOM - ACCOMMODATION	270,247.00	25,621.12	13,140.98	101,132.00	169,115.00	37.42
OC: T&S DOM - DAILY ALLOWANCE	71,054.00	4,532.20	-	9,832.20	61,221.80	13.83
OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	17,384.00	0.00	-	-	17,384.00	-
OC: T&S DOM PUB TRP - AIR TRANSPORT	37,251.00	0.00	-	-	37,251.00	-
OC: TRANSPORT - MUNICIPAL ACTIVITIES	20,600.00	0.00	-	-	20,600.00	-
OC: UNIFORM & PROTECTIVE CLOTHING	166,890.00	0.00	-	6,890.00	160,000.00	4.12

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
OC: VEHICLE TRACKING FLEET	0.00	0.00	-	-	-	-
OC: WORKMEN'S COMPENSATION FUND	1,249,450.00	0.00	-	-	1,249,450.00	-
SUB TOTAL : OPERATIONAL COST	**31,859,252.00**	**1,414,169.42**	**27,891.82**	**19,241,248.04**	**12,618,003.96**	**60.39**
INVENTORY						
INV - CONSUMABLE STORES - STANDARD RATED	2,651,325.00	115,262.50	155,131.22	927,441.81	1,723,883.19	34.98
INV - CONSUMABL STORES -ZERO RATED FLEET	928,755.00	57,963.18	-	320,556.80	608,198.20	34.51
INVENTORY - FINISHED GOODS	88,801.00	29,995.00	27,600.00	31,526.00	57,275.00	35.50
INVENTORY - MATERIALS & SUPPLIES	5,000.00	0.00	-	-	5,000.00	-
SUB TOTAL - INVENTORY	**3,673,881.00**	**203,220.68**	**182,731.22**	**1,279,524.61**	**2,394,356.39**	**34.82**
OPERATING LEASES						
OPR LEASES: COMPUTER EQUIPMENT	199,711.00	24,510.43	-	146,049.89	53,661.11	73.13
OPR LEASES: FURNITURE & OFFICE EQUIPMENT	362,943.00	56,897.60	55,743.64	136,948.30	225,994.70	37.73
OPR LEASES: COMMUNITY ASSETS	2,054,247.00	295,518.49	-	1,042,680.24	1,011,566.76	50.75
OPR LEASES: TRANSPORT ASSETS	78,000.00	346,793.84	0.87	377,793.84	(299,793.84)	484.35
OPR LEASES: TRANSPORT ASSETS FLEET	78,000.00	0.00	52,000.00	-	78,000.00	-
SUB TOTAL : OPERATING LEASES	**2,772,901.00**	**723,720.36**	**107,744.51**	**1,703,472.27**	**1,069,428.73**	**61.43**
BAD DEBTS WRITTEN OFF						
TRANSFERS AND SUBSIDIES						
OPERATIONAL : ALLOCATIONS IN KIND						
HH OTH TRANS: EPWP - SKILL DEV & TRAIN	1,884,000.00	180,521.60	-	703,287.30	1,180,712.70	37.32
SUB TOTAL : OPERATIONAL : ALLOC IN KIND	**1,884,000.00**	**180,521.60**	**-**	**703,287.30**	**1,180,712.70**	**37.32**
OPERATIONAL : MONETARY						
DM GP: SEDIBENG - HEALTH	12,052,800.00	148,695.65	-	7,500,021.52	4,552,778.48	62.22
SUB TOTAL : OPERATIONAL : MONETARY	**12,052,800.00**	**148,695.65**	**-**	**7,500,021.52**	**4,552,778.48**	**62.22**
SUB TOTAL : TRANSFERS & SUBSIDIES	**13,936,800.00**	**329,217.25**	**-**	**8,203,308.82**	**5,733,491.18**	**58.86**
DEPRECIATION & AMORTISATION						
AMORTISATION INTANG COMPUTER SOFTWARE	187,932.00	46,796.28	-	46,796.28	141,135.72	24.90
DEPRECIATION COMPUTER EQUIPMENT	1,071,565.00	633,188.87	-	633,188.87	438,376.13	59.09
DEPRECIATION FURNITURE & OFFICE EQUIPM	315,977.00	184,040.94	-	184,040.94	131,936.06	58.24
DEPRECIATION ELEC MV SWITCHING STATIONS	5,050.00	2,524.81	-	2,524.81	2,525.19	49.99
DEPRECIATION MACHINERY & EQUIPMENT	54,873.00	38,962.25	-	38,962.25	15,910.75	71.00
DEPRECIATION TRANSPORT ASSETS	366,147.00	163,667.18	-	163,667.18	202,479.82	44.69
DEPRECIATION ROADS	466,734.00	222,972.03	-	222,972.03	243,761.97	47.77
DEPRECIATION NETWORK & COMM DATA CENTRES	0.00	0.00	-	-	-	-
DEPRECIATION COMMUNITY HALLS	393,150.00	196,574.96	-	196,574.96	196,575.04	49.99

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
DEPRECIATION COMMUNITY THEATRES	32,655.00	16,327.41	-	16,327.41	16,327.59	49.99
DEPRECIATION COMMUNITY MARKET	847,539.00	423,769.19	-	423,769.19	423,769.81	49.99
DEPRECIATION COMMUNITY AIRPORTS	61,355.00	30,677.12	-	30,677.12	30,677.88	49.99
DEPRECIATION COMMUNITY TAXI RANK/BUS TER	366,276.00	183,137.59	-	183,137.59	183,138.41	49.99
DEPRECIATION OP BUILDING MUNIC OFFICES	486,180.00	243,089.69	-	243,089.69	243,090.31	49.99
DEPRECIATION OP BUILDING DEPOTS	44,231.00	22,115.38	-	22,115.38	22,115.62	49.99
SUB TOTAL : DEPRECIATION & AMORTISATION	**4,782,425.00**	**2,449,224.08**	**-**	**2,449,224.08**	**2,333,200.92**	**51.21**
TOTAL : EXPENDITURE	**445,107,882.00**	**35,933,846.92**	**551,795.29**	**216,303,803.13**	**228,804,078.87**	**48.59**
TOTAL : SURPLUS/DEFICIT	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,510,435.68)**	**71,536,895.68**	**999.99**

Annexure "B"

Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
GAINS AND LOSSES						
DISP OF FIXED AND INTANGIBLE ASSETS						
PPE COMPUTER EQUIPMENT - GAINS	0.00	0.00	-	(821.74)	821.74	-
PPE COMPUTER EQUIPMENT - LOSSES	0.00	0.00	-	-	-	-
SUB TOTAL : DISP OF FIX AND INTANG ASS	**0.00**	**0.00**	**-**	**(821.74)**	**821.74**	**-**
IMPAIRMENT LOSS						
REVERSAL OF IMPAIRMENT LOSS						
INVENTORY						
TOTAL GAINS AND LOSSES	**0.00**	**0.00**	**-**	**(821.74)**	**821.74**	**-**
TOTAL: SURP/DEF AFTER GAINS AND LOSSES	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,511,257.42)**	**71,537,717.42**	**999.99**
PRIMARY SURPLUS/DEFICIT						
PRIMARY REVENUE	**-451,081,422.00**	**-116,206,797.20**	**-**	**(293,814,238.81)**	**(157,267,183.19)**	**65.13**
PRIMARY EXPENDITURE	**445,107,882.00**	**35,933,846.92**	**551,795.29**	**216,303,803.13**	**228,804,078.87**	**48.59**
PRIMARY SURPLUS/DEFICIT BEFORE G&L	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,510,435.68)**	**71,536,895.68**	**999.99**
PRIMARY GAINS & LOSSES	0.00	0.00	-	(821.74)	821.74	-
TOTAL: PRIMARY SURP/DEF AFTER GAINS&LOSS	**-5,973,540.00**	**-80,272,950.28**	**551,795.29**	**(77,511,257.42)**	**71,537,717.42**	**999.99**
COSTED SURPLUS/DEFICIT						
COSTED REVENUE	-451,081,422.00	-116,206,797.20	-	(293,814,238.81)	(157,267,183.19)	65.13
COSTED EXPENDITURE	445,107,882.00	35,933,846.92	551,795.29	216,303,803.13	228,804,078.87	48.59
COSTED SURPLUS/DEFICIT BEFORE G&L	-5,973,540.00	-80,272,950.28	551,795.29	(77,510,435.68)	71,536,895.68	999.99
COSTED GAINS & LOSSES	0.00	0.00	-	(821.74)	821.74	-
TOTAL: COSTED SURP/DEF AFT GAINS & LOSS	-5,973,540.00	-80,272,950.28	551,795.29	(77,511,257.42)	71,537,717.42	999.99
TRF TO & FROM ACC SURPLUS DEFICIT						
TRF TO ACC SURPLUS DEFICIT	5,973,540.00	80,272,950.28	-	77,511,257.42	(71,537,717.42)	999.99
TOTAL: TRF TO & FROM ACC SURP DEF	**5,973,540.00**	**80,272,950.28**	**-**	**77,511,257.42**	**(71,537,717.42)**	**999.99**
TOTAL: PRIMARY S/D AFTER TRF TO/FROM S/D	**0.00**	**0.00**	**551,795.29**	**-**	**-**	**-**
CAPITAL ACQUISTIONS						
PPE COST TRANSP OWN IU COST ACQUISITION	700,000.00	0.00	-	-	700,000.00	-
PPE COST ELEC IU LV NETWORK COST ACQUIS	5,000,000.00	0.00	-	1,376,869.57	3,623,130.43	27.53
PPE COST MACH & EQP IU COST ACQUISITION	0.00	0.00	-	-	-	-
PPE COST FURN & OFF IU COST ACQUISITION	750,000.00	29,900.00	-	52,193.00	697,807.00	6.95
PPE COST COMP EQUIP IU COST ACQUISITION	1,336,809.00	43,638.00	10,897.00	362,397.50	974,411.50	27.10
PPE COST ICT INFRASTR COST ACQUISITION	358,929.00	0.00	-	53,541.00	305,388.00	14.91
SUB-TOTAL CAPITAL ACQUISTIONS	**8,145,738.00**	**73,538.00**	**10,897.00**	**1,845,001.07**	**6,300,736.93**	**22.64**

2025/26 MID-YEAR MUNICIPAL PERFORMANCE SUMMARY:										
QUARTER 1						**QUARTER 2**				**MID-YEAR**
OFFICE /CLUSTER	**PLANNED**	**ACHIEVED**	**NOT ACHIEVED**	**PERCENTAGE (%) MID-YEAR ACHIEVEMENTS 2025/26**		**PLANNED**	**ACHIEVED**	**NOT ACHIEVED**	**PERCENTAGE (%) MID-YEAR ACHIEVEMENTS 2025/26**	**OVERALL PERFORMANCE**
POLITICAL MANAGEMENT OFFICES										
Office of the Mayor	5	3	2	**60%**		7	5	2	**71%**	**76%**
Office of the Speaker	7	5	2	**71%**		7	3	4	**43%**	**57%**
Office of the Chief Whip	6	4	2	**67%**		6	6	0	**100%**	**84%**
Overall PMT Offices Performa	**18**	**12**	**6**	**66%**		20	14	6	**71%**	**72%**
6										
Office of the Municipal Manager	8	6	2	**75%**		7	5	2	**71%**	**73%**
Finance	9	6	3	**67%**		9	7	2	**78%**	**73%**
Corporate Services	22	19	3	**86%**		19	19	0	**100%**	**93%**
Community Services	14	9	5	**64%**		14	13	1	**93%**	**79%**
Transport, Infrastructure & Environment & Licensing	16	14	2	**88%**		15	14	1	**93%**	**91%**
Strategic Planning & Local Economic Development	18	15	3	**83%**		16	16	0	**100%**	**92%**
Overall Organisational Performance	**87**	**69**	**18**	**77%**		80	74	6	**89%**	**83%**