

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

APRIL 2026

Table of Contents

PART 1	4
1. INTRODUCTION	4
2. RESOLUTION	4
3. EXECUTIVE SUMMARY	4
4. QUALITY CERTIFICATION	5
PART II - BUDGET PERFORMANCE OVERVIEW	6
5. OPERATING REVENUE	6
6. BILLING VS ACTUAL COLLECTION PERFORMANCE ANALYSIS	7
7. OPERATING EXPENDITURE	8
8. MATERIAL VARIANCES TO THE SDBIP	8
9. CAPITAL EXPENDITURE	9
10. EXPENDITURE ON REPAIRS & MAINTENANCE BY ASSET CLASS	9
11. DEBTORS AGE ANALYSIS	10
12. CREDITORS AGE ANALYSIS	11
13. INVESTMENT PORTFOLIO ANALYSIS	12
14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE	12
15. CAPITAL PROGRAMME PERFORMANCE	13
ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES	14
16. Table C1: Summary (Standard classification)	14
17. Table C2 Monthly Budget Statement - Financial Performance (functional classification)	15
18. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)	16

19.	Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)	17
20.	Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)	18
21.	Table C6 Monthly budget Statement – Financial Position	19
22.	Table C7 Monthly budget statement – Cash Flow.....	20
23.	Supporting Tables	21
PART III: MUNICIPAL DEBT RELIEF		37
24.	EXECUTIVE SUMMARY.....	37
25.	BACKGROUND AND MOTIVATION	38
ANNEXURE B:.....		40
26.	LATEST PROVINCIAL TREASURY DEBT RELIEF COMPLIANCE CERTIFICATE	40
27.	CIRCULAR 128 ANNEXURE B COMPLIANCE CERTIFICATE.....	41
28.	CIRCULAR 128 ANNEXURE D MONTHLY REVENUE COLLECTION	42
29.	CIRCULAR 124 QUARTERLY AVERAGE COLLECTION RATE	43
30.	ESKOM BULK RECONCILIATION	43
31.	VAAL CENTRAL BULK RECONCILIATION	44
32.	BULK PURCHASES PROOF OF PAYMENTS.....	45
33.	CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING	47
34.	VALUATION ROLL RECONCILIATION	48
PART IV - BUDGET FUNDING		49

PART 1

1. INTRODUCTION

The purpose of this report is to comply with Section 71 of the Municipal Finance Management Act No. 56 of 2003 and the requirements as promulgated in Government Gazette 32141 dated 17 April 2009.

Section 71 of the Municipal Finance Management Act and in terms of Section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “ Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations necessitates that specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

“Section 71(1) the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality’s budget reflection the following particulars for that month and for the financial year up to the end of that month.

Section 28 states that the monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of the section 168(1) of the Act.

The reporting period ending 30 April 2026, ten working days reporting limit expired on 15 May 2026.

Herewith please find the In-year Report for the period ending 30 April 2026 in compliance with the above-mentioned legislation and regulations.

The budget of the Matjhabeng Local Municipality is implemented in accordance with the Service Delivery and Budget Implementation plan. The implementation thereof is indicated on Annexure A and an explanation regarding the variances is included.

2. RESOLUTION

To be inserted after Council meeting.

3. EXECUTIVE SUMMARY

The Statement of Financial Performance details the revenue by source type and expenditure by input type. The total revenue for the month excluding grants is R257 609 148 with a variance of 15%, which indicates that the revenue received was below the budgeted amount with R45 676 717. The total operating expenditure is R1 064 143 410 with a variance of -190% which indicates overspending of R740 170 433 against the budgeted amount for the same period. The Municipality had a deficit of R805 266 550 for the month after capital payments, this means that the amount received is below the amounts paid.

The pay rate on consumer services for April 2026 was 49% and the total income including prepaid sales & Unidentified Receipts percentage was 53%, one percent decrease from the month of March 2026 which is not in line with budgeted average pay rate of 70% and not National Treasury norm of 95%.

The Municipality is currently implementing stringent credit control action and measures against defaulters to ensure that all collectable arrears are recovered.

4. QUALITY CERTIFICATION

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I,, The Acting Municipal Manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of April (M10) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Municipal Manager of: _____

Signature: _____

Date: _____

CHIEF FINANCIAL OFFICER'S QUALITY CERTIFICATION

I,, The Chief Financial Officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of April 2026 (M10) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Chief Financial Officer of: _____

Signature: _____

Date: _____

PART II - BUDGET PERFORMANCE OVERVIEW

5. OPERATING REVENUE

The Statement of Financial Performance (SFP) in Annexure A, Table C4 details the revenue by source type and expenditure by input type. The summary report indicates the following:

FS184 Matjhabeng - Operating Revenue – M10 April									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	504 331	516 354	516 354	43 436	398 643	430 295	(31 652)	-7%	516 354
Service charges	1 693 269	1 986 252	1 870 510	154 950	1 575 605	1 585 765	(10 160)	-1%	1 870 510
Investment revenue	5 592	5 472	5 472	1 767	6 716	4 560	2 156	47%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	103	781 294	651 182	130 112	0	781 418
Other own revenue	690 946	686 178	686 178	57 073	539 012	571 815	(32 803)	-6%	686 178
Total Revenue (excluding capital transfers and contributions)	3 632 323	3 975 675	3 859 933	257 329	3 301 269	3 243 617	57 652	2%	3 859 933

The total revenue by source excluding grants shows a variance of 15% which indicates that the revenue received for the month of April 2026 was below the budgeted amount with R45 676 717.

The major operating revenue variances against the budget are:

- Property Rates
- Service Charges
- Other own revenue

6. BILLING VS ACTUAL COLLECTION PERFORMANCE ANALYSIS

The table below will give an indication of the actual revenue collected against the actual billing.

Description	Actual for the month	For the year to date (2025/26)
Total Billing	276 315 371	2 726 203 744
Less: Indigent Billing	3 764 501	24 929 579
Less: Other Billing	10 509 128	107 488 722
Actual Billing	262 041 741	2 593 785 443
Actual Revenue Received	127 190 248	1 274 021 049
Consumer Revenue	105 500 985	1 055 577 090
Other Revenue & Unallocated receipts	21 689 262	218 443 958
Interest (Billing)	53 055 660	498 513 118
Actual Billing less Interest Billing	208 986 082	2 095 272 325
Prepaid Sales	7 755 754	83 732 730
Allocations to votes & Employees Salary deductions	2 748 019	64 918 676
Actual Income including Prepaid Sales & Allocations to votes	137 694 021	1 422 672 455

The pay rate on consumer services for April 2026 was 49% and the total income including prepaid sales & Unidentified Receipts percentage was 53% and total income percentage was 83%. In order for the Municipality to be financially sustainable the pay rate will have to be increased to 80% on the consumer services.

7. OPERATING EXPENDITURE

The Statement of Financial Performance (SFP) in Annexure A, Table C4 details the revenue by source type and expenditure by input type. The summary report indicates the following:

FS184 Matjhabeng - Operating Expenditure – M10 April									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	1 122 585	1 051 160	1 051 160	88 204	869 968	875 971	(6 003)	-1%	1 051 160
Remuneration of Councillors	9 590	43 417	40 452	791	7 800	34 402	(26 602)	-77%	40 452
Depreciation and amortisation	283 894	279 381	279 381	–	–	232 817	(232 817)	-100%	279 381
Interest	147 453	206 612	156 311	172 701	179 683	141 993	37 690	27%	156 311
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 143 676	772 131	1 455 487	1 791 382	(335 895)	-19%	2 143 676
Transfers and subsidies	–	1 494	698	–	26	753	(727)	-97%	698
Other expenditure	1 839 885	770 951	731 883	30 317	24 981	613 083	(588 102)	-96%	731 883
Total Expenditure	5 134 664	4 523 421	4 403 560	1 064 143	2 537 945	3 690 402	(1 152 457)	-31%	4 403 560

The total operating expenditure shows a variance of -190% which indicates an overspending of R740 170 433 against the budgeted amount for the month of April 2026.

The major operating expenditure variances against budget are:

- Inventory consumed and bulk purchases
- Depreciation and amortisation
- Other Expenditure

8. MATERIAL VARIANCES TO THE SDBIP

Annexure A, Table SC1 gives the reasons for the variances.

9. CAPITAL EXPENDITURE

The Statement of Capital Expenditure in Annexure A, Table C5 details categorized capital expenditure by municipal vote. The summary report indicates the following:

FS184 Matjhabeng - Capital Expenditure – M10 April									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	157 446	140 263	188 493	6 535	139 984	153 077	(13 093)	-9%	188 493
Capital transfers recognised	145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18%	111 869
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	12 130	28 584	76 624	54	63 501	59 801	3 700	6%	76 624
Total sources of capital funds	157 446	140 263	188 493	6 535	139 984	153 077	(13 093)	-9%	188 493

The above table shows that The Municipality had an under-spending with a variance of R9 148 860 (58% variance) with regards to capital expenditure against the budget amount of R15 683 367 for the reporting month.

10. EXPENDITURE ON REPAIRS & MAINTENANCE BY ASSET CLASS

Supporting documentation, Table SC13C details categorized Repairs & Maintenance by asset class. The summary report indicates the following:

PROJECTS: REPAIRS & MAINTENANCE	Actual For the Month	Actual YTD	Budget for the month	Adjustment Budget 2025/2026	Budget 2025/2026
Repairs & Maintenance	14 879 565	76 672 245	30 816 233	369 794 801	401 861 524

11. DEBTORS AGE ANALYSIS

DEBTORS AGE ANALYSIS FOR THE MONTH APRIL 2026									
Detail	> 30 days	>30 <60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	61 772 315	54 641 440	50 974 769	48 724 533	48 085 662	47 905 752	414 274 243	2 273 566 639	2 999 945 353
Trade and Other Receivables from Exchange Transactions - Electricity	102 517 639	35 880 612	28 772 301	22 864 410	22 565 983	22 176 216	163 860 313	450 254 471	848 891 944
Receivables from Non-exchange Transactions - Property Rates	38 525 798	27 473 909	23 985 309	23 059 076	22 275 690	21 995 180	158 769 993	784 439 756	1 100 524 712
Receivables from Exchange Transactions - Waste Water Management	23 103 603	20 490 792	19 750 916	19 538 361	19 383 157	19 353 985	155 628 608	1 071 653 613	1 348 903 034
Receivables from Exchange Transactions - Waste Management	14 379 288	12 440 864	12 139 044	11 986 177	11 867 855	11 834 452	97 945 449	660 984 404	833 577 532
Receivables from Exchange Transactions - Property Rental Debtors	1 725 003	1 763 683	1 727 262	1 717 291	1 718 191	1 711 364	11 882 141	168 975 325	191 220 260
Interest on Arrear Debtor Accounts	54 170 112	53 423 610	52 601 435	51 669 747	51 911 444	50 874 067	387 515 098	1 874 843 442	2 577 008 955
Other	2 011 012	1 554 481	3 223 447	444 927	354 032	518 908	4 031 806	73 565 315	85 703 927
Total	298 204 768	207 669 392	193 174 483	180 004 522	178 162 014	176 369 922	1 393 907 650	7 358 282 965	9 985 775 716
Debtors Age Analysis By Customer Group									
Organs of State: National Public Works	10 035 817	1 773 943	1 201 066	1 434 802	830 292	549 043	2 446 699	15 154 955	33 426 617
Organs of State: Provincial Public Works, Roads and Transport	15 614 507	7 799 246	7 737 159	7 506 093	7 348 054	7 335 077	42 069 891	103 493 957	198 903 983
Organs of State: National Basic Education	4 610 770	2 162 089	2 042 981	1 867 598	1 744 434	1 634 519	13 309 821	28 129 653	55 501 865
Commercial	89 395 753	33 848 609	30 195 406	25 743 034	25 403 196	24 203 517	192 493 451	1 355 171 099	1 776 454 064
Households	178 547 922	162 085 506	151 997 872	143 452 996	142 836 036	142 647 767	1 143 587 788	5 856 333 301	7 921 489 187
Other									-
	298 204 768	207 669 392	193 174 483	180 004 522	178 162 014	176 369 922	1 393 907 650	7 358 282 965	9 985 775 716

12. CREDITORS AGE ANALYSIS

CREDITORS AGE ANALYSIS FOR THE MONTH APRIL 2026									
Detail	< 0 - 30 days	> 30 < 60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
Bulk Electricity	104 146 520	94 171 289	89 500 415	7 298 617 088	-	-	-	-	7 586 435 311
Bulk Electricity - FBE	1 400 553	2 717 399	-	1 401 384	-	-	-	-	5 519 336
Bulk Electricity - Small Accounts	443 848	379 290	20 352	338 389	-	-	-	-	1 181 879
Bulk Water	122 397 216	102 172 167	126 102 782	149 802 083	90 832 766	128 466 016	132 813 822	10 195 047 099	11 047 633 953
PAYE deductions	15 726 612	-	-	-	-	-	-	-	15 726 612
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions/Retirement/Other	26 806 893	-	-	-	-	-	-	-	26 806 893
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	17 191 680	6 973 155	11 102 731	299 583 980	-	-	-	-	334 851 546
Auditor General	103 179	134 864	810 526	421 140	1 476 898	2 506 383	-	-	5 452 990
Other	-	-	-	-	-	-	-	-	-
Total	288 216 502	206 548 164	227 536 806	7 750 164 064	92 309 664	130 972 399	132 813 822	10 195 047 099	19 023 608 520

13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE MONTH OF APRIL 2026							
	ACC TYPE	OPENING BALANCE	INTEREST EARNED	INTEREST PAID	CR / TRANSFERS	DR/ TRANSFERS	CLOSING BALANCE
SEED Investment/Budget Reform Inv (90-9461-7107)	Call Account	933 630,15	4 187,97			900 000,00	37 818,12
CMIP Funds + MIG (91-0668-4115)	Call Account	1 039 874,62	4 135,32			200 000,00	844 009,94
LED (91-0668-4157)	Call Account	1 254,42	3,87				1 258,29
Equitable Share & FMG (91-0668-4238)	Call Account	1 491,78	4,60				1 496,38
Skills Development (91-1114-1338)	Call Account	1 326,52	4,09				1 330,61
Restructuring Grant (91 2351 5666)	Call Account	1 254,42	3,87				1 258,29
Standard Bank Account (08 883 104 3-001)	Money Market	248 491 084,09	1 288 738,21			71 500 000,00	178 279 822,30
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Depos	52 558 795,29	311 032,87				52 869 828,16
Standard Bank Account (08 883 104 3-003)	32 Days Notice Depos	10 544 807,85	62 243,26				10 607 051,11
Total		313 573 519,14	1 670 354,06	-	-	72 600 000,00	242 643 873,20
Fixed		-	-	-	-	-	-
Call Accounts		1 978 831,91	8 339,72	-	-	1 100 000,00	887 171,63
Money Market		248 491 084,09	1 288 738,21	-	-	71 500 000,00	178 279 822,30
Other		63 103 603,14	373 276,13	-	-	-	63 476 879,27
Total		313 573 519,14	1 670 354,06	-	-	72 600 000,00	242 643 873,20

14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ALLOCATIONS RECEIVED & SPENT	Funds Received for the month	Funds Spent during the month	Funds Spent during the month VAT EXCL	Funds Received year to date	Funds Spent year to date	Funds Spent year to date VAT EXCL	Approved Roll Over	Adjustment Budget 2025/2026	Budget 2025/2026	YTD Retention	Amount Available
OPERATIONAL	-	102 798	102 798	783 199 709	783 075 233	783 069 071	-	783 199 709	783 199 709	-	124 477
Equitable Share	-	-	-	776 731 000	776 731 000	776 731 000		776 731 000	776 731 000	-	-
FMG	-	102 798	102 798	3 000 000	2 875 523	2 875 523		3 000 000	3 000 000	-	124 477
EPWP	-	-	-	1 687 000	1 687 000	1 687 000		1 687 000	1 687 000	-	-
SETA	-	-	-	1 781 709	1 781 709	1 775 547		1 781 709	1 781 709	-	0
CAPITAL	1 341 295	7 876 289	6 904 233	149 542 295	90 917 560	79 649 959	9 352 072	148 201 000	148 301 000	4 552 755	63 424 052
MIG & PMU	1 341 295	6 283 583	5 519 271	111 299 295	65 490 219	57 539 228		109 958 000	109 958 000	4 552 755	41 256 321
WSIG	-	-	-	23 997 000	13 025 658	11 326 659		23 997 000	23 997 000	-	10 971 342
INEG	-	575 590	500 513	14 246 000	11 006 621	9 570 975		14 246 000	14 246 000	-	3 239 379
MDRG	-	1 017 116	884 449	-	1 395 062	1 213 097	9 352 072	-	-	-	7 957 010
NDPG	-	-	-	-	-	-		-	100 000	-	-
	1 341 295	7 979 087	7 007 031	932 742 004	873 992 792	862 719 030	9 352 072	931 400 709	931 500 709	4 552 755	63 548 529

15. CAPITAL PROGRAMME PERFORMANCE

ACTUAL CAPITAL EXPENDITURE PER VOTE						
TABLE 6 -- [S71(1)(d)]	Budget for the Month	Capex for the Month	Capex year to date	Adjustment Budget 2025/2026	Budget 2025/2026	Amount Available
Governance and administration	2 297 242	-	27 266 599	27 566 898	7 000 000	300 299
Executive and council	2 010 780	-	23 944 201	24 129 364	7 000 000	185 163
Finance and administration	286 461	-	3 322 398	3 437 534	-	115 137
Internal audit	-	-	-	-	-	-
Community and public safety	1 582 640	1 867 262	4 797 979	18 991 676	35 413 575	14 193 697
Community and social services	699 870	-	2 187 189	8 398 440	24 774 645	6 211 251
Sport and recreation	847 541	982 813	1 352 892	10 170 490	10 638 930	8 817 598
Public safety	31 496	884 449	1 213 097	377 946	-	-835 151
Housing	-	-	-	-	-	-
Health	3 733	-	44 800	44 800	-	-
Economic and environmental services	1 781 874	546 689	18 868 642	21 382 492	5 000 000	2 513 850
Planning and development	23 158	-	165 214	277 896	-	112 682
Road transport	1 758 716	546 689	18 703 428	21 104 596	5 000 000	2 401 168
Environmental protection	-	-	-	-	-	-
Trading services	10 021 612	4 120 557	89 050 638	120 259 342	92 849 425	31 208 704
Energy sources	4 391 853	500 513	41 709 929	52 702 238	29 246 000	10 992 309
Water management	2 613 683	-	30 838 837	31 364 193	15 969 121	525 356
Waste water management	3 016 076	3 620 043	16 501 872	36 192 911	47 634 304	19 691 039
Waste management	-	-	-	-	-	-
Other	-	-	-	-	-	-
	15 683 367	6 534 507	139 983 857	188 200 408	140 263 000	48 216 551
Sources of capital funds						
Capital transfers recognised	9 322 416	6 480 377	76 482 673	111 868 996	111 679 000	35 386 323
Internally generated funds	6 360 951	54 131	63 501 184	76 331 412	17 000 000	12 830 228
Total sources of capital funds	15 683 367	6 534 507	139 983 857	188 200 408	128 679 000	48 216 551

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

16. Table C1: Summary (Standard classification)

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	504 331	516 354	516 354	43 436	398 643	430 295	(31 652)	-7%	516 354
Service charges	1 693 269	1 986 252	1 870 510	154 950	1 575 605	1 585 765	(10 160)	-1%	1 870 510
Investment revenue	5 592	5 472	5 472	1 767	6 716	4 560	2 156	47%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	103	781 294	651 182	130 112	0	781 418
Other own revenue	690 946	686 178	686 178	57 073	539 012	571 815	(32 803)	-6%	686 178
Total Revenue (excluding capital transfers and contributions)	3 632 323	3 975 675	3 859 933	257 329	3 301 269	3 243 617	57 652	2%	3 859 933
Employee costs	1 122 585	1 051 160	1 051 160	88 204	869 968	875 971	(6 003)	-1%	1 051 160
Remuneration of Councillors	9 590	43 417	40 452	791	7 800	34 402	(26 602)	-77%	40 452
Depreciation and amortisation	283 894	279 381	279 381	-	-	232 817	(232 817)	-100%	279 381
Interest	147 453	206 612	156 311	172 701	179 683	141 993	37 690	27%	156 311
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 143 676	772 131	1 455 487	1 791 382	(335 895)	-19%	2 143 676
Transfers and subsidies	-	1 494	698	-	26	753	(727)	-97%	698
Other expenditure	1 839 885	770 951	731 792	30 317	24 981	613 083	(588 102)	-96%	731 792
Total Expenditure	5 134 664	4 523 421	4 403 469	1 064 143	2 537 945	3 690 402	#####	-31%	4 403 469
Surplus/(Deficit)	(1 502 341)	(547 747)	(543 536)	(806 814)	763 325	(446 785)	#####	-271%	(543 536)
Transfers and subsidies - capital (monetary)	196 888	148 301	148 301	8 082	104 370	123 584	##	-16%	148 301
Transfers and subsidies - capital (in-kind)	32 000	-	-	245	245	-	245	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	(1 273 452)	(399 446)	(395 235)	(798 487)	867 940	(323 201)	#####	-369%	(395 235)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 273 452)	(399 446)	(395 235)	(798 487)	867 940	(323 201)	#####	-369%	(395 235)
Capital expenditure & funds sources									
Capital expenditure	157 446	140 263	188 493	6 535	139 984	153 077	(13 093)	-9%	188 493
Capital transfers recognised	145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18%	111 869
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	12 130	28 584	76 624	54	63 501	59 801	3 700	6%	76 624
Total sources of capital funds	157 446	140 263	188 493	6 535	139 984	153 077	(13 093)	-9%	188 493
Financial position									
Total current assets	4 948 974	6 340 576	6 374 843		7 376 292				6 374 843
Total non current assets	5 537 272	8 508 443	8 531 663		5 677 256				8 531 663
Total current liabilities	15 427 088	3 804 521	3 857 797		17 117 046				3 857 797
Total non current liabilities	1 750 113	10 883 028	10 883 028		1 750 113				10 883 028
Community wealth/Equity	(5 065 863)	1 813 799	1 813 799		(5 813 612)				1 813 799
Cash flows									
Net cash from (used) operating	(2 024 524)	254 597	320 457	(58 118)	(632 163)	267 048	899 211	337%	320 457
Net cash from (used) investing	(132 036)	(352 057)	(352 057)	(6 535)	(139 984)	(293 381)	(153 397)	52%	(352 057)
Net cash from (used) financing	(1 989)	-	-	4	1 048	-	(1 048)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(2 113 809)	(97 460)	(9 917)	(747 521)	(747 521)	(4 651)	742 870	-15973%	(8 022)
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	298 205	207 669	193 174	180 005	178 162	176 370	#####	#####	9 985 776
Creditors Age Analysis									
Total Creditors	288 217	206 548	227 537	7 750 164	92 310	130 972	132 814	#####	19 023 609

17. Table C2 Monthly Budget Statement - Financial Performance (functional classification)

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 648 472	2 197 270	2 197 270	66 073	1 411 847	1 831 058	(419 211)	-23%	2 197 270
Executive and council		960 494	1 009 719	1 009 719	8 375	885 837	841 432	44 405	5%	1 009 719
Finance and administration		687 977	1 187 551	1 187 551	57 698	526 009	989 625	(463 616)	-47%	1 187 551
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 149	58 064	58 064	843	7 698	48 387	(40 689)	-84%	58 064
Community and social services		1 964	14 980	14 980	292	2 459	12 483	(10 024)	-80%	14 980
Sport and recreation		519	1 643	1 643	50	472	1 369	(898)	-66%	1 643
Public safety		9 666	41 441	41 441	500	4 767	34 535	(29 767)	-86%	41 441
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		154	147	147	29	5 929	122	5 807	4753%	147
Planning and development		154	147	147	29	5 929	122	5 807	4753%	147
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 204 689	2 380 865	2 265 123	199 071	1 989 621	1 914 609	75 013	4%	2 265 123
Energy sources		877 278	1 009 874	967 654	77 125	794 484	816 229	(21 746)	-3%	967 654
Water management		755 555	863 687	790 165	71 920	692 322	675 626	16 695	2%	790 165
Waste water management		346 904	302 010	302 010	30 679	308 552	251 675	56 877	23%	302 010
Waste management		224 952	205 294	205 294	19 347	194 264	171 078	23 186	14%	205 294
Other	4	247	48 546	48 546	24	194	40 455	(40 261)	-100%	48 546
Total Revenue - Functional	2	3 865 711	4 684 891	4 569 149	266 039	3 415 288	3 834 631	(419 342)	-11%	4 569 149
Expenditure - Functional										
<i>Governance and administration</i>		1 276 177	856 935	756 322	227 547	677 015	647 988	29 026	4%	756 322
Executive and council		245 796	248 651	194 825	12 015	134 878	171 133	(36 256)	-21%	194 825
Finance and administration		1 024 048	601 490	554 704	215 030	536 895	471 194	65 702	14%	554 704
Internal audit		6 334	6 794	6 794	502	5 242	5 661	(420)	-7%	6 794
<i>Community and public safety</i>		314 078	431 686	426 741	25 942	246 589	357 089	(110 500)	-31%	426 741
Community and social services		107 915	167 042	162 838	5 838	66 448	137 448	(71 000)	-52%	162 838
Sport and recreation		53 983	80 532	79 255	5 350	60 172	65 979	(5 807)	-9%	79 255
Public safety		118 770	129 461	130 067	12 248	92 619	108 199	(15 580)	-14%	130 067
Housing		22 782	34 955	34 955	1 744	17 924	29 130	(11 205)	-38%	34 955
Health		10 627	19 696	19 625	761	9 425	16 333	(6 908)	-42%	19 625
<i>Economic and environmental services</i>		120 221	130 748	127 720	6 129	56 285	106 762	(50 477)	-47%	127 720
Planning and development		46 620	63 032	61 551	4 286	42 968	51 437	(8 469)	-16%	61 551
Road transport		73 601	67 715	66 169	1 843	13 318	55 325	(42 007)	-76%	66 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 417 892	3 091 146	3 079 870	803 953	1 552 674	2 567 807	#####	-40%	3 079 870
Energy sources		1 145 528	1 155 109	1 148 077	716 357	1 014 510	956 731	57 779	6%	1 148 077
Water management		1 555 021	1 391 288	1 389 203	65 300	398 065	1 158 112	(760 047)	-66%	1 389 203
Waste water management		434 756	298 199	296 961	10 829	59 074	247 303	(188 229)	-76%	296 961
Waste management		282 587	246 550	245 630	11 467	81 025	205 660	(124 635)	-61%	245 630
Other		6 296	12 907	12 907	572	5 382	10 756	(5 374)	-50%	12 907
Total Expenditure - Functional	3	5 134 664	4 523 421	4 403 560	1 064 143	2 537 945	3 690 402	#####	-31%	4 403 560
Surplus/ (Deficit) for the year		(1 268 953)	161 470	165 589	(798 104)	877 344	144 228	733 115	5.083018	165 589

18. Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

FS184 Matjhabeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council General		960 483	1 009 719	1 009 719	8 185	885 664	841 432	44 231	5,3%	1 009 719
Vote 02 - Office OfThe Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office OfThe Speaker		-	-	-	-	-	-	-		-
Vote 04 - Council Whip		-	-	-	-	-	-	-		-
Vote 05 - Office OfThe Municipal Manager		11	-	-	190	173	-	173	#DIV/0!	-
Vote 06 - Corporate Services		-	-	-	-	-	-	-		-
Vote 07 - Finance		663 168	1 199 725	1 199 725	55 659	505 155	999 771	(494 616)	-49,5%	1 199 725
Vote 08 - Human Resources		-	-	-	-	-	-	-		-
Vote 09 - Community Services		227 435	221 916	221 916	19 690	197 194	184 930	12 264	6,6%	221 916
Vote 10 - Public Safety And Transport		9 666	41 441	41 441	500	4 767	34 535	(29 767)	-86,2%	41 441
Vote 11 - Economic Development		869	176	176	35	394	146	247	168,9%	176
Vote 12 - Engineering Services		134	4 344	4 344	29	5 916	3 620	2 296	63,4%	4 344
Vote 13 - Water/ Sewerage		1 102 459	1 165 697	1 092 175	102 599	1 000 874	927 301	73 573	7,9%	1 092 175
Vote 14 - Electricity		877 278	1 009 874	967 654	77 125	794 484	816 229	(21 746)	-2,7%	967 654
Vote 15 - Other		24 208	31 999	31 999	2 028	20 667	26 665	(5 998)	-22,5%	31 999
Total Revenue by Vote	2	3 865 711	4 684 891	4 569 149	266 039	3 415 288	3 834 631	(419 342)	-10,9%	4 569 149
Expenditure by Vote	1									
Vote 01 - Council General		124 807	126 902	76 430	5 056	62 595	71 567	(8 972)	-12,5%	76 430
Vote 02 - Office OfThe Executive Mayor		45 222	19 001	16 155	1 150	12 103	14 099	(1 996)	-14,2%	16 155
Vote 03 - Office OfThe Speaker		5 541	7 781	7 752	435	4 581	6 450	(1 869)	-29,0%	7 752
Vote 04 - Council Whip		36 505	60 973	60 973	3 036	31 468	50 811	(19 343)	-38,1%	60 973
Vote 05 - Office OfThe Municipal Manager		127 177	115 598	112 906	9 097	77 903	94 138	(16 236)	-17,2%	112 906
Vote 06 - Corporate Services		58 793	84 499	82 435	4 701	49 358	69 703	(20 345)	-29,2%	82 435
Vote 07 - Finance		652 115	341 970	292 204	185 961	263 596	254 538	9 058	3,6%	292 204
Vote 08 - Human Resources		30 606	25 476	26 357	2 311	24 492	21 742	2 749	12,6%	26 357
Vote 09 - Community Services		412 647	460 823	454 350	20 067	180 455	381 256	(200 801)	-52,7%	454 350
Vote 10 - Public Safety And Transport		269 371	205 400	211 295	24 541	209 326	173 490	35 835	20,7%	211 295
Vote 11 - Economic Development		29 054	26 599	26 599	2 415	26 736	22 166	4 569	20,6%	26 599
Vote 12 - Engineering Services		137 288	166 458	164 294	8 070	70 121	137 248	(67 127)	-48,9%	164 294
Vote 13 - Water/ Sewerage		1 970 006	1 645 318	1 641 996	73 668	442 363	1 368 608	(926 246)	-67,7%	1 641 996
Vote 14 - Electricity		1 207 572	1 193 455	1 186 646	721 447	1 061 248	988 611	72 637	7,3%	1 186 646
Vote 15 - Other		27 959	43 168	43 168	2 188	21 603	35 974	(14 371)	-39,9%	43 168
Total Expenditure by Vote	2	5 134 664	4 523 421	4 403 560	1 064 143	2 537 945	3 690 402	#####	-31,2%	4 403 560
Surplus/ (Deficit) for the year	2	(1 268 953)	161 470	165 589	(798 104)	877 344	144 228	733 115	508,3%	165 589

19. Table C4 Monthly budget statement – Financial Performance (Revenue and expenditure)

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		823 170	939 762	897 542	71 987	746 721	757 803	(11 082)	-1%	897 542
Service charges - Water		495 898	633 687	560 165	49 311	480 501	483 959	(3 458)	-1%	560 165
Service charges - Waste Water Management		232 095	250 389	250 389	20 737	214 758	208 658	6 101	3%	250 389
Service charges - Waste management		142 105	162 414	162 414	12 915	133 625	135 345	(1 720)	-1%	162 414
Sale of Goods and Rendering of Services		24 261	38 098	38 098	468	6 519	31 749	(25 230)	-79%	38 098
Agency services										
Interest										
Interest earned from Receivables		525 501	426 526	426 526	46 447	436 244	355 439	80 805	23%	426 526
Interest from Current and Non Current Assets		5 592	5 472	5 472	1 767	6 716	4 560	2 156	47%	5 472
Dividends		57	42	42	6	42	35	7	20%	42
Rent on Land										
Rental from Fixed Assets		24 187	51 666	51 666	2 027	20 654	43 055	(22 401)	-52%	51 666
Licence and permits		1 014	244	244	61	481	204	277	136%	244
Special rating levies										
Operational Revenue										
Non-Exchange Revenue										
Property rates		504 331	516 354	516 354	43 436	398 643	430 295	(31 652)	-7%	516 354
Surcharges and Taxes										
Fines, penalties and forfeits		5 761	31 780	31 780	386	2 519	26 483	(23 965)	-90%	31 780
Licence and permits										
Transfers and subsidies - Operational		738 185	781 418	781 418	103	781 294	651 182	130 112	20%	781 418
Interest		84 756	57 820	57 820	7 679	72 553	48 183	24 370	51%	57 820
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		25 410	80 000	80 000			66 667	(66 667)	-100%	80 000
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 632 323	3 975 675	3 859 933	257 329	3 301 269	3 243 617	57 652	2%	3 859 933
Expenditure By Type										
Employee related costs		1 122 585	1 051 160	1 051 160	88 204	869 968	875 971	(6 003)	-1%	1 051 160
Remuneration of councillors		9 590	43 417	40 452	791	7 800	34 402	(26 602)	-77%	40 452
Bulk purchases - electricity		871 992	848 251	848 251	702 714	958 298	706 876	251 422	36%	848 251
Inventory consumed		859 266	1 322 156	1 295 425	69 417	497 189	1 084 506	(587 317)	-54%	1 295 425
Debt impairment			255 959	255 959			213 299	(213 299)	-100%	255 959
Depreciation and amortisation		283 894	279 381	279 381			232 817	(232 817)	-100%	279 381
Interest		147 453	206 612	156 311	172 701	179 683	141 993	37 690	27%	156 311
Contracted services		163 017	129 277	147 360	10 375	77 481	116 647	(39 166)	-34%	147 360
Transfers and subsidies			1 494	698			753	(727)	-97%	698
Irrecoverable debts written off		1 568 102	100 000	100 000	4 363	(182 141)	83 333	(265 474)	-319%	100 000
Operational costs		174 393	285 715	228 564	15 579	129 641	199 804	(70 163)	-35%	228 564
Losses on Disposal of Assets										
Other Losses		(65 627)								
Total Expenditure		5 134 664	4 523 421	4 403 560	1 064 143	2 537 945	3 690 402	#####	-31%	4 403 560
Surplus/(Deficit)		(1 502 341)	(547 747)	(543 627)	(806 814)	763 325	(446 785)	#####	(0)	(543 627)
Transfers and subsidies - capital (monetary allocations)		196 888	148 301	148 301	8 082	104 370	123 584	(19 214)	(0)	148 301
Transfers and subsidies - capital (in-kind)		32 000				245		245	#DIV/0!	
Surplus/(Deficit) after capital transfers & contributions		(1 273 452)	(399 446)	(395 326)	(798 487)	867 940	(323 201)	#####	(0)	(395 326)
Income Tax										
Surplus/(Deficit) after income tax		(1 273 452)	(399 446)	(395 326)	(798 487)	867 940	(323 201)	#####	(0)	(395 326)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(1 273 452)	(399 446)	(395 326)	(798 487)	867 940	(323 201)	#####	(0)	(395 326)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(1 273 452)	(399 446)	(395 326)	(798 487)	867 940	(323 201)	#####	(0)	(395 326)

20. Table C5 Monthly budget statement – Capital Expenditure (Municipal Vote, standard classification and funding)

FS184 Matjhabeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2024/25			Budget Year 2025/26					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		2 840	7 000	23 891	--	23 861	19 906	3 955	20%	23 891
Vote 02 - Office Of The Executive Mayor		--	--	--	--	--	--	--	--	--
Vote 03 - Office Of The Speaker		--	--	44	--	27	36	(9)	-24%	44
Vote 04 - Council Whip		--	--	--	--	--	--	--	--	--
Vote 05 - Office Of The Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 06 - Corporate Services		--	--	--	--	--	--	--	--	--
Vote 07 - Finance		1 478	--	--	--	--	--	--	--	--
Vote 08 - Human Resources		--	--	--	--	--	--	--	--	--
Vote 09 - Community Services		6 990	24 775	7 563	--	2 187	8 549	(6 362)	-74%	7 563
Vote 10 - Public Safety And Transport		563	--	1 213	884	1 213	548	665	121%	1 213
Vote 11 - Economic Development		--	--	--	--	--	--	--	--	--
Vote 12 - Engineering Services		69 637	8 096	24 284	547	21 842	17 917	3 925	22%	24 284
Vote 13 - Water/ Sewerage		34 267	13 184	34 279	1 166	31 960	25 148	6 812	27%	34 279
Vote 14 - Electricity		--	10 000	32 000	--	30 453	23 061	7 392	32%	32 000
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Capital Multi-year expenditure	4.7	115 736	63 054	123 274	2 997	111 543	95 164	16 379	17%	123 274
Single Year expenditure appropriation	2									
Vote 01 - Council General		--	--	--	--	--	--	--	--	--
Vote 02 - Office Of The Executive Mayor		35	--	--	--	--	--	--	--	--
Vote 03 - Office Of The Speaker		--	--	--	--	--	--	--	--	--
Vote 04 - Council Whip		--	--	--	--	--	--	--	--	--
Vote 05 - Office Of The Municipal Manager		--	--	2 692	--	2 503	2 194	310	14%	2 692
Vote 06 - Corporate Services		290	--	--	--	--	--	--	--	--
Vote 07 - Finance		997	--	639	--	623	452	171	38%	639
Vote 08 - Human Resources		--	--	--	--	--	--	--	--	--
Vote 09 - Community Services		(404)	10 639	10 215	983	1 398	8 646	(7 248)	-84%	10 215
Vote 10 - Public Safety And Transport		7 610	--	220	--	--	110	(110)	-100%	220
Vote 11 - Economic Development		--	--	--	--	--	--	--	--	--
Vote 12 - Engineering Services		2 081	10 996	5 757	--	287	4 772	(4 484)	-94%	5 757
Vote 13 - Water/ Sewerage		1 288	36 328	25 479	2 454	12 121	24 763	(12 642)	-51%	25 479
Vote 14 - Electricity		29 814	19 246	20 216	501	11 508	16 976	(5 468)	-32%	20 216
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Capital single-year expenditure	4	41 710	77 209	85 219	3 937	28 441	57 913	(29 472)	-51%	85 219
Total Capital Expenditure		157 446	140 263	188 493	6 935	139 984	153 077	(13 093)	-9%	188 493
Capital Expenditure - Functional Classification										
Governance and administration		10 512	7 000	27 586	--	27 267	22 844	4 423	19%	27 586
Executive and council		2 875	7 000	24 129	--	23 944	20 096	3 848	19%	24 129
Finance and administration		7 638	--	3 456	--	3 322	2 747	575	21%	3 456
Internal audit		--	--	--	--	--	--	--	--	--
Community and public safety		9 620	35 414	19 212	1 867	4 788	17 853	(13 065)	-73%	19 212
Community and social services		6 960	24 775	7 563	--	2 187	8 549	(6 362)	-74%	7 563
Sport and recreation		(404)	10 639	10 170	983	1 353	8 609	(7 256)	-84%	10 170
Public safety		2 973	--	1 433	884	1 213	658	555	84%	1 433
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	45	--	45	37	8	22%	45
Economic and environmental services		59 531	5 000	26 338	547	18 869	19 633	(765)	-4%	26 338
Planning and development		122	--	278	--	165	210	(45)	-22%	278
Road transport		59 409	5 000	26 060	547	18 703	19 423	(720)	-4%	26 060
Environmental protection		--	--	--	--	--	--	--	--	--
Trading services		77 531	92 849	115 358	4 121	89 051	92 747	(3 696)	-4%	115 358
Energy sources		29 814	29 246	51 896	501	41 710	39 781	1 929	5%	51 896
Water management		34 995	15 969	36 603	--	30 839	27 254	3 584	13%	36 603
Waste water management		12 722	47 634	26 859	3 620	16 502	25 711	(9 209)	-36%	26 859
Waste management		--	--	--	--	--	--	--	--	--
Other		252	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional Classification	3	157 446	140 263	188 493	6 935	139 984	153 077	(13 093)	-9%	188 493
Funded by:										
National Government		145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18%	111 869
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm)		--	--	--	--	--	--	--	--	--
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18%	111 869
Borrowing	6									
Internally generated funds		12 130	28 584	76 624	54	63 501	59 801	3 700	6%	76 624
Total Capital Funding		157 446	140 263	188 493	6 935	139 984	153 077	(13 093)	-9%	188 493

21. Table C6 Monthly budget Statement – Financial Position

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		23 578	4 109 608	4 143 875	332 129	4 143 875
Trade and other receivables from exchange transactions		1 477 064	1 060 489	1 060 489	2 882 045	1 060 489
Receivables from non-exchange transactions		383 306	73 301	73 301	609 354	73 301
Current portion of non-current receivables		1 079	–	–	1 079	–
Inventry		2 590	–	–	277 918	–
VAT		2 903 583	1 097 178	1 097 178	3 117 476	1 097 178
Other current assets		157 774	–	–	156 292	–
Total current assets		4 948 974	6 340 576	6 374 843	7 376 292	6 374 843
Non current assets						
Investments		–	495	495	–	495
Investment property		1 529 463	396 408	396 408	1 529 463	396 408
Property, plant and equipment		4 000 731	7 813 163	7 836 383	4 140 715	7 836 383
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		7 078	7 078	7 078	7 078	7 078
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	291 299	291 299	–	291 299
Other non-current assets		–	–	–	–	–
Total non current assets		5 537 272	8 508 443	8 531 663	5 677 256	8 531 663
TOTAL ASSETS		10 486 246	14 849 019	14 906 506	13 053 548	14 906 506
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		22 495	–	–	27 327	–
Trade and other payables from exchange transactions		12 926 435	3 311 289	3 364 565	14 384 226	3 364 565
Trade and other payables from non-exchange transactions		89 793	–	–	138 201	–
Provision		661 157	493 232	493 232	661 157	493 232
VAT		1 727 208	–	–	1 906 135	–
Other current liabilities		–	–	–	–	–
Total current liabilities		15 427 088	3 804 521	3 857 797	17 117 046	3 857 797
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		1 750 113	10 883 028	10 883 028	1 750 113	10 883 028
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		1 750 113	10 883 028	10 883 028	1 750 113	10 883 028
TOTAL LIABILITIES		17 177 201	14 687 549	14 740 825	18 867 160	14 740 825
NET ASSETS	2	(6 690 955)	161 470	165 680	(5 813 612)	165 680
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(5 065 863)	1 813 799	1 813 799	(5 813 612)	1 813 799
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(5 065 863)	1 813 799	1 813 799	(5 813 612)	1 813 799

22. Table C7 Monthly budget statement – Cash Flow

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		256 536	462 938	462 938	19 716	241 534	385 782	(144 248)	-37%	462 938
Service charges		910 244	1 792 766	1 792 766	83 973	801 263	1 493 972	(692 709)	-46%	1 792 766
Other revenue		(559 564)	630 424	643 008	(104 354)	(501 481)	535 840	#####	-194%	643 008
Transfers and Subsidies - Operational		737 537	795 664	795 664	-	783 200	663 053	120 146	18%	795 664
Transfers and Subsidies - Capital		190 923	133 955	133 955	-	139 201	111 629	27 572	25%	133 955
Interest		17 795	5 472	5 472	3 060	26 979	4 560	22 419	492%	5 472
Dividends		57	42	42	6	42	35	7	20%	42
Payments										
Suppliers and employees		(3 578 052)	(3 360 053)	(3 357 088)	(60 519)	(2 122 902)	(2 797 573)	(674 672)	24%	(3 357 088)
Interest		-	(206 612)	(156 301)	-	-	(130 251)	(130 251)	100%	(156 301)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 024 524)	254 597	320 457	(58 118)	(632 163)	267 048	899 211	337%	320 457
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25 410	80 000	80 000	-	-	66 667	(66 667)	-100%	80 000
Decrease (increase) in non-current receivables		-	(291 299)	(291 299)	-	-	(242 749)	242 749	-100%	(291 299)
Decrease (increase) in non-current investments		-	(495)	(495)	-	-	(413)	413	-100%	(495)
Payments										
Capital assets		(157 446)	(140 263)	(140 263)	(6 535)	(139 984)	(116 886)	23 098	-20%	(140 263)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(132 036)	(352 057)	(352 057)	(6 535)	(139 984)	(293 381)	(153 397)	52%	(352 057)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(1 989)	-	-	4	1 048	-	1 048	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 989)	-	-	4	1 048	-	(1 048)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 158 549)	(97 460)	(31 600)	(64 648)	(771 099)	(26 333)			(31 600)
Cash/cash equivalents at beginning:		44 741	-	21 683	(682 873)	23 578	21 683			23 578
Cash/cash equivalents at month/year end:		(2 113 809)	(97 460)	(9 917)	(747 521)	(747 521)	(4 651)			(8 022)

23. Supporting Tables

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue Variances was Not Calculated			
2	Expenditure By Type Variances was Not Calculated			
3	Capital Expenditure Variances was Not Calculated			
4	Financial Position Variances was Not Calculated			
5	Cash Flow Variances was Not Calculated			
6	Measureable performance			
7	Municipal Entities			

FS184 Matjhabeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,9%	10,7%	9,9%	7,1%	4,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-256,9%	182,6%	185,5%	-249,8%	185,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	32,1%	166,7%	165,2%	43,1%	165,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,2%	108,0%	107,4%	1,9%	107,4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		55,6%	35,8%	36,9%	110,5%	36,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30,9%	26,4%	27,2%	26,4%	27,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,4%	10,1%	9,5%	2,3%	9,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11,9%	12,2%	11,3%	5,4%	5,1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	61 772	54 641	50 975	48 725	48 086	47 906	414 274	2 273 567	2 999 945	2 832 557	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	102 518	35 881	28 772	22 864	22 566	22 176	163 860	450 254	848 892	681 721	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	38 526	27 474	23 985	23 059	22 276	21 995	158 770	784 440	1 100 525	1 010 540	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	23 104	20 491	19 751	19 538	19 383	19 354	155 629	1 071 654	1 348 903	1 285 558	-	-
Receivables from Exchange Transactions - Waste Management	1600	14 379	12 441	12 139	11 986	11 868	11 834	97 945	660 984	833 578	794 618	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 725	1 764	1 727	1 717	1 718	1 711	11 882	168 975	191 220	186 004	-	-
Interest on Arrear Debtor Accounts	1810	54 170	53 424	52 601	51 670	51 911	50 874	387 515	1 874 843	2 577 009	2 416 814	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 011	1 554	3 223	445	354	519	4 032	73 565	85 704	78 915	-	-
Total By Income Source	2000	298 205	207 669	193 174	180 005	178 162	176 370	1 393 908	7 358 283	9 985 776	9 286 727	-	-
2024/25 - totals only		277384344	195933703	199906847	174200810	169747699	168179052	#####	#####	9 019 930	8 346 705	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	30 261	11 735	10 981	10 808	9 923	9 519	57 826	146 779	287 832	234 855	-	-
Commercial	2300	89 396	33 849	30 195	25 743	25 403	24 204	192 493	1 355 171	1 776 454	1 623 014	-	-
Households	2400	178 548	162 086	151 998	143 453	142 836	142 648	1 143 588	5 856 333	7 921 489	7 428 858	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	298 205	207 669	193 174	180 005	178 162	176 370	1 393 908	7 358 283	9 985 776	9 286 727	-	-

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	105 991	97 268	89 521	7 300 357	-	-	-	-	7 593 137	6 600 424
Bulk Water	0200	122 397	102 172	126 103	149 802	90 833	128 466	132 814	10 195 047	11 047 634	7 768 369
PAYE deductions	0300	15 727	-	-	-	-	-	-	-	15 727	15 791
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	9 076
Pensions / Retirement deductions	0500	14 358	-	-	-	-	-	-	-	14 358	14 131
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17 192	6 973	11 103	299 584	-	-	-	-	334 852	300 925
Auditor General	0800	103	135	811	421	1 477	2 506	-	-	5 453	5 830
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	12 449	-	-	-	-	-	-	-	12 449	11 916
Total By Customer Type	1000	288 217	206 548	227 537	7 750 164	92 310	130 972	132 814	10 195 047	19 023 609	14 726 464

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			934	4	(900)	-	38
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			1 040	4	(200)	-	844
Absa Call Account - 9106684157 Led		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9106684238		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 911141338		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9123515666		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Bank		Year	Call Account	Yes	Variable	>0	0			-	-	-	-	-
Standard Bank Call Account - 088831043-001		Year	Call Account	Yes	Variable	>0	0			248 491	1 289	(71 500)	-	178 280
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			52 559	311	-	-	52 870
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 545	62	-	-	10 607
Municipality sub-total										313 574	1 670	(72 600)	-	242 644
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									313 574	1 670	(72 600)	-	242 644

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		738 185	781 418	781 418	103	781 294	651 182	130 112	20,0%	781 418
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		733 077	776 731	776 731	-	776 731	647 276	129 455	20,0%	776 731
Expanded Public Works Programme Integrated Grant		1 460	1 687	1 687	-	1 687	1 406	281	20,0%	1 687
Local Government Financial Management Grant		3 000	3 000	3 000	103	2 876	2 500	376	15,0%	3 000
Municipal Disaster Relief Grant		648	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	738 185	781 418	781 418	103	781 294	651 182	130 112	20,0%	781 418
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	738 185	781 418	781 418	103	781 294	651 182	130 112	20,0%	781 418

FS184 Matjhabeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		440 882	483 367	453 172	28 684	268 352	373 027	(104 675)	-28,1%	453 172
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		421 845	466 308	435 140	27 756	250 688	357 955	(107 267)	-30,0%	435 140
Expanded Public Works Programme Integrated Grant		11 422	4 114	6 081	268	8 613	4 848	3 765	77,6%	6 081
Local Government Financial Management Grant		-	2 809	2 315	-	421	2 176	(1 755)	-80,7%	2 315
Municipal Disaster Relief Grant		432	2 809	2 278	43	2 112	1 917	195	10,2%	2 278
Municipal Infrastructure Grant		7 184	7 327	7 358	616	6 518	6 130	388	6,3%	7 358
Provincial Government:		100	5 977	5 977	-	70	4 981	(4 911)	-98,6%	5 977
Capacity Building and Other Grants		100	5 977	5 977	-	70	4 981	(4 911)	-98,6%	5 977
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		440 982	489 344	459 149	28 684	268 422	378 008	(109 586)	-29,0%	459 149
Capital expenditure of Transfers and Grants										
National Government:		145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18,0%	111 869
Integrated National Electrification Programme Grant		29 565	14 246	14 246	501	9 957	11 872	(1 915)	-16,1%	14 246
Municipal Disaster Relief Grant		563	-	1 213	884	1 213	548	665	121,2%	1 213
Municipal Infrastructure Grant		95 215	73 436	72 413	5 095	53 986	60 787	(6 801)	-11,2%	72 413
Water Services Infrastructure Grant		19 972	23 997	23 997	-	11 327	20 069	(8 742)	-43,6%	23 997
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 316	111 679	111 869	6 480	76 483	93 276	(16 793)	-18,0%	111 869
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		586 298	601 023	571 018	35 165	344 905	471 284	(126 379)	-26,8%	571 018

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 490	27 987	27 739	374	3 765	23 174	(19 408)	-84%	27 739
Pension and UIF Contributions		111	997	997	10	95	831	(735)	-89%	997
Medical Aid Contributions		59	625	625	4	43	521	(478)	-92%	625
Motor Vehicle Allowance		1 553	9 626	6 908	130	1 301	6 391	(5 090)	-80%	6 908
Cellphone Allowance		3 377	4 030	4 030	273	2 595	3 358	(764)	-23%	4 030
Housing Allowances										
Other benefits and allowances		-	152	152	-	-	127	(127)	-100%	152
Sub Total - Councillors		9 590	43 417	40 452	791	7 800	34 402	(26 602)	-77%	40 452
% increase	4		352,7%	321,8%						321,8%
Senior Managers of the Municipality										
Basic Salaries and Wages		545	10 256	10 256	86	856	8 547	(7 691)	-90%	10 256
Pension and UIF Contributions		62	-	-	15	154	-	154	#DIV/0!	-
Medical Aid Contributions		-	159	159	-	-	132	(132)	-100%	159
Overtime										
Performance Bonus										
Motor Vehicle Allowance		-	1 785	1 785	-	-	1 487	(1 487)	-100%	1 785
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		606	12 200	12 200	101	1 010	10 166	(9 156)	-90%	12 200
% increase	4		1912,2%	1912,2%						1912,2%
Other Municipal Staff										
Basic Salaries and Wages		564 573	613 363	613 363	46 291	474 673	511 136	(36 462)	-7%	613 363
Pension and UIF Contributions		99 039	101 457	101 457	8 416	85 410	84 548	862	1%	101 457
Medical Aid Contributions		62 285	75 559	75 559	6 569	64 064	62 966	1 098	2%	75 559
Overtime		94 859	40 623	40 623	8 603	63 091	33 853	29 238	86%	40 623
Performance Bonus		43 418	59 958	59 958	2 765	29 213	49 965	(20 752)	-42%	59 958
Motor Vehicle Allowance		72 049	60 564	60 564	6 664	66 325	50 470	15 855	31%	60 564
Cellphone Allowance		308	314	314	25	254	262	(8)	-3%	314
Housing Allowances		4 963	6 234	6 234	431	4 330	5 195	(865)	-17%	6 234
Other benefits and allowances		24 596	25 587	25 587	3 184	19 239	21 323	(2 084)	-10%	25 587
Payments in lieu of leave		25 891	20 612	20 612	1 156	20 068	17 177	2 891	17%	20 612
Long service awards		0	-	-	282	6 457	-	6 457	#DIV/0!	-
Post-retirement benefit obligations	2	102 519	3 899	3 899	1 135	10 865	3 249	7 615	234%	3 899
Entertainment		1	1	1	0	1	1	(0)	-30%	1
Scarcity										
Acting and post related allowance		27 479	30 791	30 791	2 582	24 967	25 659	(692)	-3%	30 791
In kind benefits										
Sub Total - Other Municipal Staff		1 121 979	1 038 960	1 038 960	88 103	868 957	865 804	3 153	0%	1 038 960
% increase	4		-7,4%	-7,4%						-7,4%
Total Parent Municipality		1 132 175	1 094 577	1 091 612	88 995	877 768	910 373	(32 605)	-4%	1 091 612

FS184 Matjhabeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		17 726	28 433	18 789	21 886	15 948	23 729	34 120	37 449	23 737	19 716	38 578	182 826	462 938	626 369	599 453
Service charges - Electricity revenue		54 874	63 123	66 351	72 364	52 747	52 027	60 824	57 052	61 039	64 641	96 858	460 396	1 162 296	1 186 889	1 258 103
Service charges - Water revenue		9 780	8 425	10 207	11 227	10 463	9 340	10 789	11 426	13 421	11 419	32 194	247 640	386 332	413 899	489 291
Service charges - Waste Water Management		6 131	4 996	5 924	8 005	3 970	4 574	5 680	7 023	6 314	4 787	12 519	80 310	150 234	91 766	97 272
Service charges - Waste Mangement		3 308	2 922	3 392	3 388	2 788	2 868	3 165	3 303	4 060	3 126	7 825	53 760	93 905	112 510	119 261
Rental of facilities and equipment		36	61	58	47	39	43	32	39	48	51	3 646	39 650	43 750	21 936	23 253
Interest earned - external investments		536	159	954	471	154	610	831	603	630	1 767	456	(1 700)	5 472	5 415	5 740
Interest earned - outstanding debtors		1 906	2 254	2 130	1 818	1 425	1 378	1 479	3 126	3 455	1 293	-	(20 264)	-	-	-
Dividends received		-	-	18	-	-	19	-	-	-	6	4	(3)	42	62	65
Fines, penalties and forfeits		178	210	145	145	136	65	79	253	284	258	-	(1 754)	-	-	-
Licences and permits		54	13	84	50	17	38	31	119	14	61	20	(257)	244	1 106	1 156
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		323 887	3 000	459	399	819	259 366	-	506	194 764	-	66 305	(53 841)	795 664	831 616	841 586
Other revenue		(266 616)	(15 257)	4 683	23 692	(20 114)	(155 042)	15 940	34 837	(21 571)	(104 723)	49 918	1 053 267	599 014	517 337	(265 361)
Cash Receipts by Source		151 799	98 340	113 194	143 492	68 392	199 015	132 970	155 738	286 197	2 401	308 324	2 040 029	3 699 891	3 808 906	3 169 817
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 215	21 635	10 088	18 159	2 850	15 881	-	5 893	59 480	-	11 163	(16 409)	133 955	102 743	204 123
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	6 667	73 333	80 000	66 716	70 719
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		122	188	213	520	-	-	0	-	(0)	4	-	(1 048)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	(24 275)	(267 024)	(291 299)	-	(305 573)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	(41)	(454)	(495)	-	(559)
Total Cash Receipts by Source		157 136	120 164	123 495	162 171	71 242	214 896	132 970	161 631	345 677	2 406	301 838	1 828 428	3 622 052	3 978 365	3 138 529
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	87 597	963 563	1 051 160	943 794	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	3 371	37 081	40 452	40 452	45 913
Interest		-	-	-	-	-	-	-	-	-	-	13 025	143 276	156 301	147 453	216 736
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	70 688	777 564	848 251	789 544	-
Acquisitions - water & other inventory		-	392	20	316	-	370	-	279	-	283	65 021	713 571	780 252	895 910	-
Contracted services		(10 375)	(32 900)	(13 168)	(14 702)	(7 449)	(12 288)	(8 162)	(17 786)	(5 511)	(4 212)	29 272	448 540	351 259	131 764	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	839	-
Other expenditure		457 720	194 246	144 399	167 817	85 038	446 278	118 292	146 916	422 641	64 448	23 810	(1 985 889)	285 715	218 266	618 486
Cash Payments by Type		447 345	161 738	131 250	153 431	77 588	434 360	110 130	129 409	417 130	60 519	292 782	1 097 705	3 513 389	3 168 022	881 135
Other Cash Flows/Payments by Type																
Capital assets		11 111	34 344	13 558	15 340	7 667	15 635	9 635	20 172	5 987	6 535	11 689	(11 409)	140 263	111 168	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		458 457	196 082	144 808	168 771	85 255	449 996	119 765	149 580	423 117	67 054	304 471	1 086 295	3 653 652	3 279 190	881 135
NET INCREASE/(DECREASE) IN CASH HELD		(301 321)	(75 919)	(21 314)	(6 599)	(14 013)	(235 100)	13 205	12 050	(77 441)	(64 648)	(2 633)	742 133	(31 600)	699 175	2 257 393
Cash/cash equivalents at the month/year beginning:		23 578	(277 743)	(353 661)	(374 975)	(381 574)	(395 588)	(630 688)	(617 483)	(605 432)	(682 873)	(747 521)	(750 154)	23 578	(8 022)	691 153
Cash/cash equivalents at the month/year end:		(277 743)	(353 661)	(374 975)	(381 574)	(395 588)	(630 688)	(617 483)	(605 432)	(682 873)	(747 521)	(750 154)	(8 022)	(8 022)	691 153	2 948 547

FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 941	13 201	13 201	11 111	11 111	13 201	2 089	15,8%	6%
August	12 949	14 159	14 159	34 344	34 344	27 360	(6 984)	-25,5%	18%
September	9 791	14 677	14 677	13 558	13 558	42 036	28 478	67,7%	7%
October	26 303	14 398	14 398	15 340	15 340	56 435	41 095	72,8%	8%
November	7 981	14 444	14 444	7 667	7 667	70 878	63 211	89,2%	4%
December	48 835	14 563	14 563	15 635	15 635	85 442	69 806	81,7%	8%
January	265	14 583	14 583	9 635	9 635	100 025	90 390	90,4%	5%
February	27 605	17 635	17 635	20 172	20 172	117 660	97 489	82,9%	11%
March	1 431	17 708	17 708	5 987	5 987	135 369	129 381	95,6%	3%
April	28 664	17 708	17 708	6 535	6 535	153 077	146 542	95,7%	0
May	4 429	17 708	17 708	-	6 535	170 785	164 250	96,2%	0
June	(15 747)	17 708	17 708	-	-	188 493	188 493	100,0%	-
Total Capital expenditure	157 446	188 493	188 493	139 984					

ES14 Mathabang - Supporting Table SC14 Monthly Budget Statement - depreciation by asset class - M10 April									
Description	Ref	2020			2021			YTD variance %	Full Year Forecast
		Original Budget	Adjusted Budget	Monthly actual	Year to Date	Year to Date Budget	YTD variance		
Infrastructure		171,885	282,542	238,581	-	282,542	282,542	100.0%	238,581
Road Infrastructure		23,328	-	-	-	-	-	-	-
Road		23,328	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Street Light Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Street and Concrete		-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-
Electrical Infrastructure		28,802	110,946	83,544	-	83,544	83,544	100.0%	83,544
Power Poles		-	-	-	-	-	-	-	-
HT Substations		-	102,115	78,115	-	78,115	78,115	100.0%	78,115
HT Feederlines		-	-	-	-	-	-	-	-
HT Transformer Conductors		-	-	-	-	-	-	-	-
MT Substations		-	5,371	5,371	-	4,492	4,492	100.0%	5,371
MT Feederlines		-	-	-	-	-	-	-	-
MT Towers		28,802	-	-	-	-	-	-	-
LT Towers		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Supply Infrastructure		41,122	24,022	24,022	-	24,414	24,414	100.0%	24,022
Dams and Weirs		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Distribution		41,122	24,022	24,022	-	24,414	24,414	100.0%	24,022
Distribution Pipes		-	-	-	-	-	-	-	-
PZ Stations		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Cable Boxes		48,254	35,354	35,354	-	42,778	42,778	100.0%	35,354
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		48,254	35,354	35,354	-	42,778	42,778	100.0%	35,354
Cable Boxes		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
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Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Cable Boxes		-	-	-	-	-	-	-	-
Water Treatment Works		-	-						

PART III: MUNICIPAL DEBT RELIEF

24. EXECUTIVE SUMMARY

MFMA Circular no.124 states that the Minister of Finance's conditions for the conversion of portion(s) of the Eskom loan into government includes that Eskom completely write-off the principal debt and interest and penalties of municipalities that owe Eskom as of 31 March 2023 (excluding the current Eskom March 2023 accounts over a three-year period. The total outstanding amount as of 31 March 2023 is R5 392 942 823.

The municipality's application for Municipal Debt Relief must include the municipal council's commitment (in the format of a council resolution) to fully meet the conditions for Municipal Debt Relief. The National Treasury will consider each application on merit. Furthermore, the relevant Provincial Treasury must demonstrate and adhere to the conditions set out in MFMA Circular no.124. Once the municipality's application is approved, council must demonstrate its compliance to these conditions to the National Treasury's satisfaction for a continued minimum period of 36 consecutive months. Council to note the conditions of Municipal Debt Relief included in Attachment A - MFMA Circular No. 124.

The municipality consulted with SALGA regarding condition 6.14 and the below was send to the municipality:

“With respect to condition 6.14, the following can be stated: In the event that Matjhabeng LM does not comply with the debt conditions, we will undertake the necessary section 78 assessments as required by the Municipal Systems Act (32 of 2000) and in accordance with the prescripts of the Act. This will ensure that there is an alternative option prior to any request to NERSA to revoke the distribution licence.” See Annexure B.

The municipality's Eskom Debt Relief Application was submitted to National Treasury after Council's approval, subsequently National Treasury requested additional information which was also submitted. The additional information consisted of a signed Municipal Debt Relief Monitoring Plan 2023/24, smart metering roll-out project plan and Eskom payment projections. The smart meter application is still assessed by National Treasury. The municipality made a payment of R125 million to Eskom in July 2024, R10 million in August 2024 and R23 million in September 2024.

The municipality is at 71% average in terms of compliance as per the assessment from Provincial Treasury. On 5 November 2024 the municipality and provincial treasury meet to discuss the alignment of the mSCOA data strings, feedback on the in-year reports and debt relief. An action plan has been developed to address the aforementioned. The municipality is still included in the debt relief programme as per assessment from Provincial Treasury.

25. BACKGROUND AND MOTIVATION

1. The Minister of Finance, in the 2023 Budget Speech announced conditional debt relief for all municipalities that owes Eskom on 31 March 2023 (*including interest and penalties*). The Municipal Debt Relief does not apply to any municipality's March 2023 current Eskom account. Any municipality that owes Eskom arrears, interest or penalties on 31 March 2023 qualify for this relief subject to Council's successful written application to the National Treasury. The National Treasury issued the conditions for Municipal Debt Relief and the application process in MFMA Circular No. 124. There are several conditions, all essentially aimed to restore a set of *basic minimum financial management best practices* in any municipality owing Eskom and change the municipal culture of not paying bulk suppliers and a municipal and Eskom culture to not collect revenue.
2. A critical component of the conditions therefore relates to achieving a funded budget. This encompasses cost-reflective tariffs, ensuring a complete revenue base, aligning spending patterns to collection levels, and optimising and enforcing collection by using both electricity and water as collection tools. A municipality that is unable to pay its creditors must be prudent when spending and borrowing until financial health is restored, the conditions enforce this prudence. Municipal finances should focus on delivery of the core mandate of basic services. The conditions necessitate the ring-fencing/ prioritisation of finances for this purpose.
3. If the municipality fails to meet any of the conditions during the period of the Municipal Debt Relief:
 - a. The benefits of the Relief to the municipality will immediately cease;
 - b. This means that Eskom will be obliged to implement its credit control and debt management policy on the defaulting municipality and the municipality must immediately start repaying its Eskom arrears, interest and penalties;
 - c. Eskom may resume any legal proceedings (relating to the municipality's arrear debt, interest and penalties as of 31 March 2023); and
 - d. The normal penalties applicable to the wider local government will also apply, including that the National Treasury could institute financial misconduct and/ or criminal proceedings against any official responsible for the municipality failing to meet the conditions, and a possible immediate invoking of section 216 of the Constitution, etc.
4. The inability to pay creditors is a national problem arising from prolonged financial mismanagement compounded by changing and deteriorating economic conditions. Specifically, in the municipality's case, prolonged defaults on Eskom and Water Boards accounts have negatively affected the municipality's financial viability and sustainability. As a result, the municipality's recent financial analysis, and AGSA findings indicates that it is no longer a going concern. It highlights that most defaulting municipalities, including Matjhabeng, are not generating sufficient funds to sustain their operations, with inefficiencies in Municipalities and Eskom further aggravating this national problem.

The implementation of the Debt Relief is subject to the municipality making a written application to the National Treasury in the specified format, which includes a written motivation by the CFO and Accounting Officer, a Council Resolution, a certification by HOD of Provincial Treasury, and a submission to National Treasury on the GO-MUNI portal. Upon consideration of the Municipality's application National Treasury will determine whether our Municipality qualifies to benefit from the relief package.

A69/2023 MATJHABENG LOCAL MUNICIPALITY (FS184) – MUNICIPAL DEBT RELIEF APPLICATION.

PURPOSE OF THE REPORT

To motivate and obtain the approval of Council for Matjhabeng Local Municipality (FS184) to apply to the National Treasury for Municipal Debt Relief in terms of MFMA Circular no.124 issued in March 2023.

COUNCIL RESOLVED (30TH MAY 2023)

- 1. Council notes the Municipal Debt Relief and Council endorse for a written application to the National Treasury to qualify for the relief as set-out in MFMA Circular 124;*
- 2. Council notes and approves the Municipal Manager and Chief Financial Officer's motivation included as part of the municipality's application for Municipal Debt Relief;*
- 3. Council notes and approves that the municipality is unable to commit to fully pay account of bulk service provides and will demonstrate full commitment subject to the installation of smart prepaid metering by the municipality.*
- 4. Council notes and substantially comply with the conditions for Municipal Debt Relief set out in MFMA Circular 124 and commits to substantially demonstrate its compliance to these conditions to the National Treasury's satisfaction for a continued minimum period of 36 consecutive months;*
- 5. Council notes and approves the plan to monthly monitor and report the municipality's compliance with the conditions for Municipal Debt Relief;*
- 6. Council endorses for the council's signed resolution and instruction to the municipal administration to the effect that Council approved the motivation, the conditions and the municipality's Debt Relief monitoring plan is submitted to the National Treasury as the municipality's application for Municipal Debt Relief as required in MFMA Circular 124.*

1. COUNCIL'S PLAN TO MONTHLY MONITOR AND COMPLY WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF

The Plan:

1. Addresses all the conditions the municipality will need to meet for 12 consecutive months to qualify for the Eskom write-off of one third of R1 797 647 608 of the total R5 392 942 823.
2. Includes the minimum information the National Treasury stipulated in Item 3 of MFMA Circular 124

29. CIRCULAR 124 QUARTERLY AVERAGE COLLECTION RATE

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Details				
Free State				
Code	District	Municipality	Period Monitored	No. Of Wards
FS184		Matjhabeng	November	36

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3					Summary - Quarter 4				
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	831 438 820	331 332 644	500 106 176	40%	40%	803 827 558	338 354 080	465 473 478	42%	42%	792 826 029	442 015 806	350 810 223	56%	56%	273 935 749	114 060 878	159 874 871	42%	42%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: Property Rates	131 700 094	64 949 112	66 750 981	49%	49%	129 120 245	70 460 536	58 659 709	55%	55%	130 965 698	95 818 210	35 147 488	73%	73%	43 151 389	19 716 224	23 435 165	46%	46%
4.Total average collection: Electricity (Municipal supplied areas)	197 399 542	155 094 589	42 304 953	79%	79%	161 138 217	156 891 896	4 246 321	97%	97%	139 660 018	201 008 481	(61 348 463)	144%	144%	59 071 571	50 436 062	8 635 509	85%	85%
5.Total average collection: Water	89 200 257	28 306 175	60 894 082	32%	32%	71 955 906	29 347 824	42 608 082	41%	41%	67 986 749	33 440 068	34 546 681	49%	49%	24 870 885	11 145 990	13 724 895	45%	45%
6.Total average collection: Wastewater	48 336 475	15 987 824	32 348 651	33%	33%	37 460 882	15 126 527	22 334 355	40%	40%	38 168 124	16 648 993	21 519 131	44%	44%	13 197 444	4 608 392	8 589 052	35%	35%
7.Total average collection: Refuse	28 788 114	9 084 614	19 703 500	32%	32%	21 674 504	8 146 883	13 527 621	38%	38%	21 687 480	9 496 759	12 190 721	44%	44%	7 496 909	3 004 171	4 492 739	40%	40%
8.Total average collection: Interest	336 014 337	57 910 329	278 104 008	17%	0%	382 477 804	58 380 413	324 097 391	15%	15%	394 357 961	85 603 296	308 754 666	22%	22%	126 147 551	25 150 039	100 997 512	20%	20%

30. ESKOM BULK RECONCILIATION

Eskom Bulk Reconciliation

													CREDITORS	
Client												Year-end		
Matjhabeng Local Municipality												30-Jun-26		
Prepared by												Date	Reviewed by	
ESKOM														
Account Number	7179535106													
	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YE Total	
Opening balance	6 490 566,71	-0,15	1 483 132,41	2 923 345,52	4 375 795,49	5 836 089,99	-0,15	1 401 383,87	2 756 221,52	4 118 783,03	5 519 335,80	5 519 335,80	40 423 989,81	
Payments made	7 847 243,91					7 280 073,90							-15 127 317,81	
Total Charges for the Billing Period	1 123 037,98	1 256 082,44	1 252 359,22	1 240 108,67	1 241 754,40	1 213 009,06	1 196 332,39	1 178 119,69	1 169 561,93	1 188 323,19			12 058 688,97	
VAT	168 455,70	168 412,37	187 853,88	186 016,30	186 263,16	181 951,36	179 448,86	176 717,95	175 434,29	178 248,48	-	-	1 808 803,35	
Interest on overdue account	65 183,37	38 637,76		26 325,00	32 276,94	49 023,34	25 601,78		17 565,29	33 981,10			288 594,58	
Payment Adjustments														
Payment arrangement														
Interest adjustment														
Adjustments														
Closing balance (Total Due)	-0,15	1 483 132,41	2 923 345,52	4 375 795,49	5 836 089,99	-0,15	1 401 383,87	2 756 221,52	4 118 783,03	5 519 335,80	5 519 335,80	5 519 335,80	54 291 482,13	
												-0,15		
												Balance Check R	5 519 335,95	

31. VAAL CENTRAL BULK RECONCILIATION

Vaal Central Bulk Reconciliation

MATHABENG LOCAL MUNICIPALITY
 Vaal Central Water Creditors Reconciliation
 30-06-2026



Procedures
 We obtained the VAAL CENTRAL invoices and made a summary of the Purchases, Interest, VAT and Payments for the period ending 30 June 2026.
 Opening balances are obtained from creditor's statements

Results	June 25'26 FY	Adjusted for Cut-off	2025/07/31	2025/08/31	2025/09/30	2025/10/31	2025/11/30	2025/12/31	2026/01/31	2026/02/28	2026/03/31	2026/04/30	2026/05/31	2026/06/30	Totals 24'25 FY
Opening balance	8 361 936 766,12		9 840 348 064,91	9 926 793 808,64	10 047 866 188,35	10 195 047 098,58	10 327 860 920,92	10 456 326 937,36	10 547 159 703,72	10 696 961 787,19	10 823 064 569,52	10 925 236 736,60	11 047 633 953,04	11 047 633 953,04	11 047 633 953,04
Total Charges for the Billing Period	884 357 976,11		56 137 470,17	62 295 523,41	90 691 602,58	72 667 582,17	72 043 277,88	71 156 718,50	89 643 570,49	72 974 095,48	72 668 966,52	81 654 014,07			741 932 821,27
VAT raised at 15%	115 351 040,36		7 322 278,72	8 125 503,05	11 829 339,47	9 478 380,28	9 396 949,29	9 281 311,11	11 692 639,63	9 518 360,28	9 478 560,85	10 650 523,57			96 773 846,25
Interest payable	819 053 322,68		70 308 273,56	70 776 856,30	68 489 307,65	72 146 240,17	68 422 738,56	71 676 047,86	72 158 512,98	65 128 686,85	59 503 200,56	70 743 202,37			689 353 066,86
Adjustments on accounts	-														-
Payments made	(225 000 000,00)		(40 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(52 000 000,00)	(12 000 000,00)	(12 000 000,00)	(30 000 000,00)	(30 000 000,00)			(224 000 000,00)
Totals	9 840 348 064,91	-	9 926 793 808,64	10 047 866 188,35	10 195 047 098,58	10 327 860 920,92	10 456 326 937,36	10 547 159 703,72	10 696 961 787,19	10 823 064 569,52	10 925 236 736,60	11 047 633 953,04	11 047 633 953,04	11 047 633 953,04	12 254 919 841,17
			86 445 743,73	121 072 379,71	147 180 910,23	132 813 822,34	128 466 016,44	90 832 766,36	149 802 083,47	126 102 782,33	102 172 167,08	122 397 216,44			

Apr 2026 Accounts	Total billed incl VAT	Interest charged	Total outstanding
Welkom/Thabong	50 015 207,15	43 148 557,12	5 781 037 897,38
Hennenman/Phomolong	2 090 832,26	2 017 807,18	305 114 742,82
Mmamahabane	758 028,42	-	1 747 123,46
Virginia/Meloding	13 684 874,95	12 698 812,11	1 746 836 486,61
Odendaalsrus/Kutlwanyong	11 278 286,32	11 740 620,41	1 625 081 501,80
Allanridge/Nyakallong	3 003 803,17	1 137 405,55	180 196 413,24
Ventersburg	787 114,05	-	1 586 673,08
Leeuwbosch Farm	35 867,75	-	85 029,20
Analytical Service			
	81 654 014,07	70 743 202,37	9 641 685 867,59
Balance as at 30 Apr 2026	9 641 685 867,59		

32. BULK PURCHASES PROOF OF PAYMENTS

The image displays two side-by-side screenshots of an ABSA Payments Status Report. Both reports are for a transaction on 20260429 with an amount of 30,000,000.00 and a status of 'Successful'. The left report shows a transfer from MATJHABENG LOCAL MUNICIPALITY to VAAL CENTRAL WATER, while the right report shows a transfer to ESKOM. Both reports include transaction details, beneficiary information, and payment confirmation status.

Transaction Details:

- Transaction Type: Transfer
- Action Date: 20260429
- Amount: 30,000,000.00
- Status: Successful

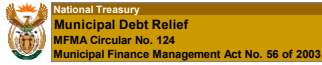
Nominated Account:

- Beneficiary Code: [Blank]
- From Account: MATJHABENG LOCAL MUNICIPALITY - 4053705465
- To Account: VAAL CENTRAL WATER - 790600622 (Left) / ESKOM - 55070067316 (Right)
- Transaction Number: 403392 (Left) / 403391 (Right)

Payment Confirmation Details:

Confirmation Type	Status	Cost
Beneficiary Payment Confirmation	None	0.00
Internal User Payment Confirmation	None	0.00
Additional Payment Confirmation	None	0.00

33. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING



Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))
 Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	Current Year - 2024/2025				2024/2025 - Monthly Monitoring												
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Indigent Household service targets	1																	
Water: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with piped water inside dwelling	2	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Indigent HH's with piped water inside yard (but not in dwelling)	3																	
Indigent HH's using public tap (at least min service level)	4																	
Indigent HH's with other water supply (at least min service level)	5																	
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total	6	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Indigent HH's using public tap (< min service level)	7																	
Indigent HH's with other water supply (< min service level)	8																	
Indigent HH's with No water supply	9																	
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	11	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Status of Water meters:																		
Number of indigent HH's with prepaid Water	12	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Number of indigent HH's with conventional metered Water	13																	
Number of indigent HH's NOT metered currently - Water	14																	
Number of indigent HH's with NO Water supply - No metering	15																	
Total number of registered indigent households	16	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Status of unlimited supply of Water:																		
Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month	17	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Number of indigent HH's NOT metered currently receiving unlimited supply - Water	18																	
Total number of registered indigent households receiving unlimited supply - Water	19	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Other Total: Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	20	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Electricity: (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)	21	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430	11 912	12 087			
Indigent HH's with Electricity - prepaid (min service level)	22	1 609	1 609	1 609	1 609	-	-	256	4 914	4 914	4 882	4 831	5 041	5 089	5 160			
Total no. of indigent HH's receiving Minimum Service Level and Above sub-total	23	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Indigent HH's with Electricity (< min service level)	24																	
Indigent HH's with Electricity - prepaid (< min service level)	25																	
Indigent HH's with other energy sources	26																	
Total no. of indigent HH's receiving - Below Minimum Service Level sub-total	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	28	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247	-	-	-
Status of Electricity meters:																		
Number of indigent HH's with prepaid Electricity	29																	
Number of indigent HH's with conventional metered Electricity	30																	
Number of indigent HH's NOT metered currently - Electricity	31																	
Number of indigent HH's with other energy sources - No metering	32																	
Total number of registered indigent households	33																	
Status of unlimited supply of Electricity:																		
Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 30kwh per household per month	34	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430	11 912	12 087			
Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity	35																	
Total number of registered indigent households receiving unlimited supply - Electricity	36	20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430	11 430	11 912	12 087	-	-	-
Other Total: Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 30 kwh	37	1 609	1 609	1 609	1 609	-	-	256	10 596	10 660	11 430	11 430	11 430	11 912	12 087			
Number of ALL Households receiving Free Basic Service (including registered indigent Households)	7																	
Water (6 kilolitres per household per month)	38	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Electricity/other energy (30kwh per household per month)	39	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	16 471	17 001	17 247			
Cost of Free Basic Services provided to ALL Households (in Formal Settlements (R'000))																		
Water (6 kilolitres per household per month)	40	346 833	346 833	346 833	346 833	-	-	346 833	346 833	346 833	346 833	346 833	346 833	346 833	346 833			
Electricity/other energy (30kwh per household per month)	41	1 580 507	1 580 507	1 580 507	1 580 507	-	-	#####	#####	#####	#####	#####	#####	#####	#####			
Cost of Free Basic Services provided to ALL Households (in Informal Formal Settlements (R'000))																		
Water (6 kilolitres per household per month)	42																	
Electricity/other energy (30kwh per household per month)	43																	
Total cost of FBS Water and Electricity provided to ALL Households	8	1 927 340	1 927 340	1 927 340	1 927 340	-	-	#####	#####	#####	#####	#####	#####	#####	#####	-	-	-
Highest level of free services provided per household (ALL Households)																		
Property rates (R value threshold)	44	83	83	83	83	86	86	86	86	86	86	86	86	86	86			
Water (kilolitres per household per month)	45	6	6	6	6	6	6	6	6	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Sanitation (Raid) per household per month)	47	140	140	140	140	158	158	158	158	158	158	158	158	158	158			
Electricity (kwh per household per month)	48	50	50	50	50	50	50	50	50	50	50	50	50	50	50			
Rates (average three per week)	49	92	92	92	92	98	98	98	98	98	98	98	98	98	98			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																	
Residential Category - Property rates (tariff adjustment) - impermissible values per section 17 of MFPA:	14(a)	20 346 548	#####	20 346 548	20 346 548	-	-	#####	#####	#####	#####	#####	#####	#####	#####			
PSI Category - Property rates (tariff adjustment) - impermissible values per section 17 of MFPA:	14(b)	9 565	9 565	9 565	9 565	-	-	9 565	9 565	9 565	9 565	9 565	9 565	9 565	9 565			
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MFPA	15																	
Water (in excess of free sanitation service to indigent households)	16																	
Sanitation (in excess of free sanitation service to indigent households)	17																	
Electricity/other energy (in excess of 30 kwh per indigent household per month)	18																	
Rates (in excess of one renewal a week for indigent households)	19																	
Municipal Housing - rental rebates	20																	
Housing - top structure subsidies	21																	
Other	22																	
Total revenue cost of subsidised services provided	23	20 356 113	#####	20 356 113	20 356 113	-	-	#####	#####	#####	#####	#####	#####	#####	#####	-	-	-

34. VALUATION ROLL RECONCILIATION

Property Rates Reconciliation						
Province	FS					
District	Lejweleputswa District					
Type	LM					
Municipal Name	Matjhabeng					
GV Period	01/07/2021- 30/06/2026					
Financial Year	2024/2025					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	84249	84127	122	18 922 291 055,00	18 960 385 239,00	- 38 094 184,00
Industrial	674	667	7	989 149 000,00	988 769 000,00	380 000,00
Business and Commercial	2319	2258	61	3 662 249 000,00	3 6814 19 000,00	- 19 170 000,00
Agricultural	2191	2127	64	7 282 488 003,00	7 305 868 000,00	- 23 379 997,00
Mining	98	87	11	466 453 000,00	466 453 000,00	-
State Owned for Public Purpose	415	407	8	2 361 829 000,00	2 367 358 000,00	- 5 529 000,00
PSI	311	0	311	138 443 820,00	-	138 443 820,00
PBO	34	4	30	174 960 000,00	33 220 000,00	141 740 000,00
Multi Use	1	0	1	-	-	-
Vacant	1838	1937	-99	127 740 100,00	139 834 100,00	- 12 094 000,00
POW	415	0	415	493 702 000,00	-	493 702 000,00
Municipal	28998	0	28998	3 610 474 700,00	-	3 610 474 700,00
Other	0	0	0	-	-	-
	<u>121543</u>	<u>91614</u>	<u>29929</u>	<u>38 229 779 678,00</u>	<u>33 943 306 339,00</u>	<u>4 286 473 339,00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	12 305 002	23 547 078	- 11242 076	36 915 006,39	70 641 233,70	- 33 726 227,31
Industrial	1393 052	2 459 564	- 1066 512	4 179 154,53	7 378 690,62	- 3 199 536,09
Business and Commercial	5 157 667	9 211 511	- 4 053 844	15 473 002,03	27 634 533,54	- 12 161 531,52
Agricultural	1280 504	2 270 909	- 990 405	3 841 512,42	6 812 726,19	- 2 971 213,77
Mining	1318 507	2 329 544	- 1011 037	3 955 521,44	6 988 632,27	- 3 033 110,83
State Owned for Public Purpose	3 326 243	9 187 322	- 5 861 080	9 978 727,52	27 561 966,27	- 17 583 238,75
PSI	136 483	-	136 483	409 447,60	-	409 447,60
PBO	246 402	128 921	117 481	739 206,00	386 763,87	352 442,13
Multi Use	-	-	-	-	-	-
Vacant	89 950	174 148	- 84 197	269 850,96	522 442,92	- 252 591,96
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	<u>R25 253 809,63</u>	<u>R49 308 996,46</u>	<u>-R24 055 186,83</u>	<u>75 761 428,89</u>	<u>147 926 989,38</u>	<u>- 72 165 560,49</u>

PART IV - BUDGET FUNDING

Complete only yellow Shaded Cells

FS					FS184	
<input type="text" value="Matjhabeng"/>					Year Monitored	1
					Fin year	2025/2026
					Funding Plan Start Yr	2025/2026
Targets and Baseline per Approved Funding Plan	1.Positive Cashflow	2.Cash Coverage	3.Collection Rate	4.Trade Payables	5.Non Core Exp	
Target	206 213 488	15	55%	15%	30%	
Baseline	74 002 331	12	52%	5%	N/a	
Notes	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Autbmated from Non Core Tab	
Completed						

Example

					LIM123	
<input type="text" value="Musina"/>					Year Monitored	1
					Fin year	2022/2023
					Funding Plan Start Yr	2022/2023
Targets and Baseline per Approved Funding Plan	1.Positive Cashflow	2.Cash Coverage	3.Collection Rate	4.Trade Payables	5.Non Core Exp	
Target	71 243 272	15	70%	-25%	30%	
Baseline	69 319 706	12	40%	7 500 000	N/a	
Notes	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Autbmated from Non Core Tab	

1.Detailed Funding Implementation Plan /Activities

							Responsible for Performing /executing the activity	Responsible for reviewing/monitoring performance		
No	Pillar	Focus Area	Activity	Frequency	Start Date	Due Date Date	Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc)	Oversight Designation (CFO/Revenue Manager/Expenditure Manager et	POE	
1	Positive cash flow		Baseline Assessment	Determine the Current Cashflow status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
2			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
3			Monthly Cashflow Plans	Set Monthly Actual Cash Projections	Monthly	2025/07/01	2026/06/30	Budget Manager	CFO	C schedules
4			Monthly Ananylsis of Actual Cash Spending	Analyze the Actual Cash Spending against the Monthly Cash Projections	Monthly	2025/07/01	2026/06/30	Exp Manager	CFO	C schedules
5										
6										
7	Cash coverage	Cash Coverage	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
8			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
9										
10										
11										
19	Collection Rate	Collection Rates	Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
20			Monthly Consumer Statements	Issuing Monthly Consumer Statements	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Consumer Account Statemen
22			Credit control and debt collection Procedures	Implementation of credit control and debt collection Procedures	Yearly	2025/07/01	2026/06/30	Revenue Manager	CFO	Budget Policies
			Top 100 Debtors (Excluding Organs Of State)	Develop a Plan on a Targeted Approach On Top 100 Debtors	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Age Analysis
			Top 100 Debtors (Excluding Organs Of State)	Implementation of the Top 100 Debtors Plan	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Recon
			Government Debt Accuracy	Test the Accuracy of Billing over government Debt	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Billing Report
			Government Debt Collection	Enter into Arrangements over payment of Government Debt	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Contracts Agreements
23			Government Debt Collection	Monitor Adherence to On Debtor Payment Arrangements made.	Monthly	2025/07/01	2026/06/30	Revenue Manager	CFO	Debtors Recon
24			Revenue Enhancement Committee	Establishment of a functional revenue steering Committee	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Registers
25										
26										
27	Trade payables	Trade Payables	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
28			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
29			Top Creditors Listing	Determine the Top 10 Creditors	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Creditors Recon
			Payment Arrangements	Enter into payment Arrangements with the Top 10 Creditors	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Contracts Agreements
			Payment Arrangements	Enter into payment Arrangements with Other Creditors where applicable	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Contracts Agreements
			30 Days Payment Turnaround	Ensure that Current Accounts are paid within 30 Days of Invoice Receipt	Monthly	2025/07/01	2026/06/30	Manager Exp	CFO	Bank Statement
			Split on Current and Non Current as well as the Payments Arrangement Specifics	Ensure that Currents are only approved where the actual cash on hand to settle (this will ensure that Creditors are paid within 30 Days)	Annually	2025/07/01	2026/06/30	Manager Exp	CFO	Creditors Recon
	Approval of Orders		Weekly	2025/07/01	2026/06/30	Manager Exp	CFO	Bank Statement		
32										
33	Non-core expenditure	Reduction In Non	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
			Setting of Targets	Establish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2025/07/01	2026/06/30	CFO	CFO	Funding Plan
			Listing of Non Core Expenditure	Identify the Non Core Expenditure where Reduction as per the Targest Set will be performed	Annually	2025/07/01	2026/06/30	Manager Exp	CFO	xpenditure Analysis Repo