

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT QUARTER 1 (JULY - SEPTEMBER 2026)

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PART 1

1. INTRODUCTION

The purpose of this report is to comply with Section 52 of the Municipal Finance Management Act No. 56 of 2003 and the requirements as promulgated in Government Gazette 32141 dated 17 April 2009.

Section 52 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 52(d) states that the Mayor must, within 30 days of the end of each quarter submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

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 section 168(1) of the Act..

The reporting period ending 30 September 2026, 30 days reporting limit expires on 30 October 2026.

Herewith please find the In-year Report for the quarter ending 30 September 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 quarter excluding grants is R906 101 876 with a variance of 9%, which indicates that the revenue received was below the budgeted amount with R87 961 230. The total operating expenditure is R531 295 990 with a variance of 53% which indicates underspending of R599 914 389 against the budgeted amount for the same period. The Municipality had a surplus of R710 841 908 for the quarter after capital payments, this means that the amount received is above the amounts paid.

The pay rate on consumer services for the quarter was 38% and the total income including prepaid sales & Unidentified Receipts percentage was 42%, ten percent decrease from the last quarter which is not in line with budgeted average pay rate of 70% and 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 quarter of July - September (Q1) 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 Acting Chief Financial Officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the quarter of July - September 2026 (Q1) 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 – Q1 First Quarter									
Description	2025/26	Budget Year 2026/27							
	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	483 312	695 966	695 966	41 625	165 823	173 991	(8 168)	-5%	695 966
Service charges	1 892 862	2 067 851	2 067 851	185 589	569 060	516 963	52 097	10%	2 067 851
Investment revenue	10 338	6 101	6 101	42	2 938	1 525	1 413	93%	6 101
Transfers and subsidies - Operational	781 418	819 204	819 204	1 740	341 459	204 801	136 658	0	819 204
Other own revenue	676 609	1 206 334	1 206 334	59 921	168 281	301 584	(133 302)	-44%	1 206 334
Total Revenue (excluding capital transfers and contributions)	3 844 539	4 795 456	4 795 456	288 917	1 247 561	1 198 864	48 697	4%	4 795 456

The total revenue by source excluding grants shows a variance of 9% which indicates that the revenue received for the quarter was below the budgeted amount with R87 961 230.

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 quarter	For the year to date (2026/27)
Total Billing	950 587 558	950 587 558
Less: Indigent Billing	3 059 244	3 059 244
Less: Other Billing	31 989 595	31 989 595
Actual Billing	915 538 719	915 538 719
Actual Revenue Received	344 181 501	344 181 501
Consumer Revenue	311 718 915	311 718 915
Other Revenue & Unallocated receipts	32 462 586	32 462 586
Interest (Billing)	164 491 703	164 491 703
Actual Billing less Interest Billing	751 047 017	751 047 017
Prepaid Sales	27 981 624	27 981 624
Allocations to votes & Employees Salary deductions	10 966 820	10 966 820
Actual Income including Prepaid Sales & Allocations to votes	383 129 945	383 129 945

The pay rate on consumer services for the quarter was 38% and the total income including prepaid sales & Unidentified Receipts percentage was 42% and total income percentage was 51%. 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 – Q1 First Quarter									
Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	1 107 500	1 152 988	1 152 988	85 702	261 451	288 248	(26 798)	-9%	1 152 988
Remuneration of Councillors	9 629	42 621	42 621	777	2 332	10 655	(8 323)	-78%	42 621
Depreciation, amortisation and impairment	217 901	259 430	259 430	–	–	64 857	(64 857)	-100%	259 430
Interest, Dividends and Rent on Land	242 915	147 453	147 453	–	19	36 863	(36 844)	-100%	147 453
Inventory consumed and bulk purchases	1 835 578	1 799 169	1 791 083	93 242	205 334	448 620	(243 286)	-54%	1 791 083
Transfers and subsidies	26	–	–	–	–	–	–		–
Other expenditure	781 965	1 123 181	1 131 238	28 967	62 160	281 963	(219 803)	-78%	1 131 238
Total Expenditure	4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53%	4 524 813

The total operating expenditure shows a variance of 53% which indicates an underspending of R599 914 389 against the budgeted amount for the quarter

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 – Q1 First Quarter									
Description	2025/26	Budget Year 2026/27							
	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	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%	121 197
Capital transfers recognised	98 060	111 168	111 168	7 764	9 066	27 792	(18 726)	-67%	111 168
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	61 113	10 000	10 029	482	659	2 505	(1 847)	-74%	10 029
Total sources of capital funds	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%	121 197

The above table shows that the Municipality had an under-spending with a variance of R20 566 946 (68% variance) with regards to capital expenditure against the budget amount of R30 291 962 for the quarter.

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	Budget 2026/2027	Adjustment Budget 2026/2027
Repairs & Maintenance	17 191 572	41 086 524	28 876 489	346 517 870	-

11. DEBTORS AGE ANALYSIS

AGE ANALYSIS OF DEBTORS FOR THE MONTH SEPTEMBER 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	88 084 417	80 872 179	66 949 907	42 959 190	41 756 293	42 862 233	284 366 027	2 504 167 251	3 152 017 498
Trade and Other Receivables from Exchange Transactions - Electricity	116 992 172	47 185 039	27 897 161	25 084 951	21 252 102	28 053 332	122 498 263	503 177 579	892 140 598
Receivables from Non-exchange Transactions - Property Rates	46 027 256	31 645 586	51 638 053	19 067 754	17 158 333	16 769 738	108 177 043	798 267 304	1 088 751 066
Receivables from Exchange Transactions - Waste Water Management	27 516 037	23 991 115	21 654 704	16 968 387	16 737 504	16 501 940	114 025 919	1 118 400 694	1 355 796 298
Receivables from Exchange Transactions - Waste Management	17 287 594	14 588 481	14 306 836	10 550 893	10 464 791	10 315 976	71 248 032	688 559 872	837 322 476
Receivables from Exchange Transactions - Property Rental Debtors	1 829 059	1 863 356	1 820 039	1 714 879	1 719 704	1 713 224	12 042 815	177 354 025	200 057 100
Interest on Arrear Debtor Accounts	59 819 845	55 891 926	55 236 813	54 290 097	52 440 174	51 795 091	343 278 727	2 225 211 693	2 897 964 364
Other	1 736 460	576 333	354 013	1 119 892	633 187	1 724 015	4 253 585	75 460 104	85 857 589
Total	359 292 839	256 614 014	239 857 526	171 756 042	162 162 088	169 735 549	1 059 890 410	8 090 598 521	10 509 906 988
Debtors Age Analysis By Customer Group									
Organs of State: National Public Works	4 152 306	2 282 319	1 408 052	389 673	357 501	351 453	2 715 316	16 752 820	28 409 441
Organs of State: Provincial Public Works, Roads and Transport	9 454 355	7 182 081	17 410 186	1 101 789	970 166	969 957	6 536 366	51 254 776	94 879 676
Organs of State: National Basic Education	3 769 560	1 672 949	1 339 343	1 176 708	1 105 158	2 779 083	8 219 652	30 160 258	50 222 711
Commercial	102 574 263	46 149 831	37 420 948	27 527 193	25 596 110	30 704 383	156 345 868	1 371 480 137	1 797 798 732
Households	239 342 355	199 326 834	182 278 997	141 560 678	134 133 152	134 930 673	886 073 208	6 620 950 530	8 538 596 427
Other									-
	359 292 839	256 614 014	239 857 526	171 756 042	162 162 088	169 735 549	1 059 890 410	8 090 598 521	10 509 906 988

12. CREDITORS AGE ANALYSIS

AGE ANALYSIS OF CREDITORS FOR THE MONTH SEPTEMBER 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	116 058 826	339 459 604	-	7 729 676 685	-	-	-	-	8 185 195 115
Bulk Electricity - FBE	1 540 210	1 484 662	-	1 236 156	-	-	-	-	4 261 028
Bulk Electricity - Small Accounts	2 306 398	326 894	414 916	649 893	-	-	-	-	3 698 101
Bulk Water	169 586 765	159 990 805	122 344 752	136 877 700	119 221 442	122 397 216	102 172 167	10 823 064 570	11 755 655 416
PAYE deductions	15 347 650	-	-	-	-	-	-	-	15 347 650
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions/Retirement/Other	28 715 420	-	-	-	-	-	-	-	28 715 420
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	14 065 232	1 367 242	1 590 619	266 160 572	-	-	-	-	283 183 666
Auditor General	3 851 473	658 343	50 439	-	-	-	-	-	4 560 255
Other	-	-	-	-	-	-	-	-	-
Total	351 471 974	503 287 551	124 400 725	8 134 601 006	119 221 442	122 397 216	102 172 167	10 823 064 570	20 280 616 651

13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE MONTH OF AUGUST 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	8 808,51	29,92				8 838,43
CMIP Funds + MIG (91-0668-4115)	Call Account	6 896 901,64	32 544,19		17 447 000,00	23 447 000,00	929 445,83
LED (91-0668-4157)	Call Account	1 270,76	4,32				1 275,08
Equitable Share & FMG (91-0668-4238)	Call Account	1 511,23	5,13				1 516,36
Skills Development (91-1114-1338)	Call Account	1 343,81	4,57				1 348,38
Restructuring Grant (91 2351 5666)	Call Account	1 270,76	4,32				1 275,08
Standard Bank Account (08 883 104 3-001)	Money Market	347 311 386,01	1 976 541,66			46 100 000,00	303 187 927,67
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Deposit	8 763 302,69	12 520,72			8 700 000,00	75 823,41
Standard Bank Account (08 883 104 3-003)	32 Days Notice Deposit	10 795 287,44	66 013,92				10 861 301,36
Total		373 781 082,85	2 087 668,75	-	17 447 000,00	78 247 000,00	315 068 751,60
Fixed		-	-	-	-	-	-
Call Accounts		6 911 106,71	32 592,45	-	17 447 000,00	23 447 000,00	943 699,16
Money Market		347 311 386,01	1 976 541,66	-	-	46 100 000,00	303 187 927,67
Other		19 558 590,13	78 534,64	-	-	8 700 000,00	10 937 124,77
Total		373 781 082,85	2 087 668,75	-	17 447 000,00	78 247 000,00	315 068 751,60

14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ALLOCATIONS RECEIVED			
TABLE 7 -- [S71(1)(e), S71(1)(f)]	Funds Received for three months	Funds Spent for three months VAT Incl	Funds Spent for three months VAT Excl
OPERATIONAL	R 342 984 224	R 342 817 775	R 342 575 170
Equitable Share	R 339 124 000	R 339 124 000	R 339 124 000
FMG	R 3 000 000	R 1 757 815	R 1 544 839
EPWP	R 577 000	R 949 320	R 949 320
SETA	R 283 224	R 986 640	R 957 011
CAPITAL	R 18 102 000	R 13 341 898	R 11 731 667
MIG & PMU	R 655 000	R 8 956 503	R 7 918 279
MIG SCHEDULE 6B	R -	R 738 174	R 641 890
WSIG	R 10 000 000	R 1 497 728	R 1 302 372
INEG	R 7 447 000	R -	R -
MDRG	R -	R 2 149 494	R 1 869 125
Total	361 086 224	356 159 674	354 306 836

15. CAPITAL PROGRAMME PERFORMANCE

ACTUAL CAPITAL EXPENDITURE PER VOTE			
TABLE 6 -- [S71(1)(d)]	Capex for three months	Budget for three months	Budget 2026/2027
Governance and administration	R 633 624	R 2 500 000	10 000 000
Executive and council	R 633 624	R 2 500 000	10 000 000
Finance and administration	R -	R -	-
Internal audit	R -	R -	-
Community and public safety	R 2 058 961	R 4 511 583	18 046 331
Community and social services	R 2 058 961	R 960 505	3 842 021
Sport and recreation	R -	R 3 551 078	14 204 310
Public safety	R -	R -	-
Housing	R -	R -	-
Health	R -	R -	-
Economic and environmental services	R 1 219 617	R 69 250	277 000
Planning and development	R -	R -	-
Road transport	R 1 219 617	R 69 250	277 000
Environmental protection	R -	R -	-
Trading services	R 5 787 772	R 23 211 129	92 844 516
Energy sources	R -	R 3 103 000	12 412 000
Water management	R 5 160 324	R 14 248 684	56 994 735
Waste water management	R 627 448	R 5 859 445	23 437 781
Waste management	R -	R -	-
Other	R 25 042	R -	-
	R 9 725 016	R 30 291 962	121 167 847

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

16. Table C1: Summary (Standard classification)

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2025/26	Budget Year 2026/27							
	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	483 312	695 966	695 966	41 625	165 823	173 991	(8 168)	-5%	695 966
Service charges	1 892 862	2 067 851	2 067 851	185 589	569 060	516 963	52 097	10%	2 067 851
Investment revenue	10 338	6 101	6 101	42	2 938	1 525	1 413	93%	6 101
Transfers and subsidies - Operational	781 418	819 204	819 204	1 740	341 459	204 801	136 658	0	819 204
Other own revenue	676 609	1 206 334	1 206 334	59 921	168 281	301 584	(133 302)	-44%	1 206 334
Total Revenue (excluding capital transfers and contributions)	3 844 539	4 795 456	4 795 456	288 917	1 247 561	1 198 864	48 697	4%	4 795 456
Employee costs	1 107 500	1 152 988	1 152 988	85 702	261 451	288 248	(26 798)	-9%	1 152 988
Remuneration of Councillors	9 629	42 621	42 621	777	2 332	10 655	(8 323)	-78%	42 621
Depreciation, amortisation and impairment	217 901	259 430	259 430	-	-	64 857	(64 857)	-100%	259 430
Interest, Dividends and Rent on Land	242 915	147 453	147 453	-	19	36 863	(36 844)	-100%	147 453
Inventory consumed and bulk purchases	1 835 578	1 799 169	1 791 083	93 242	205 334	448 620	(243 286)	-54%	1 791 083
Transfers and subsidies	26	-	-	-	-	-	-	-	-
Other expenditure	781 965	1 123 181	1 131 238	28 967	62 160	281 963	(219 803)	-78%	1 131 238
Total Expenditure	4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53%	4 524 813
Surplus/(Deficit)	(350 976)	270 615	270 644	80 229	716 265	67 657	648 608	959%	270 644
Transfers and subsidies - capital (monetary allocations)	115 426	115 155	115 155	655	4 302	28 789	###	-85%	115 155
Transfers and subsidies - capital (in-kind)	245	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	647%	385 799
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	647%	385 799
Capital expenditure & funds sources									
Capital expenditure	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%	121 197
Capital transfers recognised	98 060	111 168	111 168	7 764	9 066	27 792	(18 726)	-67%	111 168
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	61 113	10 000	10 029	482	659	2 505	(1 847)	-74%	10 029
Total sources of capital funds	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%	121 197
Financial position									
Total current assets	6 909 975	9 841 109	9 841 109		7 514 040				9 841 109
Total non current assets	5 471 972	3 238 101	3 238 130		5 481 697				3 238 130
Total current liabilities	13 884 449	(2 530 577)	(2 530 577)		13 531 201				(2 530 577)
Total non current liabilities	5 250 340	8 166 862	8 166 862		5 250 340				8 166 862
Community wealth/Equity	(6 444 257)	(186 919)	(186 919)		(6 032 123)				(186 919)
Cash flows									
Net cash from (used) operating	(1 208 715)	753 626	753 626	(95 112)	(282 859)	188 407	471 265	250%	753 626
Net cash from (used) investing	(157 950)	(54 311)	(54 311)	(8 246)	(9 725)	(13 578)	(3 853)	28%	(54 311)
Net cash from (used) financing	1 460	-	-	345	1 084	-	(1 084)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(1 341 627)	708 054	804 181	(282 761)	(282 761)	279 695	562 456	201%	708 054
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	323 922	245 250	237 072	190 328	166 162	162 280	1 116 127	7 999 320	10 440 462
Creditors Age Analysis									
Total Creditors	351 472	503 288	124 401	8 134 601	119 221	122 397	102 172	#####	20 280 617

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

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 545 044	1 760 777	1 760 777	57 126	543 982	440 194	103 788	24%	1 760 777
Executive and council		897 020	406 467	406 467	2 395	345 788	101 617	244 172	240%	406 467
Finance and administration		648 024	1 354 310	1 354 310	54 731	198 194	338 578	(140 384)	-41%	1 354 310
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		11 075	233 405	233 405	811	2 274	58 351	(56 078)	-96%	233 405
Community and social services		2 975	9 233	9 233	242	799	2 308	(1 509)	-65%	9 233
Sport and recreation		529	1 626	1 626	44	129	406	(278)	-68%	1 626
Public safety		7 571	215 625	215 625	525	1 346	53 906	(52 560)	-98%	215 625
Housing		—	6 921	6 921	—	—	1 730	(1 730)	-100%	6 921
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		5 973	145	145	3	5	36	(31)	-86%	145
Planning and development		5 973	145	145	3	5	36	(31)	-86%	145
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		2 397 939	2 888 034	2 888 034	231 608	705 527	722 009	(16 481)	-2%	2 888 034
Energy sources		948 446	1 028 310	1 028 310	92 992	268 390	257 078	11 313	4%	1 028 310
Water management		855 590	1 128 304	1 128 304	84 547	271 793	282 076	(10 283)	-4%	1 128 304
Waste water management		364 531	331 512	331 512	33 162	101 304	82 878	18 426	22%	331 512
Waste management		229 372	399 908	399 908	20 907	64 041	99 977	(35 936)	-36%	399 908
<i>Other</i>	4	179	28 250	28 250	25	75	7 062	(6 988)	-99%	28 250
Total Revenue - Functional	2	3 960 210	4 910 611	4 910 611	289 572	1 251 863	1 227 653	24 210	2%	4 910 611
Expenditure - Functional										
<i>Governance and administration</i>		1 052 794	839 136	843 934	50 227	164 171	210 657	(46 486)	-22%	843 934
Executive and council		163 256	256 237	256 197	12 824	46 645	64 054	(17 409)	-27%	256 197
Finance and administration		883 240	576 244	581 078	36 891	115 832	144 939	(29 107)	-20%	581 078
Internal audit		6 298	6 656	6 659	513	1 693	1 664	30	2%	6 659
<i>Community and public safety</i>		303 855	440 166	436 294	30 006	83 383	109 263	(25 880)	-24%	436 294
Community and social services		103 852	174 615	170 346	11 711	26 906	42 790	(15 884)	-37%	170 346
Sport and recreation		59 773	78 985	78 263	6 078	18 271	19 628	(1 357)	-7%	78 263
Public safety		112 760	148 925	150 045	9 474	30 345	37 435	(7 090)	-19%	150 045
Housing		16 397	28 923	28 923	1 884	5 454	7 231	(1 777)	-25%	28 923
Health		11 073	8 717	8 717	859	2 407	2 179	228	10%	8 717
<i>Economic and environmental services</i>		66 510	92 553	92 553	7 551	19 176	23 139	(3 963)	-17%	92 553
Planning and development		50 613	57 888	57 888	5 302	12 770	14 472	(1 702)	-12%	57 888
Road transport		15 897	34 665	34 665	2 249	6 405	8 666	(2 261)	-26%	34 665
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		2 765 625	3 139 875	3 138 948	120 355	262 904	784 876	(521 971)	-67%	3 138 948
Energy sources		1 185 740	1 190 277	1 188 362	36 997	81 697	297 228	(215 532)	-73%	1 188 362
Water management		1 106 439	1 388 953	1 388 826	64 539	131 325	347 238	(215 912)	-62%	1 388 826
Waste water management		273 872	305 449	306 575	10 318	26 984	76 613	(49 629)	-65%	306 575
Waste management		199 574	255 196	255 186	8 501	22 899	63 797	(40 899)	-64%	255 186
<i>Other</i>		6 730	13 111	13 083	550	1 662	3 273	(1 611)	-49%	13 083
Total Expenditure - Functional	3	4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53%	4 524 813
Surplus/ (Deficit) for the year		(235 304)	385 770	385 799	80 884	720 567	96 446	6,4712167		385 799

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) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
		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		896 844	209 729	209 729	2 395	345 761	52 432	293 329	559,4%	209 729
Vote 02 - Office OfThe Executive Mayor		–	19 181	19 181	–	–	4 795	(4 795)	-100,0%	19 181
Vote 03 - Office OfThe Speaker		–	7 633	7 633	–	–	1 908	(1 908)	-100,0%	7 633
Vote 04 - Council Whip		–	59 719	59 719	–	–	14 930	(14 930)	-100,0%	59 719
Vote 05 - Office OfThe Municipal Manager		176	110 204	110 204	–	27	27 551	(27 524)	-99,9%	110 204
Vote 06 - Corporate Services		–	101 890	101 890	–	–	25 472	(25 472)	-100,0%	101 890
Vote 07 - Finance		622 820	1 192 627	1 192 627	52 373	191 281	298 157	(106 876)	-35,8%	1 192 627
Vote 08 - Human Resources		–	27 763	27 763	–	–	6 941	(6 941)	-100,0%	27 763
Vote 09 - Community Services		232 876	410 768	410 768	21 193	64 968	102 692	(37 724)	-36,7%	410 768
Vote 10 - Public Safety And Transport		7 571	215 625	215 625	525	1 346	53 906	(52 560)	-97,5%	215 625
Vote 11 - Economic Development		472	29 329	29 329	48	280	7 332	(7 052)	-96,2%	29 329
Vote 12 - Engineering Services		5 957	4 299	4 299	2	4	1 075	(1 071)	-99,6%	4 299
Vote 13 - Water/ Sewerage		1 220 121	1 459 816	1 459 816	117 709	373 096	364 954	8 142	2,2%	1 459 816
Vote 14 - Electricity		948 446	1 028 310	1 028 310	92 992	268 390	257 078	11 313	4,4%	1 028 310
Vote 15 - Other		24 927	33 718	33 718	2 334	6 709	8 430	(1 720)	-20,4%	33 718
Total Revenue by Vote	2	3 960 210	4 910 611	4 910 611	289 572	1 251 863	1 227 653	24 210	2,0%	4 910 611
Expenditure by Vote	1									
Vote 01 - Council General		75 330	129 734	129 758	5 481	23 951	32 436	(8 485)	-26,2%	129 758
Vote 02 - Office OfThe Executive Mayor		14 791	17 953	17 953	1 092	4 031	4 488	(457)	-10,2%	17 953
Vote 03 - Office OfThe Speaker		5 527	7 689	7 689	442	1 394	1 922	(528)	-27,5%	7 689
Vote 04 - Council Whip		37 468	59 719	59 719	3 129	9 564	14 930	(5 365)	-35,9%	59 719
Vote 05 - Office OfThe Municipal Manager		104 044	121 550	121 550	7 309	20 820	30 388	(9 567)	-31,5%	121 550
Vote 06 - Corporate Services		59 613	106 569	106 569	4 388	15 446	26 642	(11 196)	-42,0%	106 569
Vote 07 - Finance		540 401	301 939	301 886	8 655	27 304	75 477	(48 173)	-63,8%	301 886
Vote 08 - Human Resources		29 537	27 763	27 763	2 481	7 501	6 941	560	8,1%	27 763
Vote 09 - Community Services		330 161	441 902	436 901	23 510	57 485	109 492	(52 007)	-47,5%	436 901
Vote 10 - Public Safety And Transport		261 665	224 520	230 438	23 156	73 851	57 206	16 646	29,1%	230 438
Vote 11 - Economic Development		31 682	29 885	29 885	2 561	7 492	7 471	21	0,3%	29 885
Vote 12 - Engineering Services		83 863	137 550	137 550	9 060	23 791	34 388	(10 597)	-30,8%	137 550
Vote 13 - Water/ Sewerage		1 361 641	1 651 017	1 652 016	73 393	153 892	413 004	(259 112)	-62,7%	1 652 016
Vote 14 - Electricity		1 238 633	1 230 054	1 228 138	41 750	98 191	307 172	(208 981)	-68,0%	1 228 138
Vote 15 - Other		21 159	36 999	36 999	2 282	6 583	9 250	(2 667)	-28,8%	36 999
Total Expenditure by Vote	2	4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53,0%	4 524 813
Surplus/ (Deficit) for the year	2	(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	647,1%	385 799

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

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description		Ref	2025/26				Budget Year 2026/27				Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			890 082	998 964	998 964	87 549	252 296	249 741	2 555	1%	998 964
Service charges - Water			597 039	627 187	627 187	60 723	201 139	156 797	44 342	28%	627 187
Service charges - Waste Water Management			250 254	267 917	267 917	22 957	71 011	66 979	4 032	6%	267 917
Service charges - Waste management			155 488	173 783	173 783	14 360	44 613	43 446	1 167	3%	173 783
Sale of Goods and Rendering of Services			23 842	26 469	26 469	706	1 967	6 617	(4 650)	-70%	26 469
Agency services											
Interest											
Interest earned from Receivables			523 883	577 558	577 558	48 318	143 502	144 390	(887)	-1%	577 558
Interest from Current and Non Current Assets			10 338	6 101	6 101	42	2 938	1 525	1 413	93%	6 101
Dividends			42	62	62	32	32	15	17	108%	62
Rent on Land											
Rental from Fixed Assets			24 911	26 469	26 469	2 334	6 708	6 617	91	1%	26 469
Licence and permits			627	1 106	1 106	91	188	277	(89)	-32%	1 106
Special rating levies											
Construction Contract Revenue											
Development Charges			5 765								
Operational Revenue			3 997	444 009	444 009	220	(8 601)	111 002	(119 603)	-108%	444 009
Non-Exchange Revenue											
Property rates			483 312	695 966	695 966	41 625	165 823	173 991	(8 168)	-5%	695 966
Surcharges and Taxes				47 000	47 000			11 750	(11 750)	-100%	47 000
Fines, penalties and forfeits			4 978	6 285	6 285	124	396	1 571	(1 175)	-75%	6 285
Licence and permits											
Transfers and subsidies - Operational			781 418	819 204	819 204	1 740	341 459	204 801	136 658	67%	819 204
Interest			88 444	10 661	10 661	8 096	24 089	2 665	21 424	804%	10 661
Fuel Levy											
Operational Revenue											
Gains on disposal of Fixed and Intangible Assets				66 716	66 716			16 679	(16 679)	-100%	66 716
Other Gains			120								
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)			3 844 539	4 795 456	4 795 456	288 917	1 247 561	1 198 864	48 697	4%	4 795 456
Expenditure By Type											
Employee related costs			1 107 500	1 152 988	1 152 988	85 702	261 451	288 248	(26 798)	-9%	1 152 988
Remuneration of councillors			9 629	42 621	42 621	777	2 332	10 655	(8 323)	-78%	42 621
Bulk purchases - electricity			951 988	907 992	907 992	26 953	59 070	226 998	(167 928)	-74%	907 992
Inventory consumed			883 590	891 177	883 091	66 289	146 264	221 622	(75 358)	-34%	883 091
Debt impairment			28 833	718 844	718 844			179 711	(179 711)	-100%	718 844
Depreciation, amortisation and impairment			217 901	259 430	259 430			64 857	(64 857)	-100%	259 430
Interest, Dividends and Rent on Land			242 915	147 453	147 453		19	36 863	(36 844)	-100%	147 453
Contracted services			126 348	155 827	155 471	14 974	26 227	38 975	(12 747)	-33%	155 471
Transfers and subsidies			26								
Irrecoverable debts written off			399 543	37 574	37 574	1 016	(20 429)	9 393	(29 822)	-317%	37 574
Operational costs			190 666	210 936	219 350	12 976	56 361	53 884	2 478	5%	219 350
Disposal of Fixed and Intangible Assets											
Other Losses			36 575								
Total Expenditure			4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53%	4 524 813
Surplus/(Deficit)			(350 976)	270 615	270 644	80 229	716 265	67 657	648 608	0	270 644
Transfers and subsidies - capital (monetary allocations)			115 426	115 155	115 155	655	4 302	28 789	(24 487)	(0)	115 155
Transfers and subsidies - capital (in-kind)			245								
Surplus/(Deficit) after capital transfers & contributions			(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	0	385 799
Income Tax											
Surplus/(Deficit) after income tax			(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	0	385 799
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality			(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	0	385 799
Share of Surplus/Deficit attributable to Associate											
Inter-company/Parent subsidiary transactions											
Surplus/ (Deficit) for the year			(235 304)	385 770	385 799	80 884	720 567	96 446	624 121	0	385 799

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) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 01 - Council General		23 512	10 000	9 301	482	482	2 389	(1 907)	-80%
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–
Vote 03 - Office Of The Speaker		(989)	–	–	–	–	–	–	–
Vote 04 - Council Whip		–	–	–	–	–	–	–	–
Vote 05 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–
Vote 06 - Corporate Services		–	–	–	–	–	–	–	–
Vote 07 - Finance		–	–	–	–	–	–	–	–
Vote 08 - Human Resources		–	–	–	–	–	–	–	–
Vote 09 - Community Services		2 187	3 842	3 842	2 059	2 059	961	1 098	114%
Vote 10 - Public Safety And Transport		4 317	–	–	–	–	–	–	–
Vote 11 - Economic Development		–	–	–	–	–	–	–	–
Vote 12 - Engineering Services		30 161	144	420	365	365	86	279	324%
Vote 13 - Water/ Sewerage		35 959	472	6 045	1 917	3 219	900	2 320	258%
Vote 14 - Electricity		30 453	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	125 600	14 458	19 607	4 824	6 126	4 336	1 790	41%
Single Year expenditure appropriation	2								
Vote 01 - Council General		–	–	699	–	151	111	41	37%
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–	–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–	–
Vote 04 - Council Whip		–	–	–	–	–	–	–	–
Vote 05 - Office Of The Municipal Manager		2 546	–	–	–	–	–	–	–
Vote 06 - Corporate Services		255	–	–	–	–	–	–	–
Vote 07 - Finance		818	–	29	–	25	5	20	378%
Vote 08 - Human Resources		–	–	–	–	–	–	–	–
Vote 09 - Community Services		1 853	14 204	14 204	–	–	3 551	(3 551)	-100%
Vote 10 - Public Safety And Transport		–	–	–	–	–	–	–	–
Vote 11 - Economic Development		–	–	–	–	–	–	–	–
Vote 12 - Engineering Services		44	133	950	854	854	115	739	643%
Vote 13 - Water/ Sewerage		14 639	79 961	73 295	2 568	2 568	19 076	(16 508)	-87%
Vote 14 - Electricity		13 416	12 412	12 412	–	–	3 103	(3 103)	-100%
Vote 15 - Other		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	33 573	106 710	101 589	3 423	3 599	25 961	(22 362)	-86%
Total Capital Expenditure		159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%
Capital Expenditure - Functional Classification									
Governance and administration		26 394	10 000	10 000	482	634	2 500	(1 866)	-75%
Executive and council		22 630	10 000	10 000	482	634	2 500	(1 866)	-75%
Finance and administration		3 764	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		8 358	18 046	18 046	2 059	2 059	4 512	(2 453)	-54%
Community and social services		2 589	3 842	3 842	2 059	2 059	961	1 098	114%
Sport and recreation		1 407	14 204	14 204	–	–	3 551	(3 551)	-100%
Public safety		4 317	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Health		45	–	–	–	–	–	–	–
Economic and environmental services		26 904	277	1 370	1 220	1 220	201	1 018	506%
Planning and development		165	–	–	–	–	–	–	–
Road transport		26 739	277	1 370	1 220	1 220	201	1 018	506%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		97 517	92 845	91 751	4 485	5 788	23 079	(17 291)	-75%
Energy sources		43 618	12 412	12 412	–	–	3 103	(3 103)	-100%
Water management		31 141	56 995	54 274	3 858	5 160	14 179	(9 018)	-64%
Waste water management		22 758	23 438	25 065	627	627	5 798	(5 170)	-89%
Waste management		–	–	–	–	–	–	–	–
Other		–	–	29	–	25	5	20	378%
Total Capital Expenditure - Functional Classification	3	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%
Funded by:									
National Government		98 060	111 168	111 168	7 764	9 066	27 792	(18 726)	-67%
Provincial Government		–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		–	–	–	–	–	–	–	–
Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions)		–	–	–	–	–	–	–	–
Transfers recognised - capital		98 060	111 168	111 168	7 764	9 066	27 792	(18 726)	-67%
Borrowing	6								
Internally generated funds		61 113	10 000	10 029	482	659	2 505	(1 847)	-74%
Total Capital Funding		159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-68%

21. Table C6 Monthly budget Statement – Financial Position

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		134 222	4 190 648	4 190 648	308 631	4 190 648
Short term Investments						
Trade and other receivables from exchange transactions		3 887 088	5 173 028	5 173 028	4 329 699	5 173 028
Receivables from non-exchange transactions		610 336	471 880	471 880	627 648	471 880
Current portion of non-current receivables		1 079	–	–	1 079	–
Inventory		4 675	5 554	5 554	(58 776)	5 554
VAT Receivable		2 092 619	–	–	2 126 947	–
Other current assets		179 955	–	–	178 813	–
Total current assets		6 909 975	9 841 109	9 841 109	7 514 040	9 841 109
Non current assets						
Investments		–	–	–	–	–
Investment property		1 529 353	545 476	545 476	1 529 353	545 476
Property, plant and equipment		3 935 542	2 685 547	2 685 576	3 945 267	2 685 576
Biological assets						
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		–	–	–	–	–
Other non-current assets						
Total non current assets		5 471 972	3 238 101	3 238 130	5 481 697	3 238 130
TOTAL ASSETS		12 381 947	13 079 210	13 079 239	12 995 737	13 079 239
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		30 969	–	–	32 053	–
Trade and other payables from exchange transactions		11 504 258	(3 274 459)	(3 274 459)	11 095 390	(3 274 459)
Trade and other payables from non-exchange transactions		110 008	239 527	239 527	125 050	239 527
Provision		780 310	504 355	504 355	780 310	504 355
VAT Payable		1 458 903	–	–	1 498 398	–
Other current liabilities		–	–	–	–	–
Total current liabilities		13 884 449	(2 530 577)	(2 530 577)	13 531 201	(2 530 577)
Non current liabilities						
Financial liabilities						
Provision						
Long term portion of trade payables						
Other non-current liabilities		5 250 340	8 166 862	8 166 862	5 250 340	8 166 862
Total non current liabilities		5 250 340	8 166 862	8 166 862	5 250 340	8 166 862
TOTAL LIABILITIES		19 134 789	5 636 285	5 636 285	18 781 541	5 636 285
NET ASSETS	2	(6 752 842)	7 442 925	7 442 954	(5 785 804)	7 442 954
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(6 444 257)	(186 919)	(186 919)	(6 032 123)	(186 919)
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	(6 444 257)	(186 919)	(186 919)	(6 032 123)	(186 919)

22. Table C7 Monthly budget statement – Cash Flow

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		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		291 724	626 369	626 369	19 953	56 891	156 592	(99 701)	-64%	626 369
Service charges		966 517	1 805 064	1 805 064	79 283	247 131	451 266	(204 136)	-45%	1 805 064
Other revenue		(251 959)	540 380	540 380	(137 463)	(288 782)	135 095	(423 877)	-314%	540 380
Transfers and Subsidies - Operational		783 200	831 616	831 616	–	350 431	207 904	142 527	69%	831 616
Transfers and Subsidies - Capital		151 408	102 743	102 743	655	10 655	25 686	(15 031)	-59%	102 743
Interest		33 905	5 415	5 415	1 854	7 851	1 354	6 497	480%	5 415
Dividends		42	62	62	32	32	15	17	108%	62
Payments										
Suppliers and employees		(3 183 552)	(3 009 730)	(3 009 730)	(59 426)	(667 068)	(752 433)	(85 365)	11%	(3 009 730)
Finance charges		–	(147 453)	(147 453)	–	–	(36 863)	(36 863)	100%	(147 453)
Transfers and Subsidies		–	(839)	(839)	–	–	(210)	(210)	100%	(839)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 208 715)	753 626	753 626	(95 112)	(282 859)	188 407	471 265	250%	753 626
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	66 716	66 716	–	–	16 679	(16 679)	-100%	66 716
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	140	140	–	–	35	(35)		140
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments								–		
Payments										
Capital assets		(157 950)	(121 168)	(121 168)	(8 246)	(9 725)	(30 292)	(20 567)	68%	(121 168)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(157 950)	(54 311)	(54 311)	(8 246)	(9 725)	(13 578)	(3 853)	28%	(54 311)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		1 460	–	–	345	1 084	–	1 084	#DIV/0!	–
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 460	–	–	345	1 084	–	(1 084)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		(1 365 205)	699 315	699 315	(103 014)	(291 500)	174 829			699 315
Cash/cash equivalents at beginning:		23 578	8 739	104 866	(179 748)	8 739	104 866			8 739
Cash/cash equivalents at month/year end:		(1 341 627)	708 054	804 181	(282 761)	(282 761)	279 695			708 054

23. Supporting Tables

FS184 Majahberg - Supporting Table SCT1 Supporting detail to Monthly Budget Financial Performance - Q1 First Quarter

Description	Ref	2015/16				Budget Year 2016/17				YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YearTD variance	YTD variance %		
R thousands											
REVENUE TOTAL											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		631	510	510	48	250	126	123	96.3%		510
Availability Charges		51 207	58 790	58 790	4 687	14 052	14 088	(440)	-4.4%		58 790
Connection/Reconnection		4 244	9 162	9 162	545	928	2 291	(1 363)	-93.6%		9 162
Electricity Distribution Revenue for Services		836 225	957 190	957 190	82 617	237 814	239 298	(1 783)	-0.7%		957 190
Electricity Sales		-	-	-	-	-	-	-	-		-
Joint/Free Usage		-	-	-	-	-	-	-	-		-
Meter Compliance Testing		15	12	12	1	2	3	(1)	-19.2%		12
Meter Reading Fees		-	-	-	-	-	-	-	-		-
Notice Revenue		-	-	-	-	-	-	-	-		-
Temporary Service Plant		-	-	-	-	-	-	-	-		-
Total Service charges - Electricity		892 923	1 025 663	1 025 663	87 818	252 745	256 416	(3 671)	(0)		1 025 663
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-		-
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(2 241)	(26 701)	(26 701)	(269)	(449)	(6 876)	6 227	93.3%		(26 701)
Net Service charges - Electricity		890 682	998 964	998 964	87 549	252 296	249 541	2 755			998 964
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-		-
Availability Charges		7 977	15 871	15 871	365	1 287	3 368	(2 081)	67.6%		15 871
Connection/Disconnection		1 820	6 227	6 227	35	82	1 557	(1 505)	-96.1%		6 227
Industrial Water		-	-	-	-	-	-	-	-		-
Meter Reading Fees		-	-	-	-	-	-	-	-		-
Sale		601 912	644 678	644 678	61 416	201 303	161 169	40 133	24.9%		644 678
Urban Higher Level Service		-	-	-	-	-	-	-	-		-
Total Service charges - Water		611 709	666 776	666 776	61 817	202 641	166 894	35 747			666 776
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-		-
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(14 689)	(29 388)	(29 388)	(1 046)	(1 502)	(2 897)	8 395	94.8%		(29 388)
Net Service charges - Water		597 020	627 387	627 387	60 771	201 139	166 797	34 342			627 387
Service charges - Waste Water Management	6										
Agricultural and Rural		-	-	-	-	-	-	-	-		-
Availability Charges		-	-	-	-	-	-	-	-		-
Connection/Reconnection		-	-	-	-	-	-	-	-		-
Higher Level Service		-	-	-	-	-	-	-	-		-
Industrial Effluent		-	-	-	-	-	-	-	-		-
Industrial Waste Water		-	-	-	-	-	-	-	-		-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-		-
Sanitation Charges		266 778	286 209	286 209	24 186	72 573	71 552	1 021	1.4%		286 209
Treatment of Effluent		-	-	-	-	-	-	-	-		-
Total Service charges - Waste Water Management		266 778	286 209	286 209	24 186	72 573	71 552	1 021			286 209
Less Revenue Foregone (in excess of free sanitation service to indigent household)		-	-	-	-	-	-	-	-		-
Less Cost of Free Basic Services (free sanitation service to indigent household)		(16 520)	(18 292)	(18 292)	(1 229)	(1 562)	(4 973)	3 011	40.8%		(18 292)
Net Service charges - Waste Water Management		250 258	267 917	267 917	22 957	71 011	66 579	4 432			267 917
Service charges - Waste Management	6										
Availability Charges		-	-	-	-	-	-	-	-		-
Carrier Bags		-	-	-	-	-	-	-	-		-
Disposal Facilities		-	-	-	-	-	-	-	-		-
Refuse Bags		-	-	-	-	-	-	-	-		-
Refuse Removal		170 834	178 996	178 996	15 221	45 893	44 749	944	2.1%		178 996
Rip		-	-	-	-	-	-	-	-		-
Waste Bins		-	-	-	-	-	-	-	-		-
Total refuse removal revenue		170 834	178 996	178 996	15 221	45 893	44 749	944			178 996
Less Revenue Foregone (in excess of one removal a week to indigent household)		-	-	-	-	-	-	-	-		-
Less Cost of Free Basic Services (removed once a week to indigent household)		(15 247)	(5 213)	(5 213)	(861)	(1 881)	(1 303)	223	-17.1%		(5 213)
Net Service charges - Waste Management		155 587	173 783	173 783	14 360	44 012	43 446	1 567			173 783
Sales of Goods and Rendering of Services											
Academic Services		1 751	2 021	2 021	59	181	555	(374)	-64.2%		2 021
Advertisements		180	4 303	4 303	0	27	1 078	(1 048)	-97.5%		4 303
Amendment Fees		-	-	-	-	-	-	-	-		-
Application Fees for Land Usage		175	4 092	4 092	3	9	1 023	(1 014)	-99.1%		4 092
Building Plan Approval		-	-	-	-	-	-	-	-		-
Building Plan Clause Levy		-	-	-	-	-	-	-	-		-
Buyers Card		-	-	-	-	-	-	-	-		-
Camping Fees		25	140	140	-	-	35	(36)	-100.0%		140
Cemetery and Burial		2 915	9 233	9 233	242	799	2 388	(1 589)	-65.4%		9 233
Cleaning and Removal		-	-	-	-	-	-	-	-		-
Clearance Certificates		436	-	-	46	130	-	130	#DIV/0!		-
Computer Services		-	-	-	-	-	-	-	-		-
Day Care Fees		-	-	-	-	-	-	-	-		-
Demolition Application Fees		-	-	-	-	-	-	-	-		-
Development Charges		-	-	-	-	-	-	-	-		-
Domestic Services		-	-	-	-	-	-	-	-		-
Drainage Fees		-	-	-	-	-	-	-	-		-
Encroachment Fees		-	-	-	-	-	-	-	-		-
Entrance Fees		229	190	190	29	88	48	40	84.8%		190
Escort Fees		10	1 291	1 291	1	4	203	(219)	-98.8%		1 291
Exempted Parking		-	-	-	-	-	-	-	-		-
Fire Services		544	4 143	4 143	314	689	1 036	(347)	-33.5%		4 143
Health Services		-	-	-	-	-	-	-	-		-
Housing (Boarding Services)		-	184	184	-	-	46	(46)	-100.0%		184
Immigration Fees		-	-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-	-		-
Legal Fees		-	-	-	-	-	-	-	-		-
Library Fees		-	-	-	-	-	-	-	-		-
Management Fees		-	-	-	-	-	-	-	-		-
Meal and Refreshment		-	-	-	-	-	-	-	-		-
Membership Fees		-	-	-	-	-	-	-	-		-
Objections and Appeals		-	-	-	-	-	-	-	-		-
Occupation Certificates		-	-	-	-	-	-	-	-		-
Parking Fees		13	-	-	1	3	-	3	#DIV/0!		-
Photo-copies, Faxes and Telephone charges		11	1	1	-	-	0	0	-100.0%		1
Removal of Restrictions		-	-	-	-	-	-	-	-		-
Sale of Carbon Credits		-	-	-	-	-	-	-	-		-
Sale of Goods		18 570	870	870	3	17	217	(200)	-92.1%		870
Scrap, Waste & Other Goods		-	-	-	-	-	-	-	-		-
Shared Services		-	-	-	-	-	-	-	-		-
Squatter Re-allocation		-	-	-	-	-	-	-	-		-
Stones and Gravel		-	-	-	-	-	-	-	-		-
Streets/Street Markets (Informal Traders)		80	-	-	6	19	-	19	#DIV/0!		-
Town Planning and Services		(1 170)	-	-	-	-	-	-	-		-
Trade Control		-	-	-	-	-	-	-	-		-
Transport Fees		-	-	-	-	-	-	-	-		-
Valuation Services		-	-	-	-	-	-	-	-		-
Water Meter Protectors		-	-	-	-	-	-	-	-		-
Weightbridge Fees		-	-	-	-	-	-	-	-		-
Total Sales of Goods and Rendering of Services		23 842	26 468	26 468	796	1 967	6 817	(4 850)			26 468

FS184 Matjhabeng - Supporting Table SC2 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description		NT Code	Budget Year 2026/27											
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	88 084	80 872	66 950	42 959	41 756	42 862	284 366	2 504 167	3 152 017	2 916 111	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	82 656	40 735	28 483	42 219	23 860	20 418	150 560	467 738	856 668	704 795	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	46 027	31 646	51 638	19 068	17 158	16 770	108 177	798 267	1 088 751	959 440	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	27 406	18 614	18 027	17 773	17 325	17 225	142 668	1 067 835	1 326 873	1 262 826	-	-	
Receivables from Exchange Transactions - Waste Management	1600	17 288	14 588	14 307	10 551	10 465	10 316	71 248	688 560	837 322	791 140	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 829	1 718	1 722	1 714	1 758	1 725	12 064	173 882	196 412	191 144	-	-	
Interest on Arrear Debtor Accounts	1810	59 820	55 892	55 237	54 290	52 440	51 795	343 279	2 225 212	2 897 964	2 727 016	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	813	1 185	709	1 754	1 400	1 170	3 765	73 659	84 454	81 747	-	-	
Total By Income Source	2000	323 922	245 250	237 072	190 328	166 162	162 280	1 116 127	7 999 320	10 440 462	9 634 219	-	-	
2025/26 - totals only		#####	#####	#####	#####	#####	#####	#####	#####	113 316 414	104 407 966	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	17 376	11 137	20 158	2 668	2 433	4 100	17 471	98 168	173 512	124 841	-	-	
Commercial	2300	91 563	39 686	30 162	34 894	24 990	23 225	153 858	1 345 114	1 743 491	1 582 081	-	-	
Households	2400	239 342	199 327	182 279	141 561	134 133	134 931	886 073	6 620 951	8 538 596	7 917 648	-	-	
Other	2500									-	-			
Total By Customer Group	2600	348 282	250 150	232 598	179 122	161 556	162 256	1 057 403	8 064 232	10 455 600	9 624 570	-	-	

Financial Statement - Balance Sheet											
Account	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Assets											
Current Assets											
Cash	100	100	100	100	100	100	100	100	100	100	100
Accounts Receivable	200	200	200	200	200	200	200	200	200	200	200
Inventory	300	300	300	300	300	300	300	300	300	300	300
Prepaid Expenses	50	50	50	50	50	50	50	50	50	50	50
Other Current Assets	10	10	10	10	10	10	10	10	10	10	10
Non-Current Assets											
Property, Plant, and Equipment	500	500	500	500	500	500	500	500	500	500	500
Intangible Assets	100	100	100	100	100	100	100	100	100	100	100
Other Non-Current Assets	20	20	20	20	20	20	20	20	20	20	20
Liabilities											
Current Liabilities											
Accounts Payable	150	150	150	150	150	150	150	150	150	150	150
Short-Term Debt	100	100	100	100	100	100	100	100	100	100	100
Other Current Liabilities	50	50	50	50	50	50	50	50	50	50	50
Non-Current Liabilities											
Long-Term Debt	300	300	300	300	300	300	300	300	300	300	300
Other Non-Current Liabilities	20	20	20	20	20	20	20	20	20	20	20
Equity											
Common Stock	100	100	100	100	100	100	100	100	100	100	100
Retained Earnings	200	200	200	200	200	200	200	200	200	200	200
Other Equity	10	10	10	10	10	10	10	10	10	10	10

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2026/27									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	119 905	341 271	415	7 731 563	–	–	–	–	8 193 154	7 104 824
Bulk Water	0200	169 587	159 991	122 345	136 878	119 221	122 397	102 172	10 823 065	11 755 655	10 680 848
PAYE deductions	0300	15 348	–	–	–	–	–	–	–	15 348	14 638
VAT (output less input)	0400									–	2 706
Pensions / Retirement deductions	0500	16 343	–	–	–	–	–	–	–	16 343	27 149
Loan repayments	0600									–	
Trade Creditors	0700	14 065	1 367	1 591	266 161	–	–	–	–	283 184	333 216
Auditor General	0800	3 851	658	50	–	–	–	–	–	4 560	3 383
Other	0900									–	
Medical Aid deductions	0950	12 372	–	–	–	–	–	–	–	12 372	11 851
Total By Customer Type	1000	351 472	503 288	124 401	8 134 601	119 221	122 397	102 172	10 823 065	20 280 617	18 178 614

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - Q1 First Quarter

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands												
FINANCIAL SUSTAINABILITY AND VIABILITY		Governance		–	2 780	2 780	–	–	695	2 085	300,0%	2 780
FINANCIAL SUSTAINABILITY AND VIABILITY	A comprehensive; responsive and	Governance		454	2 499	2 499	–	–	625	1 874	300,0%	2 499
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient; effective and develop	Governance		48	1 262	1 209	0	0	308	902	292,9%	1 209
FINANCIAL SUSTAINABILITY AND VIABILITY	Responsive; accountable; effectiv	Governance		1 007	1 668	1 668	–	–	417	1 251	300,0%	1 668
FINANCIAL SUSTAINABILITY AND VIABILITY	Sustainable human settlements ar	Governance		538 892	293 731	293 731	8 655	27 304	73 433	247 602	337,2%	293 731
INSTITUTIONAL TRANSFORMATION		Governance		18	222	392	193	369	86	675	780,8%	392
INSTITUTIONAL TRANSFORMATION	A comprehensive; responsive and	Governance		19	–	–	–	–	–	–	–	–
INSTITUTIONAL TRANSFORMATION	An efficient; effective and develop	Governance		3 171	40 309	40 296	–	1 903	10 075	32 124	318,9%	40 296
INSTITUTIONAL TRANSFORMATION	An efficient; effective and develop	Inclusion and A		–	–	–	–	–	–	–	–	–
INSTITUTIONAL TRANSFORMATION	Responsive; accountable; effectiv	Governance		–	–	–	–	–	–	–	–	–
INSTITUTIONAL TRANSFORMATION	Sustainable human settlements ar	Governance		189 987	215 349	215 193	13 985	41 494	53 809	202 877	377,0%	215 193
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; competitive and respo	Inclusion and A		–	–	–	–	–	–	–	–	–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; effective and development-oriented put			–	778	778	196	196	195	780	400,9%	778
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; effective and develop	Governance		–	–	–	–	–	–	–	–	–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	Sustainable human settlements ar	Governance		31 682	29 107	29 107	2 365	7 296	7 277	29 126	400,3%	29 107
BASIC SERVICE DELIVERY		Governance		12 552	18 347	18 657	1 978	2 766	4 626	16 796	363,1%	18 657
BASIC SERVICE DELIVERY	A comprehensive; responsive and	Inclusion and A		161	–	–	–	–	–	–	–	–
BASIC SERVICE DELIVERY	A long and healthy life for all South Africans			170	2 224	2 224	258	258	556	2 224	–	2 224
BASIC SERVICE DELIVERY	A long and healthy life for all Sou	Inclusion and A		–	–	–	–	–	–	–	–	–
BASIC SERVICE DELIVERY	An efficient; competitive and respo	Inclusion and A		79 675	258 869	247 963	12 777	33 310	63 176	247 963	–	247 963
BASIC SERVICE DELIVERY	An efficient; effective and development-oriented put			1 014	11 475	11 111	261	261	2 780	11 111	–	11 111
BASIC SERVICE DELIVERY	An efficient; effective and develop	Governance		2 356	5 560	5 560	1 337	1 337	1 390	5 560	–	5 560
BASIC SERVICE DELIVERY	An efficient; effective and develop	Inclusion and A		–	222	222	–	–	56	222	–	222
BASIC SERVICE DELIVERY	Protect and enhance our environ	Inclusion and A		–	–	–	–	–	–	–	–	–
BASIC SERVICE DELIVERY	Sustainable human settlements ar	Governance		3 201 089	3 422 532	3 433 492	156 540	375 861	857 225	3 433 492	–	3 433 492
BASIC SERVICE DELIVERY	Sustainable human settlements ar	Inclusion and A		104	2 813	2 813	–	–	703	2 813	–	2 813
GOOD GOVERNANCE		Governance		1 064	1 378	1 538	191	685	380	1 538	–	1 538
GOOD GOVERNANCE	A comprehensive; responsive and	Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE	An efficient; effective and develop	Governance		1 529	278	115	–	–	38	115	–	115
GOOD GOVERNANCE	An efficient; effective and develop	Inclusion and A		3 248	–	–	298	887	–	–	–	–
GOOD GOVERNANCE	Sustainable human settlements ar	Governance		123 130	207 816	207 843	9 305	36 328	51 953	207 843	–	207 843
GOOD GOVERNANCE	Sustainable human settlements ar	Inclusion and A		4 145	5 622	5 622	350	1 040	1 406	5 622	–	5 622
										–		
Allocations to other priorities			2	25						–		
Total Expenditure			1	4 195 515	4 524 842	4 524 813	208 688	531 296	1 131 207	(599 911)	-53,0%	4 524 813

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - Q1 First Quarter

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands												
FINANCIAL SUSTAINABILITY AND VIABILITY		Growth		46	–	–	–	–	–	–		–
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient, effective and develop	Governance		–	–	–	–	–	–	–		–
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient, effective and develop	Growth		772	–	29	–	25	5	49	928,2%	29
INSTITUTIONAL TRANSFORMATION		Growth		310	–	–	–	–	–	–		–
INSTITUTIONAL TRANSFORMATION	An efficient, effective and develop	Growth		2 491	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION		Growth		–	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient, effective and develop	Growth		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY		Growth		2 831	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY		Spatial Integrati		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	A comprehensive; responsive an	Growth		4 317	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	A long and healthy life for all Sout	Growth		983	14 204	14 204	–	–	3 551	10 653	300,0%	14 204
BASIC SERVICE DELIVERY	A long and healthy life for all Sout	Inclusion and A		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	An efficient, competitive and respo	Growth		114 849	93 122	89 996	5 078	6 380	22 968	73 408	319,6%	89 996
BASIC SERVICE DELIVERY	An efficient, competitive and respo	Inclusion and A		2 720	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	An efficient, effective and develop	Growth		7 330	3 842	6 967	2 686	2 686	1 273	8 381	658,3%	6 967
GOOD GOVERNANCE		Growth		23 512	10 000	9 301	482	482	2 389	7 394	309,5%	9 301
GOOD GOVERNANCE	An efficient, effective and develop	Governance		–	–	–	–	–	–	–		–
GOOD GOVERNANCE	An efficient, effective and develop	Growth		(989)	–	699	–	151	111	699		699
										–		
Allocations to other priorities			3							–		
Total Capital Expenditure			1	159 173	121 168	121 197	8 246	9 725	30 297	(20 572)	-67,9%	121 197

FS184 Matjhabeng - Supporting Table SC7 Material variance explanations - Q1 First Quarter

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

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - Performance Indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			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		5,8%	9,0%	9,0%	0,0%	4,2%
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		-261,7%	-2745,5%	-2745,5%	-273,1%	-2745,5%
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	49,8%	-388,9%	-388,9%	55,5%	-388,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,0%	-165,6%	-165,6%	2,3%	-165,6%
<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		121,7%	117,7%	117,7%	411,8%	117,7%
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		28,8%	24,0%	24,0%	21,0%	24,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,6%	7,2%	7,0%	3,3%	7,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12,0%	8,5%	8,5%	0,0%	4,0%
<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 SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	11 111	10 097	10 097	1 302	1 302	10 097	8 795	87,1%	1%
August	34 344	10 100	10 100	176	176	20 197	20 021	99,1%	0%
September	13 558	10 100	10 100	8 246	8 246	30 297	22 051	72,8%	7%
October	15 340	10 100	10 100	–	–	40 397	40 397	100,0%	0%
November	7 667	10 100	10 100	–	–	50 497	50 497	100,0%	0%
December	15 635	10 100	10 100	–	–	60 597	60 597	100,0%	0%
January	9 635	10 100	10 100	–	–	70 697	70 697	100,0%	0%
February	20 172	10 100	10 100	–	–	80 797	80 797	100,0%	0%
March	5 987	10 100	10 100	–	–	90 897	90 897	100,0%	0%
April	6 535	10 100	10 100	–	–	100 997	100 997	100,0%	–
May	6 151	10 100	10 100	–	–	111 097	111 097	100,0%	–
June	13 038	10 100	10 100	–	–	121 197	121 197	100,0%	–
Total Capital expenditure	159 173	121 197	121 197	9 725					

FS184 Matjhabeng - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Excel Worksheet - Supporting Table 1 City Budget Budget Summary - capital expenditures on new assets by asset class - Q1 FY 2024									
Category		Description	Actual Expenditure	Original Budget	Adjusted Budget	Budget Variance	Actual Expenditure	FY to Date Percent	FY Full Year Percent
Capital Expenditures on New Construction									
Construction	Buildings		11,868	81,122	88,866	7,743	29,868	33.25	88.86
	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	1,130	1,225	105	0.16%	1.35
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
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Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
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Construction	Roofs/Infrastructure		29,916	277	1,130	1,225	201	0.16%	1.35
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	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
	Roof/Structure		0	0	0	0	0	0.00%	0.00
Construction	Roofs/Infrastructure								

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

[illegible]

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FS184 Matjhabeng - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months												
Municipality														
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			9	0	-	-	9
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			109 823	5	3 100	-	112 928
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			2	0	-	-	2
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			515 388	-	-	-	515 388
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			77 476	-	-	-	77 476
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 861	-	-	-	10 861
Municipality sub-total										713 563	5	3 100	-	716 667
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									713 563	5	3 100	-	716 667

FS184 Matjhabeng - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - Q1 First Quarter

S114 Worksheet - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - Q1 First Quarter									
Agency - Department by Type	Ref	2025 Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	% Full Year Forecast
Borrowings									
Agency and Buller Loans									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Agency and Buller Loans		-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Contingent Liab									
Derivative Financial Liability									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Derivative Financial Liability		-	-	-	-	-	-	-	-
Finance Lease Liability									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Finance Lease Liability		-	-	-	-	-	-	-	-
Government Loans									
Interagency/Interfund/Interbody Transactions									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Government Loans		-	-	-	-	-	-	-	-
Local Regulated Stock									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Regulated Stock		-	-	-	-	-	-	-	-
Municipality Bonds									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Municipality Bonds		-	-	-	-	-	-	-	-
Non-unity Loans									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Non-unity Loans		-	-	-	-	-	-	-	-
Non-marketable Bonds									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Non-marketable Bonds		-	-	-	-	-	-	-	-
PPP Liabilities									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total PPP Liabilities		-	-	-	-	-	-	-	-
Securities									
Bulls									
Development Bank of South Africa									
Foreign Government and International Organisations									
General Public									
Initiatives Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Companies									
Public Corporations									
Public Institutions & Commissioners									
Total Securities		-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Borrowings	1	-	-	-	-	-	-	-	-

FS184 Matjhabeng - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - Q1 First Quarter

Description	Ref	2022/23				Budget Year 2026/27				Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations								136 658	#DIV/0!	
Equitable Share		776 731	813 898	813 898	—	339 124	203 474	135 650	66.7%	813 898
Energy Efficiency and Demand Side Management Grant		—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant		1 687	2 306	2 306	66	577	576	1	0.1%	2 306
Local Government Financial Management Grant		3 000	3 000	3 000	1 674	1 758	750	1 008	134.4%	3 000
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant		—	—	—	—	—	—	—	—	—
								136 658	#DIV/0!	
								—	—	
								—	—	
Total Monetary Allocations		781 418	819 204	819 204	1 740	341 459	204 801	136 658	66.7%	819 204
Total Operating/National Government		781 418	819 204	819 204	1 740	341 459	204 801	136 658	66.7%	819 204
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		—	—	—	—	—	—	—	—	—
Total Monetary Allocations		—	—	—	—	—	—	—	—	—
Total Operating/Provincial Government		—	—	—	—	—	—	409 973	#DIV/0!	—
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		—	—	—	—	—	—	—	—	—
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		—	—	—	—	—	—	—	—	—
Total Operating/District Municipalities		—	—	—	—	—	—	—	—	—
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		—	—	—	—	—	—	—	—	—
Allocations In-kind										
[insert description]										
Total Allocations In-kind		—	—	—	—	—	—	409 973	#DIV/0!	—
Total Operating/Other Grant Providers		—	—	—	—	—	—	—	—	—
Total Operating	5	781 418	819 204	819 204	1 740	341 459	204 801			819 204
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme Grant		14 246	12 412	12 412	—	—	3 103			12 412
Municipal Disaster Recovery Grant		—	—	—	—	—	—			—
Municipal Disaster Relief Grant		4 965	—	—	—	2 149				—
Municipal Infrastructure Grant		77 400	79 743	79 743	655	655	19 936			79 743
Neighbourhood Development Partnership Grant		—	—	—	—	—	—			—
Water Services Infrastructure Grant		18 816	23 000	23 000	—	1 498	5 750			23 000
Total Monetary Allocations		115 426	115 155	115 155	655	4 302	28 789			115 155
Total Capital/National Government		115 426	115 155	115 155	655	4 302	28 789			115 155
Provincial Government										
Monetary Allocations										
Infrastructure Grant		—	—	—	—	—	—			—
Total Monetary Allocations		—	—	—	—	—	—			—
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		—	—	—	—	—	—			—
Total Capital/Provincial Government		—	—	—	—	—	—			—
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		—	—	—	—	—	—			—
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		—	—	—	—	—	—			—
Total Capital/District Municipalities		—	—	—	—	—	—			—
Other Grant Providers										
Monetary Allocations										
Unspecified		245	—	—	—	—	—			—
Total Monetary Allocations		245	—	—	—	—	—			—
Allocations In-kind										
[insert description]										
Total Allocations In-kind		—	—	—	—	—	—			—
Total Capital/Other Grant Providers		245	—	—	—	—	—			—
Total Capital	5	115 671	115 155	115 155	655	4 302	28 789			115 155
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		897 089	934 359	934 359	2 395	345 761	233 590			934 359

FS184 Matjhabeng - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - Q1 First Quarter

Description	Ref	2022/23		Budget Year 2026/27						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		369 183	516 604	515 736	22 772	80 245	128 972	(48 728)	-37.8%	515 736
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		9 166	4 071	4 071	736	1 836	1 018	819	80.4%	4 071
Local Government Financial Management Grant		1 007	2 780	2 777	–	–	695	(695)	-100.0%	2 777
Municipal Disaster Relief Grant		3 122	26 401	26 401	–	1 869	6 600	(4 731)	-71.7%	26 401
Municipal Infrastructure Grant		7 744	3 999	3 999	677	1 953	1 000	953	95.3%	3 999
								–	–	
								–	–	
								–	–	
Total Monetary Allocations		390 222	553 855	552 984	24 184	85 903	138 285	(52 382)	-37.0%	552 984
Total National Government		390 222	553 855	552 984	24 184	85 903	138 285	(52 382)	-37.0%	552 984
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		81	439	439	–	–	110	(110)	-100.0%	439
								–	–	
Total Monetary Allocations		81	439	439	–	–	110	(110)	-100.0%	439
Total Provincial Government		81	439	439	–	–	110	(110)	-100.0%	439
Monetary Allocations										
Other transfers/grants [insert description]								–	–	
								–	–	
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other transfers/grants [insert description]								–	–	
								–	–	
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]								–	–	
								–	–	
								–	–	
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other transfers/grants [insert description]								–	–	
								–	–	
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants		390 303	554 294	553 423	24 184	85 903	138 395	(52 492)	(0)	553 423
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme Grant		13 165	12 412	12 412	–	–	3 103	(3 103)	-100.0%	12 412
Municipal Disaster Relief Grant		4 317	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		64 216	75 756	75 756	7 764	7 764	18 939	(11 175)	-59.0%	75 756
Water Services Infrastructure Grant		16 361	23 000	23 000	–	1 302	5 750	(4 448)	-77.4%	23 000
								–	–	
Total Monetary Allocations		98 060	111 168	111 168	7 764	9 066	27 792	(18 726)		111 168
Total National Government		98 060	111 168	111 168	7 764	9 066	27 792	(18 726)		111 168
Provincial Government										
Monetary Allocations										
Infrastructure Grant		–	–	–	–	–	–	–	–	–
								–	–	
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Provincial Government		–	–	–	–	–	–	–	–	–
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–	–	
								–	–	
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Other transfers/grants [insert description]								–	–	
								–	–	
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Unspecified		–	–	–	–	–	–	–	–	–
								–	–	
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
								–	–	
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		98 060	111 168	111 168	7 764	9 066	27 792	(18 726)		111 168
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		488 363	665 462	664 591	31 948	94 969	166 187	(71 218)		664 591

FS184 Matjhabeng - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Operating transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		2 297	–	–	–	2 297	–	2 297	#DIV/0!	–
Current year receipts		(4 687)	(17 718)	(17 718)	–	(11 024)	(4 429)	(6 595)	148,9%	(17 718)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(7 077)	–	–	(66)	(9 387)	–	(9 387)	#DIV/0!	–
Conditions still to be met - transferred to liabilities		4 687	(17 718)	(17 718)	66	660	(4 429)	5 090	-114,9%	(17 718)
Provincial Government:										
Balance unspent at beginning of the year								–		
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year		(0)	–	–	–	–	–	–		–
Current year receipts		(1 782)	–	–	–	(283)	–	(283)	#DIV/0!	–
Conditions met - transferred to revenue		(3 563)	–	–	–	(566)	–	(566)	#DIV/0!	–
Conditions still to be met - transferred to liabilities		1 782	–	–	–	283	–	283	#DIV/0!	–
Total operating transfers and grants revenue		(10 640)	–	–	(66)	(9 953)	–	(9 953)	#DIV/0!	–
Total operating transfers and grants - CTBM	2	6 469	(17 718)	(17 718)	66	944	(4 429)	(7 161)	161,7%	(17 718)
Capital transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		(0)	–	–	–	(40 946)	–	(40 946)	#DIV/0!	–
Current year receipts		(151 408)	(102 743)	(102 743)	(655)	(10 655)	(25 686)	15 031	-58,5%	(102 743)
Conditions met - transferred to revenue		(261 870)	–	–	(2 984)	(55 429)	–	(55 429)	#DIV/0!	–
Conditions still to be met - transferred to liabilities		110 462	(102 743)	(102 743)	2 329	3 827	(25 686)	29 513	-114,9%	(102 743)
Provincial Government:										
Balance unspent at beginning of the year								–		
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
Total capital transfers and grants revenue		(261 870)	–	–	30(2 984)	(55 429)	–	(55 429)		–
Total capital transfers and grants - CTBM	2	110 462	(102 743)	(102 743)	2 329	3 827	(25 686)	29 513		(102 743)
TOTAL TRANSFERS AND GRANTS REVENUE		(272 510)	–	–	(3 050)	(65 382)	–	(65 382)		–
TOTAL TRANSFERS AND GRANTS - CTBM		116 930	(120 461)	(120 461)	2 395	4 771	(30 115)	22 352		(120 461)

Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
									%	
R thousand										
Monetary Transfers to other municipalities										
<i>District Municipalities</i>	1							-		
								-		
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-		-
Monetary Transfers to Entities/Other External Mechanisms										
<i>Municipal Entities</i>	2							-		
								-		
								-		
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-		-
Monetary Transfers to other Organs of State										
<i>Departmental Agencies and Accounts</i>	3							-		
<i>Provincial Government</i>								-		
								-		
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-		-
Monetary Transfers to Organisations										
<i>Foreign Government and International Organisations</i>								-		
<i>Higher Educational Institutions</i>								-		
<i>Non-Profit Institutions</i>								-		
<i>Private Enterprises</i>								-		
<i>Public Corporations</i>								-		
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-		-
Monetary Transfers to Groups of Individuals										
<i>Hh Oth Trans: Bursaries Non Employee</i>		-	-	-	-	-	-	-		-
<i>Hh Oth Trans: Housing - Individual Supp</i>		-	-	-	-	-	-	-		-
<i>Hh Sap Soc Ass: Poverty Relief</i>		26	-	-	-	-	-	-		-
								-		
Total Monetary Transfers To Groups Of Individuals:		26	-	-	-	-	-	-		-
TOTAL Monetary TRANSFERS AND GRANTS	6	26	-	-	-	-	-	-		-
In-Kind Transfers to other municipalities										
<i>District Municipalities</i>	1							-		
								-		
								-		
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-		-
In-Kind Transfers to Entities/Other External Mechanisms										
<i>Municipal Entities</i>	2							-		
								-		
								-		
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-		-
In-Kind Transfers to other Organs of State										
<i>Departmental Agencies and Accounts</i>	3							-		
<i>Provincial Government</i>								-		
								-		
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-		-
In-Kind Grants to Organisations										
<i>Foreign Government and International Organisations</i>	4							-		
<i>Higher Educational Institutions</i>								-		
<i>Non-Profit Institutions</i>								-		
<i>Private Enterprises</i>								-		
<i>Public Corporations</i>								-		
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-		-
Groups of Individuals										
<i>Hh Sap Soc Ass: Poverty Relief</i>	5	-	-	-	-	-	-	-		-
<i>Ts_O_ik_Hh_Soc Assis_Social Relief</i>		-	-	-	-	-	-	-		-
								-		
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-		-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-		-
TOTAL TRANSFERS AND GRANTS	6	26	-	-	-	-	-	-		-

FS184 Matjhabeng - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - 01 First Quarter

Summary of Employees and Councillor remuneration		2020/21	Budget Year 2020/21						
Item	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 Reasons plus Other)									
Allowances and Service Related Benefits									
Basic Salary	4 914	27 508	27 508	314	1 123	6 877	(5 754)	-84%	27 508
Cell phone Allowance	3 387	3 947	3 947	259	778	987	(209)	-21%	3 947
Housing Allowance	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Market Related Non-personal Allowance	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 980	9 428	9 428	130	389	2 357	(1 968)	-84%	9 428
Office-leaver Allowance	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-
Traveling Allowance	-	140	140	-	-	37	(37)	-100%	140
Use of Personal Facilities	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	9 482	41 032	41 032	763	2 299	19 208	(7 909)	-76%	41 032
Social Contributions									
Medical Aid Benefits	52	613	613	4	13	153	(140)	-92%	613
Pension Fund Contributions	115	976	976	10	30	244	(214)	-88%	976
Total Social Contributions	167	1 589	1 589	14	43	397	(354)	-89%	1 589
Total Councillors	9 629	42 621	42 621	777	2 332	19 605	(8 263)	-76%	42 621
% Increase									
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	1 028	10 045	10 045	86	257	2 511	(2 254)	-80%	10 045
Bonuses	-	-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-personal	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	1 748	1 748	-	-	437	(437)	-100%	1 748
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	-	1 748	1 748	-	-	437	(437)	-100%	1 748
Service Related Benefits									
Aging	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Stipend	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Liquor/Only Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tuck Allowance	-	-	-	-	-	-	-	-	-
Uniform/Spacial/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	1 028	11 792	11 792	86	257	2 948	(2 691)	-91%	11 792
Social Contributions									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	155	155	-	-	39	(39)	-100%	155
Pension	185	-	-	15	46	-	46	#DIV/0!	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
Total Social Contributions	185	155	155	15	46	39	7	19%	155
Post-retirement Benefits									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefits	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	1 213	11 948	11 948	101	303	2 987	(2 684)	-80%	11 948
% Increase									
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	666 913	686 315	686 315	48 003	143 961	171 579	(27 618)	-16%	686 315
Bonuses	-	-	-	-	-	-	-	-	-
Allowance									
Accommodation, Travel and Incidental	1 943	2 167	2 167	95	327	542	(215)	-40%	2 167
Cellular and Telephone	305	275	275	25	76	89	7	11%	275
Housing Benefits	5 185	6 075	6 075	339	1 431	1 519	(88)	-6%	6 075
Non-personal	3 149	3 663	3 663	260	728	918	(187)	-20%	3 663
Travel or Motor Vehicle	79 894	58 343	58 343	6 509	20 641	14 586	5 955	41%	58 343
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	89 377	79 533	79 533	7 489	23 184	17 631	5 453	31%	79 533
Service Related Benefits									
Aging	29 938	30 097	30 097	2 926	8 248	7 524	724	10%	30 097
Bonus	41 680	58 146	58 146	1 518	10 238	14 536	(4 298)	-30%	58 146
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	1	1	1	0	0	0	0	-29%	1
Fire Stipend	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	20 596	23 125	23 125	838	1 982	5 791	(3 809)	-68%	23 125
Liquor/Only Squads	-	-	-	-	-	-	-	-	-
Long Service Award	0	-	-	117	453	-	453	#DIV/0!	-
Overtime	74 539	46 800	46 800	6 498	19 694	11 700	6 994	60%	46 800
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	18 667	18 768	18 768	1 798	5 156	4 692	464	10%	18 768
Tuck Allowance	-	-	-	-	-	-	-	-	-
Uniform/Spacial/Protective Clothing	84	43	43	-	-	11	(11)	-100%	43
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	185 445	178 979	178 979	12 884	44 742	44 245	497	1%	178 979
Total Salaries and Allowances	851 934	833 816	833 816	60 155	211 807	233 455	(21 648)	-9%	833 816
Social Contributions									
Bargaining Council	292	310	310	25	74	76	16	4%	310
Group Life Insurance	4 983	2 847	2 847	407	1 216	712	503	71%	2 847
Medical	63 965	73 999	73 999	6 987	19 749	18 500	1 249	7%	73 999
Pension	19 523	90 018	90 018	8 000	23 998	22 505	1 493	7%	90 018
Unemployment Insurance	4 085	6 497	6 497	323	989	1 524	(535)	-39%	6 497
Total Social Contributions	188 448	173 679	173 679	15 347	49 624	42 418	7 206	6%	173 679
Post-retirement Benefits									
Medical	13 154	6 464	6 464	1 096	3 317	1 616	1 701	100%	6 464
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	54 761	27 090	27 090	-	-	6 773	(6 773)	-100%	27 090
Total Post-retirement Benefits	67 915	33 554	33 554	1 096	3 317	8 389	(5 072)	-52%	33 554
Sub Total - Other Municipal Staff	1 109 288	1 141 040	1 141 040	85 601	261 148	285 261	(24 114)	-9%	1 141 040
% Increase									
Total Parent Municipality	1 117 130	1 195 609	1 195 609	86 489	263 783	288 904	(25 121)	-12%	1 195 609

FS184 Matjhabeng - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - Q1 First

[illegible]

FS184 Matjhabeng - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - Q1 First Quarter

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		18 482	18 456	19 953	52 197	52 197	52 197	52 197	52 197	52 197	52 197	52 197	52 197	626 369	599 453	618 636
Service charges - Electricity revenue		59 283	66 842	58 072	98 907	98 907	98 907	98 907	98 907	98 907	98 907	98 907	98 907	1 186 889	1 258 103	1 298 362
Service charges - Water revenue		11 211	12 510	11 968	34 492	34 492	34 492	34 492	34 492	34 492	34 492	34 492	34 492	413 899	489 291	504 948
Service charges - Waste Water Management		4 690	6 493	5 918	7 647	7 647	7 647	7 647	7 647	7 647	7 647	7 647	7 647	91 766	97 272	100 384
Service charges - Waste Mangement		3 298	3 521	3 325	9 376	9 376	9 376	9 376	9 376	9 376	9 376	9 376	9 376	112 510	119 261	123 077
Rental of facilities and equipment		33	30	28	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	21 936	23 253	23 997
Interest earned - external investments		779	2 117	42	451	451	451	451	451	451	451	451	451	5 415	5 740	5 924
Interest earned - outstanding debtors		1 538	1 563	1 812	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	32	5	5	5	5	5	5	5	5	5	62	65	67
Fines, penalties and forfeits		143	82	122	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		62	35	91	92	92	92	92	92	92	92	92	92	1 106	1 156	1 193
Agency services																
Transfers and Subsidies - Operational		246	350 185	-	69 301	69 301	69 301	69 301	69 301	69 301	69 301	69 301	69 301	831 616	841 586	868 516
Other revenue		(98 798)	(54 239)	(137 705)	43 111	43 111	43 111	43 111	43 111	43 111	43 111	43 111	43 111	517 337	(265 361)	(273 852)
Cash Receipts by Source		967	407 595	(36 341)	317 409	317 409	317 409	317 409	317 409	317 409	317 409	317 409	317 409	3 808 906	3 169 817	3 271 252
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	10 000	655	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	102 743	204 123	210 655
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	5 560	5 560	5 560	5 560	5 560	5 560	5 560	5 560	5 560	66 716	70 719	72 982
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits		390	349	345	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	1 333	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	(305 573)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	(559)	(577)
Insurance Refund - Capital		-	-	-	12	12	12	12	12	12	12	12	12	140	149	154
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments																
Total Cash Receipts by Source		1 357	419 277	(35 341)	331 530	331 530	331 530	331 530	331 530	331 530	331 530	331 530	331 530	3 978 365	3 138 529	3 554 313
Cash Payments by Type																
Employee related costs		-	-	-	78 650	78 650	78 650	78 650	78 650	78 650	78 650	78 650	78 650	943 794	-	-
Remuneration of councillors		-	-	-	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	40 452	45 913	47 382
Finance Charges		-	-	-	12 288	12 288	12 288	12 288	12 288	12 288	12 288	12 288	12 288	147 453	216 736	223 671
Bulk purchases - Electricity		-	-	-	65 795	65 795	65 795	65 795	65 795	65 795	65 795	65 795	65 795	789 544	-	-
Acquisitions - water & other inventory		237	1 279	660	74 659	74 659	74 659	74 659	74 659	74 659	74 659	74 659	74 659	895 910	-	-
Contracted services		(891)	5	(8 032)	10 147	10 147	10 147	10 147	10 147	10 147	10 147	10 147	10 147	121 764	-	-
Transfers and subsidies - other municipalities																
Transfers and subsidies - other		-	-	-	70	70	70	70	70	70	70	70	70	839	-	-
Other expenditure		463 827	143 185	66 798	18 189	18 189	18 189	18 189	18 189	18 189	18 189	18 189	18 189	218 266	618 486	638 278
Cash Payments by Type		463 173	144 469	59 426	263 169	263 169	263 169	263 169	263 169	263 169	263 169	263 169	263 169	3 158 022	881 135	909 332
Other Cash Flows/Payments by Type																
Capital assets		1 302	176	8 246	10 097	10 097	10 097	10 097	10 097	10 097	10 097	10 097	10 097	121 168	-	-
Retention (Capital)																
Repayment of borrowing																
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		464 475	144 645	67 672	273 266	273 266	273 266	273 266	273 266	273 266	273 266	273 266	273 266	3 279 190	881 135	909 332
NET INCREASE/(DECREASE) IN CASH HELD		(463 118)	274 632	(103 014)	58 265	58 265	58 265	58 265	58 265	58 265	58 265	58 265	58 265	699 175	2 257 393	2 644 981
Cash/cash equivalents at the month/year beginning:		8 739	(454 379)	(179 748)	(282 761)	(224 497)	(166 232)	(107 968)	(49 703)	8 562	66 826	125 091	183 355	8 739	707 914	2 965 307
Cash/cash equivalents at the month/year end:		(454 379)	(179 748)	(282 761)	(224 497)	(166 232)	(107 968)	(49 703)	8 562	66 826	125 091	183 355	241 620	707 914	2 965 307	5 610 288

FS184 Matjhabeng - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - Q1 First Quarter

												2023/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality: List all operational projects grouped by Function																			%	
Administrative And Corporate Support	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				255	-	-	-	-	-	-	-	-
Asset Management	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				251	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours And Crematoriums	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				401	-	-	-	-	-	-	-	-
Community Halls And Facilities	n Purpose Centre	Th003002001002_00	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Centres	R-WARD 23				2 187	3 842	3 842	2 059	2 059	961	1 098	114.4%	3 842
Community Parks (Including Nurseries)	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				24	-	-	-	-	-	-	-	-
Community Parks (Including Nurseries)	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				400	-	-	-	-	-	-	-	-
Electricity	hmv 132kv - Ura	01002001007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	rical Infrastruc	Mv Networks	R-WARD 32				13 165	12 412	12 412	-	3 103	(3 103)	-100.0%	12 412	
Electricity	Smart Meters	01002001009_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	rical Infrastruc	Capital Spares	OLE OF MUNICI				30 453	-	-	-	-	-	-	-	-
Finance	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				300	-	-	-	-	-	-	-	-
Fire Fighting And Protection	ment Of Welkom Fir	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Ambulance Statio	OLE OF MUNICI				4 317	-	-	-	-	-	-	-	-
Health Services	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				45	-	-	-	-	-	-	-	-
Human Resources	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				46	-	-	-	-	-	-	-	-
Information Technology	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				2 420	-	-	-	-	-	-	-	-
Information Technology	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				19	-	-	-	-	-	-	-	-
Markets	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				-	29	-	29	5	20	378.2%	29	5
Mayor And Council	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				(989)	-	500	-	151	91	61	66.6%	500
Mayor And Council	Ice Furniture - Mu	C002003005_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	And Office Equip	And Office Equip	OLE OF MUNICI				-	-	199	-	-	20	(20)	-100.0%	199
Mayor And Council	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				-	10 000	9 301	482	482	2 389	(1 907)	-79.8%	9 301
Mayor And Council	Replacement Of Fle	C002003010_0000	NEW	Growth	STRATEGIC OBJECTIVE	transport Asset	Transport Assets	OLE OF MUNICI				23 512	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary And Chief Executive	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				20	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary And Chief Executive	Ice Furniture - Mu	C002003005_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	And Office Equip	And Office Equip	OLE OF MUNICI				51	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary And Chief Executive	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				35	-	-	-	-	-	-	-	-
Project Management Unit	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				165	-	-	-	-	-	-	-	-
Roads	s Infra - lu C: Acquis	001001006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 28				-	-	-	-	-	-	-	-	-
Roads	km Paved Road Th	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 13				7 707	-	-	-	-	-	-	-	-
Roads	tr 3km Paved Road	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 2				6 034	144	420	365	365	86	279	323.9%	420
Roads	km Paved Road Th	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 15				7 684	-	-	-	-	-	-	-	-
Roads	km Paved Rd/Sto	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 10				3 208	-	-	-	-	-	-	-	-
Roads	g Construction Of	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	OLE OF MUNICI				(243)	133	950	854	854	115	739	642.8%	950
Roads	b Du Plessis Street	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 18				2 227	-	-	-	-	-	-	-	-
Roads	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				122	-	-	-	-	-	-	-	-
Sewerage	l Met: Upgrade & Re	01001002005002_00	GRAD	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Relocation	R-WARD 24				1 148	-	-	-	-	-	-	-	-
Sewerage	Inf Waste Wtr - Acq	01002005001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Pump Station	OLE OF MUNICI				-	-	-	-	-	-	-	-	-
Sewerage	n At And From Ther	01002005002_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Relocation	R-WARD 33				5 732	23 000	21 502	-	5 376	(5 376)	-100.0%	21 502	
Sewerage	Inf Waste Wtr - Acq	01002005003_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Water Treatment	R-WARD 10				6 058	438	438	-	109	(109)	-100.0%	438	
Sewerage	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				1 658	-	-	-	-	-	-	-	-
Sewerage	id Vehicles Waste M	C002003010_0000	NEW	Growth	STRATEGIC OBJECTIVE	transport Asset	Transport Assets	OLE OF MUNICI				-	-	-	-	-	-	-	-	-
Sewerage	Hoof Sewer Pumps	C003002001001_00	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Halls	R-WARD 9				4 863	-	3 125	627	627	313	315	100.8%	3 125
Sports Grounds And Stadiums	ty Assets - lu C: Ac	C003002002001_00	NEW	ive and healthy life for all South	STRATEGIC OBJECTIVE	id Recreation	Indoor Facilities	R-WARD 4				983	14 204	14 204	-	3 551	(3 551)	-100.0%	14 204	
Sports Grounds And Stadiums	ty Assets - lu C: Ac	C003002002001_00	NEW	ive and healthy life for all South	STRATEGIC OBJECTIVE	id Recreation	Indoor Facilities	R-WARD 13				-	-	-	-	-	-	-	-	-
Storm Water Management	Matjhabeng Roads	1001001006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	OLE OF MUNICI				-	-	-	-	-	-	-	-	-
Storm Water Management	3km Roads & 2km S	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 12				3 301	-	-	-	-	-	-	-	-
Storm Water Management	Wa Infra - lu C: Acq	01002007002_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Water Infrastruc	Water Conveya	R-WARD 19				-	-	-	-	-	-	-	-	-
Supply Chain Management	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				472	-	-	-	-	-	-	-	-
Water Distribution	air Line Wilhelmna	01001002004007_00	GRAD	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	R-WARD 3				1 572	-	-	-	-	-	-	-	-
Water Distribution	Repl 6.1km Bulk W	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				18 894	472	1 422	1 290	1 290	213	1 077	505.6%	1 422
Water Distribution	> - Distribution: Acq	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				-	56 523	51 355	2 568	2 568	13 591	(11 023)	-81.1%	51 355
Water Distribution	ipeline Replacement	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				10 629	-	1 498	-	1 302	374	928	247.8%	1 498
Water Distribution	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				46	-	-	-	-	-	-	-	-
Parent Capital expenditure												159 173	121 168	121 197	8 246	9 725	39 287	(20 572)	-67.9%	121 197

FS184 Matjhabeng - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - Q1 First Quarter

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26	Budget Year 2026/27								
												Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Parent municipality:																					
List all operational projects grouped by Function																				%	
Administrative And Corporate Support	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				255	-	-	-	-	-	-	-	-	
Asset Management	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				251	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours And Crematoriums	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				401	-	-	-	-	-	-	-	-	
Community Halls And Facilities	ti Purpose Centre Th	0200300201002_00	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Centres	R-WARD 23				2 187	3 842	3 842	2 059	2 059	961	1 098	114.4%	3 842	
Community Parks (Including Nurseries)	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				24	-	-	-	-	-	-	-	-	
Community Parks (Including Nurseries)	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				400	-	-	-	-	-	-	-	-	
Electricity	hmv 132kv - Ura	01002001007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	rical Infrastruc	Mv Networks	R-WARD 32				13 165	12 412	12 412	-	3 103	(3 103)	-100.0%	12 412		
Electricity	Smart Meters	01002001009_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	rical Infrastruc	Capital Spares	OLE OF MUNICI				30 453	-	-	-	-	-	-	-	-	
Finance	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				300	-	-	-	-	-	-	-	-	
Fire Fighting And Protection	ment Of Welkom Fir	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Ambulance Statio	OLE OF MUNICI				4 317	-	-	-	-	-	-	-	-	
Health Services	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				45	-	-	-	-	-	-	-	-	
Human Resources	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				46	-	-	-	-	-	-	-	-	
Information Technology	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				2 420	-	-	-	-	-	-	-	-	
Information Technology	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				19	-	-	-	-	-	-	-	-	
Markets	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				-	-	29	-	25	5	20	378.2%	29	
Mayor And Council	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				(989)	-	500	-	151	91	61	66.6%	500	
Mayor And Council	Ice Furniture - Multi	C002003005_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	And Office Equip	And Office Equip	OLE OF MUNICI				-	-	199	-	-	20	(20)	-100.0%	199	
Mayor And Council	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				-	10 000	9 301	482	482	2 389	(1 907)	-79.8%	9 301	
Mayor And Council	Replacement Of Fle	C002003010_0000	NEW	Growth	STRATEGIC OBJECTIVE	transport Asset	Transport Assets	OLE OF MUNICI				23 512	-	-	-	-	-	-	-	-	
Municipal Manager, Town Secretary And Chief Executive	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				20	-	-	-	-	-	-	-	-	
Municipal Manager, Town Secretary And Chief Executive	Ice Furniture - Multi	C002003005_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	And Office Equip	And Office Equip	OLE OF MUNICI				51	-	-	-	-	-	-	-	-	
Municipal Manager, Town Secretary And Chief Executive	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				35	-	-	-	-	-	-	-	-	
Project Management Unit	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				165	-	-	-	-	-	-	-	-	
Roads	s Infra - lu C: Acqui	00100106001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 28				-	-	-	-	-	-	-	-	-	
Roads	km Paved Road Th	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 13				7 707	-	-	-	-	-	-	-	-	
Roads	tr 3km Paved Road	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 2				6 034	144	420	365	365	86	279	323.9%	420	
Roads	km Paved Road Th	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 15				7 684	-	-	-	-	-	-	-	-	
Roads	km Paved Rd/Sto	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 10				3 208	-	-	-	-	-	-	-	-	
Roads	g Construction Of	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	OLE OF MUNICI				(243)	133	950	854	854	115	739	642.8%	950	
Roads	b Du Plessis Street	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 18				2 227	-	-	-	-	-	-	-	-	
Roads	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				122	-	-	-	-	-	-	-	-	
Roads	l(Mel: Upgrade & Re	01001002005002_00	GRAD	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Reliculation	R-WARD 24				1 148	-	-	-	-	-	-	-	-	
Sewerage	Inf Waste Wtr - Acq	01002005001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Pump Station	OLE OF MUNICI				-	-	-	-	-	-	-	-	-	
Sewerage	n At And From Ther	01002005002_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Reliculation	R-WARD 33				5 732	23 000	21 502	-	5 376	(5 376)	-100.0%	21 502		
Sewerage	Inf Waste Wtr - Acq	01002005003_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ation Infrastruc	Water Treatment	R-WARD 10				6 058	438	438	-	109	(109)	-100.0%	438		
Sewerage	chinery And Equipm	C002003009_0000	NEW	Growth	STRATEGIC OBJECTIVE	very And Equipm	chinery And Equipm	OLE OF MUNICI				1 658	-	-	-	-	-	-	-	-	
Sewerage	id Vehicles Waste M	C002003010_0000	NEW	Growth	STRATEGIC OBJECTIVE	transport Asset	Transport Assets	OLE OF MUNICI				-	-	-	-	-	-	-	-	-	
Sewerage	Hoof Sewer Pumps	C003002001001_00	NEW	ive and development-orient	STRATEGIC OBJECTIVE	mmunity Facilit	Halls	R-WARD 9				4 863	-	3 125	627	627	315	100.8%	3 125		
Sports Grounds And Stadiums	ty Assets - lu C: Ac	C003002002001_00	NEW	ive and healthy life for all South	STRATEGIC OBJECTIVE	id Recreation	Indoor Facilities	R-WARD 4				983	14 204	14 204	-	3 551	(3 551)	-100.0%	14 204		
Sports Grounds And Stadiums	ty Assets - lu C: Ac	C003002002001_00	NEW	ive and healthy life for all South	STRATEGIC OBJECTIVE	id Recreation	Indoor Facilities	R-WARD 13				-	-	-	-	-	-	-	-	-	
Storm Water Management	Matjhabeng Roads	1001001006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	OLE OF MUNICI				-	-	-	-	-	-	-	-	-	
Storm Water Management	3km Roads & 2km S	01002006001_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	ids Infrastruct	Roads	R-WARD 12				3 301	-	-	-	-	-	-	-	-	
Storm Water Management	Wa Infra - lu C: Acq	01002007002_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Water Infrastruc	Water Conveya	R-WARD 19				-	-	-	-	-	-	-	-	-	
Supply Chain Management	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				472	-	-	-	-	-	-	-	-	
Water Distribution	air Line Wilhelmna	01001002004007_00	GRAD	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	R-WARD 3				1 572	-	-	-	-	-	-	-	-	
Water Distribution	Repl 6.1km Bulk W	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				18 894	472	1 422	1 290	1 290	213	1 077	505.6%	1 422	
Water Distribution	> - Distribution: Acq	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				-	56 523	51 355	2 568	2 568	13 591	(11 023)	-81.1%	51 355	
Water Distribution	ipeline Replace/Inst	01002004007_00	NEW	ive and responsive economic	STRATEGIC OBJECTIVE	Supply Infrastr	Distribution	OLE OF MUNICI				10 629	-	1 498	-	1 302	374	928	247.8%	1 498	
Water Distribution	Equipment Acquisit	C002003004_0000	NEW	ive and development-orient	STRATEGIC OBJECTIVE	puter Equipm	computer Equipm	OLE OF MUNICI				46	-	-	-	-	-	-	-	-	
Parent Capital expenditure												159 173	121 168	121 197	8 246	9 725	39 287	(20 572)	-67.9%	121 197	

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

27. CIRCULAR 128 ANNEXURE B COMPLIANCE CERTIFICATE

[illegible]

Workday Data Model - Monthly Revenue Collection Reporting [Download CSV](#)

Province	Fiscal Year	Demonstration Code	Subscription	Subscriber
ALABAMA			Maintaining	Subscriber

Average collection rate (YTD) (Source: our website) %
NA (Collection rate principle applied) (Calculation of previous month billing)

[illegible]

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				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	1 116 217 325	351 233 375	764 983 950	31%	31%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection <u>excl Eskom supplied areas</u>	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: Property Rates	140 481 256	59 996 322	80 484 934	43%	43%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: Electricity (Municipal supplied areas)	188 359 693	157 412 008	30 947 685	84%	84%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: Water	110 506 787	36 525 600	73 981 187	33%	33%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: Wastewater	47 625 078	16 639 596	30 985 482	35%	35%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: Refuse	27 325 022	9 967 608	17 357 413	36%	36%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: Interest	601 919 489	70 692 241	531 227 248	12%	0%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	

29. ESKOM BULK RECONCILIATION

[illegible]

30. VAAL CENTRAL BULK RECONCILIATION

Vaal Central Bulk Reconciliation

MATJHABENG 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
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
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
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
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
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)
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
			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

Sep 2025 Accounts	Total billed incl VAT	Interest charged - 300924	Total outstanding
Welkom/Thabong	56 268 752,71	41 066 139,95	5 195 018 471,47
Hennenman/Phomolong	2 522 175,41	2 058 986,91	289 506 976,21
Mmamahabane	1 320 092,19	-	1 687 072,59
Virginia/Meloding	14 375 469,67	12 316 618,36	1 593 710 554,55
Odendaalsrus/Kutlwano	11 818 046,59	11 835 664,30	1 519 442 865,08
Allanridge/Nyakallong	2 986 189,02	1 211 723,13	174 366 808,10
Ventersburg	1 377 546,48	-	1 525 924,62
Leeuwbosch Farm	23 330,51	-	44 045,79
Analytical Service	-	175,00	175,00
	90 691 602,58	68 489 307,65	8 775 302 893,41
Balance as at 30 Sep 2025	8 775 302 893,41		

31. BULK PURCHASES PROOF OF PAYMENTS

9/1/26, 1:29 PM

about:blank



Payments Status Report

Tue, Sep 1, 2026 at 01:29:13 PM

Transaction Type

Transfer

Action Date

20260901

Amount

30,000,000.00

Status

Successful

Nominated Account

Beneficiary Code

From Account

MATJHABENG LOCAL MUNICIPALITY

- 4053705465

To Account

VAAL CENTRAL WATER

- 790600622

Transaction Number

417052

Payment Confirmation Details:

Beneficiary Payment Confirmation None

Internal User Payment Confirmation None

Additional Payment Confirmation None

Additional Comments

Status

None

None

None

None

Cost

0.00

0.00

0.00

9/22/26, 10:29 AM

about:blank



Payments Status Report

Tue, Sep 22, 2026 at 10:29:47 AM

Transaction Type

Transfer

Action Date

20260921

Amount

30,000,000.00

Status

Successful

Nominated Account

Beneficiary Code

From Account

MATJHABENG LOCAL MUNICIPALITY

- 4053705465

To Account

ESKOM 920566687

- 55070067316

Transaction Number

417362

Payment Confirmation Details:

Beneficiary Payment Confirmation None

Internal User Payment Confirmation None

Additional Payment Confirmation None

Additional Comments

Status

None

None

None

None

Cost

0.00

0.00

0.00

32. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING



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)

[illegible]

33. 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	2025/2026					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
Property Categories	GV	MFS	Variance	GV Market Value	MFS Market Value	Variance
Residential	84491	84222	269	#####	#####	- 42 415 184,00
Industrial	673	660	13	#####	966 660 000,00	22 439 000,00
Business and Commercial	1966	2234	-268	#####	#####	- 79 600 000,00
Agricultural	2233	2132	101	#####	#####	45 887 003,00
Mining	79	91	-12	167 933 000,00	329 690 009,00	- 161757 009,00
State Owned for Public Purpose	426	407	19	#####	#####	67 120 000,00
PSI	261	0	261	99 955 820,00	-	99 955 820,00
PBO	41	4	37	153 360 000,00	33 220 000,00	120 140 000,00
Multi Use	2	0	2	-	-	-
Vacant	2183	1848	335	196 313 100,00	134 458 100,00	61855 000,00
POW	415	0	415	#####	-	493 702 000,00
Municipal	28772	0	28772	#####	-	3 894 589 700,00
Other	0	0	0	-	-	-
	<u>121542</u>	<u>91598</u>	<u>29944</u>	#####	#####	<u>4 521 916 330,00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	15 662 431	24 482 194	- 8 819 763	46 987 293,69	73 446 581,55	- 26 459 287,86
Industrial	2 559 294	2 501 233	58 060	7 677 880,99	7 503 700,20	174 180,79
Business and Commercial	9 301 563	9 554 840	- 253 277	27 904 689,34	28 664 519,79	- 759 830,45
Agricultural	2 357 095	2 342 259	14 837	7 071 286,42	7 026 776,43	44 509,99
Mining	872 272	17 12 465	- 840 193	2 616 815,97	5 137 394,76	- 2 520 578,79
State Owned for Public Purpose	9 825 147	9 554 263	270 885	29 475 442,39	28 662 787,77	812 654,61
PSI	363 431	-	363 431	1090 293,10	-	1090 293,10
PBO	-	134 070	- 134 070	-	402 211,17	- 402 211,17
Multi Use	-	-	-	-	-	-
Vacant	253 898	174 076	79 822	761 694,83	522 228,12	239 466,71
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	#####	<u>R50 455 399,93</u>	#####	#####	#####	- 27 780 803,07

PART IV - BUDGET FUNDING

Complete only yellow Shaded Cells

FS

Matjhabeng

Year Monitored1

Fin year2026/2027

Funding Plan Start Yr2025/2026

Targets and Baseline per Approved Funding

1.Positive Cashflow

2.Cash Coverage

3.Collection Rate

4.Trade Payables

5.Non Core Exp

Target

206 213 488

15

55%

1%

13%

Baseline

74 002 331

12

52%

13 111 228 610,00

N/a

Notes

Capture Full Rand Value

Capture In Days

Capture As %

Capture As- %

Non Core Is Automated from Non Core Tab

Completed

Example

LIM123

Matjhabeng

Year Monitored2

Fin year2026/2027

Funding Plan Start Yr2024/2025

Targets and Baseline per Approved Funding

1.Positive Cashflow

2.Cash Coverage

3.Collection Rate

4.Trade Payables

5.Non Core Exp

Target

206 213 488

15

59%

-2%

13%

Baseline

74 002 331

12

52%

-1%

N/a

Notes

Capture Full Rand Value

Capture In Days

Capture As %

Capture As- %

Non Core Is Automated from Non Core Tab

1.Detailed Funding Implementation Plan /Activities

						Responsible for Performing /executing the activity	Responsible for reviewing/monitoring performance		
Pillar		Focus Area	Activity	Frequency	Start Date	Due Date	Responsible Designation (Intern, Clerk, Rev Manager, Exp Manager, Etc)	Oversight Designation (CFO/Revenue Manager/Expenditure Manager	POE
1.Positive Cashflow	Positive Cash Flow	Baseline Assessment	Determine the Current Cashflow status at beginning of year 2 Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Positive Cash Flow	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Positive Cash Flow	Monthly Cashflow Plans	Set Monthly Actual Cash Projections	Monthly	2026/07/01	2027/06/30	Budget Manager	CFO	Cash Schedules
	Positive Cash Flow	Monthly Analysis of Actual Cash Spending	Analyze the Actual Cash Spending against the Monthly Cash Projections	Monthly	2026/07/01	2027/06/30	Exp Manager	CFO	Cash Schedules
	Positive Cash Flow			Select					
2. Cash and short term liquidity	Cash and short term liquidity	Baseline Assessment	Determine the current status at beginning of year 2 Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Cash and short term liquidity	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Cash and short term liquidity			Select					
	Cash and short term liquidity			Select					
	Cash and short term liquidity			Select					
3.Collection Rates	Collection Rates	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Collection Rates	Monthly Consumer Statements	Issuing Monthly Consumer Statements	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Funding Plan
	Collection Rates	Credit control and debt collection Procedures	Implementation of credit control and debt collection Procedures	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Consumer Account
	Collection Rates	Top 100 Debtors (Excluding Organs Of State)	Develop a Plan as a Targeted Approach On Top 100 Debtors	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Age Analysis
	Collection Rates	Top 100 Debtors (Excluding Organs Of State)	Implementation of the Top 100 Debtors Plan	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Reconn
	Collection Rates	Government Debt Accuracy	Test the Accuracy of Billing over government Debt	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Billing Report
	Collection Rates	Government Debt Collection	Enter into Arrangements over payment of Government Debt	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Contracts Agreements
	Collection Rates	Government Debt Collection	Monitor Adherence to On/Debit Payment Arrangements made.	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Reconn
	Collection Rates	Revenue Enhancement Committee	Establishment of a functional revenue steering Committee	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Registers
	Collection Rates			Select					
4.Reduction In Non Core Expenditure	Reduction In Non Core Expenditure	Baseline Assessment	Determine the current status at beginning of year 2 Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Reduction In Non Core Expenditure	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Reduction In Non Core Expenditure	Listing of Non Core Expenditure	Identify the Non Core Expenditure where Reduction as per the Target Set will be performed	Annually	2026/07/01	2027/06/30	Manager Exp	CFO	Expenditure Analysis Report
	Reduction In Non Core Expenditure			Select					
	Reduction In Non Core Expenditure			Select					
5.Trade Payables	Trade Payables	Baseline Assessment	Determine the current status at beginning of year 2 Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Trade Payables	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Trade Payables	Top Creditors Listing	Determine the Top 10 Creditors	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Creditors Reconn
	Trade Payables	Payment Arrangements	Enter into payment Arrangements with the Top 10 Creditors	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Contracts Agreements
	Trade Payables	Payment Arrangements	Enter into payment Arrangements with Other Creditors where applicable	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Contracts Agreements
	Trade Payables	30 Days Payment Turnaround	Ensure that Current Accounts are paid within 30 Days of Invoice Receipt	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Bank Statement
	Trade Payables	Split on Current and Non Current as well as the	Payments Arrangement Specifics	Annually	2026/07/01	2027/06/30	Manager Exp	CFO	Creditors Reconn
	Trade Payables	Approval of Orders	Ensure that Orders are only approved where there is actual Cash on hand to settle (This will ensure the	Weekly	2026/07/01	2027/06/30	Manager Exp	CFO	Bank Statement
	Trade Payables			Select					
	Trade Payables			Select					
6. Ring Fencing of Conditional Grants	Ring Fencing of Conditional Grants	Baseline Assessment	Determine the current status at beginning of year 2 Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Ring Fencing of Conditional Grants	Setting of Targets	Establish the Targets to be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
	Ring Fencing of Conditional Grants	Separate Bank Accounts for Conditional Grants	Opening of Separate Bank Accounts/One Bank Account for All Conditional Grants	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Bank Confirmation Letter
	Ring Fencing of Conditional Grants	Monthly Grant Reconciliations	Monthly Reconciliations of Expenditure to the Respective Conditional Bank Accounts	Monthly	2026/07/01	2027/06/30	Financials Manager	CFO	Bank Statement
	Ring Fencing of Conditional Grants	Monthly Grant Reconciliations	Matching of Incurred Expenditure Listing to Conditions Of the Grant (Testing All Expenditure is in	Monthly	2026/07/01	2027/06/30	Financials Manager	CFO	Grant Register
	Ring Fencing of Conditional Grants	Ring Fencing Conditional Grants VAT	Track All Grants Vatable Invoices claimed and to ring fence from the Vat Income Received	Monthly	2026/07/01	2027/06/30	Assets Manager	CFO	Project Register
	Ring Fencing of Conditional Grants			Select					
	Ring Fencing of Conditional Grants			Select					
	Ring Fencing of Conditional Grants			Select					
	Ring Fencing of Conditional Grants			Select					
7.Other	Other	Property Rates Billing Reconciliation	Property Rates Billing Reconciliation	Monthly	2026/07/01	30.06-2026	Revenue Manager	CFO	Billing Report
	Other	UFW Reduction Strategy	Implementation of UFW Reduction Strategy	Quarterly	2026/07/01	30.06-2026	SCM Manager	CFO	UFW Report
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					
	Other			Select					

2.Monthly Performance on Implementation Activities

July							August							September						
By Responsible Official					By Supervisor		By Responsible Official					By Supervisor		By Responsible Official						
Was Activity Performed	Activity Status	Not Yet Started	POE TYPE	Comments	Activity Evaluation (Was Activity Validated by Oversight Official)	Comments	Was Activity Performed	Activity Status	POE (On Implemented Activity)	POE TYPE	Comments	Activity Evaluation (Was Activity Validated by Oversight Official)	Comments	Was Activity Performed	POE (On Implemented Activity)	POE TYPE	Comments			
Yes	Concluded	Concluded	Cashflow Forecast WB		Yes		Yes	Concluded	Cashflow Forecast WB	Cashflow Forecast WB		Yes		Yes	Concluded	Cashflow Forecast WB	Cashflow Forecast WB			
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	C Schedules		Yes		Yes	Concluded - Ongoing Activity	C Schedules	C Schedules		Yes		Yes	Ongoing	Schedule	C Schedules			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	C Schedules		Yes		Yes	Concluded - Ongoing Activity	C Schedules	C Schedules		Yes		Yes	Ongoing	Schedule	C Schedules			
No	Select	Select			Select		No	Select				Select		No	Select					
No	Select	Select			Select		No	Select				Select		No	Select					
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
No	Select	Select			Select		No	Select				Select		No	Select					
No	Select	Select			Select		No	Select				Select		No	Select					
No	Select	Select			Select		No	Select				Select		No	Select					
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Consumer Account		Yes		Yes	Concluded - Ongoing Activity	Consumer Account	Consumer Account		Yes		Yes	Ongoing	Consumer Acc	Consumer Account			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Debtors Age Analysis		Yes		Yes	Concluded - Ongoing Activity	Debtors Age Analysis	Debtors Age Analysis		Yes		Yes	Ongoing	Debtors Age Analysis	Debtors Age Analysis			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Debtors Reconn		Yes		Yes	Concluded - Ongoing Activity	Debtors Reconn	Debtors Reconn		Yes		Yes	Ongoing	Debtors Reconn	Debtors Reconn			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Billing Report		Yes		Yes	Concluded - Ongoing Activity	Billing Report	Billing Report		Yes		Yes	Ongoing	Billing Report	Billing Report			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements		Yes		Yes	Concluded - Ongoing Activity	Contracts Agreements	Contracts Agreements		Yes		Yes	Ongoing	Contracts Agreements	Contracts Agreements			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Debtors Reconn		Yes		Yes	Concluded - Ongoing Activity	Debtors Reconn	Debtors Reconn		Yes		Yes	Ongoing	Debtors Reconn	Debtors Reconn			
Yes	Concluded	Concluded	Registers		Yes		Yes	Concluded	Registers	Registers		Yes		Yes	Concluded	Registers	Registers			
No	Select	Select			Select		No	Select				Select		No	Select					
No	Select	Select			Select		No	Select				Select		No	Select					
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Select		Yes	Concluded	Funding Plan	Funding Plan			
No	Not Yet Started	Not Yet Started	Expenditure Analysis Report		Yes		No	Not Yet Started	Expenditure Analysis Report	Expenditure Analysis Report		Yes		No	Not Yet Started	Expenditure Analysis	Expenditure Analysis			
No	Select	Select			Select		No	Select				Select		No	Select					
No	Select	Select			Select		No	Select				Select		No	Select					
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded	Concluded	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan		Yes		Yes	Concluded	Funding Plan	Funding Plan			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Creditors Reconn		Yes		Yes	Concluded - Ongoing Activity	Creditors Reconn	Creditors Reconn		Yes		Yes	Ongoing	Creditors Reconn	Creditors Reconn			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements		Yes		Yes	Concluded - Ongoing Activity	Contracts Agreements	Contracts Agreements		Yes		Yes	Ongoing	Contracts Agreements	Contracts Agreements			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements		Yes		Yes	Concluded - Ongoing Activity	Contracts Agreements	Contracts Agreements		Yes		Yes	Ongoing	Contracts Agreements	Contracts Agreements			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Bank Statement		Yes		Yes	Concluded - Ongoing Activity	Bank Statement	Bank Statement		Yes		Yes	Ongoing	Bank Statement	Bank Statement			
No	Not Yet Started	Not Yet Started	Creditors Reconn		Yes		No	Not Yet Started	Creditors Reconn	Creditors Reconn		Yes		No	Not Yet Started	Creditors Reconn	Creditors Reconn			
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Bank Statement		Yes		Yes	Concluded - Ongoing Activity	Bank Statement	Bank Statement		Yes		Yes	Ongoing	Bank Statement	Bank Statement			
No	Select	Select			Select		No	Select				Select		No	Select					
?	Concluded	Concluded	Funding Plan		Yes		?	Concluded	Funding Plan	Funding Plan		Yes		?	Concluded	Funding Plan	Funding Plan			
?	Concluded	Concluded	Funding Plan		Yes		?	Concluded	Funding Plan	Funding Plan		Yes		?	Concluded	Funding Plan	Funding Plan			
?	Concluded	Concluded	Bank Confirmation Letter		Yes		?	Concluded	Bank Confirmation Letter	Bank Confirmation Letter		Yes		?	Concluded	Bank Confirmation	Bank Confirmation			
?	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Bank Statement		Yes		?	Concluded - Ongoing Activity	Bank Statement	Bank Statement		?		?	Ongoing	Bank Statement	Bank Statement			
?	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Grant Register		Yes		?	Concluded - Ongoing Activity	Grant Register	Grant Register		?		?	Ongoing	Grant Register	Grant Register			
?	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Grant Register		Yes		?	Concluded - Ongoing Activity	Grant Register	Grant Register		?		?	Ongoing	Grant Register	Grant Register			
No	Select	Select			Select		No	Select				Yes		No	Select					
?	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Billing Report		Yes		?	Concluded - Ongoing Activity	Billing Report	Billing Report		Yes		?	Ongoing	Billing Report	Billing Report			
No	Not Yet Started	Not Yet Started	UPW Report		Yes		No	Not Yet Started	UPW Report	UPW Report		Yes		No	Not Yet Started	UPW Report	UPW Report			
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
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No	Select	Select			Select		No	Select				Yes		No	Select					
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No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
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No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
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No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select				Yes		No	Select					
No	Select	Select			Select		No	Select												