

MATJHABENG LOCAL MUNICIPALITY



DRAFT MID-YEAR PERFORMANCE REPORT 2025/2026

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CHAPTER 1

INTRODUCTION

The purpose of this report is to submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period of 01 July 2025 to 31 December 2025.

The report is developed within the context and prescripts of various pieces of legislation, guidelines, and regulations governing performance management systems, and these include the following:

- Municipal Systems Act
- Municipal Planning and Performance Management Regulations
- Municipal Finance Management Act
- The White Paper on Local Government
- COGTA Guidelines, and
- Matjhabeng Local Municipality's Performance Management Framework, amongst others.

Of the above, perhaps The White Paper on Local Government is the most significant as it not only introduces a performance management system to local government as a tool to ensure developmental local government. Its significance can be seen in its conclusion that Integrated Development Planning, Budgeting, and Performance Management are powerful tools that can assist municipalities to develop an integrated perspective on development in their area. It will enable them to focus on priorities within an increasingly complex and diverse set of demands. It will enable them to direct resource allocations and institutional systems to a new set of development objectives.

The report is based on the institution's 2025/2026 IDP, as approved on 29 May 2025, and 2025/2026 SDBIP, as approved by the council on 23 June 2025.

LEGISLATIVE OVERVIEW

In terms of Section 72(1)(a) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, the National Treasury, and the relevant Provincial Treasury. Once the Mayor has considered the report, it must be submitted to the Council by 31 January in terms of Section 54(1)(f) of the MFMA. The Mid-Year Performance Assessment Report and supporting tables of Matjhabeng Local Municipality are prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

Section 72 of the Municipal Finance Management Act (MFMA) requires that municipalities review their financial results for the mid-year during January of each year. This report deals with both the financial results as well as the performance results.

Section 72 indicates that the following information must be provided:

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

This report has the following additional contents:

1. Financial Performance
2. Performance of the municipality for the period under review.

LINK TO THE IDP AND BUDGET

The Integrated Development Plan is implemented through an annual implementation framework- Service Delivery and Budget Implementation Plan, which links key performance indicators to the annual budget. Section 57 managers conclude annual performance agreements, which serve as a monitoring tool for departmental performance. The Municipality monitors the implementation of its Service Delivery and Budget Implementation Plan and the performance of its senior managers through a performance management system.

Matjhabeng Local Municipality identified the following strategic objectives based on the inputs from the community in the 5-year IDP:

1. Supporting the delivery of municipal services to the right quality and standard.
2. Creating a conducive environment for economic Development.
3. Building institutional resilience and administrative capability.
4. Ensuring sound financial management and Accounting.
5. Transparency and Accountability Promoting good governance, transparency, and Accountability.
6. Public Participation Putting people and their concerns first.
7. Build a capable, corruption-free administration that can deliver on the developmental mandate.

CHAPTER 2

FINANCIAL PERFORMANCE

PART 1

1. INTRODUCTION

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act No. 56 of 2003 and the requirements as promulgated in Government Gazette 32141 dated 17 April 2009.

Section 72 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 72(a) the accounting officer of a municipality must by 25 January of each year assesses the performance of the municipality during the first half of the financial year.

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

Herewith please find the Mid-year budget and performance assessment for the period 01 July to 31 December 2025 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 reporting period excluding grants is R1 511 301 456 with a variance of 20%, which indicates that the revenue received was below the budgeted amount with R366 284 734. The total operating expenditure is R 903 033 225 with a variance of 60% which indicates underspending of R1 358 677 507 against the budgeted amount for the same period. The Municipality had a surplus of R1 165 934 262 after capital payments; this means that the amount received is above the amounts paid.

The pay rate on consumer services for the period was 45% and the total income including prepaid sales & Unidentified Receipts percentage was 50%, which is not in line with budgeted average pay rate of 70% and National Treasury norm of 95%.

The audit outcome for the 2023/24 financial year is qualified and for 2024/2025 is still pending. An Audit Query Action plan was developed to address the audit queries raised in the Audit Report of 2023/24 and prior years of which progress on the action was reported to Council. The purpose of the action plan was not to only address the audit queries but to also ensure that the queries do not re-occur in the 2024/25 audit report moving forward.

4. QUALITY CERTIFICATION

MUNICIPAL MANAGER’S QUALITY CERTIFICATION

I,, The Acting Municipal Manager of Matjhabeng Local Municipality, hereby certify that the Mid-Year budget statement for 01 July – 31 December 2025 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 Mid-Year budget statement for 01 July – 31 December 2025 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 – Mid-Year Assessment									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	504 331	516 354	516 354	43 076	226 645	258 177	(31 532)	-12%	516 35
Service charges	1 737 961	1 986 252	1 986 252	164 982	965 184	993 126	(27 942)	-3%	1 986 25
Investment revenue	5 592	5 472	5 472	610	2 884	2 736	148	5%	5 47
Transfers and subsidies - Operational	738 185	781 418	781 418	260 860	585 434	390 709	194 725	0	781 41
Other own revenue	695 445	1 247 093	1 247 093	55 945	316 589	623 547	(306 958)	-49%	1 247 09
Total Revenue (excluding capital transfers and contributions)	3 681 515	4 536 590	4 536 590	525 473	2 096 736	2 268 295	(171 559)	-8%	4 536 59

The total revenue by source excluding grants shows a variance of 20% which indicates that the revenue received for the reporting period was below the budgeted amount with R366 284 734.

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 six months
Total Billing	1 645 104 878
Less: Indigent Billing	10 309 668
Less: Other Billing	64 255 673
Actual Billing	1 570 539 537
Actual Revenue Received	703 745 868
Consumer Revenue	606 904 772
Other Revenue & Unallocated receipts	96 841 097
Interest (Billing)	290 184 057
Actual Billing less Interest Billing	1 280 355 480
Prepaid Sales	52 010 317
Allocations to votes & Employees Salary deductions	30 098 517
Actual Income including Prepaid Sales & Allocations to votes	785 854 702

The pay rate on consumer services for the reporting period 2025 was 45% and the total income including prepaid sales & Unidentified Receipts percentage was 50% and total income percentage was 80%. 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 - Mid-Year Assessment									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Employee costs	1 122 585	1 051 160	1 051 160	85 992	526 093	525 582	511	0%	1 051 160
Remuneration of Councillors	9 590	43 417	43 417	788	4 729	21 709	(16 980)	-78%	43 417
Depreciation and amortisation	248 021	279 381	279 381	–	–	139 690	(139 690)	-100%	279 381
Interest	147 453	206 612	206 612	162	6 391	103 306	(96 915)	-94%	206 612
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 157 704	99 875	452 937	1 079 646	(626 708)	-58%	2 157 704
Transfers and subsidies	–	1 494	1 385	26	26	727	(701)	-96%	1 385
Other expenditure	1 815 304	770 951	751 204	40 131	(87 143)	375 960	(463 104)	-123%	751 204
Total Expenditure	5 074 210	4 523 421	4 490 863	226 973	903 033	2 246 621	(1 343 588)	-60%	4 490 863

The total operating expenditure shows a variance of 40% which indicates an underspending of R 117 203 887 against the budgeted amount for the month of December 2025.

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 - Mid-Year Assessment									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Capital expenditure & funds sources</u>									
Capital expenditure	157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822
Capital transfers recognised	145 316	111 679	111 869	14 680	59 841	56 089	3 752	7%	111 869
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	12 130	28 584	60 953	956	37 814	29 352	8 462	29%	60 953
Total sources of capital funds	157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822

The above table shows that The Municipality had an over-spending with a variance of R3 946 811,18 (33% variance) with regards to capital expenditure against the budget amount of R11 688 583 for the reporting month.

10. EXPENDITURE ON REPAIRS & MAINTENANCE BY ASSET CLASS

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

PROJECTS: REPAIRS & MAINTENANCE	Budget for six months	Actual for six months	Budget 2025/2026	Adjustment Budget 2025/2026
Repairs & Maintenance	200 930 762	39 858 136	401 861 524	

11. DEBTORS AGE ANALYSIS

AGE ANALYSIS OF DEBTORS FOR THE MONTH DECEMBER 2025									
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
Water	58 442 416	52 182 836	51 168 021	53 566 010	137 848 755	47 744 800	276 009 567	2 157 700 630	2 834 663 034
Electricity	87 339 864	37 443 533	31 158 381	39 188 735	62 076 735	26 118 078	105 228 405	436 511 426	825 065 156
Property Rates	38 143 075	28 055 279	24 708 168	23 461 447	46 417 365	22 072 651	127 593 990	754 507 443	1 064 959 418
Sewerage	23 297 164	20 917 513	20 043 054	21 469 478	47 504 742	20 903 345	114 563 412	1 015 967 895	1 284 666 603
Refuse	14 471 656	12 785 505	12 333 190	13 330 710	31 840 533	13 009 541	68 560 426	626 148 937	792 480 497
Housing (Rental)	1 729 709	1 719 060	1 715 410	1 715 462	1 793 205	1 714 620	11 565 459	162 526 835	184 479 760
Interest on arrear	52 309 824	51 272 398	48 854 378	47 978 113	105 694 067	47 599 487	324 489 506	1 765 457 470	2 443 655 244
Other	545 129	612 474	319 097	440 909	1 980 120	322 996	2 503 419	72 957 758	79 681 902
Total	276 278 835	204 988 597	190 299 699	201 150 864	435 155 522	179 485 517	1 030 514 184	6 991 778 396	9 509 651 615
Debtors Age Analysis By Customer Group									
Organs of State: National Public Works	4 734 579	4 558 266	3 719 992	2 280 791	845 216	422 136	2 709 629	14 203 514	33 474 122
Organs of State: Provincial Public Works, Roads and Transport	8 801 244	8 223 398	8 107 737	9 243 696	8 860 224	9 178 897	47 783 506	108 855 791	209 054 492
Organs of State: National Basic Education	2 584 345	1 840 740	2 259 804	1 790 103	1 591 584	3 104 940	12 409 001	27 319 852	52 900 369
Commercial	89 181 130	36 102 788	30 590 332	33 117 888	26 109 706	25 144 820	188 692 826	1 295 880 259	1 724 819 749
Households	170 977 537	154 263 405	145 621 835	154 718 385	397 748 793	141 634 724	778 919 223	5 545 518 979	7 489 402 881
Other									-
Total	276 278 835	204 988 597	190 299 699	201 150 864	435 155 522	179 485 517	1 030 514 184	6 991 778 396	9 509 651 615

12. CREDITORS AGE ANALYSIS

AGE ANALYSIS OF CREDITORS FOR THE MONTH DECEMBER 2025

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	91 412 937	91 551 069	98 722 115	7 021 232 646	-	-	-	-	7 302 918 768
Bulk Electricity - FBE	1 401 384	-	-	-	-	-	-	-	1 401 384
Bulk Electricity - Small Accounts	284 200	229 796	236 423	360 604	-	-	-	-	1 111 023
Bulk Water	102 832 766	128 466 016	132 813 822	147 180 910	121 072 380	86 445 744	158 574 805	10 167 574 125	11 044 960 568
PAYE deductions	15 453 204	-	-	-	-	-	-	-	15 453 204
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions/Retirement	26 148 265	-	-	-	-	-	-	-	26 148 265
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	14 126 756	7 457 615	11 560 370	280 543 784	-	-	-	-	313 688 524
Auditor General	1 476 898	4 506 383	3 651 990	2 604 376	544 208	234 731	-	-	13 018 587
Other	-	-	-	-	-	-	-	-	-
Total	253 136 410	232 210 880	246 984 719	7 451 922 321	121 616 588	86 680 475	158 574 805	10 167 574 125	18 718 700 323

13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE PERIOD OF JULY - DECEMBER 2025							
	ACC TYPE	OPENING BALANCE	INTEREST EARNED	INTEREST PAID	CR /TRANSFERS	DR/ TRANSFERS	CLOSING BALANCE
SEED Investment/Budget Reform Inv (90-9461-7107)	Call Account	1 541,15	2 264,10	-	917 163,99	-	920 969,24
CMIP Funds + MIG (91-0668-4115)	Call Account	953 916,31	393 914,24	-	381 171 000,00	273 140 000,00	109 378 830,55
LED (91-0668-4157)	Call Account	1 218,19	24,70	-	-	-	1 242,89
Equitable Share & FMG (91-0668-4238)	Call Account	1 448,68	29,38	-	-	-	1 478,06
Skills Development (91-1114-1338)	Call Account	1 288,22	26,11	-	-	-	1 314,33
Restructuring Grant (91 2351 5666)	Call Account	1 218,19	24,70	-	-	-	1 242,89
Standard Bank Account (08 883 104 3-001)	Money Market	317 049,09	1 764 054,91	-	333 173 459,61	293 847 000,00	41 407 563,61
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Deposit	252 548,44	9 357,53	-	-	-	261 905,97
Standard Bank Account (08 883 104 3-003)	32 Days Notice Deposit	10 000 000,00	368 110,37	-	-	-	10 368 110,37
Total		11 530 228,27	2 537 806,04	-	715 261 623,60	566 987 000,00	162 342 657,91
Fixed		-	-	-	-	-	-
Call Accounts		960 630,74	396 283,23	-	382 088 163,99	273 140 000,00	110 305 077,96
Money Market		317 049,09	1 764 054,91	-	333 173 459,61	293 847 000,00	41 407 563,61
Other		10 252 548,44	377 467,90	-	-	-	10 630 016,34
Total		11 530 228,27	2 537 806,04	-	715 261 623,60	566 987 000,00	162 342 657,91

14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ANY ALLOCATIONS RECEIVED	Funds Received for six months & Roll Over	Funds Spent for six months	Funds Spent for six months VAT EXCL	YTD Retention	Budget 2025/2026
OPERATIONAL	587 929 872	587 954 978	587 948 816	-	782 618 872
Equitable Share	582 548 000	582 548 000	582 548 000	-	776 731 000
FMG	3 000 000	2 464 332	2 464 332	-	3 000 000
EPWP	1 181 000	1 687 000	1 687 000	-	1 687 000
SETA	1 200 872	1 255 646	1 249 484	-	1 200 872
CAPITAL	75 784 000	68 534 140	59 952 410	3 806 503	148 301 000
MIG & PMU	51 527 000	49 510 288	43 409 931	3 806 503	109 958 000
WSIG	14 997 000	11 756 247	10 222 823	-	23 997 000
INEG	9 260 000	6 889 660	5 991 008	-	14 246 000
MDRG	-	377 945	328 648	-	-
NDPG	-	-	-	-	100 000
	663 713 872	656 489 118	647 901 226	3 806 503	930 919 872

15. CAPITAL PROGRAMME PERFORMANCE

ACTUAL CAPITAL EXPENDITURE PER VOTE			
TABLE 6 -- [S71(1)(d)]	Capex for six months	Budget for six months	Budget for the Year
Governance and administration	19 025 419	R 3 500 000	7 000 000
Executive and council	16 194 171	R 3 500 000	7 000 000
Finance and administration	2 831 248	R -	-
Internal audit	-	R -	-
Community and public safety	2 640 307	R 17 706 788	35 413 575
Community and social services	2 187 189	R 12 387 323	24 774 645
Sport and recreation	124 470	R 5 319 465	10 638 930
Public safety	328 648	R -	-
Housing	-	R -	-
Health	-	R -	-
Economic and environmental services	13 865 766	R 2 500 000	5 000 000
Planning and development	-	R -	-
Road transport	13 865 766	R 2 500 000	5 000 000
Environmental protection	-	R -	-
Trading services	62 124 024	R 46 424 713	92 849 425
Energy sources	22 661 319	R 14 623 000	29 246 000
Water management	27 366 371	R 7 984 561	15 969 121
Waste water management	12 096 333	R 23 817 152	47 634 304
Waste management	-	R -	-
Other	-	R -	-
	R 97 655 516	R 70 131 500	R 140 263 000

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

16. Table C1: Summary (Standard classification)

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	504 331	516 354	516 354	43 076	226 645	258 177	(31 532)	-12%	516 354
Service charges	1 737 961	1 986 252	1 986 252	164 982	966 184	993 126	(27 942)	-3%	1 986 252
Investment revenue	5 592	5 472	5 472	610	2 884	2 736	148	5%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	260 860	585 434	390 709	194 725	0	781 418
Other own revenue	695 445	1 247 093	1 247 093	55 945	316 589	623 547	(306 958)	-49%	1 247 093
Total Revenue (excluding capital transfers and contributions)	3 681 515	4 536 590	4 536 590	525 473	2 096 736	2 268 295	(171 559)	-8%	4 536 590
Employee costs	1 122 585	1 051 160	1 051 160	85 992	526 093	525 582	511	0%	1 051 160
Remuneration of Councillors	9 590	43 417	43 417	788	4 729	21 709	(16 980)	-78%	43 417
Depreciation and amortisation	248 021	279 381	279 381	-	-	139 690	(139 690)	-100%	279 381
Interest	147 453	206 612	206 612	162	6 391	103 306	(96 915)	-94%	206 612
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 157 704	99 875	452 937	1 079 646	(626 708)	-58%	2 157 704
Transfers and subsidies	-	1 494	1 385	26	727	26	(701)	-96%	1 385
Other expenditure	1 815 304	770 951	751 204	40 131	(87 143)	375 960	(463 104)	-123%	751 204
Total Expenditure	5 074 210	4 523 421	4 490 863	226 973	903 033	2 246 621	#####	-60%	4 490 863
Surplus/(Deficit)	(1 392 696)	13 169	45 728	298 500	1 193 703	21 674	#####	5407%	45 728
Transfers and subsidies - capital (monetary)	196 888	148 301	148 301	16 316	69 887	74 150	(4 263)	-6%	148 301
Transfers and subsidies - capital (in-kind)	32 000	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	1219%	194 029
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	1219%	194 029
Capital expenditure & funds sources									
Capital expenditure	157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822
Capital transfers recognised	145 316	111 679	111 869	14 680	59 841	56 089	3 752	7%	111 869
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	12 130	28 584	60 953	956	37 814	29 352	8 462	29%	60 953
Total sources of capital funds	157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822
Financial position									
Total current assets	5 161 038	6 340 576	6 340 576		6 427 751				6 340 576
Total non current assets	5 573 079	8 508 443	8 541 002		5 670 735				8 541 002
Total current liabilities	13 676 975	3 804 521	3 804 521		13 777 754				3 804 521
Total non current liabilities	3 500 226	10 883 028	10 883 028		3 500 226				10 883 028
Community wealth/Equity	(4 923 027)	1 813 799	1 813 799		(5 179 494)				1 813 799
Cash flows									
Net cash from (used) operating	(2 011 319)	254 597	254 597	(223 043)	(571 010)	127 298	698 308	549%	254 597
Net cash from (used) investing	(132 036)	(352 057)	(352 057)	(15 635)	(97 656)	(176 029)	(78 373)	45%	(352 057)
Net cash from (used) financing	(1 989)	-	-	-	1 043	-	(1 043)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(2 100 603)	(97 460)	(97 460)	(644 043)	(644 043)	(48 730)	595 313	-1222%	(73 882)
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	276 279	204 989	190 300	201 151	435 156	179 486	#####	#####	9 509 652
Creditors Age Analysis									
Total Creditors	253 136	232 211	246 985	7 451 922	121 617	86 680	158 575	#####	18 718 700

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

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 648 472	2 197 270	2 197 270	333 736	955 535	1 098 635	(143 099)	-13%	2 197 270
Executive and council		960 494	1 009 719	1 009 719	277 176	655 308	504 859	150 448	30%	1 009 719
Finance and administration		687 977	1 187 551	1 187 551	56 560	300 227	593 775	(293 548)	-49%	1 187 551
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 149	58 064	58 064	478	4 562	29 032	(24 470)	-84%	58 064
Community and social services		1 964	14 980	14 980	264	1 477	7 490	(6 012)	-80%	14 980
Sport and recreation		519	1 643	1 643	47	263	821	(558)	-68%	1 643
Public safety		9 666	41 441	41 441	166	2 822	20 721	(17 899)	-86%	41 441
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		154	147	147	0	339	73	265	362%	147
Planning and development		154	147	147	0	339	73	265	362%	147
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 249 381	2 380 865	2 380 865	207 551	1 206 087	1 190 432	15 655	1%	2 380 865
Energy sources		897 934	1 009 874	1 009 874	87 061	494 418	504 937	(10 519)	-2%	1 009 874
Water management		779 591	863 687	863 687	70 823	408 624	431 844	(23 220)	-5%	863 687
Waste water management		346 904	302 010	302 010	30 457	185 800	151 005	34 795	23%	302 010
Waste management		224 952	205 294	205 294	19 210	117 245	102 647	14 598	14%	205 294
<i>Other</i>	4	247	48 546	48 546	24	100	24 273	(24 173)	-100%	48 546
Total Revenue - Functional	2	3 910 403	4 684 891	4 684 891	541 790	2 166 623	2 342 445	(175 822)	-8%	4 684 891
Expenditure - Functional										
<i>Governance and administration</i>		1 230 088	856 935	837 679	68 578	301 946	418 945	(116 998)	-28%	837 679
Executive and council		211 255	248 651	231 837	18 043	84 283	115 886	(31 603)	-27%	231 837
Finance and administration		1 012 500	601 490	599 048	49 969	214 381	299 661	(85 280)	-28%	599 048
Internal audit		6 334	6 794	6 794	566	3 282	3 397	(115)	-3%	6 794
<i>Community and public safety</i>		314 078	431 686	430 113	25 098	147 134	215 210	(68 075)	-32%	430 113
Community and social services		107 915	167 042	167 042	6 876	42 018	83 521	(41 504)	-50%	167 042
Sport and recreation		53 983	80 532	79 004	6 982	35 911	39 650	(3 739)	-9%	79 004
Public safety		118 770	129 461	129 461	8 577	52 549	64 730	(12 182)	-19%	129 461
Housing		22 782	34 955	34 955	1 754	10 883	17 478	(6 595)	-38%	34 955
Health		10 627	19 696	19 651	910	5 775	9 830	(4 056)	-41%	19 651
<i>Economic and environmental services</i>		119 863	130 748	127 839	6 392	32 780	64 675	(31 895)	-49%	127 839
Planning and development		46 620	63 032	61 670	4 573	25 504	31 038	(5 534)	-18%	61 670
Road transport		73 243	67 715	66 169	1 819	7 276	33 637	(26 361)	-78%	66 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 403 886	3 091 146	3 082 325	126 327	417 808	1 541 338	#####	-73%	3 082 325
Energy sources		1 135 148	1 155 109	1 148 211	70 519	202 314	573 996	(371 682)	-65%	1 148 211
Water management		1 551 012	1 391 288	1 390 306	39 056	164 866	695 281	(530 415)	-76%	1 390 306
Waste water management		432 729	298 199	296 133	9 125	20 491	148 335	(127 844)	-86%	296 133
Waste management		284 997	246 550	247 674	7 626	30 137	123 725	(93 588)	-76%	247 674
<i>Other</i>		6 296	12 907	12 907	578	3 364	6 454	(3 090)	-48%	12 907
Total Expenditure - Functional	3	5 074 210	4 523 421	4 490 863	226 973	903 033	2 246 621	#####	-60%	4 490 863
Surplus/ (Deficit) for the year		(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	12,186481	194 029

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) - Mid-Year

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council General		960 483	1 009 719	1 009 719	277 176	655 322	504 859	150 462	29,8%	1 009 719
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Council Whip		-	-	-	-	-	-	-	-	-
Vote 05 - Office Of The Municipal Manager		11	-	-	(0)	(14)	-	(14)	#DIV/0!	-
Vote 06 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 07 - Finance		663 168	1 199 725	1 199 725	54 523	287 602	599 862	(312 260)	-52,1%	1 199 725
Vote 08 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 09 - Community Services		227 435	221 916	221 916	19 521	118 985	110 958	8 027	7,2%	221 916
Vote 10 - Public Safety And Transport		9 666	41 441	41 441	166	2 822	20 721	(17 899)	-86,4%	41 441
Vote 11 - Economic Development		869	176	176	47	245	88	158	179,4%	176
Vote 12 - Engineering Services		134	4 344	4 344	-	335	2 172	(1 837)	-84,6%	4 344
Vote 13 - Water/ Sewerage		1 126 496	1 165 697	1 165 697	101 280	594 424	582 849	11 575	2,0%	1 165 697
Vote 14 - Electricity		897 934	1 009 874	1 009 874	87 061	494 418	504 937	(10 519)	-2,1%	1 009 874
Vote 15 - Other		24 208	31 999	31 999	2 015	12 483	15 999	(3 517)	-22,0%	31 999
Total Revenue by Vote	2	3 910 403	4 684 891	4 684 891	541 790	2 166 623	2 342 445	(175 822)	-7,5%	4 684 891
Expenditure by Vote	1									
Vote 01 - Council General		90 266	126 902	110 011	10 393	40 965	55 015	(14 050)	-25,5%	110 011
Vote 02 - Office Of The Executive Mayor		45 222	19 001	19 008	1 523	7 119	9 504	(2 385)	-25,1%	19 008
Vote 03 - Office Of The Speaker		5 541	7 781	7 730	467	2 734	3 867	(1 134)	-29,3%	7 730
Vote 04 - Council Whip		36 505	60 973	60 973	3 159	18 884	30 487	(11 603)	-38,1%	60 973
Vote 05 - Office Of The Municipal Manager		127 177	115 598	112 951	11 541	46 493	56 587	(10 094)	-17,8%	112 951
Vote 06 - Corporate Services		58 793	84 499	84 499	4 865	31 247	42 250	(11 002)	-26,0%	84 499
Vote 07 - Finance		640 568	341 970	341 602	16 266	46 010	170 877	(124 867)	-73,1%	341 602
Vote 08 - Human Resources		30 606	25 476	25 476	2 440	14 306	12 738	1 568	12,3%	25 476
Vote 09 - Community Services		415 057	460 823	460 374	18 913	90 549	230 227	(139 679)	-60,7%	460 374
Vote 10 - Public Safety And Transport		269 371	205 400	205 400	24 457	124 122	102 700	21 421	20,9%	205 400
Vote 11 - Economic Development		29 054	26 599	26 599	2 559	15 809	13 300	2 509	18,9%	26 599
Vote 12 - Engineering Services		136 931	166 458	164 562	7 447	41 156	82 911	(41 754)	-50,4%	164 562
Vote 13 - Water/ Sewerage		1 963 970	1 645 318	1 642 271	46 826	177 183	821 533	(644 350)	-78,4%	1 642 271
Vote 14 - Electricity		1 197 191	1 193 455	1 186 237	74 013	233 493	593 040	(359 547)	-60,6%	1 186 237
Vote 15 - Other		27 959	43 168	43 168	2 105	12 962	21 584	(8 622)	-39,9%	43 168
Total Expenditure by Vote	2	5 074 210	4 523 421	4 490 863	226 973	903 033	2 246 621	#####	-59,8%	4 490 863
Surplus/ (Deficit) for the year	2	(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	1218,6%	194 029

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

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		843 826	939 762	939 762	82 077	466 977	469 881	(2 904)	-1%	939 762
Service charges - Water		519 935	633 687	633 687	49 068	285 414	316 844	(31 429)	-10%	633 687
Service charges - Waste Water Management		232 095	250 389	250 389	20 848	130 970	125 195	5 775	5%	250 389
Service charges - Waste management		142 105	162 414	162 414	12 988	81 823	81 207	616	1%	162 414
Sale of Goods and Rendering of Services		24 261	38 098	38 098	377	3 526	19 049	(15 523)	-81%	38 098
Agency services										
Interest										
Interest earned from Receivables		525 501	426 526	426 526	44 819	254 111	213 263	40 847	19%	426 526
Interest from Current and Non Current Assets		5 592	5 472	5 472	610	2 884	2 736	148	5%	5 472
Dividends		57	42	42	19	37	21	16	73%	42
Rent on Land										
Rental from Fixed Assets		24 187	51 666	51 666	2 014	12 479	25 833	(13 354)	-52%	51 666
Licence and permits		1 014	244	244	38	256	122	134	110%	244
Special rating levies										
Operational Revenue		4 499	560 915	560 915	1 127	2 539	280 458	(277 919)	-99%	560 915
Non-Exchange Revenue										
Property rates		504 331	516 354	516 354	43 076	226 645	258 177	(31 532)	-12%	516 354
Surcharges and Taxes										
Fines, penalties and forfeits		5 761	31 780	31 780	107	1 313	15 890	(14 577)	-92%	31 780
Licence and permits										
Transfers and subsidies - Operational		738 185	781 418	781 418	260 860	585 434	390 709	194 725	50%	781 418
Interest		84 756	57 820	57 820	7 444	42 328	28 910	13 418	46%	57 820
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		25 410	80 000	80 000			40 000	(40 000)	-100%	80 000
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 681 515	4 536 590	4 536 590	525 473	2 096 736	2 268 295	(171 559)	-8%	4 536 590
Expenditure By Type										
Employee related costs		1 122 585	1 051 160	1 051 160	85 992	526 093	525 582	511	0%	1 051 160
Remuneration of councillors		9 590	43 417	43 417	788	4 729	21 709	(16 980)	-78%	43 417
Bulk purchases - electricity		871 992	848 251	848 251	58 541	190 006	424 126	(234 120)	-55%	848 251
Inventory consumed		859 266	1 322 156	1 309 453	41 334	262 931	655 520	(392 589)	-60%	1 309 453
Debt impairment			255 959	255 959			127 980	(127 980)	-100%	255 959
Depreciation and amortisation		248 021	279 381	279 381			139 690	(139 690)	-100%	279 381
Interest		147 453	206 612	206 612	162	6 391	103 306	(96 915)	-94%	206 612
Contracted services		163 017	129 277	127 228	13 395	41 611	63 667	(22 056)	-35%	127 228
Transfers and subsidies			1 494	1 385	26	26	727	(701)	-96%	1 385
Irrecoverable debts written off		1 543 522	100 000	100 000	194	(206 453)	50 000	(256 453)	-513%	100 000
Operational costs		174 393	285 715	268 016	26 541	77 699	134 314	(56 615)	-42%	268 016
Losses on Disposal of Assets										
Other Losses		(65 627)								
Total Expenditure		5 074 210	4 523 421	4 490 863	226 973	903 033	2 246 621	#####	-60%	4 490 863
Surplus/(Deficit)		(1 392 696)	13 169	45 728	298 500	1 193 703	21 674	#####	0	45 728
Transfers and subsidies - capital (monetary allocations)		196 888	148 301	148 301	16 316	69 887	74 150	(4 263)	(0)	148 301
Transfers and subsidies - capital (in-kind)		32 000								
Surplus/(Deficit) after capital transfers & contributions		(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	0	194 029
Income Tax										
Surplus/(Deficit) after income tax		(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	0	194 029
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	0	194 029
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(1 163 808)	161 470	194 029	314 816	1 263 590	95 825	#####	0	194 029

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) - Mid-Year Assessment										
Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		2 840	7 000	23 891	—	16 147	11 936	4 211	35%	23 891
Vote 02 - Office Of The Executive Mayor		—	—	—	—	—	—	—	—	—
Vote 03 - Office Of The Speaker		—	—	44	—	27	20	7	37%	44
Vote 04 - Council Whip		—	—	—	—	—	—	—	—	—
Vote 05 - Office Of The Municipal Manager		—	—	—	—	—	—	—	—	—
Vote 06 - Corporate Services		—	—	—	—	—	—	—	—	—
Vote 07 - Finance		1 478	—	—	—	—	—	—	—	—
Vote 08 - Human Resources		—	—	—	—	—	—	—	—	—
Vote 09 - Community Services		6 950	24 775	8 775	851	2 187	9 610	(7 423)	-77%	8 775
Vote 10 - Public Safety And Transport		563	—	378	329	329	54	275	509%	378
Vote 11 - Economic Development		—	—	—	—	—	—	—	—	—
Vote 12 - Engineering Services		69 637	8 095	18 456	4 053	17 004	7 659	9 345	122%	18 456
Vote 13 - Water/ Sewerage		34 267	13 184	28 421	7 630	27 366	10 690	16 676	156%	28 421
Vote 14 - Electricity		—	10 000	17 000	—	14 984	8 182	6 803	83%	17 000
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	115 736	63 054	96 964	12 862	78 045	48 151	29 893	62%	96 964
Single Year expenditure appropriation	2									
Vote 01 - Council General		—	—	—	—	—	—	—	—	—
Vote 02 - Office Of The Executive Mayor		35	—	—	—	—	—	—	—	—
Vote 03 - Office Of The Speaker		—	—	—	—	—	—	—	—	—
Vote 04 - Council Whip		—	—	—	—	—	—	—	—	—
Vote 05 - Office Of The Municipal Manager		—	—	2 646	41	2 444	1 212	1 232	102%	2 646
Vote 06 - Corporate Services		290	—	—	—	—	—	—	—	—
Vote 07 - Finance		997	—	368	22	156	108	48	44%	368
Vote 08 - Human Resources		—	—	—	—	—	—	—	—	—
Vote 09 - Community Services		(404)	10 639	11 088	—	124	5 507	(5 382)	-98%	11 088
Vote 10 - Public Safety And Transport		7 610	—	—	—	—	—	—	—	—
Vote 11 - Economic Development		—	—	—	—	—	—	—	—	—
Vote 12 - Engineering Services		2 081	10 996	5 757	122	122	2 801	(2 678)	-96%	5 757
Vote 13 - Water/ Sewerage		1 288	36 328	35 057	2 202	8 836	17 312	(8 476)	-49%	35 057
Vote 14 - Electricity		29 814	19 246	20 941	386	7 928	10 351	(2 423)	-23%	20 941
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	41 710	77 209	75 858	2 773	19 611	37 290	(17 679)	-47%	75 858
Total Capital Expenditure		157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822
Capital Expenditure - Functional Classification										
Governance and administration		10 512	7 000	27 269	63	19 025	13 405	5 621	42%	27 269
Executive and council		2 875	7 000	24 102	—	16 194	12 036	4 158	35%	24 102
Finance and administration		7 638	—	3 166	63	2 831	1 369	1 462	107%	3 166
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		9 520	35 414	20 240	1 179	2 640	15 170	(12 530)	-83%	20 240
Community and social services		6 950	24 775	8 775	851	2 187	9 610	(7 423)	-77%	8 775
Sport and recreation		(404)	10 639	11 043	—	124	5 486	(5 362)	-98%	11 043
Public safety		2 973	—	378	329	329	54	275	509%	378
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	45	—	—	20	(20)	-100%	45
Economic and environmental services		59 531	5 000	20 510	3 994	13 866	8 702	5 164	59%	20 510
Planning and development		122	—	278	—	—	76	(76)	-100%	278
Road transport		59 409	5 000	20 232	3 994	13 866	8 626	5 240	61%	20 232
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		77 531	92 849	104 803	10 399	62 124	48 165	13 959	29%	104 803
Energy sources		29 814	29 246	37 622	386	22 661	18 405	4 257	23%	37 622
Water management		34 995	15 969	30 988	7 630	27 366	12 241	15 125	124%	30 988
Waste water management		12 722	47 634	36 193	2 383	12 096	17 519	(5 423)	-31%	36 193
Waste management		—	—	—	—	—	—	—	—	—
Other		352	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822
Funded by:										
National Government		145 316	111 679	111 869	14 680	59 841	56 089	3 752	7%	111 869
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	6	145 316	111 679	111 869	14 680	59 841	56 089	3 752	7%	111 869
Borrowing										
Internally generated funds		12 130	28 584	60 953	956	37 814	29 352	8 462	29%	60 953
Total Capital Funding		157 446	140 263	172 822	15 635	97 656	85 442	12 214	14%	172 822

21. Table C6 Monthly budget Statement – Financial Position

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		23 578	4 109 608	4 109 608	149 357	4 109 608
Trade and other receivables from exchange transactions		1 570 398	1 060 489	1 060 489	2 573 783	1 060 489
Receivables from non-exchange transactions		451 260	73 301	73 301	616 011	73 301
Current portion of non-current receivables		1 079	-	-	1 079	-
Inventory		2 590	-	-	(107 660)	-
VAT		2 903 583	1 097 178	1 097 178	2 988 145	1 097 178
Other current assets		208 549	-	-	207 037	-
Total current assets		5 161 038	6 340 576	6 340 576	6 427 751	6 340 576
Non current assets						
Investments		-	495	495	-	495
Investment property		1 529 353	396 408	396 408	1 529 353	396 408
Property, plant and equipment		4 036 649	7 813 163	7 845 722	4 134 304	7 845 722
Biological assets						
Living and non-living resources						
Heritage assets		7 078	7 078	7 078	7 078	7 078
Intangible assets						
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		-	291 299	291 299	-	291 299
Other non-current assets						
Total non current assets		5 573 079	8 508 443	8 541 002	5 670 735	8 541 002
TOTAL ASSETS		10 734 117	14 849 019	14 881 578	12 098 486	14 881 578
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		22 495	-	-	24 093	-
Trade and other payables from exchange transactions		11 176 322	3 311 289	3 311 289	11 087 965	3 311 289
Trade and other payables from non-exchange transactions		89 793	-	-	98 680	-
Provision		661 157	493 232	493 232	661 157	493 232
VAT		1 727 208	-	-	1 905 859	-
Other current liabilities		-	-	-	-	-
Total current liabilities		13 676 975	3 804 521	3 804 521	13 777 754	3 804 521
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		3 500 226	10 883 028	10 883 028	3 500 226	10 883 028
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		3 500 226	10 883 028	10 883 028	3 500 226	10 883 028
TOTAL LIABILITIES		17 177 201	14 687 549	14 687 549	17 277 980	14 687 549
NET ASSETS	2	(6 443 084)	161 470	194 029	(5 179 494)	194 029
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(4 923 027)	1 813 799	1 813 799	(5 179 494)	1 813 799
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(4 923 027)	1 813 799	1 813 799	(5 179 494)	1 813 799

22. Table C7 Monthly budget statement – Cash Flow

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		256 536	462 938	462 938	23 729	126 512	231 469	(104 958)	-45%	462 938
Service charges		910 244	1 792 766	1 792 766	68 809	473 194	896 383	(423 190)	-47%	1 792 766
Other revenue		(552 961)	630 424	630 424	(156 686)	(433 913)	315 212	(749 125)	-238%	630 424
Transfers and Subsidies - Operational		737 537	795 664	795 664	259 366	587 930	397 832	190 098	48%	795 664
Transfers and Subsidies - Capital		190 923	133 955	133 955	15 881	73 828	66 978	6 850	10%	133 955
Interest		17 795	5 472	5 472	1 988	13 795	2 736	11 059	404%	5 472
Dividends		57	42	42	19	37	21	16	73%	42
Payments										
Suppliers and employees		(3 571 449)	(3 360 053)	(3 360 053)	(436 149)	(1 412 391)	(1 680 027)	(267 635)	16%	(3 360 053)
Interest		-	(206 612)	(206 612)	-	-	(103 306)	(103 306)	100%	(206 612)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 011 319)	254 597	254 597	(223 043)	(571 010)	127 298	698 308	549%	254 597
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25 410	80 000	80 000	-	-	40 000	(40 000)	-100%	80 000
Decrease (increase) in non-current receivables		-	(291 299)	(291 299)	-	-	(145 650)	145 650	-100%	(291 299)
Decrease (increase) in non-current investments		-	(495)	(495)	-	-	(248)	248	-100%	(495)
Payments										
Capital assets		(157 446)	(140 263)	(140 263)	(15 635)	(97 656)	(70 132)	27 524	-39%	(140 263)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(132 036)	(352 057)	(352 057)	(15 635)	(97 656)	(176 029)	(78 373)	45%	(352 057)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(1 989)	-	-	-	1 043	-	1 043	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 989)	-	-	-	1 043	-	(1 043)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 145 344)	(97 460)	(97 460)	(238 678)	(667 622)	(48 730)			(97 460)
Cash/cash equivalents at beginning:		44 741	-	-	(405 365)	23 578	-			23 578
Cash/cash equivalents at month/year end:		(2 100 603)	(97 460)	(97 460)	(644 043)	(644 043)	(48 730)			(73 882)

23. Supporting Tables

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

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

FS184 Matjhabeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,9%	10,7%	10,8%	0,7%	5,6%
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		-228,8%	182,6%	182,6%	-216,0%	182,6%
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	37,7%	166,7%	166,7%	46,7%	166,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,2%	108,0%	108,0%	1,1%	108,0%
<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		60,6%	31,4%	31,4%	162,1%	31,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30,5%	23,2%	23,2%	25,1%	23,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,4%	8,9%	8,3%	1,9%	8,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,7%	10,7%	10,7%	0,3%	5,5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

FS184 Matjhabeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	58 442	52 183	51 168	53 566	137 849	47 745	276 010	2 157 701	2 834 663	2 672 870	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	87 340	37 444	31 158	39 189	62 077	26 118	105 228	436 511	825 065	669 123	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	38 143	28 055	24 708	23 461	46 417	22 073	127 594	754 507	1 064 959	974 053	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	23 297	20 918	20 043	21 469	47 505	20 903	114 563	1 015 968	1 284 667	1 220 409	-	-
Receivables from Exchange Transactions - Waste Management	1600	14 472	12 786	12 333	13 331	31 841	13 010	68 560	626 149	792 480	752 890	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 730	1 719	1 715	1 715	1 793	1 715	11 565	162 527	184 480	179 316	-	-
Interest on Arrear Debtor Accounts	1810	52 310	51 272	48 854	47 978	105 694	47 599	324 490	1 765 457	2 443 655	2 291 219	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	545	612	319	441	1 980	323	2 503	72 958	79 682	78 205	-	-
Total By Income Source	2000	276 279	204 989	190 300	201 151	435 156	179 486	1 030 514	6 991 778	9 509 652	8 838 084	-	-
2024/25 - totals only		248473540	191553001	187444036	178824689	208331905	260611481	#####	#####	8 449 592	7 822 122	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	16 120	14 622	14 088	13 315	11 297	12 706	62 902	150 379	295 429	250 599	-	-
Commercial	2300	89 181	36 103	30 590	33 118	26 110	25 145	188 693	1 295 880	1 724 820	1 568 945	-	-
Households	2400	170 978	154 263	145 622	154 718	397 749	141 635	778 919	5 545 519	7 489 403	7 018 540	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	276 279	204 989	190 300	201 151	435 156	179 486	1 030 514	6 991 778	9 509 652	8 838 084	-	-

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	93 099	91 781	98 959	7 021 593	-	-	-	-	7 305 431	6 351 191
Bulk Water	0200	102 833	128 466	132 814	147 181	121 072	86 446	158 575	10 167 574	11 044 961	7 118 820
PAYE deductions	0300	15 453	-	-	-	-	-	-	-	15 453	14 375
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	14 502	-	-	-	-	-	-	-	14 502	13 876
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	14 127	7 458	11 560	280 544	-	-	-	-	313 689	311 221
Auditor General	0800	1 477	4 506	3 652	2 604	544	235	-	-	13 019	5 042
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	11 646	-	-	-	-	-	-	-	11 646	11 436
Total By Customer Type	1000	253 136	232 211	246 985	7 451 922	121 617	86 680	158 575	10 167 574	18 718 700	13 825 961

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

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
		Yrs/Months												
R thousands														
Municipality														
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			919	2	-	-	921
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			860	248	(178 950)	287 221	109 379
Absa Call Account - 9106684157 Led		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9106684238		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 911141338		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9123515666		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Bank		Year	Call Account	Yes	Variable	>0	0			-	-	-	-	-
Standard Bank Call Account - 088831043-001		Year	Call Account	Yes	Variable	>0	0			34 356	217	-	6 835	41 408
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			259	3	-	-	262
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 307	61	-	-	10 368
Municipality sub-total										46 705	531	(178 950)	294 056	162 343
Entities														
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									46 705	531	(178 950)	294 056	162 343

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		738 185	781 418	781 418	260 860	585 434	390 709	194 725	49,8%	781 418
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		733 077	776 731	776 731	258 910	582 548	388 365	194 183	50,0%	776 731
Expanded Public Works Programme Integrated Grant		1 460	1 687	1 687	-	422	843	(421)	-50,0%	1 687
Local Government Financial Management Grant		3 000	3 000	3 000	1 950	2 464	1 500	964	64,3%	3 000
Municipal Disaster Relief Grant		648	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	738 185	781 418	781 418	260 860	585 434	390 709	194 725	49,8%	781 418
Capital Transfers and Grants										
National Government:		28 436	148 201	148 201	15 881	66 002	74 100	(8 099)	-10,9%	148 201
Integrated National Electrification Programme Grant		6 207	14 246	14 246	-	9 260	7 123	2 137	30,0%	14 246
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		17 229	109 958	109 958	15 881	51 527	54 979	(3 452)	-6,3%	109 958
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		5 000	23 997	23 997	-	5 215	11 999	(6 784)	-56,5%	23 997
Provincial Government:		-	-	-	-	-	-	-		-
Infrastructure Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	28 436	148 201	148 201	15 881	66 002	74 100	(8 099)	-10,9%	148 201
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	766 621	929 619	929 619	276 741	651 436	464 809	186 627	40,2%	929 619

FS184 Matjhabeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		440 878	483 367	463 397	41 838	168 031	231 910	(63 880)	-27,5%	463 397
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		421 841	466 308	445 424	40 045	155 886	223 251	(67 366)	-30,2%	445 424
Expanded Public Works Programme Integrated Grant		11 422	4 114	5 530	800	6 019	2 383	3 636	152,6%	5 530
Local Government Financial Management Grant		-	2 809	2 809	-	421	1 405	(983)	-70,0%	2 809
Municipal Disaster Relief Grant		432	2 809	2 278	315	1 763	1 196	567	47,4%	2 278
Municipal Infrastructure Grant		7 184	7 327	7 357	678	3 942	3 675	266	7,2%	7 357
Provincial Government:		100	5 977	5 977	-	70	2 989	(2 919)	-97,7%	5 977
Capacity Building and Other Grants		100	5 977	5 977	-	70	2 989	(2 919)	-97,7%	5 977
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		440 978	489 344	469 375	41 838	168 101	234 899	(66 798)	-28,4%	469 375
Capital expenditure of Transfers and Grants										
National Government:		145 316	111 679	111 869	14 680	59 841	56 089	3 752	6,7%	111 869
Integrated National Electrification Programme Grant		29 565	14 246	14 246	386	6 377	7 123	(746)	-10,5%	14 246
Municipal Disaster Relief Grant		563	-	378	329	329	54	275	508,7%	378
Municipal Infrastructure Grant		95 215	73 436	73 248	13 401	42 913	36 700	6 213	16,9%	73 248
Water Services Infrastructure Grant		19 972	23 997	23 997	564	10 223	12 213	(1 990)	-16,3%	23 997
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 316	111 679	111 869	14 680	59 841	56 089	3 752	6,7%	111 869
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		586 294	601 023	581 244	56 517	227 942	290 988	(63 046)	-21,7%	581 244

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 490	27 987	27 987	383	2 297	13 993	(11 696)	-84%	27 987
Pension and UIF Contributions		111	997	997	9	57	498	(442)	-89%	997
Medical Aid Contributions		59	625	625	4	26	313	(287)	-92%	625
Motor Vehicle Allowance		1 553	9 626	9 626	132	793	4 813	(4 020)	-84%	9 626
Cellphone Allowance		3 377	4 030	4 030	259	1 555	2 015	(460)	-23%	4 030
Housing Allowances										
Other benefits and allowances		-	152	152	-	-	76	(76)	-100%	152
Sub Total - Councillors		9 590	43 417	43 417	788	4 729	21 709	(16 980)	-78%	43 417
% increase	4		352,7%	352,7%						352,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		545	10 256	10 256	86	514	5 128	(4 614)	-90%	10 256
Pension and UIF Contributions		62	-	-	15	92	-	92	#DIV/0!	-
Medical Aid Contributions		-	159	159	-	-	79	(79)	-100%	159
Overtime										
Performance Bonus										
Motor Vehicle Allowance		-	1 785	1 785	-	-	892	(892)	-100%	1 785
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		606	12 200	12 200	101	606	6 100	(5 494)	-90%	12 200
% increase	4		1912,2%	1912,2%						1912,2%
Other Municipal Staff										
Basic Salaries and Wages		564 573	613 363	613 363	47 188	286 703	306 681	(19 979)	-7%	613 363
Pension and UIF Contributions		99 039	101 457	101 457	8 533	51 567	50 729	838	2%	101 457
Medical Aid Contributions		62 285	75 559	75 559	6 187	37 759	37 780	(21)	0%	75 559
Overtime		94 859	40 623	40 623	6 826	38 837	20 312	18 525	91%	40 623
Performance Bonus		43 418	59 958	59 958	1 607	16 357	29 979	(13 622)	-45%	59 958
Motor Vehicle Allowance		72 049	60 564	60 564	6 727	39 853	30 282	9 571	32%	60 564
Cellphone Allowance		308	314	314	25	152	157	(5)	-3%	314
Housing Allowances		4 963	6 234	6 234	431	2 602	3 117	(515)	-17%	6 234
Other benefits and allowances		24 596	25 587	25 587	2 072	11 705	12 794	(1 089)	-9%	25 587
Payments in lieu of leave		25 891	20 612	20 612	2 526	13 704	10 306	3 398	33%	20 612
Long service awards		0	-	-	196	4 835	-	4 835	#DIV/0!	-
Post-retirement benefit obligations		102 519	3 899	3 899	1 076	6 327	1 949	4 378	225%	3 899
Entertainment		1	1	1	0	0	0	(0)	-30%	1
Scarcity										
Acting and post related allowance		27 479	30 791	30 791	2 497	15 086	15 395	(309)	-2%	30 791
In kind benefits										
Sub Total - Other Municipal Staff		1 121 979	1 038 960	1 038 960	85 891	525 487	519 483	6 004	1%	1 038 960
% increase	4		-7,4%	-7,4%						-7,4%
Total Parent Municipality		1 132 175	1 094 577	1 094 577	86 780	530 822	547 291	(16 469)	-3%	1 094 577

FS184 Matjhabeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		17 726	28 433	18 789	21 886	15 948	23 729	38 578	38 578	38 578	38 578	38 578	143 536	462 938	565 522	599 453
Service charges - Electricity revenue		54 874	63 123	66 351	72 364	52 747	52 027	96 858	96 858	96 858	96 858	96 858	316 520	1 162 296	1 186 889	1 258 103
Service charges - Water revenue		9 780	8 425	10 207	11 227	10 463	9 340	32 194	32 194	32 194	32 194	32 194	165 918	386 332	461 595	489 291
Service charges - Waste Water Management		6 131	4 996	5 924	8 005	3 970	4 574	12 519	12 519	12 519	12 519	12 519	54 037	150 234	91 766	97 272
Service charges - Waste Management		3 308	2 922	3 392	3 388	2 788	2 868	7 825	7 825	7 825	7 825	7 825	36 112	93 905	112 510	119 261
Rental of facilities and equipment		36	61	58	47	39	43	3 646	3 646	3 646	3 646	3 646	25 237	43 750	21 936	23 253
Interest earned - external investments		536	159	954	471	154	610	456	456	456	456	456	308	5 472	5 415	5 740
Interest earned - outstanding debtors		1 906	2 254	2 130	1 818	1 425	1 378	-	-	-	-	-	(10 911)	-	-	-
Dividends received		-	-	18	-	-	19	4	4	4	4	4	(12)	42	42	44
Fines, penalties and forfeits		178	210	145	145	136	65	-	-	-	-	-	(879)	-	-	-
Licences and permits		54	13	84	50	17	38	20	20	20	20	20	(113)	244	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		323 887	3 000	459	399	819	259 366	66 305	66 305	66 305	66 305	66 305	(123 793)	795 664	773 676	820 097
Other revenue		(266 616)	(17 618)	3 436	23 692	(21 394)	(156 832)	48 869	48 869	48 869	48 869	48 869	777 416	586 430	(3 065 175)	(3 249 085)
Cash Receipts by Source		151 799	95 979	111 947	143 492	67 112	197 225	307 276	307 276	307 276	307 276	307 276	1 383 375	3 687 307	154 177	163 428
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 215	21 635	10 088	18 159	2 850	15 881	11 163	11 163	11 163	11 163	11 163	4 313	133 955	192 569	204 123
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	6 667	6 667	6 667	6 667	6 667	46 667	80 000	66 716	70 719
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		122	188	213	520	-	-	-	-	-	-	-	(1 043)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	(24 275)	(24 275)	(24 275)	(24 275)	(24 275)	(169 924)	(291 299)	(288 276)	(305 573)
Decrease (increase) in non-current investments		-	-	-	-	-	-	(41)	(41)	(41)	(41)	(41)	(289)	(495)	(527)	(559)
Total Cash Receipts by Source		157 136	117 802	122 248	162 171	69 962	213 106	300 789	300 789	300 789	300 789	300 789	1 263 098	3 609 468	124 660	132 139
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	87 597	87 597	87 597	87 597	87 597	613 176	1 051 160	1 048 660	1 111 580
Remuneration of councillors		-	-	-	-	-	-	3 618	3 618	3 618	3 618	3 618	25 327	43 417	43 314	45 913
Interest		-	-	-	-	-	-	17 218	17 218	17 218	17 218	17 218	120 524	206 612	204 468	216 736
Bulk purchases - Electricity		-	-	-	-	-	-	70 688	70 688	70 688	70 688	70 688	494 813	848 251	789 544	836 916
Acquisitions - water & other inventory		-	392	20	316	-	370	65 021	65 021	65 021	65 021	65 021	454 049	780 252	-	-
Contracted services		(10 375)	(32 900)	(13 168)	(14 702)	(7 449)	(12 288)	29 272	29 272	29 272	29 272	29 272	295 783	351 259	-	-
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		457 720	194 246	144 399	167 817	85 038	446 278	23 810	23 810	23 810	23 810	23 810	(1 328 831)	285 715	583 478	618 486
Cash Payments by Type		447 345	161 738	131 250	153 431	77 588	434 360	297 222	297 222	297 222	297 222	297 222	674 841	3 566 665	2 669 464	2 829 632
Other Cash Flows/Payments by Type																
Capital assets		11 111	34 344	13 558	15 340	7 667	15 635	11 689	11 689	11 689	11 689	11 689	(15 835)	140 263	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	2 362	1 247	-	1 280	1 789	-	-	-	-	-	(6 678)	-	-	-
Total Cash Payments by Type		458 457	198 444	146 055	168 771	86 535	451 785	308 911	308 911	308 911	308 911	308 911	652 328	3 706 928	2 669 464	2 829 632
NET INCREASE/(DECREASE) IN CASH HELD		(301 321)	(80 642)	(23 807)	(6 599)	(16 574)	318 678)	(8 122)	(8 122)	(8 122)	(8 122)	(8 122)	610 770	(97 460)	(2 544 804)	(2 697 492)
Cash/cash equivalents at the month/year beginning:		23 578	(277 743)	(358 385)	(382 192)	(388 791)	(405 365)	(644 043)	(652 165)	(660 287)	(668 408)	(676 530)	(684 652)	23 578	(73 882)	(2 618 686)
Cash/cash equivalents at the month/year end:		(277 743)	(358 385)	(382 192)	(388 791)	(405 365)	(644 043)	(652 165)	(660 287)	(668 408)	(676 530)	(684 652)	(73 882)	(73 882)	(2 618 686)	(5 316 179)

FS184 Matjhabeng - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Revenue	1	-	-	-	-	-	-	-			-
Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Expenditure	2	-	-	-	-	-	-	-			-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-			-
Capital Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Capital Expenditure	3	-	-	-	-	-	-	-			-

FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 941	13 201	13 201	11 111	11 111	13 201	2 089	15,8%	6%
August	12 949	14 159	14 159	34 344	34 344	27 360	(6 984)	-25,5%	20%
September	9 791	14 677	14 677	13 558	13 558	42 036	28 478	67,7%	8%
October	26 303	14 398	14 398	15 340	15 340	56 435	41 095	72,8%	9%
November	7 981	14 444	14 444	7 667	7 667	70 878	63 211	89,2%	4%
December	48 835	14 563	14 563	15 635	15 635	85 442	69 806	81,7%	9%
January	265	14 563	14 563	-	-	100 005	100 005	100,0%	0%
February	27 605	14 563	14 563	-	-	114 568	114 568	100,0%	0%
March	1 431	14 563	14 563	-	-	129 132	129 132	100,0%	0%
April	28 664	14 563	14 563	-	-	143 695	143 695	100,0%	-
May	4 429	14 563	14 563	-	-	158 258	158 258	100,0%	-
June	(15 747)	14 563	14 563	-	-	172 822	172 822	100,0%	-
Total Capital expenditure	157 446	172 822	172 822	97 656					

FS184 Majahang - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year

Description	Ref	2022			Budget FY2025			YTD variance	YTD %variance	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		141,083	77,367	105,483	13,960	74,310	47,895	(22,465)	-51.2%	105,483
Roads Infrastructure		74,023	13,006	23,368	4,063	17,004	10,119	(6,885)	-68.0%	23,368
Roads		74,023	13,006	23,368	4,063	17,004	10,119	(6,885)	-68.0%	23,368
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		20,664	24,246	31,246	386	21,361	15,305	(6,057)	-39.6%	31,246
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		20,665	14,246	14,246	386	6,377	7,123	746	10.5%	14,246
MV Networks		90	10,000	17,000	—	14,984	8,182	(6,803)	-83.1%	17,000
LV Networks		—	10,000	17,000	—	14,984	8,182	(6,803)	-83.1%	17,000
Capital Spares		34,854	15,909	29,433	6,859	20,956	11,830	(14,766)	-124.8%	29,433
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	1,584	697	—	—	665	665	100.0%	697
Pipelines		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		34,854	14,385	28,735	6,889	20,590	11,164	(15,431)	-138.2%	28,735
Distribution Plants		—	—	—	—	—	—	—	—	—
PPV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		(0)	—	—	—	—	—	—	—	—
Sewerage Infrastructure		2,021	23,907	21,416	2,302	7,340	10,871	3,229	38.5%	21,416
Pump Station		—	23,907	18,144	—	4,468	6,960	5,261	55.4%	18,144
Retention		2,021	—	3,273	2,302	2,942	771	(2,171)	-261.4%	3,273
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Inlets		—	—	—	—	—	—	—	—	—
Tank Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Energy Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sea Wall		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Cable Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		6,842	35,414	19,781	1,179	2,516	14,983	12,467	83.2%	19,781
Community Facilities		7,514	24,775	9,152	1,179	2,516	9,654	7,148	74.9%	9,152
Halls		—	—	—	—	—	—	—	—	—
Centres		6,950	24,775	8,775	851	2,187	9,610	7,423	77.2%	8,775
Centres		—	—	—	—	—	—	—	—	—
Childcare Centres		563	—	378	329	329	54	(275)	-508.7%	378
Fire/Rescue Stations		—	—	—	—	—	—	—	—	—
Training Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Comptrols/Cranitorials		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abolition Facilities		—	—	—	—	—	—	—	—	—
Marinas		—	—	—	—	—	—	—	—	—
Shops		—	—	—	—	—	—	—	—	—
Academies		—	—	—	—	—	—	—	—	—
Alperts		—	—	—	—	—	—	—	—	—
Tour/Road/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		(572)	10,639	10,639	—	5,319	5,319	100.0%	10,639	
Sport and Recreation Facilities		(572)	10,639	10,639	—	5,319	5,319	100.0%	10,639	
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other Assets		—	—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—	—
Municipal Offices		—	—	—	—	—	—	—	—	—
Play/Equity Plaza		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Youth		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Dumps		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Services		—	—	—	—	—	—	—	—	—
Licenses and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Offshore Licenses		—	—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Local Government Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		832	—	3,215	83	2,592	1,356	(1,226)	-90.4%	3,215
Computer Equipment		832	—							

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year

R thousands	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget YearTD	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	Repairs and maintenance expenditure by Asset Class/Sub-class		75 291	327 162	318 472	14 245	30 698	159 352	126 654	126 654	80.7%	318 472
	Infrastructure		12 596	44 323	44 323	627	2 269	22 161	19 893	19 893	89.8%	44 323
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares		12 596	44 323	44 323	627	2 269	22 161	19 893	19 893	89.8%	44 323
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure		25 806	54 888	47 436	6 639	14 462	24 081	9 620	9 620	36.0%	47 436
	Power Plants		76	6 843	6 450			2 752			100.0%	6 450
	LV Substations											
	MV Switching Station											
	MV Transmission Conductors											
	MV Substations											
	MV Switching Stations											
	MV Networks											
	Capital Spares			2 247	2 247			1 124		1 124	100.0%	2 247
	Water Supply Infrastructure		25 730	46 798	39 799	6 639	14 462	20 206	5 744	5 744	26.4%	39 799
	Canals and Weirs		11 539	83 146	81 749	3 952	7 183	41 106	33 923	33 923	62.5%	81 749
	Boreholes											
	Pumps											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution		2 378	4 494	4 494			2 247	2 247	2 247	100.0%	4 494
	Distribution Points											
	City Stations											
	Capital Spares			6 161	78 652	27 255	7 183	38 858	31 676	31 676	81.6%	78 652
	Sewerage Infrastructure		23 246	101 058	98 668	1 282	4 057	49 693	46 531	46 531	81.6%	98 668
	Pump Station			19 781	26 854	24 550	1 100	3 704	12 641	12 641	77.7%	24 550
	Sanitation											
	Waste Water Treatment Works											
	Chilled Sewers											
	Toilet Facilities											
	Capital Spares		3 465	74 214	74 139	282	353	37 047	36 694	36 694	99.0%	74 139
	Solid Waste Infrastructure		2 104	43 737	46 276	1 644	2 728	22 315	19 587	19 587	87.8%	46 276
	Landfill Sites											
	Waste Transfer Stations											
	Waste Processing Facilities											
	Waste Drop-off Points											
	Waste Separation Facilities											
	Electricity Generation Facilities											
	Capital Spares			2 104	43 737	46 276	1 644	2 728	22 315	19 587	87.8%	46 276
	Rail Infrastructure											
	Rail Lines											
	Rail Structures											
	Rail Furniture											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	MV Substations											
	LV Networks											
	Capital Spares											
	Coastal Infrastructure											
	Seal Pumps											
	Piers											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Cable Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets		444	12 584	12 289	—	25	6 158	6 133	6 133	99.6%	12 289
	Community Facilities											
	Halls		138	7 000	7 000			3 500	3 500	3 500	100.0%	7 000
	Centres			226	226			1 12	1 12	1 12	100.0%	226
	Crèches											
	Child-Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Theatres											
	Libraries											
	Cemeteries/Crematoria			3 000	3 000			1 500	1 475	1 475	99.3%	3 000
	Public											
	Public Open Space		22									
	Nature Reserves		115									
	Public Amenity Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Stalls											
	Taxi Ranks/Bus Terminals			112	112			56	56	56	100.0%	112
	Capital Spares								989	989	100.0%	1 952
	Sport and Recreation Facilities		306	2 247	1 952							
	Golf Courses											
	Outdoor Facilities											
	Capital Spares		306	2 247	1 952			989	989	100.0%	1 952	
	Heritage Assets		—	—	—	—	—	—	—	—	—	—
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
	Investment Properties		—	—	—	—	—	—	—	—	—	—
	Revenue Generating											
	Improved Property											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
	Other Assets		3 209	24 663	23 551	930	3 383	11 768	8 383	8 383	71.2%	23 551
	Operational Buildings		3 209	21 820	20 930	930	3 383	10 316	7 414	7 414	67.3%	20 750
	Municipal Offices											
	Psychology Points		971	3 933	3 401	315	1 763	1 758	(5)	(5)	-0.3%	3 401
	Building Plan Offices											
	Workshops											
	Yards		590	5 618	5 524	585	1 380	2 714	1 334	1 334	49.1%	5 524
	Stores											
	Laboratories											
	Training Centres											
	Manufacturing Plant											
	Depots											
	Capital Spares		1 647	12 270	11 784	30	240	5 823	5 633	5 633	95.0%	11 784
	Housing											
	Staff Housing											
	Social Housing											
	Capital Spares			2 843	2 843			1 421	1 421	1 421	100.0%	2 843
	Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	—
	Biological or Cultivated Assets											
	Intangible Assets		—	—	—	—	—	—	—	—	—	—
	Services											
	Licences and Rights											
	Water Rights											
	Effluent Licences											
	Seal Waste Licences											
	Computer Software and Applications											
	Local Government Software Applications											
	Unassigned											
	Computer Equipment		310	11 405	4 462	7	59	3 740	3 681	3 681		

FS184 Matjhabeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2022/23			BUDGET YEAR 2023/24			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Depreciation by Asset Class/Sub-class										
Infrastructure		372 720	286 043	285 043			132 522	132 522	286 043	
Roads Infrastructure		50 000								
Roads		50 000								
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		28 200	110 546	110 546			55 273	55 273	110 546	
Power Plants										
HV Substations			105 175	105 175			52 588	52 588	105 175	
HV Switching Station										
HV Transmission Conductors							2 685	2 685	5 371	
HV Substations			5 371	5 371						
MV Switching Stations		28 200								
LV Networks										
Capital Spares										
Water Supply Infrastructure		41 163	24 502	24 502			12 251	12 251	24 502	
Dams and Weirs										
Boreholes										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		41 163	24 502	24 502			12 251	12 251	24 502	
Distribution Plants										
FTV Stations										
Capital Spares										
Sanitation Infrastructure		48 404	75 334	75 334			37 667	37 667	75 334	
Pump Station										
Sanitation		48 404	75 334	75 334			37 667	37 667	75 334	
Waste Water Treatment Works										
Drainage										
Capital Spares										
Capital Spares										
Solid Waste Infrastructure		4 986	54 661	54 661			27 330	27 330	54 661	
Landfill Sites		4 986	54 661	54 661			27 330	27 330	54 661	
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Energy Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Capital Infrastructure										
Sand Pumps										
Piers										
Reverberators										
Protonexes										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Cable Layers										
Distribution Layers										
Capital Spares										
Community Assets		29 724								
Community Facilities		29 724								
Halls		29 724								
Centres										
Childcare Centres										
Fire/Rescue Stations										
Training Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Historic Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment assets										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
OPERATIONAL ASSETS		16 267	3 720	3 720			1 860	1 860	3 720	
Operational Buildings		16 267	3 720	3 720			1 860	1 860	3 720	
Medical Offices		2 146					1 860	1 860	3 720	
Police/Security Points										
Building Floor Offices		14 117								
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Shops										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Intangible Assets										
Serviceable										
Libraries and Signs										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Government Software Applications										
Unimproved										
Computer Equipment		8 033								
Computer Equipment		8 033								
Furniture and Office Equipment		25								
Furniture and Office Equipment		25								
Machinery and Equipment		699								
Machinery and Equipment		699								
Intangible Assets		29 230	10 617	10 617			5 309	5 309	10 617	
Intangible Assets		29 230	10 617	10 617			5 309	5 309	10 617	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Liabilities										
Makes										
Probing and Protection										
Zookeeping animals and animals										
Intangible										
Probing and Protection										
Zookeeping animals and animals										
TOTAL DEPRECIATION		248 021	276 361	276 361			139 690	139 690	276 361	

PART III: MUNICIPAL DEBT RELIEF

24. EXECUTIVE SUMMARY

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

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

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

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

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

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

25. BACKGROUND AND MOTIVATION

1. The Minister of Finance, in the 2023 Budget Speech announced conditional debt relief for all municipalities that owes Eskom on 31 March 2023 (*including interest and penalties*). The Municipal Debt Relief does not apply to any municipality's March 2023 current Eskom account. Any municipality that owes Eskom arrears, interest or penalties on 31 March 2023 qualify for this relief subject to Council's successful written application to the National Treasury. The National Treasury issued the conditions for Municipal Debt Relief and the application process in MFMA Circular No. 124. There are several conditions, all essentially aimed to restore a set of *basic minimum financial management best practices* in any municipality owing Eskom and change the municipal culture of not paying bulk suppliers and a municipal and Eskom culture to not collect revenue.
2. A critical component of the conditions therefore relates to achieving a funded budget. This encompasses cost-reflective tariffs, ensuring a complete revenue base, aligning spending patterns to collection levels, and optimising and enforcing collection by using both electricity and water as collection tools. A municipality that is unable to pay its creditors must be prudent when spending and borrowing until financial health is restored, the conditions enforce this prudence. Municipal finances should focus on delivery of the core mandate of basic services. The conditions necessitate the ring-fencing/ prioritisation of finances for this purpose.
3. If the municipality fails to meet any of the conditions during the period of the Municipal Debt Relief:
 - a. The benefits of the Relief to the municipality will immediately cease;
 - b. This means that Eskom will be obliged to implement its credit control and debt management policy on the defaulting municipality and the municipality must immediately start repaying its Eskom arrears, interest and penalties;

- c. Eskom may resume any legal proceedings (relating to the municipality's arrear debt, interest and penalties as of 31 March 2023); and
 - d. The normal penalties applicable to the wider local government will also apply, including that the National Treasury could institute financial misconduct and/ or criminal proceedings against any official responsible for the municipality failing to meet the conditions, and a possible immediate invoking of section 216 of the Constitution, etc.
4. The inability to pay creditors is a national problem arising from prolonged financial mismanagement compounded by changing and deteriorating economic conditions. Specifically, in the municipality's case, prolonged defaults on Eskom and Water Boards accounts have negatively affected the municipality's financial viability and sustainability. As a result, the municipality's recent financial analysis, and AGSA findings indicates that it is no longer a going concern. It highlights that most defaulting municipalities, including Matjhabeng, are not generating sufficient funds to sustain their operations, with inefficiencies in Municipalities and Eskom further aggravating this national problem.

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

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

PURPOSE OF THE REPORT

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

COUNCIL RESOLVED (30TH MAY 2023)

- 1. Council notes the Municipal Debt Relief and Council endorse for a written application to the National Treasury to qualify for the relief as set-out in MFMA Circular 124;*
- 2. Council notes and approves the Municipal Manager and Chief Financial Officer's motivation included as part of the municipality's application for Municipal Debt Relief;*
- 3. Council notes and approves that the municipality is unable to commit to fully pay account of bulk service provides and will demonstrate full commitment subject to the installation of smart prepaid metering by the municipality.*

4. Council notes and substantially comply with the conditions for Municipal Debt Relief set out in MFMA Circular 124 and commits to substantially demonstrate its compliance to these conditions to the National Treasury's satisfaction for a continued minimum period of 36 consecutive months;

5. Council notes and approves the plan to monthly monitor and report the municipality's compliance with the conditions for Municipal Debt Relief;

6. Council endorses for the council's signed resolution and instruction to the municipal administration to the effect that Council approved the motivation, the conditions and the municipality's Debt Relief monitoring plan is submitted to the National Treasury as the municipality's application for Municipal Debt Relief as required in MFMA Circular 124.

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

The Plan:

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

29. CIRCULAR 124 QUARTERLY AVERAGE COLLECTION RATE

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

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

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3					Summary - Quarter 4				
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	831 438 820	331 332 644	500 106 176	40%	40%	803 827 558	338 354 080	465 473 478	42%	42%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	131 700 094	64 949 112	66 750 981	49%	49%	129 120 245	70 460 536	58 659 709	55%	55%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
4.Total average collection: Electricity (Municipal supplied areas)	197 399 542	155 094 589	42 304 953	79%	79%	161 138 217	156 891 896	4 246 321	97%	97%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
5.Total average collection: Water	89 200 257	28 306 175	60 894 082	32%	32%	71 955 906	29 347 824	42 608 082	41%	41%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
6.Total average collection: Wastewater	48 336 475	15 987 824	32 348 651	33%	33%	37 460 882	15 126 527	22 334 355	40%	40%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
7.Total average collection: Refuse	28 788 114	9 084 614	19 703 500	32%	32%	21 674 504	8 146 883	13 527 621	38%	38%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
8.Total average collection: Interest	336 014 337	57 910 329	278 104 008	17%	0%	382 477 804	58 380 413	324 097 391	15%	15%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!

30. ESKOM BULK RECONCILIATION

Eskom Bulk Reconciliation

														CREDITORS
Client														Year-end
Matjhabeng Local Municipality														30-Jun-26
Prepared by														Date
ESKOM														Reviewed by
Account Number														7179535106
	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YE Total	
Opening balance	6 490 566,71	-0,15	1 483 132,41	2 923 345,52	4 375 795,49	5 836 089,99	-0,15	1 401 383,87	1 401 383,87	1 401 383,87	1 401 383,87	1 401 383,87	28 115 849,17	
Payments made	7 847 243,91					7 280 073,90							-15 127 317,81	
Total Charges for the Billing Period	1 123 037,98	1 256 082,44	1 252 359,22	1 240 108,67	1 241 754,40	1 213 009,06	1 196 332,39						8 522 684,16	
VAT	168 455,70	188 412,37	187 853,88	186 016,30	186 263,16	181 951,36	179 449,86						1 278 402,62	
Interest on overdue account	65 183,37	38 637,76		26 325,00	32 276,94	49 023,34	25 601,78						237 048,19	
Payment Adjustments														
Payment arrangement														
Interest adjustment														
Adjustments														
Closing balance (Total Due)	-0,15	1 483 132,41	2 923 345,52	4 375 795,49	5 836 089,99	-0,15	1 401 383,87	1 401 383,87	1 401 383,87	1 401 383,87	1 401 383,87	1 401 383,87	37 916 935,96	

31. VAAL CENTRAL BULK RECONCILIATION

Vaal Central Bulk Reconciliation

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	9 157 042 337,50		10 750 804 676,65	10 837 250 420,38	10 958 322 800,09	11 105 503 710,32	11 238 317 532,66	11 366 783 549,10	11 398 459 596,96	11 398 459 596,96	11 398 459 596,96
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			
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			
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			
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)	(40 000 000,00)			
Totals	10 750 804 676,65	-	10 837 250 420,38	10 958 322 800,09	11 105 503 710,32	11 238 317 532,66	11 366 783 549,10	11 398 459 596,96			
			86 445 743,73	121 072 379,71	147 180 910,23	132 813 822,34	128 466 016,44	102 832 766,36			

Dec 2025 Accounts	Total billed incl VAT	Interest charged - 311224	Total outstanding
Welkom/Thabong	44 168 259,68	43 506 413,19	5 444 155 118,48
Hennenman/Phomolong	1 612 401,78	2 085 067,41	294 827 696,98
Mmamahabane	1 056 073,75	-	1 423 054,15
Virginia/Meloding	11 319 676,67	12 848 473,98	1 654 886 489,93
Odendaalsrus/Kutlwanoong	9 445 678,64	12 009 021,65	1 553 351 774,03
Allanridge/Nyakallong	2 452 590,80	1 227 071,63	177 499 884,14
Ventersburg	1 102 037,18	-	1 250 415,32
Leeuwbosch Farm	-	-	20 715,28
Analytical Service	-	-	175,30
	71 156 718,50	71 676 047,86	9 127 415 323,61
Balance as at 31 Dec 2025	9 127 415 323,61		

32. BULK PURCHASES PROOF OF PAYMENTS

12/19/25, 4:26 PM

absa

Payments Status Report

Fri, Dec 19, 2025 at 04:26:54 PM

Transaction Type: **Transfer**
 Action Date: 20251219
 Amount: 60,000,000.00
 Status: **Successful**

Nominated Account
 Beneficiary Code
 From Account: **MATJHABENG LOCAL MUNICIPALITY - 4053705465**
 To Account: **ESKOM - 55070067316**
 Transaction Number: 384850

Payment Confirmation Details:	Status	Cost
Beneficiary Payment Confirmation	None	0.00
Internal User Payment Confirmation	None	0.00
Additional Payment Confirmation	None	0.00
Additional Comments		

23°C Sunny

12/19/25, 4:25 PM

absa

Payments Status Report

Fri, Dec 19, 2025 at 04:25:29 PM

Transaction Type: **Transfer**
 Action Date: 20251219
 Amount: 40,000,000.00
 Status: **Successful**

Nominated Account
 Beneficiary Code
 From Account: **MATJHABENG LOCAL MUNICIPALITY - 4053705465**
 To Account: **VAAL CENTRAL WATER - 790600622**
 Transaction Number: 384849

Payment Confirmation Details:	Status	Cost
Beneficiary Payment Confirmation	None	0.00
Internal User Payment Confirmation	None	0.00
Additional Payment Confirmation	None	0.00
Additional Comments		

23°C Sunny

33. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING



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

Description	Ref	Current Year - 2024/2025				2024/2025 - Monthly Monitoring											
		Baseline	Adjusted Budget	Full Year Forecast		M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets																	
Water (Includes All Indigent households also in Ekurhuleni areas)																	
Indigent HH's with piped water inside dwelling	1	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Indigent HH's with piped water inside yard (but not in dwelling)	2																
Indigent HH's using public tap (at least 6m service level)	3																
Indigent HH's with other water supply (at least 6m service level)	4	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	5	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Indigent HH's using public tap (< 6m service level)	6																
Indigent HH's with other water supply (< 6m service level)	7																
Indigent HH's with No water supply	8																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	9																
Total number of registered indigent households	10	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Status of Water services:																	
Number of indigent HH's with proposed Water	11	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Number of indigent HH's with conventional metered Water	12																
Number of indigent HH's NOT metered currently - Water	13																
Number of indigent HH's with NO Water supply - No metering	14																
Total number of registered indigent households	15	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Status of unlimited supply of Water:																	
Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 Kilolitres per household per month	16	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Number of indigent HH's NOT metered currently receiving unlimited supply - Water	17																
Total number of registered indigent households receiving unlimited supply - Water	18	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	19	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Electricity (Includes All Indigent households also in Ekurhuleni areas)																	
Indigent HH's with Electricity (at least 6m service level)	20	20 177	20 177	20 177	20 177	-	-	-	385	10 986	10 660	11 430					
Indigent HH's with Electricity - proposed (at least 6m service level)	21	1 609	1 609	1 609	1 609	-	-	-	256	4 614	4 614	4 682					
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	22	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Indigent HH's with Electricity (< 6m service level)	23																
Indigent HH's with Electricity - proposed (< 6m service level)	24																
Indigent HH's with other energy sources	25																
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	26																
Total number of registered indigent households	27	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Status of Electricity services:																	
Number of indigent HH's with proposed Electricity	28																
Number of indigent HH's with conventional metered Electricity	29																
Number of indigent HH's NOT metered currently - Electricity	30																
Number of indigent HH's with other energy sources - No metering	31																
Total number of registered indigent households	32																
Status of unlimited supply of Electricity:																	
Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 30kwh per household per month	33	20 177	20 177	20 177	20 177	-	-	-	385	10 986	10 660	11 430					
Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity	34																
Total number of registered indigent households receiving unlimited supply - Electricity	35	20 177	20 177	20 177	20 177	-	-	-	385	10 986	10 660	11 430					
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 30 kwh	36	1 609	1 609	1 609	1 609	-	-	-	256	4 614	4 614	4 682					
Number of ALL Households receiving Free Basic Service (including registered indigent households)																	
Water (6 Kilolitres per household per month)	37	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Electricity (other energy) (30kwh per household per month)	38	21 786	21 786	21 786	21 786	-	-	-	651	15 270	15 274	16 112					
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 Kilolitres per household per month)	39	346 833	346 833	346 833	346 833	-	-	-	346 833	346 833	346 833	346 833					
Electricity/other energy (30kwh per household per month)	40	1 580 507	1 580 507	1 580 507	1 580 507	-	-	-	#####	#####	#####	#####					
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 Kilolitres per household per month)	41	1 927 340	1 927 340	1 927 340	1 927 340	-	-	-	#####	#####	#####	#####					
Electricity/other energy (30kwh per household per month)	42																
Total cost of Free Water and Electricity provided to ALL Households	43	1 927 340	1 927 340	1 927 340	1 927 340	-	-	-	#####	#####	#####	#####					
Support level of free service provided per household (ALL Households)																	
Property rates (R value threshold)	44	83	83	83	83	86	86	86	86	86	86	86					
Water (kilolitres per household per month)	45	6	6	6	6	6	6	6	6	6	6	6					
Sanitation (kilolitres per household per month)	46	--	--	--	--	--	--	--	--	--	--	--					
Sanitation (Rands per household per month)	47	148	148	148	148	158	158	158	158	158	158	158					
Electricity (kwh per household per month)	48	50	50	50	50	50	50	50	50	50	50	50					
Rates (average R/m per week)	49	92	92	92	92	98	98	98	98	98	98	98					
Revenue cost of subsidised services provided for ALL Households (R'000)																	
Residential Category - Property rates (after adjustment) impermissible values per section 17 of MFPA	50	20 346 548	#####	20 346 548	20 346 548	-	-	-	#####	#####	#####	#####					
PSI Category - Property rates (after adjustment) impermissible values per section 17 of MFPA	51	9 565	9 565	9 565	9 565	-	-	-	9 565	9 565	9 565	9 565					
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MFPA	52																
Water (in excess of 6 kilolitres per indigent household per month)	53																
Sanitation (in excess of free sanitation service to indigent households)	54																
Electricity/other energy (in excess of 30 kwh per indigent household per month)	55																
Rates (in excess of one removal a week for indigent households)	56																
Municipal Housing - rental rebates	57																
Housing - top structure subsidies	58																
Other	59																
Total revenue cost of subsidised services provided	60	20 356 113	#####	20 356 113	20 356 113	-	-	-	#####	#####	#####	#####					

34. VALUATION ROLL RECONCILIATION

Property Rates Reconciliation						
Province	FS					
District	Lejweleputswa District					
Type	LM					
Municipal Name	Matjhabeng					
GV Period	01/07/2021- 30/06/2026					
Financial Year	2024/2025					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	84249	84127	122	18 922 291 055,00	18 960 385 239,00	- 38 094 184,00
Industrial	674	667	7	989 149 000,00	988 769 000,00	380 000,00
Business and Commercial	2319	2258	61	3 662 249 000,00	3 681 149 000,00	- 19 170 000,00
Agricultural	2191	2127	64	7 282 488 003,00	7 305 868 000,00	- 23 379 997,00
Mining	98	87	11	466 453 000,00	466 453 000,00	-
State Owned for Public Purpose	415	407	8	2 361 829 000,00	2 367 358 000,00	- 5 529 000,00
PSI	311	0	311	138 443 820,00	-	138 443 820,00
PBO	34	4	30	174 960 000,00	33 220 000,00	141 740 000,00
Multi Use	1	0	1	-	-	-
Vacant	1838	1937	-99	127 740 100,00	139 834 100,00	- 12 094 000,00
POW	415	0	415	493 702 000,00	-	493 702 000,00
Municipal	28998	0	28998	3 610 474 700,00	-	3 610 474 700,00
Other	0	0	0	-	-	-
	<u>121543</u>	<u>91614</u>	<u>29929</u>	<u>38 229 779 678,00</u>	<u>33 943 306 339,00</u>	<u>4 286 473 339,00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	12 305 002	23 547 078	- 11242 076	36 915 006,39	70 641 233,70	- 33 726 227,31
Industrial	1393 052	2 459 564	- 1066 512	4 179 154,53	7 378 690,62	- 3 199 536,09
Business and Commercial	5 157 667	9 211 511	- 4 053 844	15 473 002,03	27 634 533,54	- 12 161 531,52
Agricultural	1280 504	2 270 909	- 990 405	3 841 512,42	6 812 726,19	- 2 971 213,77
Mining	1318 507	2 329 544	- 1011 037	3 955 521,44	6 988 632,27	- 3 033 110,83
State Owned for Public Purpose	3 326 243	9 187 322	- 5 861 080	9 978 727,52	27 561 966,27	- 17 583 238,75
PSI	136 483	-	136 483	409 447,60	-	409 447,60
PBO	246 402	128 921	117 481	739 206,00	386 763,87	352 442,13
Multi Use	-	-	-	-	-	-
Vacant	89 950	174 148	- 84 197	269 850,96	522 442,92	- 252 591,96
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	<u>R25 253 809,63</u>	<u>R49 308 996,46</u>	<u>-R24 055 186,83</u>	<u>75 761 428,89</u>	<u>147 926 989,38</u>	<u>- 72 165 560,49</u>

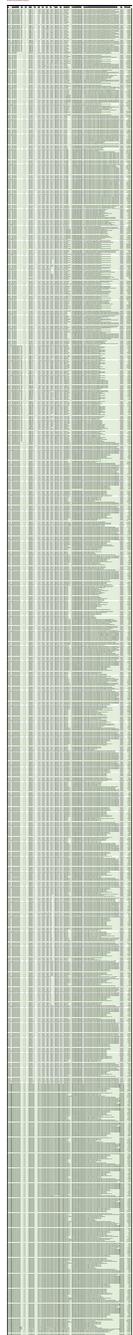
PART IV - BUDGET FUNDING

Complete only yellow Shaded Cells

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

Example

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



6.December

By Responsible Official							By Supervisor	
Was Activity Performed	Activity Status	POE (On Implemented Activity)	POE TYPE	Comments		Activity Evaluation (Was Activity Validated by Oversight Official)	Comments	
Yes	Concluded	Concluded	Cashflow Forecast WB	The BFP indicates targets		Yes		
Yes	Concluded	Concluded	Funding Plan			Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	C schedules	The C-Schedules are uploaded on the GoMUNI on monthly basis		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	C schedules	The C-Schedules are uploaded on the GoMUNI on monthly basis		Yes		
Select	Select	Select				Select		
Select	Select	Select				Select		
Select	Select	Select				Select		
Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets		Yes		
Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets		Yes		
Select	Select	Select				Select		
Select	Select	Select				Select		
Select	Select	Select				Select		
Select	Select	Select				Select		
Yes	Concluded	Concluded	Funding Plan	The BFP indicates targets		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Customer Accounts Statement	Statements of accounts are issued to Consumers via emails and other methods		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Credit Control Policy	Procedures are listing on Credit Control Policies		Yes		
Yes	Concluded	Concluded	Debtors Age Analysis	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Debtors Recon	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Billing Report	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Debtors Recon	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Registers	Registers are available at request		Yes		
Select	Select	Select				Select		
Select	Select	Select				Select		
Select	Select	Select				Select		
Yes	Concluded	Concluded	Funding Plan	Targets are set on BFP		Yes		
Yes	Concluded - Ongoing Activity	Concluded	Funding Plan	The BFP indicates targets		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Creditors Recon	Monthly creditors Recons are performed		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Contracts Agreements	Reports are uploaded on GoMUNI		Yes		
Yes	Concluded - Ongoing Activity	Concluded - Ongoing Activity	Bank Statement	Reports are uploaded on GoMUNI		Yes		
No	Not Yet Started	Not applicable	Creditors Recon	Performed towards year end		Yes		
			Bank Statement	Available at request				
Select	Select	Select				Select		
Yes	Select	Concluded	Funding Plan	The BFP indicates targets		Yes		
Yes		Concluded - Ongoing Activity	Funding Plan	The BFP indicates targets		Yes		
Yes		Concluded - Ongoing Activity	Expenditure Analysis Report	Reports are uploaded on GoMUNI		Yes		

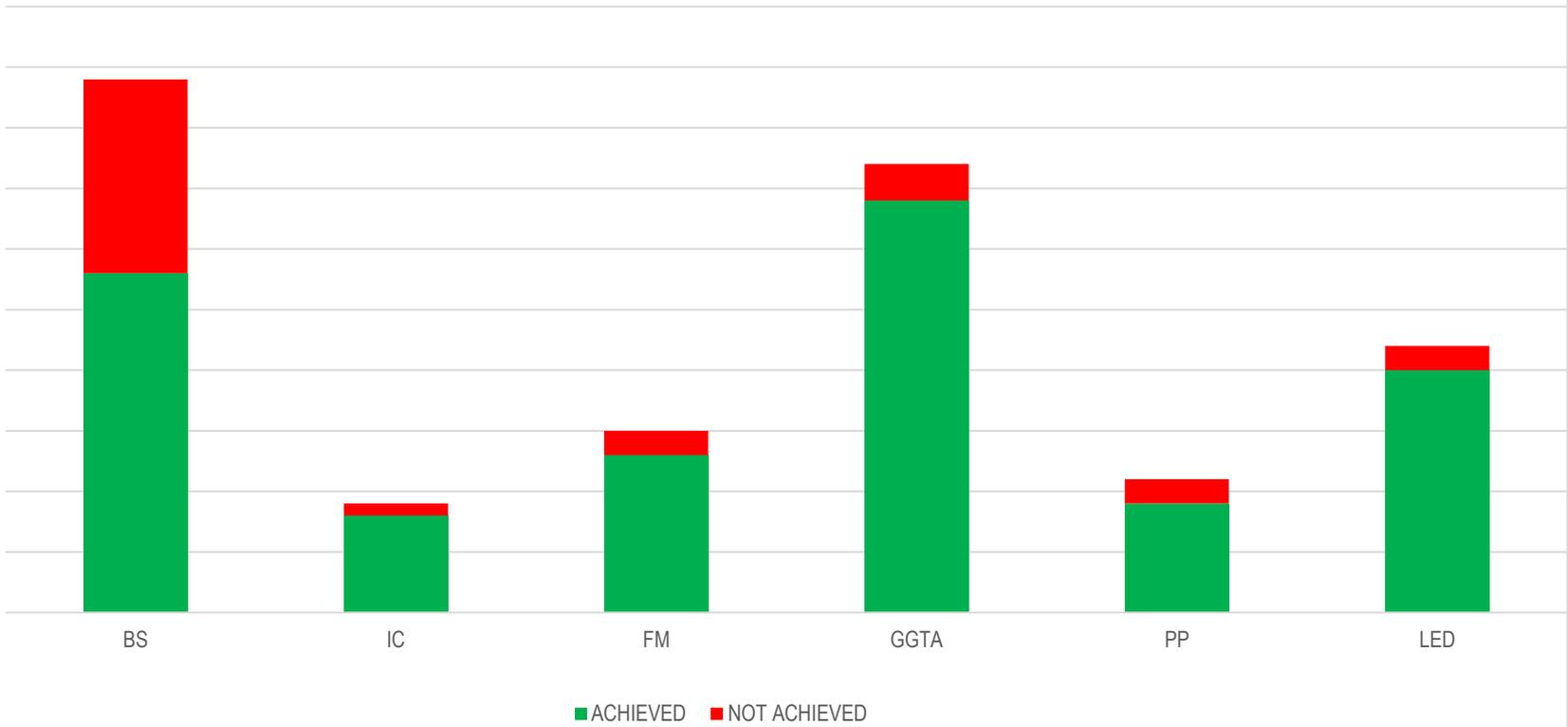
CHAPTER 3

INSTITUTIONAL PERFORMANCE

Institutional Analysis of the Mid-Year Performance Report Per **Key Performance Area** – Overall Percentage Achievement **81%**

KEY PERFORMANCE AREA	MID - YEAR			
	Total KPIs for Q1&Q2	Achieved	Not Achieved	%age Achieved
BASIC SERVICES	44	28	16	63%
LOCAL ECONOMIC DEVELOPMENT	22	20	2	90%
GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY	37	34	3	92%
PUBLIC PARTICIPATION	12	9	3	75%
FINANCIAL MANAGEMENT	15	13	2	87%
INSTITUTIONAL CAPACITY	9	8	1	89%
TOTAL	139	112	27	81%

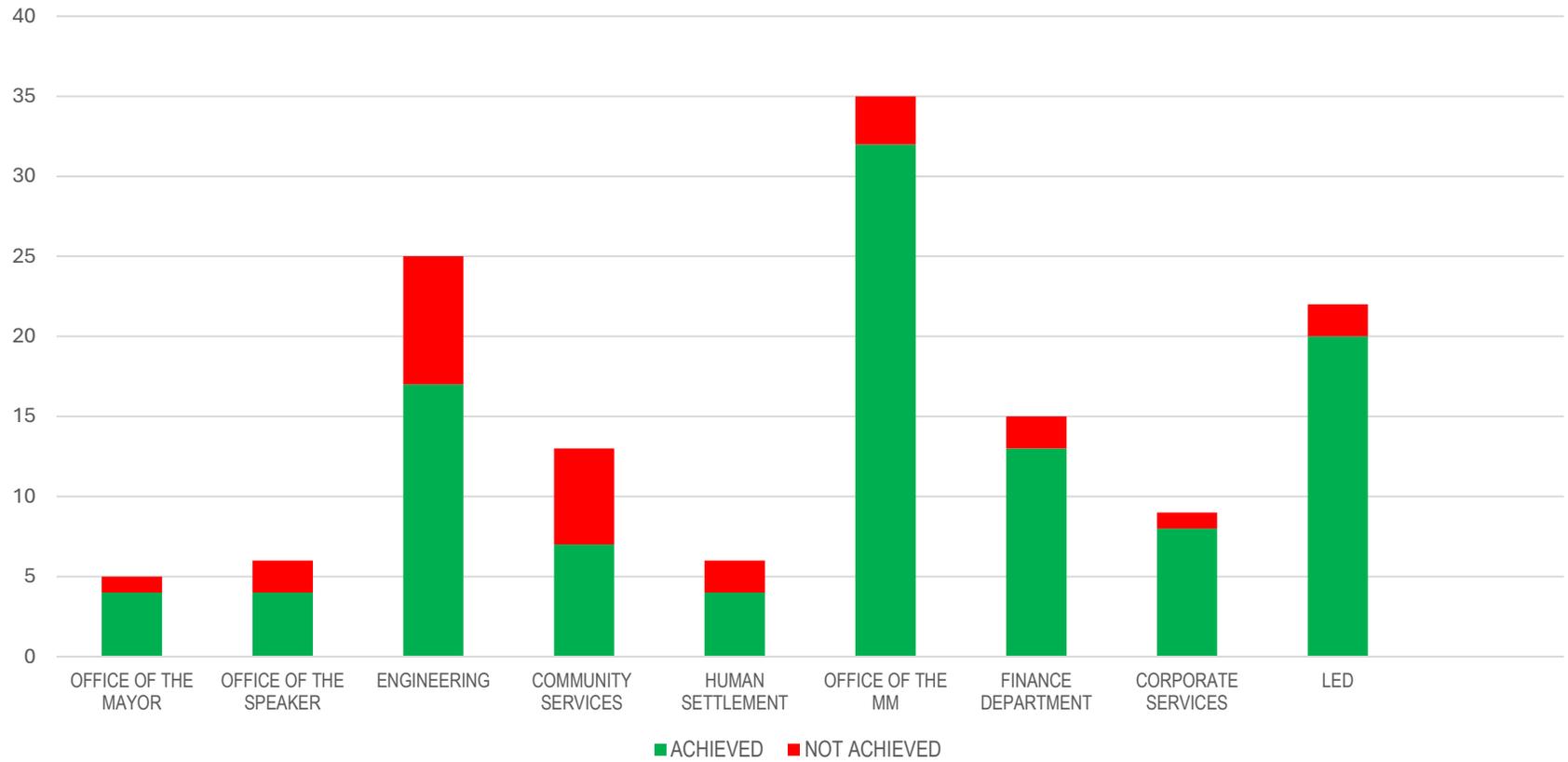
PERFORMANCE PER KEY PERFORMANCE AREA



Institutional Analysis of the Mid-Year Performance Report Per **Directorate** – Overall Percentage Achievement **81%**

DIRECTORATE	MID-YEAR			
	Total KPIs for Q1&Q2	Achieved	Not Achieved	% Achieved
OFFICE OF THE MAYOR	5	4	1	80%
OFFICE OF THE SPEAKER	6	4	2	66%
ENGINEERING SERVICES	25	17	8	68%
COMMUNITY SERVICES	13	7	6	54%
HUMAN SETTLEMENT	6	4	2	67%
OFFICE OF THE MUNICIPAL MANAGER	35	33	3	91%
CHIEF WHIP	2	2	0	100
FINANCIAL MANAGEMENT	15	13	2	87%
CORPORATE SUPPORT SERVICES	9	8	1	88%
LOCAL ECONOMIC DEVELOPMENT	22	20	2	91%
TOTAL	139	112	27	81%

PERFORMANCE PER DIRECTORATE



DETAILED DEPARTMENTAL PERFORMANCE PROGRESS

KEY PERFORMANCE AREA – BASIC SERVICES

ENGINEERING DEPARTMENT

KEY PERFORMANCE AREA			BASIC SERVICES												
PROGRAMME			SEWER NETWORKS AND WASTEWATER TREATMENT WORKS DEVELOPMENTAL AND MAINTENANCE PROGRAMS (PMU PROJECTS)												
ITEM NO	OBJECTIVE	STRATEGY	KEY PERFORMANCE INDICATOR	WARD	FUNDING SOURCE	BASELINE INDICATOR	ANNUAL TARGET	SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN QUARTERLY TARGETS				PMS COMMENT	EVIDENCE	REASONS FOR DEVIATION	MEASURES TO ADDRESS UNDER-PERFORMANCE
								QUARTER 1 TARGET	ACTUAL	QUARTER 2 TARGET	ACTUAL				
BS1	Supporting the delivery of municipal services to the right quality and standard	Refurbish and upgrade all identified WASTEWATER TREATMENT WORKS and pump stations as well as bulk sewer networks to ensure that systems are functional in line with Green Drop regulations and MEMA	Percentage of refurbishment work completed at Kutlwanong Wastewater Treatment Works by 30 June 2026	18	MIG	88%	100%	90%	89%	100%	94%	NOT ACHIEVED	Practical Completion Certificate Progress Reports	Delays installation of MCC panel and electrical cables	Contractors has been instructed to expedite progress
BS2		Sumps cleaned at pump stations to reduce the risk of flooding and extend the life of mechanical equipment	Number of sumps cleaned around all six towns by 30 June 2026	17 & 13	Council	1	2	0	0	1	0	NOT ACHIEVED	Job Cards	The delay in appointment of the Service Provider	Submissions has been submitted to SCM to appoint. Follow-up on submissions that have been submitted to SCM dep.
BS3		Identify and replace 100 damaged or stolen manhole covers without resale value to cover open manholes and reduce risk of damage to public and equipment	Number of manholes covers replaced around all six (6) towns	All	Council	65	100	25	18	25	4	NOT ACHIEVED	Practical Completion Certificate Progress Reports	Unavailability of trucks and trailers to carry manhole lids to site.	Requisitions were submitted to SCM for the request of a service provider to supply trailers and other needed material

KEY PERFORMANCE AREA			BASIC SERVICES												
PROGRAMME			WATER NETWORKS AND MAINTENANCE PROGRAMS												
ITEM NO	OBJECTIVE	STRATEGY	KEY PERFORMANCE INDICATOR	WARD	FUNDING SOURCE	BASELINE INDICATOR	ANNUAL TARGET	SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN QUARTERLY TARGETS				PMS COMMENT	EVIDENCE	REASONS FOR DEVIATION	MEASURES TO ADDRESS UNDER-PERFORMANCE
								QUARTER 1 TARGET	ACTUAL	QUARTER 2 TARGET	ACTUAL				
BS5	Supporting the delivery of municipal services to the right quality and standard	Refurbishment of aging infrastructure	Number of dysfunctional water meters replaced (Households)	All	Council	355	100	25	90	25	134	ACHIEVED	Job Cards	High requests for meter to be replaced due to theft or break-downs.	N/a – Target achieved
BS6			Number of household connections, meters and extension networks provided	All	Council	10	40	10	2	10	6	NOT ACHIEVED	Job Cards	None availability of connection requests	Align the indicator with the resources available. Achievement of the indicator is dependent on the requests for new connections.
BS7			Number of reports compiled on water conservation demand management	All	Council	6	12	3	3	3	3	ACHIEVED	Progress Reports	N/a – Target achieved	N/a – Target achieved
BS9			Number of drinking water samples tested	All	Council	0	24	6	273	6	186	ACHIEVED	Progress Reports	There are 60 Registered sample points in Matjhabeng on the IRIS System. To comply with SANS241, every sample points must be monitored every 14 days.	N/a – Target achieved

Key Performance Area			Basic Services												
Programme			Roads and ancillaries developmental and maintenance programs												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS10	Supporting the delivery of municipal services to the right quality and standard	Patch 4600 m ² of potholes in formal roads to reduce deterioration and ensure safe usage thereof m ²	Square meters of potholes in formal roads at Matjhabeng Central patched to reduce deterioration and ensure safe usage thereof	All	Council	2.850.1 m ²	4200 m ²	1050m ²	3556.94m ²	1050m ²	3305.63m ²	ACHIEVED	Job Cards	The accessibility of Jet-Patcher and its materials led to the over-achievement	N/a – Target achieved
BS11			Square meters of potholes in formal roads at Matjhabeng West patched to reduce deterioration and ensure safe usage thereof	All	Council	68m ²	200m ²	50m ²	269m ²	50m ²	636m ²	ACHIEVED	Job Cards	Mayoral Cleaning campaign visited West with Jet patcher truck	N/a – Target achieved
BS12			Square meters of potholes in formal roads at Matjhabeng East patched to Reduce deterioration and ensure safe usage thereof	All	Council	104.6m ²	200m ²	50m ²	182.1m ²	50m ²	671m ²	ACHIEVED	Job Cards	Over-achieved as the jet patching was available and also assisted East & West. The unavailability of vehicles is still a challenge. Shortage of personnel still a concern in the department.	N/a – Target achieved
BS13			Blade and re-gravel 60km of gravel and dirt roads to enhance driving comfort.	Kilometres of Gravelled and dirt roads bladed and regravelled in Matjhabeng Central to enhance driving comfort	All	Council	49.042km	30km	5km	37.028km	5km	17.617m ²	ACHIEVED	Job Cards	High availability of Grader - just blading roads - No graveling
BS14	Kilometres of Gravelled and Dirt roads bladed and regravelled in Matjhabeng West to enhance driving comfort	All	Council		13km	15km	3.75km	14.25km	3.75km	9.93m ²	ACHIEVED	Job Cards	More request received on blading of roads	N/a – Target achieved	

BS15			Kilometres of Gravelled and Dirt roads bladed and regravelled in Matjhabeng East to enhance driving comfort	All	Council	14.965km	15km	3.75km	10.729km	3.75km	5.528km	ACHIEVED	Job Cards	Though it is overachieved, it was mainly due to the streets that were inaccessible where the funerals occurred. Unavailability of vehicles such as bakkies, trucks and trailer unit remain a challenge as well as shortage of personnel .	N/a – Target achieved
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Key Performance Area			Basic Services												
Programme			Water networks and maintenance programs												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarterly Targets							
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS16	Supporting the delivery of municipal services to the right quality and standard	Construction of 3km paved roads and storm water drainage in 2024/2025 and 2025/2026	Kilometres of 3km paved roads and storm water drainage constructed in Ward 2	2	MIG	2.4km	0.6km	0km	0km	0.6km	0km	NOT ACHIEVED	Progress Reports Practical Completion Certificates	Contractor was terminated	Re-advertised
BS17			Kilometres of 3km paved roads and storm water drainage constructed in Ward 13	13	MIG	2.4km	0.6km	0km	0km	0.6km	0km	NOT ACHIEVED	Progress Reports Practical Completion Certificates	Previous contractor was terminated and New contractor was appointed	New appointed contractor will complete the scope
BS18			Kilometres of 3km paved roads and storm water drainage constructed in Ward 12	12	MIG	2.4km	0.6km	0km	0km	0.6km	0.6km	ACHIEVED	Progress Reports Practical Completion Certificates	N/a – Target achieved	N/a – Target achieved
BS21	Clean 4km of unlined storm water channels in Matjhabeng.	Clean 4km of unlined storm water channels in Matjhabeng.	Kilometers of unlined stormwater channels cleaned in Matjhabeng Central	All	Council	1.762km	3km	1km	1.545km	1km	0.28km	NOT ACHIEVED	Job Cards	Limitation of resources	Appointment of staff and procurement of materials in line with the FRP requirements
BS22			Kilometers of unlined stormwater channels cleaned in Matjhabeng West	All	Council	0.199km	0.5km	0km	0km	0.5km	0.48km	NOT ACHIEVED	Job Cards	Lack of Resources (material and labour)	Appointment of staff and procurement of materials in line with the FRP requirements
BS24	Clean 5km of lined stormwater canals in Matjhabeng	Clean 5km of lined stormwater canals in Matjhabeng	Kilometres of lined stormwater canals cleaned in Matjhabeng Central	All	Council	12.718km	3.5km	1km	4.738km	1km	2.466km	ACHIEVED	Job Cards	The availability of the lowbed and excavator is high -Was focusing on Lined Stormwater channels	N/a – Target achieved
BS25			Kilometres of lined stormwater canals cleaned in Matjhabeng West	All	Council	6.266km	1km	0.5km	1.935km	0.5km	0.053km	ACHIEVED	Job Cards	The availability of the lowbed and excavator is high -Was focusing on Lined Stormwater channels	N/a – Target achieved
BS26			Kilometres of lined stormwater canals cleaned in Matjhabeng East	All	Council	0.303km	0.5km	0km	0km	0.5km	1.675km	ACHIEVED	Job Cards	Received an excavator from Welkom Central to assist with the cleaning of the stormwater. Received a jetting truck with blockage	N/a – Target achieved

Key Performance Area			Basic Services												
Programme			Roads and ancillaries developmental and maintenance programs												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS30	Supporting the delivery of municipal services to the right quality and standard	Construction of multi-purpose community center	Percentage of multipurpose community center constructed (multi-year project)	23	Council	35%	80%	0%	0%	20%	43%	ACHIEVED	Practical Completion Certificate Progress Report	Team efficiency	N/a – Target achieved

Key Performance Area Programme			Basic Services												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Electrical Distribution				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Service Delivery Budget Implementation Plan Quarterly Targets							
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS36	Supporting the delivery of municipal services to the right quality and standard	Repair and maintenance of Streetlights to full functionality	Number of streetlights repaired and maintained	All	Council	1236	1300	300	693	300	777	ACHIEVED	Job Cards	Availability logistics and Ward base interventions. Theft and vandalism on infrastructure	N/a – Target achieved
BS37		Repair and maintenance of high mast to full functionality	Number of high mast lights repaired and maintained.	All	Council	214	120	30	166	30	119	ACHIEVED	Job Cards	Availability logistics and Ward base interventions. Theft and vandalism on infrastructure	N/a – Target achieved
BS38		Increase households access to basic services (electricity)	Percentage of unplanned outages that are restored to supply electricity within industry standard timeframes	All	Council	90%	85%	85%	96%	85%	92%	ACHIEVED	Progress Reports	Theft and vandalism incidents. Lighting, windy conditions and trees that damaged Electrical Infrastructure in this period	N/a – Target achieved

COMMUNITY SERVICES

Key Performance Area			Basic Services												
Programme			Cemeteries, Sport and Recreational Facilities												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS39	Supporting the delivery of municipal services to the right quality and standard	Maintenance of Public Park and Green Open Space	Number of trees cared for	All	Council	2131	2500	500	972	500	972	ACHIEVED	Job Cards	Availability of resources	N/a – Target achieved

Key Performance Area			Basic Services												
Programme			Waste Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS42	Supporting the delivery of municipal services to the right quality and standard	Waste collection from each household on a weekly basis	Percentage of households and businesses waste removal backlogs serviced within 48 hours	All	Council	0%	100%	100%	30%	100%	80%	NOT ACHIEVED	Job Cards	Unexpected delays such as vehicle breakdowns, turnaround times	Implementation of FRP
BS43			Percentage of households with access to basic level solid waste removal	All	Council	90%	90%	90%	58%	90%	76%	NOT ACHIEVED	Job Cards	of vehicle repairs, and adverse weather experience contributed to the deviation	Implementation of FRP
BS44			Percentage of businesses with access to basic level solid waste removal	All	Council	88%	90%	100%	58%	100%	71%	NOT ACHIEVED	Job Cards	Unexpected delays such as vehicle breakdowns, turnaround times of vehicle repairs, and adverse weather experience contributed to the deviation	Implementation of FRP
BS45			Identify the illegal dumping hotspots and develop maintenance Programme	Number of illegal dumping sites cleared by 30 June 2026	All	Council	215	800	200	47	200	484	ACHIEVED	Job Cards	An unplanned for increase in the intensity of illegal dumping cleansing campaigns

														resulted in additional loads being down	
BS46		Development of the Integrated Waste Management Plan	Number of Integrated Waste Management Plan reviewed	All	Council	0	1	1	1	0	0	ACHIEVED	Reviewed Waste management master plan	N/a – target achieved	N/a – target achieved

Key Performance Area		Basic Services													
Programme		Disaster Management and Fire Services													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS50	Supporting the delivery of municipal services to the right quality and standard	Fire engines procured	Number of fire engines procured	All	Council	3	1	0	0	1	0	NOT ACHIEVED	Practical Completion Certificate Progress Report	Municipality financial constraints. Not department's competency	Municipal Manager with the advise of the Financial director and Community Services director to indicate a way forward.

Key Performance Area			Basic Services												
Programme			Fleet Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS54	Supporting the delivery of municipal services to the right quality and standard	Ensure sufficient provision of fuel products (Diesel/ Petrol) for all municipal fleet at all necessary times	Percentage of availability of fuel product	Ward 32	Council	90%	100%	100%	0%	100%	100%	NOT ACHIEVED	Progress report	Municipality's appointed fuel supplier contract has ended. The service provider is working on a month-to-month basis	The tender has been advertised and are closing on the 26 January 2026

Key Performance Area			Basic Services												
Programme			Traffic Management and Security Services												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS56	Supporting the delivery of municipal services to the right quality and standard	Road safety awareness campaigns.	Number of awareness campaigns hosted	All	Council	2	4	1	5	1	5	ACHIEVED	Attendance Register Photos	Sustained efforts and improved resource allocation led to the over-achievement	N/a – Target achieved
BS57		Upgrading and maintenance of a vehicle pound	Number of established vehicle pound.	Ward 27	Council	0	1	1	0	0	0	NOT ACHIEVED	Report	Service provider is currently in the process of manufacturing a suitable information board	A notice must be published in the Provincial Gazette as prescribed the Act
BS58		Upgrading of Back Office System	Number of traffic reports submitted to finance department	All	Council	2	4	1	1	1	1	ACHIEVED	Attendance register Photos Reports	N/a – Target achieved	N/a – Target achieved
BS59		Compliance with the National Road Traffic Act Conduct k78 roadblocks	Number of roadblocks or checkpoints conducted	All	Council	20	20	5	5	5	7	ACHIEVED	Attendance register Photos	Transport Month and Festive Session Law Enforcement Activities required additional operations	N/a – Target achieved
BS63		Guarding and protection of municipal building and infrastructure	Number of electronic systems installed at municipal infrastructure	All	Council	71	29	5	16	5	11	ACHIEVED	Progress Reports	16 Sites were installed due to high-risk sites being handed over from the ministerial intervention	N/a – Target achieved

HUMAN SETTLEMENT

Key Performance Area		Basic Services													
Programme		Human Settlement													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS64	Supporting the delivery of municipal services to the right quality and standard	Implementation of the social compact guide	Number of reports on incomplete subsidy houses within Matjhabeng	All	Council	0	4	1	1	1	1	ACHIEVED	Report on the Database submitted to Provincial HS	N/a – Target achieved	N/a – Target achieved

Key Performance Area		Basic Services													
Programme		Development Control													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS70	Creating a conducive Environment for economic development	Municipal Planning Tribunal Meetings	Number of MPT Meetings held	All	Council	4	4	1	1	1	0	NOT ACHIEVED	Attendance Register Invitation Minutes of meetings	Non-sitting of the Matjhabeng Municipal Planning Tribunal (MPT)	Director to coordinate the sitting of the MPT
BS71		Contravention Notices	Number of reports on land use development applications approved	All	Council	0	4	1	1	1	0	NOT ACHIEVED	Report on land use development applications approve	Non-sitting of the Matjhabeng Municipal Planning Tribunal (MPT)	Director to coordinate the sitting of the MPT

Key Performance Area		Basic Services													
Programme		Building Control													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
BS72	Creating a conducive Environment for economic development	Conducting building inspections	Number of reports on building inspections conducted	All	Council	4	4	1	1	1	1	ACHIEVED	Reports on building inspections conducted Inspections Forms	N/a – Target achieved	N/a – Target achieved
BS73		Issuing contravention notices	Number of reports on contravention notices issued	All	Council	4	4	1	1	1	1	ACHIEVED	Report on contravention notices Notice letters	N/a – Target achieved	N/a – Target achieved
BS74		Approval of building plans applications	Number of reports on approved building plans	All	Council	4	4	1	1	1	1	ACHIEVED	Reports on land use development applications approved	N/a – Target achieved	N/a – Target achieved

LOCAL ECONOMIC DEVELOPMENT

Key Performance Area		Local Economic Development													
Programme		Trade and Investment													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED1	Creating a conducive Environment for economic development	Enhance the investment and marketing of the municipality	Number of investment event held by 30 June 2026	All	Council	0	1	0	1	0	0	ACHIEVED	Attendance Register Invite Photos	The Investment summit that was planned for the month of October. We found that it will be beneficial to have industrial indaba before the investment summit.	N/a – Target achieved
LED2		Improve private sector stakeholder relation and confidence	Number of industrial and commercial businesses visited	All	Council	20	12	3	3	3	3	ACHIEVED	Attendance Register Invite Photos	N/a – Target achieved	N/a – Target achieved
LED3		Enhance public private partnership on development programmes	Number of Established MLEDF by 30 June 2026	All	Council	2	2	0	0	1	1	ACHIEVED	Council Resolution Cabinet Approval	N/a – Target achieved	N/a – Target achieved

Key Performance Area		Local Economic Development													
Programme		Small Medium, Micro Enterprise Development													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED7	Creating a conducive Environment for economic development	LED Strategy review	Number of LED Strategy reviewed by 30 June 2026	All	Council	1	1	1	0	0	0	NOT ACHIEVED	LED Strategy Council Resolution	The assistance we received from SALGA and other departments have to come during the first quarter of the financial year. According to plan, workshop was supposed to be in the last quarter of the previous year	The strategy will be presented in November 2025 or January 2026 Ordinary Council Meeting
LED8		Development of small, medium and micro enterprise (SMME)	Number of SMMEs assisted with grant or funding applications by 30 June 2026	All	Private Funding	4	8	2	2	2	2	ACHIEVED	Attendance Register Agenda Photos	N/a – Target achieved	N/a – Target achieved
LED9		Facilitate capacity development of SMME	Number of workshops conducted to assist the SMMEs by 30 June 2026	All	Council	4	4	1	2	1	1	ACHIEVED	Attendance Register Agenda Invite Report	Food and Safety training was prioritised given the current cases	N/a – Target achieved
LED10		Informal Trading Support	Number of exhibitions held by 30 June 2026	All	Council	2	2	0	0	1	1	ACHIEVED	Attendance Register Invite Report	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Local Economic Development												
Programme			Small Medium, Micro Enterprise Development												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED11	Creating a conducive environment for economic development	Informal Trading Support	Number of trainings facilitated by 30 June 2026	All	Council	2	2	0	0	1	1	ACHIEVED	Attendance Register Invite Report	N/a – Target achieved	N/a – Target achieved
LED12		Development & Support of Informal Trading	Number of Spaza Shop and food handling vendors' permits facilitated	All	Council	32	32	8	28	8	8	ACHIEVED	Attendance Register Invite Report	N/a – Target achieved	N/a – Target achieved
LED13			Number of Salon and Car wash bays permits facilitated	All	Council	32	32	8	10	8	8	ACHIEVED	Attendance Register Invite Report	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Local Economic Development												
Programme			Agriculture and Rural Development												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED15	Creating a conducive Environment for economic development	Improve access to market for emerging farmer	Number of emerging farmers introduced to the market by 30 June 2026	All	Council	1	5	0	0	2	2	ACHIEVED	Attendance Registers Report	N/a – Target achieved	N/a – Target achieved
LED16			Number of training programs conducted to access market by 30 June 2026	All	Council	1	1	0	0	1	2	ACHIEVED	Attendance Registers Photos Agenda	Resources available	N/a – Target achieved
LED18		Facilitation of agricultural education programme	Number of meetings held with commonage committee members	All	Council	0	4	1	1	1	2	ACHIEVED	Attendance Registers Photos Agenda	Resources available	N/a – Target achieved
LED19		Allocation of agricultural land of farmers	Number of beneficiaries allocated farms by 30 June 2026	All	Council	20	10	1	16	3	2	ACHIEVED	Signed lease Agreements	Resources available	N/a – Target achieved

Key Performance Area			Local Economic Development												
Programme			Minerals and Energy												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED22	Creating a conducive Environment for economic development	Optimize the utilization of Social Labour Plan (SLP) and Corporate Social Responsibility Funding for economic diversification programmes	Number of SLP and CSI projects facilitated by 30 June 2026	All	Council	2	2	0	0	1	1	ACHIEVED	Approved Project Letter Memorandum of Agreement	N/a – Target achieved	N/a – Target achieved
LED23		By-law on Small Scale Mining	Number of by-law developed on Small-Scale Mining	All	Council	2	2	0	0	1	0	NOT ACHIEVED	Council Resolution By-Law on Small Scale Mining	Workshops delayed the tabling of the By-Law	To be taken to EXCO in February 2026
LED24		SLP and CSI projects implemented	Number of SLP / CSI projects implemented by 30 June 2026	All	Private Funding	2	2	0	0	1	1	ACHIEVED	Report on SLP or CSI projects implemented	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Local Economic Development												
Programme			Facility Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED25	Creating a conducive Environment for economic development	Optimize the utilization of Social Labour Plan (SLP) and Corporate Social Responsibility Funding for economic diversification programmes	Number of phases (sourcing an operator) completed for MIP (Matjhabeng Industrial Park) by 30 June 2026	All	Council	0	1	1	1	0	0	ACHIEVED	Signed Lease Agreements	N/a – Target achieved	N/a – Target achieved
LED26		Allocation of commercial properties to SMMEs	Number of beneficiaries allocated stalls by 30 June 2026	All	Council	16	4	1	1	1	1	ACHIEVED	Signed Lease Agreements	N/a – Target achieved	N/a – Target achieved
LED27			Number of commercial properties visited and assisted	All	Council	20	20	5	5	5	5	ACHIEVED	Reports and attendance register Agenda	N/a – Target achieved	N/a – Target achieved
LED28		Facilitation of education programme	Number of meetings held with stall's committee members	All	Council	8	8	2	2	2	2	ACHIEVED	Reports and attendance register Agenda	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Local Economic Development												
Programme			Tourism												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
LED31	Creating a conducive Environment for economic development	Tourism development	Number of tourism awareness campaigns by 30 June 2026	All	Council	1	1	1	1	1	1	ACHIEVED	Attendance Registers Photos	N/a – Target achieved	N/a – Target achieved

INSTITUTIONAL CAPACITY

Key Performance Area			Institutional Capacity												
Programme			Training and Development												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
IC3	Building institutional resilience and administrative capability	Implementation of Training Interventions in line with the Workplace Skills Plan	Number of beneficiaries trained	All	Council	98	160	40	175	40	23	ACHIEVED	Approved submissions	Reflecting academic learning as per study assistance	N/a – Target achieved
IC4		Workplace Integrated Learning (interns/ apprentices)	Number of learners placed in the municipality.	All	Council	0	150	10	19	10	17	ACHIEVED	Endorsed Placement Requests	Endorsed Placement Requests	N/a – Target achieved

Key Performance Area			Institutional Capacity												
Programme			Employee Wellness												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
IC6	Building institutional resilience and administrative capability	Provide at least pauper burial services to destitute people and unknown corpses	Number of reports on destitute people and unknown corpses provided with pauper Burials, quarterly	All	Council	4	4	1	1	1	1	ACHIEVED	Report on Pauper Burials provided Approved applications	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Institutional Capacity												
Programme			Labour Relations												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
IC7	Building institutional resilience and administrative capability	Utilize the Local Labour Forum as a consultative/negotiations forum to facilitate and sustain effective relations, ultimately enhancing service delivery	Number of approved schedule of meetings per year	All	Council	1	1	1	7	0	0	ACHIEVED	Approved Schedule of meetings	There were additional adhoc meetings for further deliberations addressing agenda points hence the deviation	N/a – Target achieved

Key Performance Area			Institutional Capacity												
Programme			Occupational Health and Safety												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
IC8	Building institutional resilience and administrative capability	Conduct safety awareness programmes	Number of safety awareness programmes conducted	All	Council	12	16	4	4	4	4	ACHIEVED	Attendance Registers Notice/Invite Photos	N/a – Target achieved	N/a – Target achieved
IC9		Conduct safety inspections	Number of safety inspections conducted	All	Council	98	160	40	40	40	40	ACHIEVED	Inspection Reports	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Institutional Capacity												
Programme			Human Resource Planning												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
IC13	Building institutional resilience and administrative capability	Review job descriptions	Number of job descriptions reviewed	All	Council	300	300	50	50	100	100	ACHIEVED	Job Descriptions	N/a – Target achieved	N/a – Target achieved
IC14			Percentage of job descriptions signed off	All	Council	100%	100%	20%	20%	30%	30%	ACHIEVED	Job Descriptions signed off	N/a – Target achieved	N/a – Target achieved
IC15		Cascading of individual performance management system	Number of performance agreements developed for incumbents in positions from level 1 to level 7/6	All	Council	32	150	25	3	25	0	NOT ACHIEVED	Performance Agreements	Lack of departments corporation has affected the timely completion of the performance agreements	Provide support sessions to departments to ensure understanding and compliance with the completion of performance management agreements

FINANCIAL MANAGEMENT

Key Performance Area Programme			Financial Management Asset Management									PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets							
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
FM1	Ensuring sound financial management and accounting	To ensure that the Asset register is Generally Recognized Accounting Practices compliant and reconcile with the General Ledger	Number of GRAP compliant asset register submitted to auditor general for audit by 31 August 2025	All	Council	1	1	1	1	0	0	ACHIEVED	GRAP - Compliant Asset Register	N/a – Target achieved	N/a – Target achieved
FM2			Number of verifications conducted on the asset register submitted to auditor general for audit by 31 August 2025	All	Council	1	1	1	1	0	0	ACHIEVED	List/Report on verified assets	N/a – Target achieved	N/a – Target achieved
FM3			Number of reconciliations completed between the fixed asset register and the general ledger submitted to auditor general for audit by 31 August 2025	All	Council	1	1	1	1	0	0	ACHIEVED	Reconciliation report/register	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Financial Management												
Programme			Accounting Services												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
FM4	Ensuring sound financial management and accounting	Submit draft AFS for audit	Number of the draft annual financial statements submitted to auditor general for audit by 31 August 2025	All	Council	4	4	1	1	0	0	ACHIEVED	Report on updates	N/a – Target achieved	N/a – Target achieved
FM10		To ensure that all procurement processes are done in accordance with legislation	Number of section 71 reports submitted to provincial Treasury	All	Council	12	12	3	3	3	3	ACHIEVED	SCM Deviation report	N/a – Target achieved	N/a – Target achieved
FM11			Number of section 52 (d) reports submitted to provincial Treasury	All	Council	4	4	1	1	1	1	ACHIEVED	Section 52(d) Financial Report Proof of Submission to Treasury	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Financial Management												
Programme			Supply Chain Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
FM14	Ensuring sound financial management and accounting	To ensure that all procurement processes are done in accordance with legislation	Number of Supply Chain Management deviation reports submitted	All	Council	4	4	1	1	1	1	ACHIEVED	SCM deviation report	N/a – Target achieved	N/a – Target achieved
FM15			Number of Supply Chain Management contracts registers updated	All	Council	4	4	1	1	1	1	ACHIEVED	SCM Updated Contract Register	N/a – Target achieved	N/a – Target achieved
FM16			Number of procurement plan developed and approved	All	Council	1	1	1	0	0	0	NOT ACHIEVED	Approved procurement plan	The procurement plan was not completed by all departments	Budget committee must be functional to deal with all planning document and implementation therefore
FM17			Number of reports on the implementation of the procurement plan	All	Council	0	4	1	0	1	1	ACHIEVED	Report on the implementation of the procurement plan	N/a – Target achieved	N/a – Target achieved
FM18			Number of irregular expenditure register updated	All	Council	0	4	1	1	1	1	ACHIEVED	Irregular Expenditure Register	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Financial Management												
Programme			Revenue and Credit Control Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
FM19	Ensuring sound financial management and accounting	To ensure that all revenue due to the municipality	Percentage of monthly collection rate	All	Council	55%	75%	75%	47%	75%	43%	NOT ACHIEVED	Payment Rate on monthly billing report	Non- payment for basic services provided by the municipality	Debtors have been handed over to the Lawyers for collection
FM20			Number of monthly billing reports compiled	All	Council	12	12	3	3	3	3	ACHIEVED	Revenue Related Policies Council Resolution	N/a – Target achieved	N/a – Target achieved
FM21			Number of indigent register updated	All	Council	12	12	3	3	3	3	ACHIEVED	Quarterly Collection Rate Report	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Financial Management												
Programme			Expenditure Management												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
FM23	Ensuring sound financial management and accounting	To ensure that municipal expenditure is well managed	Number of cost containment reports compiled	All	Council	0	4	1	1	1	1	ACHIEVED	Containment Reports	N/a – Target achieved	N/a – Target achieved

GOOD GOVERNANCE, ACCOUNTABILITY AND TRANSPARENCY

Key Performance Area			Good Governance, Accountability and Transparency												
Programme			Office of the Municipal Manager (Information Communication Technology)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
GGTA2	Information Technology enables and drives the municipality to reach its objectives	Enterprise Financial System Upgrade	Number of system upgrades conducted on the Financial System (Cashdrawer System Upgrade, Solar App System Upgrade and Budget Management Module Upgrade)	Adim	Council	3	3	0	0	1	1	ACHIEVED	Report on the system upgraded	N/a – Target achieved	N/a – Target achieved
GGTA4		DIGITAL Transformation sub-projects	Number of digital transformation subprojects implemented (Automated Internal Audit System, Automated Performance Management System and Risk Management System)	Admin	Council	0	3	0	0	1	1	ACHIEVED	Report on digital transformation subprojects implemented	N/a – Target achieved	N/a – Target achieved
GGTA5		Information Security Management	Number of Security Awareness and Training conducted and Implementation of an Information Security Architecture	Admin	Council	2	4	1	1	1	1	ACHIEVED	Attendance Register Agenda/ Notice Photos	N/a – Target achieved	N/a – Target achieved

Key Performance Area Programme			Good Governance, Accountability and Transparency Office of the Municipal Manager (Communications)													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance	
								Quarter 1 Target	Actual	Quarter 2 Target	Actual					
GGTA6	Promoting transparency, and accountability good governance	Review the Municipal Communication strategy annually	Number of Communications Strategy approved by Council	Admin	Council	0	1	1	1	0	0	ACHIEVED	Approved Communication Policy Council Resolution	N/a – Target achieved	N/a – Target achieved	
GGTA7			Number of Municipal Branding completed (All Municipal buildings in all six units, Municipal Fleet Main entry/exit points of all six units)	All	Council	1	6	1	0	0	0	0	NOT ACHIEVED	Purchase Order Delivery Note Photos	Financial constraints	Align the KPIs and Operational Plans with the FRP
GGTA8			Number of outdoor adverts publicized.	All	Council	1	6	0	0	2	0	0	NOT ACHIEVED	Purchase Order Delivery Note Photos	Financial Constraints	To align the KPIs with FRP
GGTA9			Number of reports on printed and digital media distributed (Posters, flyers, newspaper articles and notices)	All	Council	4	4	1	1	1	1	1	ACHIEVED	Progress Report	N/a – Target achieved	N/a – Target achieved
GGTA10			Number of reports on Publications sent/shared/released in Local, provincial, and national media internal newsletter, quarterly	All	Council	0	1	1	1	1	1	1	ACHIEVED	Attendance Register/ Report Pictures	N/a – Target achieved	N/a – Target achieved
GGTA12			Number of quarterly reports on crisis and emergency communicated	All	Council	4	4	1	1	1	1	1	ACHIEVED	Progress Report	N/a – Target achieved	N/a – Target achieved
GGTA13			Number of Community awareness conducted	All	Council	2	7	1	1	2	2	2	ACHIEVED	Attendance Registers/ Posters	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Good Governance, Accountability and Transparency												
Programme			Office of the Municipal Manager (Risk Management)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
GGTA14	Promoting transparency, and accountability good governance,	To ensure effective risk management within the municipality	Number of Risk Management policy approved by Council	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Risk Management Policy Council Resolution	N/a – Target achieved	N/a – Target achieved
GGTA15			Number of Risk Management Strategy approved by Council	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Risk Management Strategy Council Resolution	N/a – Target achieved	N/a – Target achieved
GGTA16			Number of Risk Management Implementation Plan Approved	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Risk Management Implementation Plan Audit Committee Attendance Register and Minutes	N/a – Target achieved	N/a – Target achieved
GGTA17			Number of Anti-Fraud and Anti-Corruption Policy approved	Admin	Council	1	1	1	1	0	0	ACHIEVED	Risk Registers (Strategic, Operational, Fraud, ICT and Projects)	N/a – Target achieved	N/a – Target achieved
GGTA18			Number of Anti-Fraud and Anti-Corruption Strategy approved.	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Anti-Fraud and Anti-Corruption Strategy Council Resolution	N/a – Target achieved	N/a – Target achieved
GGTA19			Number of Fraud Prevention Plan approved.	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Fraud Prevention Plan Audit Committee Attendance Register and Minutes	N/a – Target achieved	N/a – Target achieved
GGTA20			Number of Whistle-Blowing Policy approved.	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Whistle Blowing Policy Council Resolution	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Good Governance, Accountability and Transparency												
Programme			Office of the Municipal Manager (Risk Management)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
GGTA21	Promoting transparency, and accountability and good governance, within the municipality	To ensure effective risk management within the municipality	Number of Risk Assessments conducted.	Admin	Council	4	4	1	1	1	1	ACHIEVED	Risk Assessment Reports	N/a – Target achieved	N/a – Target achieved
GGTA22			Number of Risk Management Committee Charter approved.	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Risk Management Committee Charter Audit Committee Attendance Register and Minutes	N/a – Target achieved	N/a – Target achieved
GGTA23			Number of Risk Management Committee meetings held.	Admin	Council	4	4	1	1	1	1	ACHIEVED	Attendance Registers Agenda Minutes of Risk Management Committee meetings	N/a – Target achieved	N/a – Target achieved
GGTA24			Number of risk awareness campaign conducted.	Admin	Council	2	2	1	1	0	0	ACHIEVED	Attendance Registers Invitation	N/a – Target achieved	N/a – Target achieved
GGTA25			Number of Risk Registers developed and updated (Strategic, Operational, Fraud, ICT and Projects)	Admin	Council	5	5	2	2	1	1	ACHIEVED	Risk Registers (Strategic, Operational, Fraud, ICT and Projects)	N/a – Target achieved	N/a – Target achieved
GGTA26			Number of progress reports against the Risk Management plan prepared	Admin	Council	4	4	1	1	1	1	ACHIEVED	Quarterly Progress Reports	N/a – Target achieved	N/a – Target achieved

Key Performance Area Programme			Good Governance, Accountability and Transparency Office of the Municipal Manager (Internal Unit)													
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance	
								Quarter 1 Target	Actual	Quarter 2 Target	Actual					
GGTA27	Promoting transparency, and accountability good governance,	Review the efficiency and effectiveness of municipal systems of internal control	Number of developed Risk Based Internal Audit plan.	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved Risk Based Internal Audit Plan	N/a – Target achieved	N/a – Target achieved	
GGTA28			Number of internal audit reports compiled	Admin	Council	4	4	1	1	1	1	1	ACHIEVED	Internal Audit Reports	N/a – Target achieved	N/a – Target achieved
GGTA29			Number of developed internal audit methodology	Admin	Council	1	1	1	1	0	0	0	ACHIEVED	Internal Audit Methodology	N/a – Target achieved	N/a – Target achieved
GGTA30			Number of Audit Committee meetings held	Admin	Council	4	4	1	1	1	1	1	ACHIEVED	Minutes of meetings Attendance Registers Agenda	N/a – Target achieved	N/a – Target achieved
GGTA31			Number of Internal Audit Charter developed and approved	Admin	Council	1	1	1	1	0	0	0	ACHIEVED	Approved Internal Audit Charter	N/a – Target achieved	N/a – Target achieved
GGTA32			Number of Internal Audit reports on implementation of the coverage plan	Admin	Council	4	4	1	1	1	1	1	ACHIEVED	Internal Audit Progress Reports	N/a – Target achieved	N/a – Target achieved
GGTA33			Number of reviewed quality assurance and improvement program.	Admin	Council	0	1	1	1	0	0	0	ACHIEVED	Quality assurance program	N/a – Target achieved	N/a – Target achieved
GGTA34			Number of progress reports submitted to the accounting officer	Admin	Council	12	12	3	3	3	0	0	NOT ACHIEVED	Reports on follow up audit conducted	Follow up audit is still in progress and not yet finalised	To align the KPI with the Internal audit plan during the 2025/2026 adjustments
GGTA35			Number of Audit Committee Charter developed and approved	Admin	Council	1	1	1	1	0	0	0	ACHIEVED	Audit Committee Charter Council Resolution	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Good Governance, Accountability and Transparency												
Programme			Office of the Municipal Manager (Performance Management Systems)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
GGTA36	Promoting transparency, and accountability good governance, performance management system	Review the efficiency and effectiveness of performance management system	Number of SDBIP developed and approved by the Executive Mayor	Admin	Council	1	1	1	1	0	0	ACHIEVED	Approved SDBIP MAYCO Resolution	N/a – Target met	N/a – Target met
GGTA38			Number of performance agreements for Section 56/57 managers coordinated and signed	Admin	Council	8	8	8	8	0	0	ACHIEVED	Signed Performance Agreements	N/a – Target met	N/a – Target met
GGTA41			Number of quarterly reports developed	Admin	Council	4	4	1	1	1	1	ACHIEVED	Quarterly Reports	N/a – Target met	N/a – Target met

Key Performance Area			Good Governance, Accountability and Transparency												
Programme			Office of the Municipal Manager (Council Whip)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
GGTA43	Promoting good governance, transparency, and accountability,	Methodology to improve performance management, monitoring, and improvement to achieve overall organizational objectives	Number of Troika meetings held	Admin	Council	2	4	1	1	1	1	ACHIEVED	Minutes of Troika Meetings Attendance Registers	N/a – Target met	N/a – Target met
GGTA44			Number of Multi-Party Whippery meetings held	Admin	Council	2	4	1	1	1	1	ACHIEVED	Minutes of Multi-Party Whippery Meetings Attendance Registers	N/a – Target met	N/a – Target met

PUBLIC PARTICIPATION

Key Performance Area Programme			Public Participation Office of the Speaker												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
PP2	Putting people and their concerns first	Functionality of ward committees	Number of reports from ward committees produced and submitted	All	Council	102	144	36	36	36	36	ACHIEVED	Reports from 36 ward committees	N/a – Target met	N/a – Target met
PP3			Number of reports on community meetings held by ward councillors to address community programmes and developmental matters	All	Council	159	144	36	23	36	19	NOT ACHIEVED	Reports on Community Meetings held	Some Ward Councillors do not convene meetings.	Office of the Speaker to intervene
PP5		Community Participation	Number of Community Participation programs held	All	Council	1	4	1	1	1	1	ACHIEVED	Attendance Registers Photos	N/a – Target met	N/a – Target met
PP6		Establishment of Council Committees	Number of section 79 committees' meetings held	All	Council	2	4	1	0	1	3	ACHIEVED	Attendance Register Minutes of meetings	Treasury advised the Office to hold more meetings in order to meet the grants requirements	N/a – Target met
PP7		Capacity Building	Number of ward committees training conducted	All	Council	2	2	0	0	1	0	NOT ACHIEVED	Attendance Register Agenda Photos	Financial Constraints	To align the KPIs with the FRP
PP8			Number of councillors training conducted	All	Council	0	2	0	0	1	2	ACHIEVED	Attendance Register Agenda Photos	More requests from the councillors to get trained	N/a – Target met

Key Performance Area			Public Participation												
Programme			Office of the Mayor												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
PP9	Putting people and their concerns first	Facilitate Social cohesion Activities	Number of National Days' activities hosted (Mandela Day, Human Rights Day, Women's Day Heritage Day, Reconciliation Day, World Aids Day etc.)	All	Council	6	5	2	2	1	1	ACHIEVED	Notice Attendance Registers Pictures	N/a – Target achieved	N/a – Target achieved
PP10			Number of Youth Programmes held (Including Youth Month Celebrations)	All	Council	8	4	1	0	1	0	NOT ACHIEVED	Notice Attendance Registers Pictures	Will be attended in Quarter 3 and Quarter 4	Will be attended in Quarter 3 and Quarter 4
PP11			Number of Executive Mayor's Imbizos	All	Council	12	12	3	12	3	9	ACHIEVED	Invitations Attendance Registers	Demands from the community challenges	N/a – Target achieved
PP12			Number of Moral Regeneration campaigns held	All	Council	2	4	1	1	1	1	ACHIEVED	Invitations Attendance Registers	N/a – Target achieved	N/a – Target achieved
PP13			Number of HIV/Aids campaigns held	All	Council	1	1	0	1	1	1	ACHIEVED	Invitations Attendance Registers	N/a – Target achieved	N/a – Target achieved

Key Performance Area			Public Participation												
Programme			Office of the Municipal Manager (IDP)												
Item no	Objective	Strategy	Key Performance Indicator	Ward	Funding Source	Baseline indicator	Annual Target	Service Delivery Budget Implementation Plan Quarterly Targets				PMS COMMENT	Evidence	Reasons for deviation	Measures to address under-performance
								Quarter 1 Target	Actual	Quarter 2 Target	Actual				
PP18	Putting people and their concerns first	To encourage the involvement of communities in municipal budgeting and planning processes	Number of Integrated Development Review Process Plan developed and adopted	All	Council	1	1	1	1	0	0	ACHIEVED	Adopted Integrated Development Process Plan Council Resolution	N/a – Target achieved	N/a – Target achieved

CHAPTER 4

The municipality is fully committed and geared to improve its performance during the remainder of the financial year. In this regard, mitigatory measures/corrective actions to ensure improved performance and facilitate service delivery are being implemented and continuously monitored.

The Mid-Year Performance Assessment Report is hereby submitted to the **MAYCO** for noting and approval.

Submitted By

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Mr. Tumelo Makofane
ED Strategic Support Services – Matjhabeng Local Municipality
Date: 20 January 2026

Municipal Manager's Acknowledgement of Submission

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Mr. Thabo Panyani
Acting Municipal Manager – Matjhabeng Local Municipality
Date: 20 January 2026