

MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

JANUARY 2026

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PART 1

1. INTRODUCTION

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

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

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

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

The reporting period ending 31 January 2026, ten working days reporting limit expired on 13 February 2026.

Herewith please find the In-year Report for the period ending 31 January 2026 in compliance with the above-mentioned legislation and regulations.

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

2. RESOLUTION

To be inserted after Council meeting.

3. EXECUTIVE SUMMARY

The Statement of Financial Performance details the revenue by source type and expenditure by input type. The total revenue for the month excluding grants is R241 382 553 with a variance of 23%, which indicates that the revenue received was below the budgeted amount with R71 548 479. The total operating expenditure is R189 469 494 with a variance of 50% which indicates underspending of R107 507 408 against the budgeted amount for the same period. The Municipality had a surplus of R43 863 935 for the month after capital payments, this means that the amount received is above the amounts paid.

The pay rate on consumer services for January 2026 was 67% and the total income including prepaid sales & Unidentified Receipts percentage was 76%, thirty three percent increase from the month of December 2025 which is in line with budgeted average pay rate of 70% and not National Treasury norm of 95%.

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

4. QUALITY CERTIFICATION

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I,, The Acting Municipal Manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of January 2026 (M07) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: _____

Municipal Manager of: _____

Signature: _____

Date: _____

CHIEF FINANCIAL OFFICER'S QUALITY CERTIFICATION

I,, The Acting Chief Financial Officer of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of January 2026 (M07) 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 - M07 January									
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	43 009	269 653	301 207	(31 553)	-10%	516 354
Service charges	1 737 961	1 986 252	1 986 252	142 488	1 107 672	1 158 647	(50 975)	-4%	1 986 252
Investment revenue	5 592	5 472	5 472	831	3 715	3 192	523	16%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	103	585 537	455 827	129 710	0	781 418
Other own revenue	695 445	1 247 093	1 247 093	55 055	371 644	727 471	(355 827)	-49%	1 247 093
Total Revenue (excluding capital transfers and contributions)	3 681 515	4 536 590	4 536 590	241 485	2 338 221	2 646 344	(308 123)	-12%	4 536 590

The total revenue by source excluding grants shows a variance of 23% which indicates that the revenue received for the month of January 2026 was below the budgeted amount with R71 548 479.

The major operating revenue variances against the budget are:

- Property Rates
- Service Charges
- Other own revenue

6. BILLING VS ACTUAL COLLECTION PERFORMANCE ANALYSIS

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

Description	Actual for the month	For the year to date (2025/26)
Total Billing	255 540 542	1 900 645 419
Less: Indigent Billing	3 549 479	13 859 147
Less: Other Billing	10 907 116	75 162 789
Actual Billing	241 083 947	1 811 623 483
Actual Revenue Received	160 981 539	864 727 407
Consumer Revenue	115 174 439	722 079 211
Other Revenue & Unallocated receipts	45 807 100	142 648 196
Interest (Billing)	51 060 899	341 244 955
Actual Billing less Interest Billing	190 023 048	1 470 378 528
Prepaid Sales	8 299 723	60 310 040
Allocations to votes & Employees Salary deductions	14 456 770	44 555 287
Actual Income including Prepaid Sales & Allocations to votes	183 738 032	969 592 734

The pay rate on consumer services for January 2026 was 67% and the total income including prepaid sales & Unidentified Receipts percentage was 76% 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 - M07 January									
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	87 555	613 649	613 180	469	0%	1 051 160
Remuneration of Councillors	9 590	43 417	43 417	753	5 482	25 327	(19 845)	-78%	43 417
Depreciation and amortisation	248 021	279 381	279 381	–	–	162 972	(162 972)	-100%	279 381
Interest	147 453	206 612	206 612	467	6 858	120 524	(113 665)	-94%	206 612
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 153 537	78 356	531 293	1 258 628	(727 334)	-58%	2 153 537
Transfers and subsidies	–	1 494	1 385	–	26	837	(811)	-97%	1 385
Other expenditure	1 815 304	770 951	755 250	22 337	(64 806)	439 176	(503 981)	-115%	755 250
Total Expenditure	5 074 210	4 523 421	4 490 742	189 469	1 092 503	2 620 642	(1 528 140)	-58%	4 490 742

The total operating expenditure shows a variance of 50% which indicates an underspending of R107 507 408 against the budgeted amount for the month of January 2026.

The major operating expenditure variances against budget are:

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

8. MATERIAL VARIANCES TO THE SDBIP

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

9. CAPITAL EXPENDITURE

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

FS184 Matjhabeng - Capital Expenditure - M07 January									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure & funds sources									
Capital expenditure	157 446	140 263	172 943	9 635	107 291	100 025	7 265	7%	172 943
Capital transfers recognised	145 316	111 679	111 869	1 086	60 928	65 386	(4 458)	-7%	111 869
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	12 130	28 584	61 074	8 549	46 363	34 639	11 724	34%	61 074
Total sources of capital funds	157 446	140 263	172 943	9 635	107 291	100 025	7 265	7%	172 943

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	Actual For the Month	Actual YTD	Budget for the month	Budget 2025/2026	Adjustment Budget 2025/2026
Repairs & Maintenance	5 787 948	45 646 084	33 488 460	401 861 524	

11. DEBTORS AGE ANALYSIS

AGE ANALYSIS OF DEBTORS FOR THE MONTH JANUARY 2026									
Detail	> 30 days	>30 <60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	58 729 332	51 430 277	50 527 558	50 016 410	53 005 787	137 043 984	288 465 073	2 189 050 758	2 878 269 178
Trade and Other Receivables from Exchange Transactions - Electricity	71 401 386	35 569 938	30 800 400	26 299 054	36 238 536	60 637 435	114 833 420	444 473 002	820 253 170
Receivables from Non-exchange Transactions - Property Rates	37 936 224	27 501 071	26 320 255	23 746 016	22 812 576	45 535 903	129 246 253	756 057 392	1 069 155 690
Receivables from Exchange Transactions - Waste Water Management	23 262 644	20 796 574	20 419 864	19 784 549	21 279 926	47 322 527	118 831 743	1 029 717 834	1 301 415 661
Receivables from Exchange Transactions - Waste Management	14 473 608	12 694 956	12 387 287	12 162 873	13 204 060	31 734 995	71 679 468	635 044 105	803 381 352
Receivables from Exchange Transactions - Property Rental Debtors	1 729 484	1 725 340	1 714 837	1 714 495	1 715 462	1 793 205	11 599 617	164 192 045	186 184 485
Interest on Arrear Debtor Accounts	52 016 635	52 260 637	51 217 978	48 685 551	47 925 218	105 588 635	326 607 143	1 773 761 508	2 458 063 305
Other	3 263 711	451 714	584 871	300 352	428 445	1 976 801	2 335 787	73 323 324	82 665 004
Total	262 813 024	202 430 506	193 973 050	182 709 301	196 610 009	431 633 484	1 063 598 505	7 065 619 967	9 599 387 846
Debtors Age Analysis By Customer Group									
Organs of State: National Public Works	5 465 680	4 467 131	3 170 484	873 368	555 631	360 756	2 557 230	14 183 247	31 633 527
Organs of State: Provincial Public Works, Roads and Transport	8 042 969	7 830 101	7 808 394	7 720 221	8 951 713	8 467 500	46 284 037	99 794 049	194 898 984
Organs of State: National Basic Education	2 386 619	2 029 558	1 757 552	2 241 124	1 789 372	1 591 584	14 175 913	27 327 909	53 299 630
Commercial	76 451 541	34 939 168	30 649 154	28 434 523	32 058 866	25 371 208	191 033 529	1 314 585 622	1 733 523 610
Households	170 466 216	153 164 549	150 587 466	143 440 064	153 254 428	395 842 436	809 547 796	5 609 729 141	7 586 032 096
Other									-
	262 813 024	202 430 506	193 973 050	182 709 301	196 610 009	431 633 484	1 063 598 505	7 065 619 967	9 599 387 846

12. CREDITORS AGE ANALYSIS

AGE ANALYSIS OF CREDITORS FOR THE MONTH JANUARY 2026									
Detail	< 0 - 30 days	> 30 < 60 days	> 60 < 90 days	> 90 < 120 days	> 120 < 150 days	> 150 < 180 days	> 180 < 1 year	Over 1 year	Total
Bulk Electricity	95 698 320	91 412 937	91 551 069	7 099 954 761	-	-	-	-	7 378 617 088
Bulk Electricity - FBE	1 401 384	-	-	-	-	-	-	-	1 401 384
Bulk Electricity - Small Accounts	577 188	446 995	282 123	1 234 846	-	-	-	-	2 541 151
Bulk Water	149 802 083	90 832 766	128 466 016	132 813 822	147 180 910	121 072 380	86 445 744	10 750 804 677	11 607 418 399
PAYE deductions	15 903 408	-	-	-	-	-	-	-	15 903 408
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions/Retirement/Other	26 930 875	-	-	-	-	-	-	-	26 930 875
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	17 705 813	6 080 495	10 447 974	273 433 976	-	-	-	-	307 668 258
Auditor General	421 140	1 476 898	4 506 383	-	-	-	-	-	6 404 421
Other	-	-	-	-	-	-	-	-	-
Total	308 440 212	190 250 092	235 253 565	7 507 437 406	147 180 910	121 072 380	86 445 744	10 750 804 677	19 346 884 985

13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE MONTH OF JANUARY 2026							
	ACC TYPE	OPENING BALANCE	INTEREST EARNED	INTEREST PAID	CR /TRANSFERS	DR/ TRANSFERS	CLOSING BALANCE
SEED Investment/Budget Reform Inv (90-9461-7107)	Call Account	920 969,24	4 341,17				925 310,41
CMIP Funds + MIG (91-0668-4115)	Call Account	109 378 830,55	465 659,31		11 000 000,00	53 000 000,00	67 844 489,86
LED (91-0668-4157)	Call Account	1 242,89	3,96				1 246,85
Equitable Share & FMG (91-0668-4238)	Call Account	1 478,06	4,71				1 482,77
Skills Development (91-1114-1338)	Call Account	1 314,33	4,19				1 318,52
Restructuring Grant (91 2351 5666)	Call Account	1 242,89	3,96				1 246,85
Standard Bank Account (08 883 104 3-001)	Money Market	41 407 563,61	237 384,46				41 644 948,07
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Deposit	261 905,97	1 557,08				263 463,05
Standard Bank Account (08 883 104 3-003)	32 Days Notice Deposit	10 368 110,37	59 226,06				10 427 336,43
Total		162 342 657,91	768 184,90	-	11 000 000,00	53 000 000,00	121 110 842,81
Fixed		-	-	-	-	-	-
Call Accounts		110 305 077,96	470 017,30	-	11 000 000,00	53 000 000,00	68 775 095,26
Money Market		41 407 563,61	237 384,46	-	-	-	41 644 948,07
Other		10 630 016,34	60 783,14	-	-	-	10 690 799,48
Total		162 342 657,91	768 184,90	-	11 000 000,00	53 000 000,00	121 110 842,81

14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ALLOCATIONS RECEIVED & SPENT											
	Funds Received for the month	Funds Spent during the month	Funds Spent during the month VAT EXCL	Funds Received year to date	Funds Spent year to date	Funds Spent year to date VAT EXCL	Approved Roll Over	Budget 2025/2026	Adjustment Budget 2025/2026	YTD Retention	Amount Available
OPERATIONAL	-	102 798	102 798	587 929 872	588 057 776	588 051 614	-	782 618 872	-	-	-127 904
Equitable Share	-	-	-	582 548 000	582 548 000	582 548 000		776 731 000	-	-	-
FMG	-	102 798	102 798	3 000 000	2 567 130	2 567 130		3 000 000	-	-	432 870
EPWP	-	-	-	1 181 000	1 687 000	1 687 000		1 687 000	-	-	-506 000
SETA	-	-	-	1 200 872	1 255 646	1 249 484		1 200 872	-	-	-54 774
CAPITAL	944 000	1 483 179	1 345 006	76 728 000	70 017 319	61 297 417	-	148 301 000	-	3 806 503	2 904 179
MIG & PMU	944 000	423 856	423 856	52 471 000	49 934 145	43 833 787		109 958 000	-	3 806 503	-1 269 648
WSIG	-	-	-	14 997 000	11 756 247	10 222 823		23 997 000	-	-	3 240 754
INEG	-	1 059 323	921 150	9 260 000	7 948 982	6 912 158		14 246 000	-	-	1 311 018
MDRG	-	-	-	-	377 945	328 648		-	-	-	-377 945
NDPG	-	-	-	-	-	-		100 000	-	-	-
	944 000	1 585 977	1 447 804	664 657 872	658 075 094	649 349 031	-	930 919 872	-	3 806 503	2 776 275

15. CAPITAL PROGRAMME PERFORMANCE

ACTUAL CAPITAL EXPENDITURE PER VOTE						
TABLE 6 -- [S71(1)(d)]	Budget for the Month	Capex for the Month	Capex year to date	Budget 2025/2026	Adjustment Budget 2025/2026	Amount Available
Governance and administration	583 333	7 817 112	26 842 531	7 000 000	-	-19 842 531
Executive and council	583 333	7 714 630	23 908 801	7 000 000		-16 908 801
Finance and administration	-	102 482	2 933 730	-		-2 933 730
Internal audit	-	-	-	-		-
Community and public safety	2 951 131	236 125	2 876 432	35 413 575	-	32 537 143
Community and social services	2 064 554	-	2 187 189	24 774 645		22 587 456
Sport and recreation	886 578	191 325	315 795	10 638 930		10 323 135
Public safety	-	-	328 648	-		-328 648
Housing	-	-	-	-		-
Health	-	44 800	44 800	-		-44 800
Economic and environmental services	416 667	165 214	14 030 980	5 000 000	-	-9 030 980
Planning and development	-	165 214	165 214	-		-165 214
Road transport	416 667	-	13 865 766	5 000 000		-8 865 766
Environmental protection	-	-	-	-		-
Trading services	7 737 452	1 416 650	63 540 674	92 849 425	-	29 308 751
Energy sources	2 437 167	921 150	23 582 469	29 246 000		5 663 531
Water management	1 330 760	-	27 366 371	15 969 121		-11 397 250
Waste water management	3 969 525	495 500	12 591 833	47 634 304		35 042 471
Waste management	-	-	-	-		-
Other	-	-	-	-	-	-
	11 688 583	9 635 100	107 290 617	140 263 000	-	32 972 383
Sources of capital funds						
Capital transfers recognised	9 306 583	1 086 364	60 927 584	111 679 000		50 751 416
Internally generated funds	1 416 667	8 548 737	46 363 033	17 000 000		- 29 363 033
Total sources of capital funds	10 723 250	9 635 100	107 290 617	128 679 000	-	21 388 383

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

16. Table C1: Summary (Standard classification)

FS184 Matjhaheng - Table C1 Monthly Budget Statement Summary - M07 January

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	43 009	269 653	301 207	(31 553)	-10%	516 354
Service charges	1 737 961	1 986 252	1 986 252	142 488	1 107 672	1 158 647	(50 975)	-4%	1 986 252
Investment revenue	5 592	5 472	5 472	831	3 715	3 192	523	16%	5 472
Transfers and subsidies - Operational	738 185	781 418	781 418	103	585 537	455 827	129 710	0	781 418
Other own revenue	695 445	1 247 093	1 247 093	55 055	371 644	727 471	(355 827)	-49%	1 247 093
Total Revenue (excluding capital transfers and contributions)	3 681 515	4 536 590	4 536 590	241 485	2 338 221	2 646 344	(308 123)	-12%	4 536 590
Employee costs	1 122 585	1 051 160	1 051 160	87 555	613 649	613 180	469	0%	1 051 160
Remuneration of Councillors	9 590	43 417	40 452	753	5 482	25 327	(19 845)	-78%	40 452
Depreciation and amortisation	248 021	279 381	279 381	-	-	162 972	(162 972)	-100%	279 381
Interest	147 453	206 612	156 301	467	6 858	120 524	(113 665)	-94%	156 301
Inventory consumed and bulk purchases	1 731 258	2 170 407	2 153 320	78 356	531 293	1 258 628	(727 334)	-58%	2 153 320
Transfers and subsidies	-	1 494	698	-	26	837	(811)	-97%	698
Other expenditure	1 815 304	770 951	755 897	22 337	(64 806)	439 176	(503 981)	-115%	755 897
Total Expenditure	5 074 210	4 523 421	4 437 208	189 469	1 092 503	2 620 642	#####	-58%	4 437 208
Surplus/(Deficit)	(1 392 696)	13 169	99 383	52 016	1 245 718	25 702	#####	4747%	99 383
Transfers and subsidies - capital (monetary)	196 888	148 301	148 301	1 483	71 370	86 509	##	-17%	148 301
Transfers and subsidies - capital (in-kind)	32 000	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 163 808)	161 470	247 684	53 499	1 317 089	112 211	#####	1074%	247 684
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1 163 808)	161 470	247 684	53 499	1 317 089	112 211	#####	1074%	247 684
Capital expenditure & funds sources									
Capital expenditure	157 446	140 263	173 200	9 635	107 291	100 025	7 265	7%	173 200
Capital transfers recognised	145 316	111 679	111 869	1 086	60 928	65 386	(4 458)	-7%	111 869
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	12 130	28 584	61 331	8 549	46 363	34 639	11 724	34%	61 331
Total sources of capital funds	157 446	140 263	173 200	9 635	107 291	100 025	7 265	7%	173 200
Financial position									
Total current assets	5 161 038	6 340 576	6 447 129		6 547 263				6 447 129
Total non current assets	5 573 079	8 508 443	8 541 380		5 680 370				8 541 380
Total current liabilities	13 676 975	3 804 521	3 857 797		13 853 402				3 857 797
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		(5 125 995)				1 813 799
Cash flows									
Net cash from (used) operating	(2 011 319)	254 597	254 597	22 840	(548 170)	148 515	696 684	469%	254 597
Net cash from (used) investing	(132 036)	(352 057)	(352 057)	(9 635)	(107 291)	(205 367)	(98 076)	48%	(352 057)
Net cash from (used) financing	(1 989)	-	-	0	1 043	-	(1 043)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(2 100 603)	(97 460)	(97 460)	(630 838)	(630 838)	(56 852)	573 987	-1010%	(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	262 813	202 431	193 973	182 709	196 610	431 633	#####	#####	9 599 388
Creditors Age Analysis									
Total Creditors	308 440	190 250	235 254	7 507 437	147 181	121 072	86 446	#####	19 346 885

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

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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										
Governance and administration		1 648 472	2 197 270	2 197 270	57 274	1 012 810	1 281 741	(268 931)	-21%	2 197 270
Executive and council		960 494	1 009 719	1 009 719	1 586	656 894	589 003	67 891	12%	1 009 719
Finance and administration		687 977	1 187 551	1 187 551	55 688	355 916	692 738	(336 822)	-49%	1 187 551
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 149	58 064	58 064	726	5 289	33 871	(28 582)	-84%	58 064
Community and social services		1 964	14 980	14 980	232	1 709	8 738	(7 029)	-80%	14 980
Sport and recreation		519	1 643	1 643	44	307	958	(651)	-68%	1 643
Public safety		9 666	41 441	41 441	450	3 272	24 174	(20 902)	-86%	41 441
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		154	147	147	97	435	86	350	409%	147
Planning and development		154	147	147	97	435	86	350	409%	147
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 249 381	2 380 865	2 380 865	184 847	1 390 935	1 388 838	2 097	0%	2 380 865
Energy sources		897 934	1 009 874	1 009 874	64 183	558 601	589 093	(30 492)	-5%	1 009 874
Water management		779 591	863 687	863 687	70 638	479 261	503 818	(24 556)	-5%	863 687
Waste water management		346 904	302 010	302 010	30 874	216 674	176 172	40 501	23%	302 010
Waste management		224 952	205 294	205 294	19 153	136 398	119 755	16 643	14%	205 294
Other	4	247	48 546	48 546	24	123	28 319	(28 195)	-100%	48 546
Total Revenue - Functional	2	3 910 403	4 684 891	4 684 891	242 969	2 409 592	2 732 853	(323 262)	-12%	4 684 891
Expenditure - Functional										
Governance and administration		1 230 088	856 935	837 558	46 666	348 613	488 714	(140 101)	-29%	837 558
Executive and council		211 255	248 651	231 837	11 622	95 905	135 212	(39 306)	-29%	231 837
Finance and administration		1 012 500	601 490	598 927	34 561	248 942	349 539	(100 597)	-29%	598 927
Internal audit		6 334	6 794	6 794	484	3 765	3 963	(198)	-5%	6 794
Community and public safety		314 078	431 686	430 113	24 025	171 159	251 027	(79 868)	-32%	430 113
Community and social services		107 915	167 042	167 295	5 838	47 856	97 483	(49 628)	-51%	167 295
Sport and recreation		53 983	80 532	78 751	6 373	42 283	46 167	(3 884)	-8%	78 751
Public safety		118 770	129 461	129 528	9 181	61 730	75 530	(13 800)	-18%	129 528
Housing		22 782	34 955	34 955	1 702	12 585	20 391	(7 806)	-38%	34 955
Health		10 627	19 696	19 584	931	6 705	11 456	(4 751)	-41%	19 584
Economic and environmental services		119 863	130 748	127 839	5 963	38 744	75 203	(36 459)	-48%	127 839
Planning and development		46 620	63 032	61 670	4 690	30 194	36 144	(5 950)	-16%	61 670
Road transport		73 243	67 715	66 169	1 273	8 549	39 059	(30 509)	-78%	66 169
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 403 886	3 091 146	3 082 325	112 315	530 124	1 798 169	#####	-71%	3 082 325
Energy sources		1 135 148	1 155 109	1 148 211	31 497	233 812	669 699	(435 887)	-65%	1 148 211
Water management		1 551 012	1 391 288	1 390 306	57 397	222 263	811 119	(588 856)	-73%	1 390 306
Waste water management		432 729	298 199	296 133	7 221	27 712	172 968	(145 256)	-84%	296 133
Waste management		284 997	246 550	247 674	16 200	46 337	144 383	(98 046)	-68%	247 674
Other		6 296	12 907	12 907	500	3 863	7 529	(3 666)	-49%	12 907
Total Expenditure - Functional	3	5 074 210	4 523 421	4 490 742	189 469	1 092 503	2 620 642	#####	-58%	4 490 742
Surplus/ (Deficit) for the year		(1 163 808)	161 470	194 150	53 499	1 317 089	112 211	#####	10,737626	194 150

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) - M07 January

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council General		960 483	1 009 719	1 009 719	1 586	656 908	589 003	67 905	11,5%	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	53 647	341 249	699 840	(358 590)	-51,2%	1 199 725
Vote 08 - Human Resources		-	-	-	-	-	-	-		-
Vote 09 - Community Services		227 435	221 916	221 916	19 429	138 415	129 451	8 963	6,9%	221 916
Vote 10 - Public Safety And Transport		9 666	41 441	41 441	450	3 272	24 174	(20 902)	-86,5%	41 441
Vote 11 - Economic Development		869	176	176	33	279	102	176	171,8%	176
Vote 12 - Engineering Services		134	4 344	4 344	96	432	2 534	(2 102)	-83,0%	4 344
Vote 13 - Water/ Sewerage		1 126 496	1 165 697	1 165 697	101 512	695 935	679 990	15 945	2,3%	1 165 697
Vote 14 - Electricity		897 934	1 009 874	1 009 874	64 183	558 601	589 093	(30 492)	-5,2%	1 009 874
Vote 15 - Other		24 208	31 999	31 999	2 032	14 515	18 666	(4 151)	-22,2%	31 999
Total Revenue by Vote	2	3 910 403	4 684 891	4 684 891	242 969	2 409 592	2 732 853	(323 262)	-11,8%	4 684 891
Expenditure by Vote	1									
Vote 01 - Council General		90 266	126 902	110 011	4 437	45 402	64 181	(18 779)	-29,3%	110 011
Vote 02 - Office Of The Executive Mayor		45 222	19 001	19 008	1 050	8 169	11 088	(2 919)	-26,3%	19 008
Vote 03 - Office Of The Speaker		5 541	7 781	7 730	435	3 169	4 511	(1 342)	-29,7%	7 730
Vote 04 - Council Whip		36 505	60 973	60 973	3 176	22 061	35 568	(13 507)	-38,0%	60 973
Vote 05 - Office Of The Municipal Manager		127 177	115 598	112 951	8 778	55 271	65 982	(10 710)	-16,2%	112 951
Vote 06 - Corporate Services		58 793	84 499	84 424	4 209	35 456	49 279	(13 822)	-28,0%	84 424
Vote 07 - Finance		640 568	341 970	341 557	9 492	55 501	199 324	(143 822)	-72,2%	341 557
Vote 08 - Human Resources		30 606	25 476	25 476	2 179	16 486	14 861	1 624	10,9%	25 476
Vote 09 - Community Services		415 057	460 823	460 306	26 180	116 729	268 574	(151 845)	-56,5%	460 306
Vote 10 - Public Safety And Transport		269 371	205 400	205 468	18 224	142 345	119 828	22 517	18,8%	205 468
Vote 11 - Economic Development		29 054	26 599	26 599	3 240	19 049	15 516	3 533	22,8%	26 599
Vote 12 - Engineering Services		136 931	166 458	164 562	7 197	48 353	96 519	(48 166)	-49,9%	164 562
Vote 13 - Water/ Sewerage		1 963 970	1 645 318	1 642 271	63 335	240 518	958 323	(717 804)	-74,9%	1 642 271
Vote 14 - Electricity		1 197 191	1 193 455	1 186 237	35 450	268 944	691 907	(422 963)	-61,1%	1 186 237
Vote 15 - Other		27 959	43 168	43 168	2 087	15 049	25 182	(10 133)	-40,2%	43 168
Total Expenditure by Vote	2	5 074 210	4 523 421	4 490 742	189 469	1 092 503	2 620 642	#####	-58,3%	4 490 742
Surplus/ (Deficit) for the year	2	(1 163 808)	161 470	194 150	53 499	1 317 089	112 211	#####	1073,8%	194 150

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

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		843 826	939 762	939 762	59 196	526 172	548 194	(22 022)	-4%	939 762
Service charges - Water		519 935	633 687	633 687	48 984	334 399	369 651	(35 252)	-10%	633 687
Service charges - Waste Water Management		232 095	250 389	250 389	21 332	152 301	146 060	6 241	4%	250 389
Service charges - Waste management		142 105	162 414	162 414	12 976	94 800	94 742	58	0%	162 414
Sale of Goods and Rendering of Services		24 261	38 098	38 098	709	4 235	22 224	(17 989)	-81%	38 098
Agency services										
Interest										
Interest earned from Receivables		525 501	426 526	426 526	44 572	298 682	248 807	49 875	20%	426 526
Interest from Current and Non Current Assets		5 592	5 472	5 472	831	3 715	3 192	523	16%	5 472
Dividends		57	42	42		37	25	12	49%	42
Rent on Land										
Rental from Fixed Assets		24 187	51 666	51 666	2 032	14 511	30 139	(15 628)	-52%	51 666
Licence and permits		1 014	244	244	31	287	143	144	101%	244
Special rating levies										
Operational Revenue		4 499	560 915	560 915	187	2 726	327 201	(324 475)	-99%	560 915
Non-Exchange Revenue										
Property rates		504 331	516 354	516 354	43 009	269 653	301 207	(31 553)	-10%	516 354
Surcharges and Taxes										
Fines, penalties and forfeits		5 761	31 780	31 780	101	1 414	18 538	(17 125)	-92%	31 780
Licence and permits										
Transfers and subsidies - Operational		738 185	781 418	781 418	103	585 537	455 827	129 710	28%	781 418
Interest		84 756	57 820	57 820	7 424	49 752	33 728	16 024	48%	57 820
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		25 410	80 000	80 000			46 667	(46 667)	-100%	80 000
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 681 915	4 536 590	4 536 590	241 465	2 338 221	2 646 344	(308 123)	-12%	4 536 590
Expenditure By Type										
Employee related costs		1 122 585	1 051 160	1 051 160	87 555	613 649	613 180	469	0%	1 051 160
Remuneration of councillors		9 590	43 417	43 417	753	5 482	25 327	(19 845)	-78%	43 417
Bulk purchases - electricity		871 992	848 251	848 251	18 596	208 602	494 813	(286 211)	-58%	848 251
Inventory consumed		859 266	1 322 156	1 305 286	59 760	322 691	763 814	(441 123)	-58%	1 305 286
Debt impairment			255 959	255 959			149 309	(149 309)	-100%	255 959
Depreciation and amortisation		248 021	279 381	279 381			162 972	(162 972)	-100%	279 381
Interest		147 453	206 612	206 612	467	6 858	120 524	(113 665)	-94%	206 612
Contracted services		163 017	129 277	131 761	4 762	46 372	75 016	(28 643)	-38%	131 761
Transfers and subsidies			1 494	1 385		26	837	(811)	-97%	1 385
Irrecoverable debts written off		1 543 522	100 000	100 000	3 245	(203 208)	58 333	(261 542)	-448%	100 000
Operational costs		174 393	285 715	267 529	14 331	92 030	156 517	(64 487)	-41%	267 529
Losses on Disposal of Assets										
Other Losses		(65 627)								
Total Expenditure		5 074 210	4 523 421	4 490 742	189 469	1 092 503	2 620 642	#####	-58%	4 490 742
Surplus/(Deficit)		(1 392 696)	13 169	45 849	52 016	1 245 718	25 702	#####	0	45 849
Transfers and subsidies - capital (monetary allocations)		196 888	148 301	148 301	1 483	71 370	86 509	(15 139)	(0)	148 301
Transfers and subsidies - capital (in-kind)		32 000								
Surplus/(Deficit) after capital transfers & contributions		(1 163 808)	161 470	194 150	53 499	1 317 089	112 211	#####	0	194 150
Income Tax										
Surplus/(Deficit) after income tax		(1 163 808)	161 470	194 150	53 499	1 317 089	112 211	#####	0	194 150
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	194 150	53 499	1 317 089	112 211	#####	0	194 150
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(1 163 808)	161 470	194 150	53 499	1 317 089	112 211	#####	0	194 150

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) - M07 January

Vote Description	Ref	2024/25			Budget Year 2025/26				Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		2 840	7 000	23 891	7 715	23 861	13 928	9 933	71%	23 891
Vote 02 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	44	-	27	24	3	14%	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	-	2 187	9 471	(7 283)	-77%	8 775
Vote 10 - Public Safety And Transport		563	-	378	-	329	108	221	204%	378
Vote 11 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 12 - Engineering Services		69 637	8 095	19 328	-	17 004	9 604	7 400	77%	19 328
Vote 13 - Water/ Sewerage		34 267	13 184	28 421	-	27 366	13 646	13 721	101%	28 421
Vote 14 - Electricity		-	10 000	17 000	-	14 984	9 652	5 333	55%	17 000
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	115 736	63 054	97 836	7 715	85 759	56 432	29 327	52%	97 836
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	24	2 468	1 451	1 017	70%	2 646
Vote 06 - Corporate Services		290	-	-	-	-	-	-	-	-
Vote 07 - Finance		997	-	489	78	235	172	63	37%	489
Vote 08 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 09 - Community Services		(404)	10 639	10 215	236	361	6 291	(5 931)	-94%	10 215
Vote 10 - Public Safety And Transport		7 610	-	-	-	-	-	-	-	-
Vote 11 - Economic Development		-	-	-	-	-	-	-	-	-
Vote 12 - Engineering Services		2 081	10 996	5 757	165	297	3 293	(3 006)	-91%	5 757
Vote 13 - Water/ Sewerage		1 288	36 328	35 057	496	9 331	20 269	(10 938)	-54%	35 057
Vote 14 - Electricity		29 814	19 246	20 941	921	8 849	12 116	(3 267)	-27%	20 941
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	41 710	77 209	75 106	1 920	21 531	43 993	(22 969)	-51%	75 106
Total Capital Expenditure		157 446	140 263	172 943	9 635	107 291	100 025	7 265	7%	172 943
Capital Expenditure - Functional Classification										
Governance and administration		10 512	7 000	27 390	7 817	28 843	15 736	11 107	71%	27 390
Executive and council		2 875	7 000	24 102	7 715	23 909	14 047	9 862	70%	24 102
Finance and administration		7 638	-	3 287	102	2 934	1 689	1 245	74%	3 287
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9 520	35 414	19 368	236	2 876	15 870	(12 993)	-82%	19 368
Community and social services		6 950	24 775	8 775	-	2 187	9 471	(7 283)	-77%	8 775
Sport and recreation		(404)	10 639	10 170	191	316	6 267	(5 951)	-95%	10 170
Public safety		2 973	-	378	-	329	108	221	204%	378
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	45	45	45	24	20	83%	45
Economic and environmental services		59 531	5 000	21 382	165	14 031	10 815	3 216	30%	21 382
Planning and development		122	-	278	165	165	109	56	51%	278
Road transport		59 409	5 000	21 105	-	13 866	10 706	3 160	30%	21 105
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		77 531	92 849	104 803	1 417	63 541	57 604	5 936	10%	104 803
Energy sources		29 814	29 246	37 622	921	23 582	21 607	1 975	9%	37 622
Water management		34 995	15 969	30 988	-	27 366	15 365	12 001	78%	30 988
Waste water management		12 722	47 634	36 193	496	12 592	20 632	(8 040)	-39%	36 193
Waste management		-	-	-	-	-	-	-	-	-
Other		352	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	157 446	140 263	172 943	9 635	107 291	100 025	7 265	7%	172 943
Funded by:										
National Government		145 316	111 679	111 869	1 086	60 928	65 386	(4 458)	-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		145 316	111 679	111 869	1 086	60 928	65 386	(4 458)	-7%	111 869
Borrowing	6									
Internally generated funds		12 130	28 584	61 074	8 549	46 363	34 639	11 724	34%	61 074
Total Capital Funding		157 446	140 263	172 943	9 635	107 291	100 025	7 265	7%	172 943

21. Table C6 Monthly budget Statement – Financial Position

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	174 855	4 109 608
Trade and other receivables from exchange transactions		1 570 398	1 060 489	1 060 489	2 676 692	1 060 489
Receivables from non-exchange transactions		451 260	73 301	73 301	626 717	73 301
Current portion of non-current receivables		1 079	–	–	1 079	–
Inventory		2 590	–	–	(136 947)	–
VAT		2 903 583	1 097 178	1 097 178	2 997 457	1 097 178
Other current assets		208 549	–	–	207 411	–
Total current assets		5 161 038	6 340 576	6 340 576	6 547 263	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	7 845 842	4 143 940	7 845 842
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	8 541 123	5 680 370	8 541 123
TOTAL ASSETS		10 734 117	14 849 019	14 881 699	12 227 633	14 881 699
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		22 495	–	–	26 698	–
Trade and other payables from exchange transactions		11 176 322	3 311 289	3 311 289	11 129 432	3 311 289
Trade and other payables from non-exchange transactions		89 793	–	–	97 094	–
Provision		661 157	493 232	493 232	661 157	493 232
VAT		1 727 208	–	–	1 939 020	–
Other current liabilities		–	–	–	–	–
Total current liabilities		13 676 975	3 804 521	3 804 521	13 853 402	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	17 353 629	14 687 549
NET ASSETS	2	(6 443 084)	161 470	194 150	(5 125 995)	194 150
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(4 923 027)	1 813 799	1 813 799	(5 125 995)	1 813 799
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(4 923 027)	1 813 799	1 813 799	(5 125 995)	1 813 799

22. Table C7 Monthly budget statement – Cash Flow

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	34 120	160 631	270 047	(109 416)	-41%	462 938
Service charges		910 244	1 792 766	1 792 766	80 458	553 651	1 045 780	(492 129)	-47%	1 792 766
Other revenue		(552 961)	630 424	630 424	16 083	(417 830)	367 747	(785 578)	-214%	630 424
Transfers and Subsidies - Operational		737 537	795 664	795 664	-	587 930	464 137	123 793	27%	795 664
Transfers and Subsidies - Capital		190 923	133 955	133 955	-	73 828	78 140	(4 313)	-6%	133 955
Interest		17 795	5 472	5 472	2 310	16 105	3 192	12 913	405%	5 472
Dividends		57	42	42	-	37	25	12	49%	42
Payments										
Suppliers and employees		(3 571 449)	(3 360 053)	(3 360 053)	(110 130)	(1 522 521)	(1 960 031)	(437 510)	22%	(3 360 053)
Interest		-	(206 612)	(206 612)	-	-	(120 524)	(120 524)	100%	(206 612)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 011 319)	254 597	254 597	22 840	(548 170)	148 515	696 684	469%	254 597
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25 410	80 000	80 000	-	-	46 667	(46 667)	-100%	80 000
Decrease (increase) in non-current receivables		-	(291 299)	(291 299)	-	-	(169 924)	169 924	-100%	(291 299)
Decrease (increase) in non-current investments		-	(495)	(495)	-	-	(289)	289	-100%	(495)
Payments										
Capital assets		(157 446)	(140 263)	(140 263)	(9 635)	(107 291)	(81 820)	25 471	-31%	(140 263)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(132 036)	(352 057)	(352 057)	(9 635)	(107 291)	(205 367)	(98 076)	48%	(352 057)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(1 989)	-	-	0	1 043	-	1 043	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 989)	-	-	0	1 043	-	(1 043)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 145 344)	(97 460)	(97 460)	13 205	(654 417)	(56 852)			(97 460)
Cash/cash equivalents at beginning:		44 741	-	-	(644 043)	23 578	-			23 578
Cash/cash equivalents at month/year end:		(2 100 603)	(97 460)	(97 460)	(630 838)	(630 838)	(56 852)			(73 882)

23. Supporting Tables

FS184 Matjhabeng - Supporting Table SC1 Material variance explanations - M07 January

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 - M07 January

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%	0,6%	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%	-219,0%	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%	47,3%	166,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,2%	108,0%	108,0%	1,3%	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%	150,2%	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%	26,2%	23,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,4%	8,9%	8,2%	2,0%	8,2%
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 - M07 January

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	58 729	51 430	50 528	50 016	53 006	137 044	288 465	2 189 051	2 878 269	2 717 582	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	71 401	35 570	30 800	26 299	36 239	60 637	114 833	444 473	820 253	682 481	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	37 936	27 501	26 320	23 746	22 813	45 536	129 246	756 057	1 069 156	977 398	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	23 263	20 797	20 420	19 785	21 280	47 323	118 832	1 029 718	1 301 416	1 236 937	-	-
Receivables from Exchange Transactions - Waste Management	1600	14 474	12 695	12 387	12 163	13 204	31 735	71 679	635 044	803 381	763 826	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 729	1 725	1 715	1 714	1 715	1 793	11 600	164 192	186 184	181 015	-	-
Interest on Arrear Debtor Accounts	1810	52 017	52 261	51 218	48 686	47 925	105 589	326 607	1 773 762	2 458 063	2 302 568	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 264	452	585	300	428	1 977	2 336	73 323	82 665	78 365	-	-
Total By Income Source	2000	262 813	202 431	193 973	182 709	196 610	431 633	1 063 599	7 065 620	9 599 388	8 940 171	-	-
2024/25 - totals only		248105264	192380142	182153009	179529429	176601830	206421042	#####	#####	8 603 818	7 981 179	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	15 895	14 327	12 736	10 835	11 297	10 420	63 017	141 305	279 832	236 874	-	-
Commercial	2300	76 452	34 939	30 649	28 435	32 059	25 371	191 034	1 314 586	1 733 524	1 591 484	-	-
Households	2400	170 466	153 165	150 587	143 440	153 254	395 842	809 548	5 609 729	7 586 032	7 111 814	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	262 813	202 431	193 973	182 709	196 610	431 633	1 063 599	7 065 620	9 599 388	8 940 171	-	-

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	97 677	91 860	91 833	7 101 190	-	-	-	-	7 382 560	6 428 642
Bulk Water	0200	149 802	90 833	128 466	132 814	147 181	121 072	86 446	10 750 805	11 607 418	811 675
PAYE deductions	0300	15 903	-	-	-	-	-	-	-	15 903	14 528
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500	14 452	-	-	-	-	-	-	-	14 452	24 749
Loan repayments	0600									-	-
Trade Creditors	0700	17 706	6 080	10 448	273 434	-	-	-	-	307 668	291 720
Auditor General	0800	421	1 477	4 506	-	-	-	-	-	6 404	1 229
Other	0900									-	5 042
Medical Aid deductions	0950	12 479	-	-	-	-	-	-	-	12 479	12 035
Total By Customer Type	1000	308 440	190 250	235 254	7 507 437	147 181	121 072	86 446	10 750 805	19 346 885	7 589 620

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID R thousands	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												
Municipality														
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			921	4	-	-	925
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			109 379	466	(53 000)	11 000	67 844
Absa Call Account - 9106684157 Led		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9106684238		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 911141338		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Call Account - 9123515666		Year	Call Account	Yes	Variable	>0	0			1	0	-	-	1
Absa Bank		Year	Call Account	Yes	Variable	>0	0			-	-	-	-	-
Standard Bank Call Account - 088831043-001		Year	Call Account	Yes	Variable	>0	0			41 408	237	-	-	41 645
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			262	2	-	-	263
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 368	59	-	-	10 427
Municipality sub-total										162 343	768	(53 000)	11 000	121 111
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									162 343	768	(53 000)	11 000	121 111

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		738 185	781 418	781 418	103	585 537	455 827	129 710	28,5%	781 418
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		733 077	776 731	776 731	-	582 548	453 093	129 455	28,6%	776 731
Expanded Public Works Programme Integrated Grant		1 460	1 687	1 687	-	422	984	(562)	-57,1%	1 687
Local Government Financial Management Grant		3 000	3 000	3 000	103	2 567	1 750	817	46,7%	3 000
Municipal Disaster Relief Grant		648	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	738 185	781 418	781 418	103	585 537	455 827	129 710	28,5%	781 418
Capital Transfers and Grants										
National Government:		28 436	148 201	148 201	-	66 002	86 451	(20 449)	-23,7%	148 201
Integrated National Electrification Programme Grant		6 207	14 246	14 246	-	9 260	8 310	950	11,4%	14 246
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		17 229	109 958	109 958	-	51 527	64 142	(12 615)	-19,7%	109 958
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		5 000	23 997	23 997	-	5 215	13 998	(8 783)	-62,7%	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	-	66 002	86 451	(20 449)	-23,7%	148 201
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	766 621	929 619	929 619	103	651 539	542 278	109 261	20,1%	929 619

FS184 Matjhabeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	463 109	23 484	191 515	270 444	(78 929)	-29,2%	463 109
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		421 841	466 308	444 583	22 013	177 898	260 140	(82 242)	-31,6%	444 583
Expanded Public Works Programme Integrated Grant		11 422	4 114	6 082	816	6 835	3 000	3 835	127,9%	6 082
Local Government Financial Management Grant		-	2 809	2 809	-	421	1 639	(1 218)	-74,3%	2 809
Municipal Disaster Relief Grant		432	2 809	2 278	-	1 763	1 376	387	28,1%	2 278
Municipal Infrastructure Grant		7 184	7 327	7 357	655	4 597	4 289	308	7,2%	7 357
Provincial Government:		100	5 977	5 977	-	70	3 487	(3 417)	-98,0%	5 977
Capacity Building and Other Grants		100	5 977	5 977	-	70	3 487	(3 417)	-98,0%	5 977
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		440 978	489 344	469 087	23 484	191 585	273 931	(82 346)	-30,1%	469 087
Capital expenditure of Transfers and Grants										
National Government:		145 316	111 679	111 869	1 086	60 928	65 386	(4 458)	-6,8%	111 869
Integrated National Electrification Programme Grant		29 565	14 246	14 246	921	7 298	8 310	(1 012)	-12,2%	14 246
Municipal Disaster Relief Grant		563	-	378	-	329	108	221	204,3%	378
Municipal Infrastructure Grant		95 215	73 436	73 248	165	43 078	42 791	287	0,7%	73 248
Water Services Infrastructure Grant		19 972	23 997	23 997	-	10 223	14 177	(3 954)	-27,9%	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	1 086	60 928	65 386	(4 458)	-6,8%	111 869
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		586 294	601 023	580 956	24 570	252 512	339 317	(86 805)	-25,6%	580 956

FS184 Matjhabeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	360	2 657	16 326	(13 669)	-84%	27 987
Pension and UIF Contributions		111	997	997	9	66	582	(515)	-89%	997
Medical Aid Contributions		59	625	625	4	30	365	(335)	-92%	625
Motor Vehicle Allowance		1 553	9 626	9 626	124	918	5 615	(4 698)	-84%	9 626
Cellphone Allowance		3 377	4 030	4 030	256	1 811	2 351	(540)	-23%	4 030
Housing Allowances										
Other benefits and allowances		-	152	152	-	-	89	(89)	-100%	152
Sub Total - Councillors		9 590	43 417	43 417	753	5 482	25 327	(19 845)	-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	599	5 983	(5 383)	-90%	10 256
Pension and UIF Contributions		62	-	-	15	108	-	108	#DIV/0!	-
Medical Aid Contributions		-	159	159	-	-	93	(93)	-100%	159
Overtime										
Performance Bonus										
Motor Vehicle Allowance		-	1 785	1 785	-	-	1 041	(1 041)	-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	707	7 116	(6 409)	-90%	12 200
% increase	4		1912,2%	1912,2%						1912,2%
Other Municipal Staff										
Basic Salaries and Wages		564 573	613 363	613 363	47 602	334 305	357 795	(23 490)	-7%	613 363
Pension and UIF Contributions		99 039	101 457	101 457	8 503	60 070	59 184	886	1%	101 457
Medical Aid Contributions		62 285	75 559	75 559	6 547	44 306	44 076	230	1%	75 559
Overtime		94 859	40 623	40 623	6 443	45 280	23 697	21 584	91%	40 623
Performance Bonus		43 418	59 958	59 958	3 017	19 373	34 976	(15 602)	-45%	59 958
Motor Vehicle Allowance		72 049	60 564	60 564	6 616	46 489	35 329	11 140	32%	60 564
Cellphone Allowance		308	314	314	25	177	184	(6)	-3%	314
Housing Allowances		4 963	6 234	6 234	431	3 033	3 637	(604)	-17%	6 234
Other benefits and allowances		24 596	25 587	25 587	1 909	13 614	14 926	(1 312)	-9%	25 587
Payments in lieu of leave		25 891	20 612	20 612	2 363	16 068	12 024	4 044	34%	20 612
Long service awards		0	-	-	547	5 381	-	5 381	#DIV/0!	-
Post-retirement benefit obligations		102 519	3 899	3 899	1 161	7 489	2 274	5 214	229%	3 899
Entertainment		1	1	1	0	0	0	(0)	-30%	1
Scarcity										
Acting and post related allowance		27 479	30 791	30 791	2 290	17 376	17 961	(585)	-3%	30 791
In kind benefits										
Sub Total - Other Municipal Staff		1 121 979	1 038 960	1 038 960	87 454	612 941	606 063	6 878	1%	1 038 960
% increase	4		-7,4%	-7,4%						-7,4%
Total Parent Municipality		1 132 175	1 094 577	1 094 577	88 309	619 131	638 506	(19 376)	-3%	1 094 577

FS184 Matjhabeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget				
R thousands	1																
Cash Receipts By Source																	
Property rates		17 726	28 433	18 789	21 886	15 948	23 729	34 120	38 578	38 578	38 578	38 578	147 994	462 938	565 522	599 453	
Service charges - Electricity revenue		54 874	63 123	66 351	72 364	52 747	52 027	60 824	96 858	96 858	96 858	96 858	352 554	1 162 296	1 186 889	1 258 103	
Service charges - Water revenue		9 780	8 425	10 207	11 227	10 463	9 340	10 789	32 194	32 194	32 194	32 194	187 324	386 332	461 595	489 291	
Service charges - Waste Water Management		6 131	4 996	5 924	8 005	3 970	4 574	5 680	12 519	12 519	12 519	12 519	60 876	150 234	91 766	97 272	
Service charges - Waste Mangement		3 308	2 922	3 392	3 388	2 788	2 868	3 165	7 825	7 825	7 825	7 825	40 772	93 905	112 510	119 261	
Rental of facilities and equipment		36	61	58	47	39	43	32	3 646	3 646	3 646	3 646	28 851	43 750	21 936	23 253	
Interest earned - external investments		536	159	954	471	154	610	831	456	456	456	456	(67)	5 472	5 415	5 740	
Interest earned - outstanding debtors		1 906	2 254	2 130	1 818	1 425	1 378	1 479	-	-	-	-	(12 390)	-	-	-	
Dividends received		-	-	18	-	-	19	-	4	4	4	4	(8)	42	42	44	
Fines, penalties and forfeits		178	210	145	145	136	65	79	-	-	-	-	(958)	-	-	-	
Licences and permits		54	13	84	50	17	38	31	20	20	20	20	(124)	244	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		323 887	3 000	459	399	819	259 366	-	66 305	66 305	66 305	66 305	(57 487)	795 664	773 676	820 097	
Other revenue		(266 616)	(17 618)	3 436	23 692	(21 394)	(156 832)	15 940	48 869	48 869	48 869	48 869	810 345	586 430	(3 065 175)	(3 249 085)	
Cash Receipts by Source		151 799	95 979	111 947	143 492	67 112	197 225	132 970	307 276	307 276	307 276	307 276	1 557 681	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	15 475	133 955	192 569	204 123	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	6 667	6 667	6 667	6 667	53 333	80 000	66 716	70 719	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		122	188	213	520	-	-	0	-	-	-	-	(1 043)	-	-	-	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	(24 275)	(24 275)	(24 275)	(24 275)	(194 199)	(291 299)	(288 276)	(305 573)	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	(41)	(41)	(41)	(41)	(330)	(495)	(527)	(559)	
Total Cash Receipts by Source		157 136	117 802	122 248	162 171	69 962	213 106	132 970	300 789	300 789	300 789	300 789	1 430 917	3 609 468	124 660	132 139	
Cash Payments by Type																	
Employee related costs		-	-	-	-	-	-	-	87 597	87 597	87 597	87 597	700 773	1 051 160	1 048 660	1 111 580	
Remuneration of councillors		-	-	-	-	-	-	-	3 618	3 618	3 618	3 618	28 945	43 417	43 314	45 913	
Interest		-	-	-	-	-	-	-	17 218	17 218	17 218	17 218	137 741	206 612	204 468	216 736	
Bulk purchases - Electricity		-	-	-	-	-	-	-	70 688	70 688	70 688	70 688	565 501	848 251	789 544	836 916	
Acquisitions - water & other inventory		-	392	20	316	-	370	-	65 021	65 021	65 021	65 021	519 070	780 252	-	-	
Contracted services		(10 375)	(32 900)	(13 168)	(14 702)	(7 449)	(12 288)	(8 162)	29 272	29 272	29 272	29 272	333 217	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	118 292	23 810	23 810	23 810	23 810	(1 423 314)	285 715	583 478	618 486	
Cash Payments by Type		447 345	161 738	131 250	153 431	77 588	434 360	110 130	297 222	297 222	297 222	297 222	861 933	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	9 635	11 689	11 689	11 689	11 689	(13 782)	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	119 765	308 911	308 911	308 911	308 911	841 473	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)	(238 678)	13 205	(8 122)	(8 122)	(8 122)	(8 122)	589 443	(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)	(630 838)	(638 960)	(647 082)	(655 204)	(663 325)	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)	(630 838)	(638 960)	(647 082)	(655 204)	(663 325)	(73 882)	(73 882)	(2 618 686)	(5 316 179)	

FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	14 583	14 583	9 635	9 635	100 025	90 390	90,4%	6%
February	27 605	14 583	14 583	-	-	114 609	114 609	100,0%	0%
March	1 431	14 583	14 583	-	-	129 192	129 192	100,0%	0%
April	28 664	14 583	14 583	-	-	143 776	143 776	100,0%	-
May	4 429	14 583	14 583	-	-	158 359	158 359	100,0%	-
June	(15 747)	14 583	14 583	-	-	172 943	172 943	100,0%	-
Total Capital expenditure	157 446	172 943	172 943	107 291					

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

ANNEXURE B:

26. LATEST PROVINCIAL TREASURY DEBT RELIEF COMPLIANCE CERTIFICATE



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

Province		
FS		
Code	District	Code Description
FS184	Lejweleputswa	Matjhabeng

Monthly Performance Report																																															
Municipal Details			Part A						Part B					Part C				Part D				Part C					Maximization of Revenue Base			Part E														Scoring and Rating			
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges								Oversight														Score	Rating		
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41				
25.July25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	No	Yes	N/A	N/A	N/A	Yes	No	54%	Moderate compliance									
26.August25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	No	No	No	N/A	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	No	59%	Moderate compliance									
27.September25	Matjhabeng	FS184	Yes	Yes	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	No	63%	Moderate compliance									
28.October25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	54%	Moderate compliance		
29.November25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	51%	Moderate compliance		
30.December25	Matjhabeng	FS184	No	No	No	No	No	No	No	Yes	No	Yes	Yes	N/A	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	No	54%	Moderate compliance		
31.January26	Matjhabeng	FS184																																										0%	Not completed		
32.February26	Matjhabeng	FS184																																										0%	Not completed		
33.March26	Matjhabeng	FS184																																										0%	Not completed		
34.April26	Matjhabeng	FS184																																										0%	Not completed		
35.May26	Matjhabeng	FS184																																										0%	Not completed		
36.June26	Matjhabeng	FS184																																										0%	Not completed		
37.July26	Matjhabeng	FS184																																										0%	Not completed		
38.August26	Matjhabeng	FS184																																										0%	Not completed		
39.September26	Matjhabeng	FS184																																										0%	Not completed		
40.October26	Matjhabeng	FS184																																										0%	Not completed		
41.November26	Matjhabeng	FS184																																										0%	Not completed		

Comments/Motivation

HOD Name:

ACTING HOD: Mr. PE LEBONE

Signature of HOD:

Date:

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					Q1	Summary - Quarter 2					Q2	Summary - Quarter 3					Q3	Summary - Quarter 4					Q4
	Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection		
1.Collection for whole demarcation	831 438 820	331 332 644	500 106 176	40%	40%	803 827 558	338 354 080	465 473 478	42%	42%	251 623 212	160 211 690	91 411 523	64%	64%	-	-	-	-	#DIV/0!				
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	-	#DIV/0!				
3.Collection: Property Rates	131 700 094	64 949 112	66 750 981	49%	49%	129 120 245	70 460 536	58 659 709	55%	55%	43 123 789	33 933 410	9 190 378	79%	79%	-	-	-	-	#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%	27 991 731	67 181 044	(39 189 313)	240%	240%	-	-	-	-	#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%	22 919 714	9 633 593	13 286 120	42%	42%	-	-	-	-	#DIV/0!				
6.Total average collection: Wastewater	48 336 475	15 987 824	32 348 651	33%	33%	37 480 882	15 126 527	22 334 355	40%	40%	12 486 304	4 647 810	7 838 494	37%	37%	-	-	-	-	#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%	7 223 876	2 741 533	4 482 343	38%	38%	-	-	-	-	#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%	137 877 798	42 074 298	95 803 501	31%	31%	-	-	-	-	#DIV/0!				

30. ESKOM BULK RECONCILIATION

Eskom Bulk Reconciliation

														CREDITORS	
														Year-end	
														30-Jun-26	
Client														Reviewed by	
Matjhabeng Local Municipality														Date	
Prepared by															
ESKOM															
Account Number	9209566687														
	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	6 826 571 817,84	6 866 049 642,00	7 008 401 922,39	7 101 232 647,66	7 199 954 762,49	7 271 505 831,90	7 302 918 769,04	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	86 469 720 837,75		
Payments made	-	120 000 000,00	-	-	-	20 000 000,00	-	60 000 000,00	-	20 000 000,00	-	-	-220 000 000,00		
Total Charges for the Billing Period	121 160 651,45	110 703 201,35	65 023 225,56	66 584 978,14	63 146 252,49	60 845 751,55	64 048 547,55	-	-	-	-	-	551 512 608,09		
VAT	18 174 097,72	16 605 480,20	9 753 483,83	9 987 746,72	9 471 937,87	9 126 862,73	9 607 282,13	-	-	-	-	-	82 726 891,21		
Interest on overdue account	20 143 074,99	15 043 598,84	18 054 015,87	22 149 389,97	18 932 879,05	21 440 322,86	22 042 490,16	-	-	-	-	-	137 805 771,74		
Payment Adjustments													-		
Payment arrangement													-		
Interest adjustment													-		
Adjustments													-		
Closing balance (Total Due)	6 866 049 642,00	7 008 401 922,39	7 101 232 647,66	7 199 954 762,49	7 271 505 831,90	7 302 918 769,04	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	7 378 617 088,89	87 021 766 108,79		
		142 352 280,39	92 830 725,26	98 722 114,83	71 551 069,41	31 412 937,14	75 698 319,84	-	-	-	-	-	512 567 446,92		
													Balance Check R 6 866 049 641,97		

31. VAAL CENTRAL BULK RECONCILIATION

Vaal Central Bulk Reconciliation

MATHABENG LOCAL MUNICIPALITY Vaal Central Water Creditors Reconciliation 30-06-2026															
															
Procedures We obtained the VAAL CENTRAL invoices and made a summary of the Purchases, Interest, VAT and Payments for the period ending 30 June 2026. Opening balances are obtained from creditor's statements															
Results															

	June 25'26 FY	Adjusted for Cut-off	2025/07/31	2025/08/31	2025/09/30	2025/10/31	2025/11/30	2025/12/31	2026/01/31	2026/02/28	2026/03/31	2026/04/30	2026/05/31	2026/06/30	Totals 24'25 FY
Opening balance	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	11 386 459 596,96		11 536 261 680,43	11 536 261 680,43	11 536 261 680,43	11 536 261 680,43	11 536 261 680,43
Total Charges for the Billing Period	884 357 976,11		96 137 470,17	62 295 523,41	90 691 602,58	72 667 582,17	72 043 277,88	71 156 718,50	89 643 570,49						514 635 745,20
VAT raised at 15%	115 351 040,36		7 322 278,72	8 125 503,05	11 829 339,47	9 478 380,28	9 396 049,29	9 281 311,11	11 692 639,63						67 136 401,55
Interest payable	819 053 322,68		70 308 273,56	70 776 856,30	68 489 307,65	72 146 240,17	68 422 738,56	71 676 047,86	72 158 512,98						493 977 977,08
Adjustments on accounts	-		-	-	-	-	-	-	-						-
Payments made	(225 000 000,00)		(40 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(12 000 000,00)	(52 000 000,00)	(12 000 000,00)						(152 000 000,00)
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	11 386 459 596,96	11 536 261 680,43	12 392 875 402,71					

Jan 2026 Accounts	Total billed incl VAT	Interest charged	Total outstanding
Welkom/Thabong	56 304 775,49	43 832 936,74	5 544 292 830,71
Hennenman/Phomolong	2 189 076,18	2 085 067,41	297 489 438,79
Mmamahabane	741 673,81	-	1 108 654,21
Virginia/Meloding	14 505 938,38	12 966 245,14	1 682 358 673,45
Odendaalsrus/Kutlwanong	11 807 098,30	12 047 192,06	1 571 429 167,90
Allanridge/Nyakallong	3 211 491,22	1 227 071,63	179 485 856,19
Ventersburg	856 563,01		1 004 941,15
Leeuwbosch Farm	26 954,10		47 669,38
Analytical Service	-	-	-
	89 643 570,49	72 158 512,98	9 277 217 231,78
Balance as at 31 Jan 2026	9 277 217 231,78		

32. BULK PURCHASES PROOF OF PAYMENTS

2026, 2:44 PM

(absa)

Payments Status Report

Mon, Feb 2, 2026 at 02:44:30 PM

Transaction Type: **Transfer**
 Action Date: 20260130
 Amount: 10,500,000.00
 Status: **Successful**

Nominated Account
 Beneficiary Code
 From Account: **MATJHABENG LOCAL MUNICIPALITY - 4053705465**
 To Account: **ESKOM-920956687 - 55070067316**
 Transaction Number: **393432**

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

102726, 1:47 PM

(absa)

Payments Status Report

Tue, Jan 27, 2026 at 01:47:13 PM

Transaction Type: **Transfer**
 Action Date: 20260127
 Amount: 5,000,000.00
 Status: **Successful**

Nominated Account
 Beneficiary Code
 From Account: **MATJHABENG LOCAL MUNICIPALITY - 4053705465**
 To Account: **ESKOM-920956687 - 55070067316**
 Transaction Number: **393206**

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

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Payments Status Report

Mon, Jan 26, 2026 at 03:26:42 PM

Transaction Type **Transfer**
Action Date **20260126**
Amount **12,000,000.00**
Status **Successful**

Nominated Account
Beneficiary Code
From Account **MATJHABENG LOCAL MUNICIPALITY - 4053705465**
To Account **VVAL CENTRAL WATER - 790600622**
Transaction Number **393205**

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	None	None

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33. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING



Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.8))
 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												
		As Per Debt Relief Application	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12	
Indigent household service targets																		
<i>Note: (Include All Indigent households also in Eskom supplied areas)</i>																		
Indigent HH's with piped water inside dwelling	1	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Indigent HH's with piped water inside yard (but not in dwelling)	2																	
Indigent HH's with public tap (at least min service level)	4																	
Indigent HH's with other water supply (at least min service level)	4																	
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	3	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Indigent HH's with public tap (< min service level)	3																	
Indigent HH's with other water supply (< min service level)	4																	
Indigent HH's with no water supply	4																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total number of registered indigent households	6	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Status of water supply:																		
Number of Indigent HH's with prepaid Water		21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Number of Indigent HH's with conventional metered Water																		
Number of Indigent HH's NOT metered currently - Water																		
Number of Indigent HH's with NO Water supply - No metering																		
Total number of registered indigent households	10	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Status of unlimited supply of Water:																		
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically supplying water to the national free basic limit of 6 kilolitres per household per month		21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																		
Total number of registered indigent households receiving unlimited supply - Water		21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Of the Total Number of registered indigent households receiving unlimited supply - state the Number of HH's billed for consumption above the 6 kilolitres	11	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Energy (Include All Indigent households also in Eskom supplied areas)																		
Indigent HH's with Electricity (at least min service level)		20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430						
Indigent HH's with Electricity - prepaid (min service level)		1 609	1 609	1 609	1 609	-	-	256	4 614	4 614	4 662	4 831						
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total	5	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Indigent HH's with Electricity (< min service level)																		
Indigent HH's with Electricity - prepaid (< min service level)																		
Indigent HH's with other energy sources																		
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total number of registered indigent households	6	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261	-	-	-	-	-	
Status of Electricity supply:																		
Number of Indigent HH's with prepaid Electricity																		
Number of Indigent HH's with conventional metered Electricity																		
Number of Indigent HH's NOT metered currently - Electricity																		
Number of Indigent HH's with other energy sources - No metering																		
Total number of registered indigent households	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Status of unlimited supply of Electricity:																		
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically supplying Electricity to the national free basic limit of Other per household per month		20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	11 430						
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																		
Total number of registered indigent households receiving unlimited supply - Electricity		20 177	20 177	20 177	20 177	-	-	395	10 596	10 660	11 430	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 50 kwh	13	1 609	1 609	1 609	1 609	-	-	256	4 614	4 614	4 662	4 831						
Number of ALL Households receiving Free Basic Service (including registered indigent households)																		
Water (6 kilolitres per household per month)	7	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Electricity/other energy (50kwh per household per month)	7	21 786	21 786	21 786	21 786	-	-	651	15 210	15 274	16 112	16 261						
Cost of Free Basic Service provided to ALL Households in - Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)		346 833	346 833	346 833	346 833	-	-	346 833	346 833	346 833	346 833	346 833						
Electricity/other energy (50kwh per household per month)		1 580 507	1 580 507	1 580 507	1 580 507	-	-	#####	#####	#####	#####	#####						
Cost of Free Basic Service provided to ALL Households in - Informal Formal Settlements (R'000)																		
Water (6 kilolitres per household per month)																		
Electricity/other energy (50kwh per household per month)																		
Total cost of FBS Water and Electricity provided to ALL Households																		
	8	1 927 340	1 927 340	1 927 340	1 927 340	-	-	#####	#####	#####	#####	#####	-	-	-	-	-	
Standard level of free service provided per household (ALL Households)																		
Property rates (R total household)		83	83	83	83	86	86	86	86	86	86	86						
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6	6	6						
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-						
Sanitation (litres per household per month)		149	149	149	149	158	158	158	158	158	158	158						
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50	50	50						
Public services (litres per month)		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 (tariff adjustment) - impermissible values per section 17 of MFPA	140	20 346 548	#####	20 346 548	20 346 548	-	-	#####	#####	#####	#####	#####						
FBS Category - Property rates (tariff adjustment) - impermissible values per section 17 of MFPA	143	9 955	9 955	9 955	9 955	-	-	9 955	9 955	9 955	9 955	9 955						
Additional Subsidies - Property rates - exemptions, reductions and rebates in excess of section 17 of MFPA																		
Water (in excess of 6 kilolitres per indigent household per month)	15																	
Sanitation (in excess of free sanitation service to indigent households)	16																	
Electricity/other energy (in excess of 50 kwh per indigent household per month)																		
Rates (in excess of one removal a week for indigent households)																		
Municipal housing - rental rebates																		
Housing - top structure subsidies	6																	
Total revenue cost of subsidised services provided		20 356 113	#####	20 356 113	20 356 113	-	-	#####	#####	#####	#####	#####	-	-	-	-	-	

34. VALUATION ROLL RECONCILIATION

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

PART IV - BUDGET FUNDING

Complete only yellow Shaded Cells

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

Example

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

1.Detailed Funding Implementation Plan /Activities

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