MATJHABENG LOCAL MUNICIPALITY



MFMA IN-YEAR FINANCIAL REPORT

OCTOBER 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 October 2026, ten working days reporting limit expired on 16 November 2026.

Herewith please find the In-year Report for the period ending 31 October 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 R298 060 341 with a variance of 10%, which indicates that the revenue received was below the budgeted amount with R33 294 028. The total operating expenditure is R272 709 031 with a variance of 28% which indicates underspending of R104 361 095 against the budgeted amount for the same period. The Municipality had a surplus of R27 193 668 for the month after capital payments, this means that the amount received is above the amounts paid.

The pay rate on consumer services for October 2026 was 52% and the total income including prepaid sales & Unidentified Receipts percentage was 56%, sixteen percent increase from the month of September 2026 which is not in line with budgeted average pay rate of 70% and National Treasury norm of 95%.

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

4. QUALITY CERTIFICATION

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, ..., The Acting Municipal Manager of Matjhabeng Local Municipality, hereby certify that the monthly budget statement for the month of October (M04) 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 October 2026 (M03) 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 – M04 October									
Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	483 312	695 966	695 966	46 850	212 673	231 989	(19 315)	-8%	695 966
Service charges	1 937 656	2 067 851	2 067 851	188 130	757 190	689 284	67 906	10%	2 067 851
Investment revenue	10 338	6 101	6 101	972	3 910	2 034	1 876	92%	6 101
Transfers and subsidies - Operational	781 418	819 204	819 204	3	341 462	273 068	68 394	0	819 204
Other own revenue	676 609	1 206 334	1 206 334	62 108	230 389	402 111	(171 722)	-43%	1 206 334
Total Revenue (excluding capital transfers and contributions)	**3 889 333**	**4 795 456**	**4 795 456**	**298 064**	**1 545 624**	**1 598 485**	**(52 861)**	**-3%**	**4 795 456**

The total revenue by source excluding grants shows a variance of 10% which indicates that the revenue received for the month of October 2026 was below the budgeted amount with R33 294 028.

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 (2026/27)
Total Billing	321 126 250	1 271 713 808
Less: Indigent Billing	5 574 459	8 633 703
Less: Other Billing	11 621 756	43 611 351
Actual Billing	**303 930 034**	**1 219 468 754**
Actual Revenue Received	**157 329 784**	**501 511 285**
Consumer Revenue	112 895 300	424 614 215
Other Revenue & Unallocated receipts	44 434 484	76 897 070
Interest (Billing)	57 757 935	222 249 638
Actual Billing less Interest Billing	**246 172 099**	**997 219 116**
Prepaid Sales	8 061 841	36 043 465
Allocations to votes & Employees Salary deductions	5 237 062	16 203 882
Actual Income including Prepaid Sales & Allocations to votes	**170 628 687**	**553 758 632**

The pay rate on consumer services for October 2026 was 52% and the total income including prepaid sales & Unidentified Receipts percentage was 56% and total income percentage was 69%. 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 – M04 October									
Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Employee costs	1 107 500	1 152 988	1 152 988	87 637	349 087	384 331	(35 244)	-9%	1 152 988
Remuneration of Councillors	9 629	42 621	42 621	777	3 110	14 207	(11 097)	-78%	42 621
Depreciation, amortisation and impairment	217 901	259 430	259 430	–	–	86 477	(86 477)	-100%	259 430
Interest, Dividends and Rent on Land	242 915	147 453	147 453	300	319	49 151	(48 832)	-99%	147 453
Inventory consumed and bulk purchases	1 835 578	1 799 169	1 791 266	162 430	367 764	597 753	(229 989)	-38%	1 791 266
Transfers and subsidies	26	–	–	–	–	–	–		–
Other expenditure	781 965	1 123 181	1 131 055	21 565	83 725	376 357	(292 631)	-78%	1 131 055
Total Expenditure	**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	**(704 270)**	**-47%**	**4 524 813**

The total operating expenditure shows a variance of 28% which indicates an underspending of R104 361 095 against the budgeted amount for the month of October 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 – M04 October									
Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure & funds sources									
Capital expenditure	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**
Capital transfers recognised	98 060	111 168	111 168	14 040	23 106	37 109	(14 003)	-38%	111 168
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	61 113	10 000	10 029	938	1 597	3 341	(1 744)	-52%	10 029
Total sources of capital funds	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**

The above table shows that the Municipality had an over-spending with a variance of R4 881 160,49 (48% variance) with regards to capital expenditure against the budget amount of R10 097 321 for the 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 2026/2027	Adjustment Budget 2026/2027
Repairs & Maintenance	26 045 389	67 131 913	28 876 489	346 517 870	-

11. DEBTORS AGE ANALYSIS

AGE ANALYSIS OF DEBTORS FOR THE MONTH OCTOBER 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	90 082 857	79 307 947	78 621 914	65 987 412	42 435 164	41 221 121	283 931 903	2 540 087 140	**3 221 675 458**
Trade and Other Receivables from Exchange Transactions - Electricity	89 019 701	70 863 100	33 128 383	25 481 469	23 486 173	20 130 005	123 973 751	518 180 024	**904 262 604**
Receivables from Non-exchange Transactions - Property Rates	43 374 137	34 730 001	28 175 332	48 924 218	16 867 478	16 248 863	108 838 674	810 056 869	**1 107 215 573**
Receivables from Exchange Transactions - Waste Water Management	25 535 925	23 718 626	22 925 377	21 145 755	16 525 575	16 475 624	113 638 275	1 133 216 730	**1 373 181 889**
Receivables from Exchange Transactions - Waste Management	15 976 057	15 118 511	14 097 348	14 094 444	10 440 231	10 316 165	71 027 018	698 144 696	**849 214 469**
Receivables from Exchange Transactions - Property Rental Debtors	1 948 177	1 822 331	1 860 890	1 819 507	1 713 999	1 719 145	12 040 095	179 052 972	**201 977 116**
Interest on Arrear Debtor Accounts	59 005 340	59 777 362	55 823 414	55 173 730	54 230 555	52 383 045	348 380 248	2 266 024 295	**2 950 797 988**
Other	3 160 843	1 077 371	548 747	346 867	1 097 698	615 935	5 540 061	75 727 419	**88 114 942**
Total	**328 103 038**	**286 415 249**	**235 181 404**	**232 973 402**	**166 796 874**	**159 109 903**	**1 067 370 024**	**8 220 490 145**	**10 696 440 038**
Debtors Age Analysis By Customer Group									
Organs of State: National Public Works	4 187 111	3 329 819	2 282 297	1 407 819	389 460	357 470	2 722 874	17 095 186	**31 772 035**
Organs of State: Provincial Public Works, Roads and Transport	9 152 017	7 440 820	7 120 035	17 392 229	1 101 789	970 166	6 565 478	52 191 818	**101 934 353**
Organs of State: National Basic Education	3 954 117	2 445 913	1 514 063	1 262 853	1 008 085	942 504	8 981 762	30 954 293	**51 063 591**
Commercial	87 380 464	57 816 427	32 541 189	34 920 030	25 702 100	24 499 230	160 154 306	1 393 477 964	**1 816 491 710**
Households	223 429 329	215 382 270	191 723 820	177 990 471	138 595 440	132 340 533	888 945 603	6 726 770 884	**8 695 178 349**
Other									**-**
	328 103 038	**286 415 249**	**235 181 404**	**232 973 402**	**166 796 874**	**159 109 903**	**1 067 370 024**	**8 220 490 145**	**10 696 440 038**

12. CREDITORS AGE ANALYSIS

AGE ANALYSIS OF CREDITORS FOR THE MONTH OCTOBER 2026									
Detail	**< 0 - 30 days**	**> 30 < 60 days**	**> 60 < 90 days**	**> 90 < 120 days**	**> 120 < 150 days**	**> 150 < 180 days**	**> 180 < 1 year**	**Over 1 year**	**Total**
Bulk Electricity	116 528 272	116 058 826	160 670 273	7 878 466 016	-	-	-	-	**8 271 723 387**
Bulk Electricity - FBE	1 507 255	3 075 749	1 484 662	1 236 156	-	-	-	-	**7 303 823**
Bulk Electricity - Small Accounts	775 299	223 716	70 892	621 682	-	-	-	-	**1 691 589**
Bulk Water	134 883 713	169 586 765	159 990 805	122 344 752	136 877 700	119 221 442	122 397 216	10 925 236 737	**11 890 539 129**
PAYE deductions	16 139 107	-	-	-	-	-	-	-	**16 139 107**
VAT (output less input)	5 293 715	-	-	-	-	-	-	-	**5 293 715**
Pensions/Retirement/Other	28 215 859	-	-	-	-	-	-	-	**28 215 859**
Loan repayments	-	-	-	-	-	-	-	-	**-**
Trade Creditors	13 418 741	5 023 746	1 466 714	265 974 744	-	-	-	-	**285 883 946**
Auditor General	6 920 097	3 851 473	658 343	50 439	-	-	-	-	**11 480 352**
Other	-	-	-	-	-	-	-	-	**-**
Total	**323 682 058**	**297 820 274**	**324 341 689**	**8 268 693 789**	**136 877 700**	**119 221 442**	**122 397 216**	**10 925 236 737**	**20 518 270 905**

13. INVESTMENT PORTFOLIO ANALYSIS

INVESTMENTS FOR THE MONTH OF OCTOBER 2026							
	ACC TYPE	OPENING BALANCE	INTEREST EARNED	INTEREST PAID	CR /TRANSFERS	DR/ TRANSFERS	CLOSING BALANCE
SEED Investment/Budget Reform Inv (90-9461-7107)	Call Account	8 868,46	30,07				8 898,53
CMIP Funds + MIG (91-0668-4115)	Call Account	834 079,81	4 285,80				838 365,61
LED (91-0668-4157)	Call Account	1 279,32	4,62				1 283,94
Equitable Share & FMG (91-0668-4238)	Call Account	1 521,40	5,49				1 526,89
Skills Development (91-1114-1338)	Call Account	1 352,86	4,88				1 357,74
Restructuring Grant (91 2351 5666)	Call Account	1 279,32	4,62				1 283,94
Standard Bank Account (08 883 104 3-001)	Money Market	150 711 241,36	855 112,37		20 000 000,00	113 000 000,00	58 566 353,73
Standard Bank Account (08 883 104 3-002)	48-Hour Notice Deposit	75 823,41	-		-	-	75 823,41
Standard Bank Account (08 883 104 3-003)	32 Days Notice Deposit	10 927 718,96	66 090,25				10 993 809,21
Total		**162 563 164,90**	**925 538,10**	**-**	**20 000 000,00**	**113 000 000,00**	**70 488 703,00**
Fixed		-	-	-	-	-	-
Call Accounts		848 381,17	4 335,48	-	-	-	852 716,65
Money Market		150 711 241,36	855 112,37	-	20 000 000,00	113 000 000,00	58 566 353,73
Other		11 003 542,37	66 090,25	-	-	-	11 069 632,62
Total		**162 563 164,90**	**925 538,10**	**-**	**20 000 000,00**	**113 000 000,00**	**70 488 703,00**

14. ALLOCATION OF GRANT RECEIPTS & EXPENDITURE

AMOUNT OF ANY ALLOCATIONS RECEIVED											
	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 2026/2027	Adjustment Budget 2026/2027	YTD Retention	Amount Available
OPERATIONAL	**447 295**	**310 063**	**310 063**	**343 431 518**	**343 127 838**	**342 885 232**	**-**	**819 934 518**	**1 245 550**	**-**	**303 680**
Equitable Share	-	-	-	339 124 000	339 124 000	339 124 000		813 898 000	-	-	-
FMG	-	33 333	33 333	3 000 000	1 791 148	1 578 172		3 000 000	-	-	1 208 852
EPWP	-	17 820	17 820	577 000	967 140	967 140		2 306 000	-	-	-390 140
SETA	447 295	258 910	258 910	730 518	1 245 550	1 215 920		730 518	1 245 550	-	-515 032
CAPITAL	**10 034 000**	**16 725 550**	**14 587 295**	**28 136 000**	**30 067 449**	**26 318 962**	**-**	**115 155 000**	**-**	**-**	**-1 931 449**
MIG & PMU	10 034 000	9 942 045	8 688 595	10 689 000	18 898 548	16 606 875		79 743 000	-	-	-8 209 548
MIG SCHEDULE 6B	-	-	-	-	738 174	641 890		-	-	-	-738 174
WSIG	-	2 323 854	2 020 743	10 000 000	3 821 582	3 323 115		23 000 000	-	-	6 178 418
INEG	-	3 980 545	3 461 343	7 447 000	3 980 545	3 461 343		12 412 000	-	-	3 466 455
MDRG	-	479 107	416 615	-	2 628 601	2 285 740		-	-	-	-2 628 601
	10 481 295	**17 035 613**	**14 897 358**	**371 567 518**	**373 195 287**	**369 204 194**	**-**	**935 089 518**	**1 245 550**	**-**	**-1 627 769**

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 2026/2027	Adjustment Budget 2026/2027	Amount Available
Governance and administration	**833 333**	**938 487**	**1 572 111**	**10 000 000**	**-**	**8 427 889**
Executive and council	833 333	938 487	1 572 111	10 000 000		8 427 889
Finance and administration	-	-	-	-		-
Internal audit	-	-	-	-		-
Community and public safety	**1 503 861**	**416 615**	**2 475 576**	**18 046 331**	**-**	**15 570 755**
Community and social services	320 168	-	2 058 961	3 842 021		1 783 060
Sport and recreation	1 183 693	-	-	14 204 310		14 204 310
Public safety	-	416 615	416 615	-		-416 615
Housing	-	-	-	-		-
Health	-	-	-	-		-
Economic and environmental services	**23 083**	**1 433 057**	**2 652 674**	**277 000**	**-**	**-2 375 674**
Planning and development	-	-	-	-		-
Road transport	23 083	1 433 057	2 652 674	277 000		-2 375 674
Environmental protection	-					-
Trading services	**7 737 043**	**12 190 323**	**17 978 095**	**92 844 516**	**-**	**74 866 421**
Energy sources	1 034 333	3 461 343	3 461 343	12 412 000		8 950 657
Water management	4 749 561	5 982 708	11 143 033	56 994 735		45 851 702
Waste water management	1 953 148	2 746 272	3 373 719	23 437 781		20 064 062
Waste management	-	-	-	-		-
Other	**-**	**-**	**25 042**	**-**	**-**	-25 042
	10 097 321	**14 978 481**	**24 703 497**	**121 167 847**	**-**	**96 464 350**
Sources of capital funds						
Capital transfers recognised	9 263 987	14 039 994	23 106 344	111 167 847		88 061 503
Internally generated funds	833 333	938 487	1 597 152	10 000 000		8 402 848
Total sources of capital funds	**10 097 321**	**14 978 481**	**24 703 497**	**121 167 847**	**-**	**96 464 350**

ANNEXURE A: IN-YEAR BUDGET STATEMENT TABLES

16. Table C1: Summary (Standard classification)

FS184 Matjhabeng - Table C1 Monthly Budget Statement Summary - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	483 312	695 966	695 966	46 850	212 673	231 989	(19 315)	-8%	695 966
Service charges	1 937 656	2 067 851	2 067 851	188 130	757 190	689 284	67 906	10%	2 067 851
Investment revenue	10 338	6 101	6 101	972	3 910	2 034	1 876	92%	6 101
Transfers and subsidies - Operational	781 418	819 204	819 204	3	341 462	273 068	68 394	0	819 204
Other own revenue	676 609	1 206 334	1 206 334	62 108	230 389	402 111	(171 722)	-43%	1 206 334
Total Revenue (excluding capital transfers and contributions)	**3 889 333**	**4 795 456**	**4 795 456**	**298 064**	**1 545 624**	**1 598 485**	**(52 861)**	**-3%**	**4 795 456**
Employee costs	1 107 500	1 152 988	1 152 988	87 637	349 087	384 331	(35 244)	-9%	1 152 988
Remuneration of Councillors	9 629	42 621	42 621	777	3 110	14 207	(11 097)	-78%	42 621
Depreciation, amortisation and impairment	217 901	259 430	259 430	–	–	86 477	(86 477)	-100%	259 430
Interest, Dividends and Rent on Land	242 915	147 453	147 453	300	319	49 151	(48 832)	-99%	147 453
Inventory consumed and bulk purchases	1 835 578	1 799 169	1 791 266	162 430	367 764	597 753	(229 989)	-38%	1 791 266
Transfers and subsidies	26	–	–	–	–	–	–		–
Other expenditure	781 965	1 123 181	1 131 055	21 565	83 725	376 357	(292 631)	-78%	1 131 055
Total Expenditure	**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	**(704 270)**	**-47%**	**4 524 813**
Surplus/(Deficit)	**(306 181)**	**270 615**	**270 644**	**25 355**	**741 619**	**90 210**	**651 409**	**722%**	**270 644**
Transfers and subsidies - capital (monetary allocations)	115 426	115 155	115 155	16 818	21 120	38 385	###	-45%	115 155
Transfers and subsidies - capital (in-kind)	245	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**493%**	**385 799**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**493%**	**385 799**
Capital expenditure & funds sources									
Capital expenditure	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**
Capital transfers recognised	98 060	111 168	111 168	14 040	23 106	37 109	(14 003)	-38%	111 168
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**61 113**	**10 000**	**10 029**	**938**	**1 597**	**3 341**	**(1 744)**	**-52%**	**10 029**
Total sources of capital funds	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**
Financial position									
Total current assets	6 954 769	9 841 109	9 841 109		7 574 198				9 841 109
Total non current assets	5 471 972	3 238 101	3 238 130		5 496 676				3 238 130
Total current liabilities	13 884 449	4 713 497	4 713 497		13 765 843				4 713 497
Total non current liabilities	5 250 340	8 166 862	8 166 862		5 250 340				8 166 862
Community wealth/Equity	**(6 444 257)**	**(186 919)**	**(186 919)**		**(5 945 156)**				**(186 919)**
Cash flows									
Net cash from (used) operating	(1 208 715)	753 626	753 626	(156 092)	(438 950)	251 209	690 159	275%	753 626
Net cash from (used) investing	(157 950)	(54 311)	(54 311)	(14 978)	(24 703)	(18 104)	6 600	-36%	(54 311)
Net cash from (used) financing	1 460	–	–	322	1 406	–	(1 406)	#DIV/0!	–
Cash/cash equivalents at the month/year end	**(1 341 627)**	**708 054**	**804 181**	**(328 025)**	**(328 025)**	**337 971**	**665 997**	**197%**	**833 538**
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	328 103	286 415	235 181	232 973	166 797	159 110	1 067 370	8 220 490	10 696 440
Creditors Age Analysis									
Total Creditors	323 682	297 820	324 342	8 268 694	136 878	119 221	122 397	#######	20 518 271

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

FS184 Matjhabeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**1 545 044**	**1 760 777**	**1 760 777**	**78 113**	**622 095**	**586 926**	35 170	6%	**1 760 777**
Executive and council		897 020	406 467	406 467	16 821	362 609	135 489	227 120	168%	406 467
Finance and administration		648 024	1 354 310	1 354 310	61 292	259 486	451 437	(191 951)	-43%	1 354 310
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11 075**	**233 405**	**233 405**	**626**	**2 899**	**77 802**	(74 902)	-96%	**233 405**
Community and social services		2 975	9 233	9 233	296	1 095	3 078	(1 982)	-64%	9 233
Sport and recreation		529	1 626	1 626	64	193	542	(349)	-64%	1 626
Public safety		7 571	215 625	215 625	265	1 611	71 875	(70 264)	-98%	215 625
Housing		–	6 921	6 921	–	–	2 307	(2 307)	-100%	6 921
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**5 973**	**145**	**145**	**2**	**7**	**48**	(41)	-85%	**145**
Planning and development		5 973	145	145	2	7	48	(41)	-85%	145
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**2 442 733**	**2 888 034**	**2 888 034**	**236 116**	**941 644**	**962 678**	**(21 034)**	-2%	**2 888 034**
Energy sources		969 204	1 028 310	1 028 310	83 544	351 934	342 770	9 164	3%	1 028 310
Water management		879 627	1 128 304	1 128 304	98 112	369 904	376 101	(6 197)	-2%	1 128 304
Waste water management		364 531	331 512	331 512	33 407	134 711	110 504	24 207	22%	331 512
Waste management		229 372	399 908	399 908	21 053	85 094	133 303	(48 209)	-36%	399 908
Other	4	**179**	**28 250**	**28 250**	**24**	**98**	**9 417**	**(9 318)**	**-99%**	**28 250**
Total Revenue - Functional	2	**4 005 005**	**4 910 611**	**4 910 611**	**314 881**	**1 566 744**	**1 636 870**	**(70 126)**	**-4%**	**4 910 611**
Expenditure - Functional										
Governance and administration		**1 052 794**	**839 136**	**843 934**	**58 758**	**222 929**	**281 022**	(58 093)	-21%	**843 934**
Executive and council		163 256	256 237	256 544	17 694	64 340	85 404	(21 064)	-25%	256 544
Finance and administration		883 240	576 244	580 731	40 457	156 290	193 399	(37 110)	-19%	580 731
Internal audit		6 298	6 656	6 659	606	2 299	2 219	81	4%	6 659
Community and public safety		**303 855**	**440 166**	**436 294**	**23 460**	**106 843**	**145 600**	(38 756)	-27%	**436 294**
Community and social services		103 852	174 615	170 346	5 535	32 440	56 963	(24 522)	-43%	170 346
Sport and recreation		59 773	78 985	78 263	5 935	24 206	26 143	(1 937)	-7%	78 263
Public safety		112 760	148 925	150 045	9 459	39 804	49 947	(10 143)	-20%	150 045
Housing		16 397	28 923	28 923	1 790	7 244	9 641	(2 397)	-25%	28 923
Health		11 073	8 717	8 717	742	3 149	2 906	243	8%	8 717
Economic and environmental services		**66 510**	**92 553**	**92 127**	**9 128**	**28 303**	**30 804**	(2 501)	-8%	**92 127**
Planning and development		50 613	57 888	57 888	3 825	16 596	19 296	(2 700)	-14%	57 888
Road transport		15 897	34 665	34 239	5 302	11 707	11 508	200	2%	34 239
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**2 765 625**	**3 139 875**	**3 139 375**	**180 839**	**443 744**	**1 046 487**	**(602 743)**	-58%	**3 139 375**
Energy sources		1 185 740	1 190 277	1 191 170	69 636	151 333	396 555	(245 222)	-62%	1 191 170
Water management		1 106 439	1 388 953	1 385 531	92 187	223 512	462 604	(239 092)	-52%	1 385 531
Waste water management		273 872	305 449	307 488	11 361	38 345	102 266	(63 921)	-63%	307 488
Waste management		199 574	255 196	255 186	7 656	30 554	85 063	(54 508)	-64%	255 186
Other		**6 730**	**13 111**	**13 083**	**524**	**2 186**	**4 363**	**(2 177)**	**-50%**	**13 083**
Total Expenditure - Functional	3	**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	**(704 270)**	**-47%**	**4 524 813**
Surplus/ (Deficit) for the year		**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**4,9313198**	**385 799**

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

FS184 Matjhabeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description R thousands	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Council General		896 844	209 729	209 729	16 821	362 582	69 910	292 672	418,6%	209 729
Vote 02 - Office Of The Executive Mayor		–	19 181	19 181	–	–	6 394	(6 394)	-100,0%	19 181
Vote 03 - Office Of The Speaker		–	7 633	7 633	–	–	2 544	(2 544)	-100,0%	7 633
Vote 04 - Council Whip		–	59 719	59 719	–	–	19 906	(19 906)	-100,0%	59 719
Vote 05 - Office Of The Municipal Manager		176	110 204	110 204	–	27	36 735	(36 707)	-99,9%	110 204
Vote 06 - Corporate Services		–	101 890	101 890	–	–	33 963	(33 963)	-100,0%	101 890
Vote 07 - Finance		622 820	1 192 627	1 192 627	59 033	250 313	397 542	(147 229)	-37,0%	1 192 627
Vote 08 - Human Resources		–	27 763	27 763	–	–	9 254	(9 254)	-100,0%	27 763
Vote 09 - Community Services		232 876	410 768	410 768	21 414	86 382	136 923	(50 540)	-36,9%	410 768
Vote 10 - Public Safety And Transport		7 571	215 625	215 625	265	1 611	71 875	(70 264)	-97,8%	215 625
Vote 11 - Economic Development		472	29 329	29 329	41	321	9 776	(9 456)	-96,7%	29 329
Vote 12 - Engineering Services		5 957	4 299	4 299	2	5	1 433	(1 428)	-99,6%	4 299
Vote 13 - Water/ Sewerage		1 244 158	1 459 816	1 459 816	131 519	504 615	486 605	18 010	3,7%	1 459 816
Vote 14 - Electricity		969 204	1 028 310	1 028 310	83 544	351 934	342 770	9 164	2,7%	1 028 310
Vote 15 - Other		24 927	33 718	33 718	2 243	8 953	11 239	(2 287)	-20,3%	33 718
Total Revenue by Vote	2	**4 005 005**	**4 910 611**	**4 910 611**	**314 881**	**1 566 744**	**1 636 870**	**(70 126)**	**-4,3%**	**4 910 611**
Expenditure by Vote	1									
Vote 01 - Council General		75 330	129 734	129 900	9 239	33 190	43 265	(10 075)	-23,3%	129 900
Vote 02 - Office Of The Executive Mayor		14 791	17 953	17 994	1 079	5 110	5 989	(879)	-14,7%	17 994
Vote 03 - Office Of The Speaker		5 527	7 689	7 505	103	1 496	2 543	(1 046)	-41,1%	7 505
Vote 04 - Council Whip		37 468	59 719	59 719	4 764	14 328	19 906	(5 578)	-28,0%	59 719
Vote 05 - Office Of The Municipal Manager		104 044	121 550	121 550	7 952	28 772	40 517	(11 745)	-29,0%	121 550
Vote 06 - Corporate Services		59 613	106 569	106 569	4 186	19 632	35 523	(15 891)	-44,7%	106 569
Vote 07 - Finance		540 401	301 939	301 886	11 344	38 648	100 634	(61 986)	-61,6%	301 886
Vote 08 - Human Resources		29 537	27 763	27 763	2 592	10 093	9 254	838	9,1%	27 763
Vote 09 - Community Services		330 161	441 902	436 901	16 670	74 155	145 871	(71 716)	-49,2%	436 901
Vote 10 - Public Safety And Transport		261 665	224 520	230 438	22 489	96 340	76 454	19 887	26,0%	230 438
Vote 11 - Economic Development		31 682	29 885	29 885	2 335	9 827	9 962	(135)	-1,4%	29 885
Vote 12 - Engineering Services		83 863	137 550	137 550	12 843	36 634	45 850	(9 216)	-20,1%	137 550
Vote 13 - Water/ Sewerage		1 361 641	1 651 017	1 649 208	100 151	254 043	550 360	(296 317)	-53,8%	1 649 208
Vote 14 - Electricity		1 238 633	1 230 054	1 230 946	74 617	172 808	409 814	(237 006)	-57,8%	1 230 946
Vote 15 - Other		21 159	36 999	36 999	2 346	8 929	12 333	(3 404)	-27,6%	36 999
Total Expenditure by Vote	2	**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	**(704 270)**	**-46,7%**	**4 524 813**
Surplus/ (Deficit) for the year	2	**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**493,1%**	**385 799**

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

FS184 Matjhabeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		910 839	998 964	998 964	77 904	330 201	332 988	(2 787)	-1%	998 964
Service charges - Water		621 076	627 187	627 187	73 183	274 322	209 062	65 259	31%	627 187
Service charges - Waste Water Management		250 254	267 917	267 917	22 796	93 808	89 306	4 502	5%	267 917
Service charges - Waste management		155 488	173 783	173 783	14 247	58 860	57 928	932	2%	173 783
Sale of Goods and Rendering of Services		23 842	26 469	26 469	467	2 434	8 823	(6 389)	-72%	26 469
Agency services								–		
Interest								–		
Interest earned from Receivables		523 883	577 558	577 558	50 375	193 878	192 519	1 358	1%	577 558
Interest from Current and Non Current Assets		10 338	6 101	6 101	972	3 910	2 034	1 876	92%	6 101
Dividends		42	62	62	–	32	21	12	56%	62
Rent on Land								–		
Rental from Fixed Assets		24 911	26 469	26 469	2 243	8 951	8 823	128	1%	26 469
Licence and permits		627	1 106	1 106	74	262	369	(107)	-29%	1 106
Special rating levies								–		
Construction Contract Revenue										
Development Charges		5 765	–	–	–	–	–			–
Operational Revenue		3 997	444 009	444 009	246	(8 355)	148 003	(156 358)	-106%	444 009
Non-Exchange Revenue								–		
Property rates		483 312	695 966	695 966	46 850	212 673	231 989	(19 315)	-8%	695 966
Surcharges and Taxes		–	47 000	47 000	–	–	15 667	(15 667)	-100%	47 000
Fines, penalties and forfeits		4 978	6 285	6 285	141	537	2 095	(1 558)	-74%	6 285
Licence and permits								–		
Transfers and subsidies - Operational		781 418	819 204	819 204	3	341 462	273 068	68 394	25%	819 204
Interest		88 444	10 661	10 661	8 563	32 652	3 554	29 098	819%	10 661
Fuel Levy								–		
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	66 716	66 716	–	–	22 239	(22 239)	-100%	66 716
Other Gains		120	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**3 889 333**	**4 795 456**	**4 795 456**	**298 064**	**1 545 624**	**1 598 485**	**(52 861)**	**-3%**	**4 795 456**
Expenditure By Type										
Employee related costs		1 107 500	1 152 988	1 152 988	87 637	349 087	384 331	(35 244)	-9%	1 152 988
Remuneration of councillors		9 629	42 621	42 621	777	3 110	14 207	(11 097)	-78%	42 621
Bulk purchases - electricity		951 988	907 992	907 992	55 425	114 495	302 664	(188 169)	-62%	907 992
Inventory consumed		883 590	891 177	883 274	107 005	253 269	295 089	(41 820)	-14%	883 274
Debt impairment		28 833	718 844	718 844	–	–	239 615	(239 615)	-100%	718 844
Depreciation, amortisation and impairment		217 901	259 430	259 430	–	–	86 477	(86 477)	-100%	259 430
Interest, Dividends and Rent on Land		242 915	147 453	147 453	300	319	49 151	(48 832)	-99%	147 453
Contracted services		126 348	155 827	155 213	11 190	37 418	52 093	(14 675)	-28%	155 213
Transfers and subsidies		26	–	–	–	–	–	–		–
Irrecoverable debts written off		399 543	37 574	37 574	1 018	(19 410)	12 525	(31 935)	-255%	37 574
Operational costs		190 666	210 936	219 424	9 356	65 718	72 125	(6 407)	-9%	219 424
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		36 575	–	–	–	–	–	–		–
Total Expenditure		**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	**(704 270)**	**-47%**	**4 524 813**
Surplus/(Deficit)		**(306 181)**	**270 615**	**270 644**	**25 355**	**741 619**	**90 210**	**651 409**	**0**	**270 644**
Transfers and subsidies - capital (monetary allocations)		115 426	115 155	115 155	16 818	21 120	38 385	(17 265)	**(0)**	115 155
Transfers and subsidies - capital (in-kind)		245	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**0**	**385 799**
Income Tax								–		
Surplus/(Deficit) after income tax		**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**0**	**385 799**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	634 144	0	**385 799**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		
Surplus/ (Deficit) for the year		**(190 510)**	**385 770**	**385 799**	**42 172**	**762 739**	**128 595**	**634 144**	**0**	**385 799**

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

FS184 Matjhabeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Council General		23 512	10 000	6 701	867	1 350	2 868	(1 519)	-53%	6 701
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		(989)	–	–	–	–	–	–		–
Vote 04 - Council Whip		–	–	–	–	–	–	–		–
Vote 05 - Office Of The Municipal Manager		–	–	–	–	–	–	–		–
Vote 06 - Corporate Services		–	–	–	–	–	–	–		–
Vote 07 - Finance		–	–	–	–	–	–	–		–
Vote 08 - Human Resources		–	–	–	–	–	–	–		–
Vote 09 - Community Services		2 187	3 842	4 157	–	2 059	1 316	743	56%	4 157
Vote 10 - Public Safety And Transport		4 317	–	479	417	417	53	363	683%	479
Vote 11 - Economic Development		–	–	–	–	–	–	–		–
Vote 12 - Engineering Services		30 161	144	3 332	2 562	2 927	434	2 494	575%	3 332
Vote 13 - Water/ Sewerage		35 959	472	6 798	403	3 623	1 555	2 068	133%	6 798
Vote 14 - Electricity		30 453	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**125 600**	**14 458**	**21 467**	**4 249**	**10 375**	**6 226**	**4 149**	**67%**	**21 467**
Single Year expenditure appropriation	2									
Vote 01 - Council General		–	–	3 299	71	223	465	(243)	-52%	3 299
Vote 02 - Office Of The Executive Mayor		–	–	–	–	–	–	–		–
Vote 03 - Office Of The Speaker		–	–	–	–	–	–	–		–
Vote 04 - Council Whip		–	–	–	–	–	–	–		–
Vote 05 - Office Of The Municipal Manager		2 546	–	–	–	–	–	–		–
Vote 06 - Corporate Services		255	–	–	–	–	–	–		–
Vote 07 - Finance		818	–	29	–	25	8	17	219%	29
Vote 08 - Human Resources		–	–	–	–	–	–	–		–
Vote 09 - Community Services		1 853	14 204	12 427	–	–	4 591	(4 591)	-100%	12 427
Vote 10 - Public Safety And Transport		–	–	–	–	–	–	–		–
Vote 11 - Economic Development		–	–	–	–	–	–	–		–
Vote 12 - Engineering Services		44	133	950	–	854	208	646	311%	950
Vote 13 - Water/ Sewerage		14 639	79 961	70 612	7 197	9 765	24 815	(15 051)	-61%	70 612
Vote 14 - Electricity		13 416	12 412	12 412	3 461	3 461	4 137	(676)	-16%	12 412
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	33 573	106 710	99 730	10 729	14 328	34 224	**(19 896)**	**-58%**	99 730
Total Capital Expenditure		**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**
Capital Expenditure - Functional Classification										
Governance and administration		**26 394**	**10 000**	**10 000**	**938**	**1 572**	**3 333**	(1 761)	-53%	**10 000**
Executive and council		22 630	10 000	10 000	938	1 572	3 333	(1 761)	-53%	10 000
Finance and administration		3 764	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**8 358**	**18 046**	**17 064**	**417**	**2 476**	**5 959**	(3 484)	-58%	**17 064**
Community and social services		2 589	3 842	4 157	–	2 059	1 316	743	56%	4 157
Sport and recreation		1 407	14 204	12 427	–	–	4 591	(4 591)	-100%	12 427
Public safety		4 317	–	479	417	417	53	363	683%	479
Housing		–	–	–	–	–	–	–		–
Health		45	–	–	–	–	–	–		–
Economic and environmental services		**26 904**	**277**	**2 984**	**1 433**	**2 653**	**497**	2 155	433%	**2 984**
Planning and development		165	–	–	–	–	–	–		–
Road transport		26 739	277	2 984	1 433	2 653	497	2 155	433%	2 984
Environmental protection								–		
Trading services		**97 517**	**92 845**	**91 120**	**12 190**	**17 978**	**30 652**	(12 674)	-41%	**91 120**
Energy sources		43 618	12 412	12 412	3 461	3 461	4 137	(676)	-16%	12 412
Water management		31 141	56 995	52 613	5 983	11 143	18 462	(7 319)	-40%	52 613
Waste water management		22 758	23 438	26 095	2 746	3 374	8 053	(4 679)	-58%	26 095
Waste management		–	–	–	–	–	–	–		–
Other		–	–	29	–	25	8	17	219%	29
Total Capital Expenditure - Functional Classification	3	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**
Funded by:										
National Government		98 060	111 168	111 168	14 040	23 106	37 109	(14 003)	-38%	111 168
Provincial Government		–	–	–	–	–	–	–		–
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**98 060**	**111 168**	**111 168**	**14 040**	**23 106**	**37 109**	**(14 003)**	**-38%**	**111 168**
Borrowing	6							–		
Internally generated funds		61 113	10 000	10 029	938	1 597	3 341	(1 744)	-52%	10 029
Total Capital Funding		**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	**(15 747)**	**-39%**	**121 197**

21. Table C6 Monthly budget Statement – Financial Position

FS184 Matjhabeng - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		134 222	4 190 648	4 190 648	169 867	4 190 648
Short term Investments						
Trade and other receivables from exchange transactions		3 887 088	5 173 028	5 173 028	4 513 331	5 173 028
Receivables from non-exchange transactions		610 336	471 880	471 880	653 610	471 880
Current portion of non-current receivables		1 079	–	–	1 079	–
Inventory		4 675	5 554	5 554	(89 271)	5 554
VAT Receivable		2 092 619	–	–	2 102 003	–
Other current assets		224 749	–	–	223 580	–
Total current assets		**6 954 769**	**9 841 109**	**9 841 109**	**7 574 198**	**9 841 109**
Non current assets						
Investments		–	–	–	–	–
Investment property		1 529 353	545 476	545 476	1 529 353	545 476
Property, plant and equipment		3 935 542	2 685 547	2 685 576	3 960 245	2 685 576
Biological assets						
Living resources						
Heritage assets		7 078	7 078	7 078	7 078	7 078
Intangible assets						
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets						
Total non current assets		**5 471 972**	**3 238 101**	**3 238 130**	**5 496 676**	**3 238 130**
TOTAL ASSETS		**12 426 741**	**13 079 210**	**13 079 239**	**13 070 874**	**13 079 239**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		30 969	–	–	32 376	–
Trade and other payables from exchange transactions		11 504 258	(3 274 459)	(3 274 459)	10 864 885	(3 274 459)
Trade and other payables from non-exchange transactions		110 008	239 527	239 527	118 711	239 527
Provision		780 310	504 355	504 355	780 310	504 355
VAT Payable		1 458 903	–	–	1 474 587	–
Other current liabilities		–	–	–	–	–
Total current liabilities		**13 884 449**	**(2 530 577)**	**(2 530 577)**	**13 270 869**	**(2 530 577)**
Non current liabilities						
Financial liabilities						
Provision						
Long term portion of trade payables						
Other non-current liabilities		5 250 340	8 166 862	8 166 862	5 250 340	8 166 862
Total non current liabilities		**5 250 340**	**8 166 862**	**8 166 862**	**5 250 340**	**8 166 862**
TOTAL LIABILITIES		**19 134 789**	**5 636 285**	**5 636 285**	**18 521 208**	**5 636 285**
NET ASSETS	2	**(6 708 047)**	**7 442 925**	**7 442 954**	**(5 450 334)**	**7 442 954**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(6 444 257)	(186 919)	(186 919)	(5 945 156)	(186 919)
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**(6 444 257)**	**(186 919)**	**(186 919)**	**(5 945 156)**	**(186 919)**

22. Table C7 Monthly budget statement – Cash Flow

FS184 Matjhabeng - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		291 724	626 369	626 369	24 636	81 527	208 790	(127 263)	-61%	626 369
Service charges		966 517	1 805 064	1 805 064	86 248	333 378	601 688	(268 310)	-45%	1 805 064
Other revenue		(251 959)	540 380	540 380	(80 714)	(369 496)	180 127	(549 622)	-305%	540 380
Transfers and Subsidies - Operational		783 200	831 616	831 616	447	350 879	277 205	73 673	27%	831 616
Transfers and Subsidies - Capital		151 408	102 743	102 743	10 034	20 689	34 248	(13 559)	-40%	102 743
Interest		33 905	5 415	5 415	3 180	11 031	1 805	9 226	511%	5 415
Dividends		42	62	62	–	32	21	12	56%	62
Payments										
Suppliers and employees		(3 183 552)	(3 009 730)	(3 009 730)	(199 923)	(866 991)	(1 003 243)	(136 253)	14%	(3 009 730)
Finance charges		–	(147 453)	(147 453)	–	–	(49 151)	(49 151)	100%	(147 453)
Transfers and Subsidies		–	(839)	(839)	–	–	(280)	(280)	100%	(839)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(1 208 715)**	**753 626**	**753 626**	**(156 092)**	**(438 950)**	**251 209**	**690 159**	**275%**	**753 626**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	66 716	66 716	–	–	22 239	(22 239)	-100%	66 716
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	140	140	–	–	47	(47)		140
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		(157 950)	(121 168)	(121 168)	(14 978)	(24 703)	(40 389)	(15 686)	39%	(121 168)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(157 950)**	**(54 311)**	**(54 311)**	**(14 978)**	**(24 703)**	**(18 104)**	**6 600**	**-36%**	**(54 311)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		1 460	–	–	322	1 406	–	1 406	#DIV/0!	–
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**1 460**	**–**	**–**	**322**	**1 406**	**–**	**(1 406)**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(1 365 205)**	**699 315**	**699 315**	**(170 748)**	**(462 248)**	**233 105**			**699 315**
Cash/cash equivalents at beginning:		23 578	8 739	104 866	(157 278)	134 222	104 866			134 222
Cash/cash equivalents at month/year end:		(1 341 627)	708 054	804 181	(328 025)	(328 025)	337 971			833 538

23. Supporting Tables

FS184 Matjhabeng - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		631	510	510	114	364	170	194	114,1%	510
Availability Charges		51 207	58 790	58 790	4 692	18 745	19 597	(852)	-4,3%	58 790
Connection/Reconnection		4 244	9 162	9 162	1 080	2 006	3 054	(1 048)	-34,3%	9 162
Electricity Distribution Revenue for Services								-		
Electricity Sales		856 983	957 190	957 190	72 306	309 821	319 063	(9 243)	-2,9%	957 190
Joint Pole Usage								-		
Meter Compliance Testing		15	12	12	1	3	4	(0)	-11,1%	12
Meter Reading Fees								-		
Notice Revenues								-		
Temporary Service Plant								-		
Total Service charges - Electricity		**913 080**	**1 025 665**	**1 025 665**	**78 194**	**330 939**	**341 888**	**(10 949)**	**(0)**	**1 025 665**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)								-		
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(2 241)	(26 701)	(26 701)	(290)	(739)	(8 900)	8 162	-91,7%	(26 701)
Net Service charges - Electricity		**910 839**	**998 964**	**998 964**	**77 904**	**330 201**	**332 988**	**(2 787)**		**998 964**
Service charges - Water	6									
Agricultural and Rural Water Service								-		
Availability Charges		7 977	15 871	15 871	461	1 748	5 290	(3 543)	-67,0%	15 871
Connection/Disconnection		1 820	6 227	6 227	16	68	2 076	(2 008)	-96,7%	6 227
Industrial Water								-		
Meter Reading Fees								-		
Sale		625 949	644 678	644 678	74 251	275 553	214 893	60 661	28,2%	644 678
Urban Higher Level Service								-		
Total Service charges - Water		**635 745**	**666 776**	**666 776**	**74 727**	**277 369**	**222 259**	**55 110**		**666 776**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)								-		
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(14 669)	(39 588)	(39 588)	(1 545)	(3 047)	(13 196)	10 149	-76,9%	(39 588)
Net Service charges - Water		**621 076**	**627 187**	**627 187**	**73 183**	**274 322**	**209 062**	**65 259**		**627 187**
Service charges - Waste Water Management	6									
Agricultural and Rural								-		
Availability Charges								-		
Connection/Reconnection		-	-	-	-	-	-	-		-
Higher Level Service								-		
Industrial Effluent								-		
Industrial Waste Water								-		
Pump/Removal of Waste Water								-		
Sanitation Charges		266 778	286 209	286 209	24 215	96 788	95 403	1 385	1,5%	286 209
Treatment of Effluent		-	-	-	-	-	-	-		-
Total Service charges - Waste Water Management		**266 778**	**286 209**	**286 209**	**24 215**	**96 788**	**95 403**	**1 385**		**286 209**
Less Revenue Foregone (in excess of free sanitation service to indigent households)								-		
Less Cost of Free Basis Services (free sanitation service to indigent households)		(16 525)	(18 292)	(18 292)	(1 419)	(2 980)	(6 097)	3 117	-51,1%	(18 292)
Net Service charges - Waste Water Management		**250 254**	**267 917**	**267 917**	**22 796**	**93 808**	**89 306**	**4 502**		**267 917**
Service charges - Waste Management	6									
Availability Charges								-		
Carrier Bags								-		
Disposal Facilities								-		
Refuse Bags								-		
Refuse Removal		170 834	178 996	178 996	15 234	60 928	59 665	1 262	2,1%	178 996
Skip								-		
Waste Bins		-	-	-	-	-	-	-		-
Total refuse removal revenue		**170 834**	**178 996**	**178 996**	**15 234**	**60 928**	**59 665**	**1 262**		**178 996**
Less Revenue Foregone (in excess of one removal a week to indigent households)								-		
Less Cost of Free Basis Services (removed once a week to indigent households)		(15 347)	(5 213)	(5 213)	(988)	(2 068)	(1 738)	(331)	19,0%	(5 213)
Net Service charges - Waste Management		**155 488**	**173 783**	**173 783**	**14 247**	**58 860**	**57 928**	**932**		**173 783**
Sales of Goods and Rendering of Services										
Academic Services		1 751	2 021	2 021	40	221	674	(453)	-67,3%	2 021
Advertisements		193	4 303	4 303	0	28	1 434	(1 407)	-98,1%	4 303
Amendment Fees		-	-	-	-	-	-	-		-
Application Fees for Land Usage		175	4 092	4 092	4	13	1 364	(1 351)	-99,1%	4 092
Building Plan Approval		-	-	-	-	-	-	-		-
Building Plan Clause Levy		-	-	-	-	-	-	-		-
Buyers Card								-		
Camping Fees		25	140	140	-	-	47	(47)	-100,0%	140
Cemetery and Burial		2 975	9 233	9 233	296	1 095	3 078	(1 982)	-64,4%	9 233
Cleaning and Removal		-	-	-	-	-	-	-		-
Clearance Certificates		436	-	-	36	166	-	166	#DIV/0!	-
Computer Services								-		
Day Care Fees								-		
Demolition Application Fees								-		
Development Charges								-		
Domestic Services								-		
Drainage Fees								-		
Encroachment Fees								-		
Entrance Fees		229	190	190	28	116	63	53	82,8%	190
Escort Fees		10	1 291	1 291	3	7	430	(424)	-98,5%	1 291
Exempted Parking		-	-	-	-	-	-	-		-
Fire Services		544	4 143	4 143	45	734	1 381	(647)	-46,9%	4 143
Health Services								-		
Housing (Boarding Services)		-	184	184	-	-	61	(61)	-100,0%	184
Immunisation Fees								-		
Laboratory Services								-		
Legal Fees		-	-	-	-	-	-	-		-
Library Fees		-	-	-	-	-	-	-		-
Management Fees		-	-	-	-	-	-	-		-
Meal and Refreshment								-		
Membership Fees								-		
Objections and Appeals		-	-	-	-	-	-	-		-
Occupation Certificates								-		
Parking Fees		13	-	-	1	5	-	5	#DIV/0!	-
Photo copies, Faxes and Telephone charges		11	1	1	-	-	0	(0)	-100,0%	1
Removal of Restrictions		-	-	-	-	-	-	-		-
Sale of Carbon Credits								-		
Sale of Goods		18 570	870	870	5	22	290	(268)	-92,3%	870
Scrap, Waste & Other Goods		-	-	-	-	-	-	-		-
Shared Services								-		
Squatter Re-allocation								-		
Stone and Gravel								-		
Streets/Street Markets (Informal Traders)		80	-	-	8	28	-	28	#DIV/0!	-
Town Planning and Servitudes								-		
Traffic Control		(1 170)	-	-	-	-	-	-		-
Transport Fees								-		
Valuation Services								-		
Water Meter Protectors		-	-	-	-	-	-	-		-
Weighbridge Fees		-	-	-	-	-	-	-		-
Total Sales of Goods and Rendering of Services		**23 842**	**26 469**	**26 469**	**467**	**2 434**	**8 823**	**(6 389)**		**26 469**

FS184 Matjhabeng - Supporting Table SC2 Monthly Budget Statement - aged debtors - M04 October

Description R thousands	NT Code	Budget Year 2026/27											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	90 083	79 308	78 622	65 987	42 435	41 221	283 932	2 540 087	3 221 675	2 973 663	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	89 020	70 863	33 128	25 481	23 486	20 130	123 974	518 180	904 263	711 251	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	43 374	34 730	28 175	48 924	16 867	16 249	108 839	810 057	1 107 216	1 000 936	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	25 536	23 719	22 925	21 146	16 526	16 476	113 638	1 133 217	1 373 182	1 301 002	–	–
Receivables from Exchange Transactions - Waste Management	1600	15 976	15 119	14 097	14 094	10 440	10 316	71 027	698 145	849 214	804 023	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 948	1 822	1 861	1 820	1 714	1 719	12 040	179 053	201 977	196 346	–	–
Interest on Arrear Debtor Accounts	1810	59 005	59 777	55 823	55 174	54 231	52 383	348 380	2 266 024	2 950 798	2 776 192	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	3 161	1 077	549	347	1 098	616	5 540	75 727	88 115	83 328	–	–
Total By Income Source	**2000**	**328 103**	**286 415**	**235 181**	**232 973**	**166 797**	**159 110**	**1 067 370**	**8 220 490**	**10 696 440**	**9 846 740**	**–**	**–**
2025/26 - totals only		##########	##########	##########	##########	##########	##########	##########	##########	113 316 414	**104 407 966**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	17 293	13 217	10 916	20 063	2 499	2 270	18 270	100 241	184 770	143 344	–	–
Commercial	2300	87 380	57 816	32 541	34 920	25 702	24 499	160 154	1 393 478	1 816 492	1 638 754	–	–
Households	2400	223 429	215 382	191 724	177 990	138 595	132 341	888 946	6 726 771	8 695 178	8 064 643	–	–
Other	2500									–	–		
Total By Customer Group	**2600**	**328 103**	**286 415**	**235 181**	**232 973**	**166 797**	**159 110**	**1 067 370**	**8 220 490**	**10 696 440**	**9 846 740**	**–**	**–**

FS194 Matjhabeng - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Position' – M06 October

Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget year 2021/22 YearTD actual	YearTD budget	YearTD variance	YearTD variance %	Full Year Forecast
R thousands										
Assets										
Current Assets										
Cash and Cash Equivalents										
Cash and Investments		118 915	4 000	4 256	(36 570)	49 647	1 418	48 229	3404.0%	4 000
Cash advn		14 846	4 186 784	4 186 784	(45 868)	162 370	1 395 595	(1 233 225)	-88.4%	4 186 784
Cash on Hand		1	1	1	1	1	0	1	4000.0%	1
Total Cash and Cash Equivalents		133 762	4 190 785	4 191 041	(82 438)	212 018	1 397 014	(1 184 996)	-84.8%	4 190 785
Short-term Investments										
Deposit Taking Institutions										
Trade and other receivables from exchange transactions										
Electricity		1 038 615	89 330	89 330	17 481	1 108 096	29 778	1 078 317	3620.4%	89 330
Waste Management		1 153 855	139 854	139 854	19 903	1 179 434	46 285	1 133 149	2448.1%	139 854
Waste Water Management		1 153 855	139 854	139 854	19 903	1 179 434	46 285	1 133 149	2448.1%	139 854
Water		4 284 425	1 122 356	1 122 356	93 961	1 003 552	1 107 785	(1 104 233)	-99.7%	1 122 356
Other trade receivables from exchange transactions		489 855	51 548	51 548	16 114	277 643	16 849	260 794	1548.0%	51 548
Other Receivables from exchange transactions		1 153 855	139 854	139 854	19 903	1 179 434	46 285	1 133 149	2448.1%	139 854
Gross Trade and other receivables from exchange transactions		**9 428 460**	**1 710 832**	**1 710 832**	**187 265**	**6 827 593**	**1 293 187**	**5 534 406**	**428.0%**	**1 710 832**
Less: Impairment for debt										
Impairment for Electricity		(872 329)	-	-	-	(872 329)	-	(872 329)	#DIV/0!	-
Impairment for Waste Management		(774 210)	-	-	-	(774 210)	-	(774 210)	#DIV/0!	-
Impairment for Waste Water Management		(1 417 006)	-	-	-	(1 417 006)	-	(1 417 006)	#DIV/0!	-
Impairment for Water		(3 747 326)	-	-	-	(3 747 326)	-	(3 747 326)	#DIV/0!	-
Impairment for other trade receivables from exchange transactions		(431 554)	-	-	-	(431 554)	-	(431 554)	#DIV/0!	-
Total Less: Impairment for debt		**(7 242 425)**	-	-	-	**(7 242 425)**	-	**(7 242 425)**	#DIV/0!	-
Total Trade and other receivables from Exchange Transactions		**2 186 035**	**1 710 832**	**1 710 832**	**187 265**	**(414 832)**	**1 293 187**	**(1 708 019)**	**-132.1%**	**1 710 832**
Receivables from non-exchange transactions										
Property rates										
Residential Properties		768 142	-	-	1 570	123 887	-	123 887	#DIV/0!	-
Residential and Commercial Properties		443 656	471 660	471 660	6 250	443 656	157 220	286 436	182.2%	471 660
Industrial Properties										
Public Service Infra		25 626	-	-	(1 173)	21 366	-	21 366	#DIV/0!	-
Public Benefit Organisations		825	-	-	1	825	-	825	#DIV/0!	-
Public Service Infrastructure Properties		1	-	-	1	1	-	1	#DIV/0!	-
Residential Agricultural Properties		363 466	-	-	10 662	213 242	-	213 242	#DIV/0!	-
Residential Properties		624 919	-	-	11 925	562 687	-	562 687	#DIV/0!	-
Residential Sectional Title Garages										
Residential Vacant Plots										
Small Land Lots		10 133	-	-	217	11 008	-	11 008	#DIV/0!	-
Property Rates Owners										
Net Property rates		**1 916 769**	**471 660**	**471 660**	**29 553**	**1 377 674**	**157 220**	**1 220 454**	**776.2%**	**471 660**
Less: Impairment of Property rates		(1 448 627)	-	-	-	(1 448 627)	-	(1 448 627)	#DIV/0!	-
Net Property rates		**468 142**	**471 660**	**471 660**	**29 553**	**(70 953)**	**157 220**	**(228 173)**	**-145.1%**	**471 660**
Interest on receivables from non-exchange transactions										
Less: Impairment for other receivables from non-exchange transactions										
Net other receivables from non-exchange transactions		**468 142**	**471 660**	**471 660**	**29 553**	**(70 953)**	**157 220**	**(228 173)**	**-145.1%**	**471 660**
Total Receivables from non-exchange transactions		**468 142**	**471 660**	**471 660**	**29 553**	**(70 953)**	**157 220**	**(228 173)**	**-145.1%**	**471 660**
Current Portion of Non-current Receivables										
Receivable										
Bank or Obligations										
Car										
Computer and Electronic Equipment										
Finance Lease										
Finance Lease Receivable										
Housing										
Housing Loan Sales		1 078	-	-	-	1 078	-	1 078	#DIV/0!	-
Housing Selling Schemes										
Intercompany Parent-subsidiary Transactions										
Joint Ventures										
Operating Lease										
Property Rates										
Sporting and Other Bodies										
Staff Loans Receivable										
Study Loan										
Total Current Portion of Non-current Receivables		**1 078**	-	-	-	**1 078**	-	**1 078**	#DIV/0!	-
Inventory										
Inventory										
Consumables		4 660	9 554	9 554	-	4 660	1 991	2 668	133.9%	9 554
Finished Goods										
Housing Stock										
Land										
Materials and Supplies										
Water		3 752	-	-	(35 468)	(64 128)	-	(64 128)	#DIV/0!	-
Work-in-progress										
Total Inventory		**8 412**	**9 554**	**9 554**	**(35 468)**	**(59 467)**	**1 991**	**(61 458)**	**-3087.1%**	**9 554**
VAT Receivable										
Input Tax Capital		262 165	-	-	155	264 849	-	264 849	#DIV/0!	-
Input Tax Exempt		1 162	-	-	(2 070)	1 162	-	1 162	#DIV/0!	-
Input Tax Normal Activity		1 162	-	-	-	1 162	-	1 162	#DIV/0!	-
Total VAT Receivable		**264 489**	-	-	**(1 915)**	**267 173**	-	**267 173**	#DIV/0!	-
Other current assets										
Interest on Investments Receivables										
Control, Clearing and Interface Accounts		(14 846)	-	-	(27)	(18 678)	-	(18 678)	#DIV/0!	-
Deposits		4 746	-	-	-	4 746	-	4 746	#DIV/0!	-
Income Accruals/debtors										
Income Tax Receivable										
Operating Lease - Straight Line										
Operating Leases - Straight Line										
Other Receivables										
Total Other current assets		**(10 100)**	-	-	**(27)**	**(13 932)**	-	**(13 932)**	#DIV/0!	-
Total Current Assets		**4 992 978**	**5 851 791**	**5 852 126**	**(89 295)**	**(1 225 329)**	**1 599 432**	**(2 824 761)**	**-176.6%**	**5 851 791**
Non Current Assets										
Investments										
Bank Repurchase Agreements										
Deposit Taking Institutions										
Deposit Taking Institutions										
Derivative Financial Assets										
Fixed Deposits - Investments (Sinking)										
Interest Rate Swaps										
Listed Unlisted Redeemed Stocks										
Municipal Bonds										
National Government Securities										
Negotiable Certificates of Deposits										
Unamortised Discount										
Unamortised Preference Share Expense										
Total Investments		-	-	-	-	-	-	-		-
Investment Property										
Investment Property and Cost Flat Value		1 528 000	540 478	540 478	-	1 528 000	191 625	1 347 524	703.1%	540 478
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Investment Property		**1 528 000**	**540 478**	**540 478**	-	**1 528 000**	**191 625**	**1 347 524**		**540 478**
Property, Plant and Equipment										
Assets subject to Finance Lease (Net) / Revaluation		6 650 000	3 699 782	3 699 782	na/0%	6 650 000	549 630	6 100 370	1109.9%	3 699 782
Leases recognised as Property, Plant and Equipment	1	(5 541 667)	-	-	-	(5 541 667)	-	(5 541 667)	#DIV/0!	-
Less: Accumulated Depreciation		(5 541 667)	-	-	-	(5 541 667)	-	(5 541 667)	#DIV/0!	-
Total Property, Plant and Equipment	2	**6 650 000**	**3 699 782**	**3 699 782**	**na/0%**	**6 650 000**	**549 630**	**6 100 370**	**1109.9%**	**3 699 782**
Construction Work-in-progress										
Infrastructure										
Opening Balance		344 955	-	-	-	344 955	-	344 955	#DIV/0!	-
Transfer to Assets										
Transfer to Assets-Leases										
Transfer to Intangible Assets										
Transfer to Investment property										
Transfer to PPE										
Less: Accumulated Impairment										
Total Construction Work-in-progress	3	**344 955**	-	-	-	**344 955**	-	**344 955**	#DIV/0!	-
Biological Assets										
Biological Assets at Cost / Fair Value										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Biological Assets		-	-	-	-	-	-	-		-
Living resources										
Living resources at Cost / Revaluation										
Less: Accumulated Depreciation										
Less: Accumulated Impairment										
Total Living resources		-	-	-	-	-	-	-		-
Heritage Assets										
Heritage Assets at Cost / Revaluation		7 000	7 078	7 078	-	7 000	2 599	4 401	169.3%	7 078
Less: Accumulated Impairment		(7 000)	-	-	-	(7 000)	-	(7 000)	#DIV/0!	-
Total Heritage Assets		**7 000**	**7 078**	**7 078**	-	**7 000**	**2 599**	**4 401**	**169.3%**	**7 078**
Intangible Assets										
Intangible Assets at Cost / Revaluation										
Less: Accumulated Amortisation										
Less: Accumulated Impairment										
Total Intangible Assets										
Trade and other receivables from exchange transactions										
Electricity										
Property Rental Debtors										
Service Charges										
Waste Management										
Waste Water Management										
Water										
Total Trade and other Receivables from Exchange Transactions										
Non-current Receivables from Non-exchange Transactions										
Receivable										
Bank or Obligations										
Car										
Computer and Electronic Equipment										
Finance Lease										
Finance Lease Receivable										
Housing Loan Sales										
Housing										
Housing Selling Scheme										
Intercompany Parent-subsidiary Transactions										
Joint Ventures										
Operating Lease										
Property Rates										
Sporting and Other Bodies										
Staff Loans Receivable										
Study Loan										
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-		-
Other non-current assets										
Capital Redemption										
Defined Benefit Asset										
Intercompany Parent-subsidiary Transactions										
Investment - Associates										
Investment - Joint Venture										
Investment in Subsidiary										
Long-term Receivable										
Pension										
Total Other non-current assets		-	-	-	-	-	-	-		-
Total Non Current Assets		**8 530 955**	**4 247 318**	**4 247 318**	**na/0%**	**8 530 955**	**743 854**	**7 787 101**	**1046.9%**	**4 247 318**
TOTAL ASSETS		**13 523 933**	**10 099 109**	**10 099 444**	**(89 295)**	**7 305 626**	**2 343 286**	**4 962 340**	**211.8%**	**10 099 109**
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA										
First National Bank										
Nedbank										
Rand Merchant Bank										
Standard Bank										
Unspecified										
Total Bank Overdraft		-	-	-	-	-	-	-		-
Borrowing										
Commercial Loans										
Short-term borrowings										
Current portion of finance lease liabilities										
Current portion of Non-current borrowings										
Current portion of Operating lease Liabilities										
Current portion of Provision for long-term Rehb										
Total Financial Liabilities		-	-	-	-	-	-	-		-
Consumer Deposits										
Bonds										
Building Card										
Electricity		(19 514)	-	-	-	(19 514)	-	(19 514)	#DIV/0!	-
Electricity Prepaid-in Arrs										
Library Books										
Pockets										
Rates										
Rental Properties		(5 600)	-	-	(4)	(5 577)	-	(5 577)	#DIV/0!	-
Sewer										
Social Grants										
Valuation Appeal										
Water		53 100	-	-	503	53 485	-	53 485	#DIV/0!	-
Telephone		1	-	-	-	1	-	1	#DIV/0!	-
Total Consumer Deposits		**28 988**	-	-	**499**	**28 394**	-	**28 394**	#DIV/0!	-
Trade and Other Payables Exchange Transactions										
Accrued Interest		(147 600)	(147 600)	(147 600)	-	-	(28 591)	28 591	-100.0%	(147 600)
Accrued Payments		346 697	-	-	-	346 697	-	346 697	#DIV/0!	-
Affiliate, Related Parties and Associated Companies										
Auditor General										
Auditor General of South Africa										
Bonus										
Compensation Commission (COID)										
Control, Clearing and Interface Accounts		41 527	(864 240)	(864 240)	7 205	51 485	(239 995)	291 479	-121.7%	(864 240)
Deferred Revenue										
Deposits Received										
Electricity Bulk Purchases		(1 626 197)	(789 644)	(789 644)	-	(1 626 197)	(263 125)	(1 363 072)	518.0%	(789 644)
Fair Value Adjustment										
Intercompany Parent-subsidiary Transactions										
Leave Accrual										
Long Service Award		51 485	-	-	-	51 485	-	51 485	#DIV/0!	-
Pension Fund Deficit		1	-	-	-	(0)	-	(0)	#DIV/0!	-
Pensions										
Payables and Accruals		701 155	(579 881)	(579 881)	(251 764)	(561 121)	(334 921)	(134 200)	54.9%	(579 881)
Pensions Fund										
Pension and Retirement Contributions										
Retentions		33 867	-	-	-	16 932	-	16 932	#DIV/0!	-
Taxation										
Tender documentation										
Intellectual Deposits										
Trade Payables - Trade Creditors		7 467 517	(673 334)	(673 334)	-	7 467 517	(224 445)	7 691 962	-3427.6%	(673 334)
VAT Payables Output Tax Accrual		102 661	-	-	14 090	251 565	-	251 565	#DIV/0!	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(1 448 627)	-	-	-	(1 448 627)	-	(1 448 627)	#DIV/0!	-
Total Trade and Other Payables from Exchange Transactions	4,5	**5 556 987**	**(2 054 699)**	**(2 054 699)**	**(230 469)**	**5 849 937**	**(1 091 087)**	**6 941 024**	**-636.3%**	**(2 054 699)**
Trade and Other Payables Non-exchange Transactions										
Transfers and Subsidies Payable										
Local										
Operational		-	(1 000)	(1 000)	-	-	(500)	500	-100.0%	(1 000)
Total Transfers and Subsidies Payable		-	(1 000)	(1 000)	-	-	(500)	500	-100.0%	(1 000)
Transfers and Subsidies Unspent										
Capital		(12 000)	(50 000)	(50 000)	(4 794)	(19 203)	(25 000)	5 797	-23.2%	(50 000)
Operational		(12 000)	(50 000)	(50 000)	(4 794)	(19 203)	(25 000)	5 797	-23.2%	(50 000)
Total Transfers and Subsidies Unspent		**(24 000)**	**(100 000)**	**(100 000)**	**(9 588)**	**(38 407)**	**(50 000)**	**11 593**	**-23.2%**	**(100 000)**
VAT Payables Output Tax Accrual										
VAT Payables Output Tax Provision for Doubtful Debt Impairment										
Total Trade and Other Payable Non-exchange Transactions	4	**(24 000)**	**(101 000)**	**(101 000)**	**(9 588)**	**(38 407)**	**(50 500)**	**12 093**	**-24.0%**	**(101 000)**
Provisions										
Alien Vegetation										
Bonus		21 889	-	-	-	21 889	-	21 889	#DIV/0!	-
Decommissioning, Restoration and Similar Liabilities		55 602	-	-	-	55 602	-	55 602	#DIV/0!	-
Re-guide Fences										
Rehab or Restore										
Leave		119 921	504 306	504 306	-	119 921	189 116	(69 195)	-37.0%	504 306
Litigation										
Provision for Investment Return Shortfall										
Self Pay		328 708	-	-	-	328 708	-	328 708	#DIV/0!	-
Unallocated										
Total Provisions		**526 120**	**504 306**	**504 306**	-	**526 120**	**189 116**	**337 004**	**178.2%**	**504 306**
VAT Payable										
VAT Payable - Output Tax		1 439 903	-	-	(3 091)	1 419 881	-	1 419 881	#DIV/0!	-
VAT Payable - Output Tax Control		1	-	-	-	1	-	1	#DIV/0!	-
Total VAT Payable		**1 439 904**	-	-	**(3 091)**	**1 419 882**	-	**1 419 882**	#DIV/0!	-
Other current Liabilities										
Deferred Revenue										
Provisions non Benefits										
Other Long Term Benefits										
Provisions - Other										
Total Employee Benefits		-	-	-	-	-	-	-		-
Deferred Tax Liabilities										
Deposits										
Intercompany Parent-subsidiary Transactions										
Total Other current liabilities		-	-	-	-	-	-	-		-
Total Current Liabilities		**8 084 000**	**2 555 013**	**2 555 013**	**(248 350)**	**8 010 005**	**638 253**	**7 371 752**	**1154.6%**	**2 555 013**

FS184 Matjhabeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	118 811	119 358	162 226	7 880 324	–	–	–	–	**8 280 719**	7 205 114
Bulk Water	0200	134 884	169 587	159 991	122 345	136 878	119 221	122 397	10 925 237	**11 890 539**	10 813 662
PAYE deductions	0300	16 139	–	–	–	–	–	–	–	**16 139**	15 050
VAT (output less input)	0400	5 294	–	–	–	–	–	–	–	**5 294**	
Pensions / Retirement deductions	0500	15 863	–	–	–	–	–	–	–	**15 863**	37 191
Loan repayments	0600									**–**	
Trade Creditors	0700	13 419	5 024	1 467	265 975	–	–	–	–	**285 884**	310 451
Auditor General	0800	6 920	3 851	658	50	–	–	–	–	**11 480**	7 035
Other	0900									**–**	
Medical Aid deductions	0950	12 353	–	–	–	–	–	–	–	**12 353**	11 805
Total By Customer Type	**1000**	**323 682**	**297 820**	**324 342**	**8 268 694**	**136 878**	**119 221**	**122 397**	**10 925 237**	**20 518 271**	18 400 309

FS184 Matjhabeng - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M04 October

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
FINANCIAL SUSTAINABILITY AND VIABILITY		Governance		–	2 780	2 780	–	–	927	1 853	**200,0%**	2 780
FINANCIAL SUSTAINABILITY AND VIABILITY	A comprehensive; responsive an	Governance		454	2 499	2 499	–	–	833	1 666	**200,0%**	2 499
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient; effective and develop	Governance		48	1 262	1 209	–	0	408	802	**196,4%**	1 209
FINANCIAL SUSTAINABILITY AND VIABILITY	Responsive; accountable; effectiv	Governance		1 007	1 668	1 668	–	–	556	1 112	**200,0%**	1 668
FINANCIAL SUSTAINABILITY AND VIABILITY	Sustainable human settlements ar	Governance		538 892	293 731	293 731	11 344	38 648	97 911	234 468	**239,5%**	293 731
INSTITUTIONAL TRANSFORMATION		Governance		18	222	739	–	369	120	988	**820,5%**	739
INSTITUTIONAL TRANSFORMATION	A comprehensive; responsive an	Governance		19	–	–	–	–	–	–		–
INSTITUTIONAL TRANSFORMATION	An efficient; effective and develop	Governance		3 171	40 309	39 949	1	1 904	13 433	28 420	**211,6%**	39 949
INSTITUTIONAL TRANSFORMATION	An efficient; effective and develop	Inclusion and A		–	–	–	–	–	–	–		–
INSTITUTIONAL TRANSFORMATION	Responsive; accountable; effectiv	Governance		–	–	–	–	–	–	–		–
INSTITUTIONAL TRANSFORMATION	Sustainable human settlements ar	Governance		189 987	215 349	215 193	14 729	56 223	71 741	199 675	**278,3%**	215 193
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; competitive and respo	Inclusion and A		–	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; effective and development-oriented put			–	778	778	–	196	259	715	**275,7%**	778
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; effective and develop	Governance		–	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	Sustainable human settlements ar	Governance		31 682	29 107	29 107	2 335	9 630	9 702	29 035	**299,3%**	29 107
BASIC SERVICE DELIVERY		Governance		12 552	18 347	18 382	2 357	5 122	6 154	17 350	**281,9%**	18 382
BASIC SERVICE DELIVERY	A comprehensive; responsive an	Inclusion and A		161	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	A long and healthy life for all South Africans			170	2 224	2 224	–	258	741	2 224		2 224
BASIC SERVICE DELIVERY	A long and healthy life for all Sout	Inclusion and A		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	An efficient; competitive and respo	Inclusion and A		79 675	258 869	248 206	21 551	54 861	83 938	248 206		248 206
BASIC SERVICE DELIVERY	An efficient; effective and development-oriented put			1 014	11 475	10 622	242	503	3 651	10 622		10 622
BASIC SERVICE DELIVERY	An efficient; effective and develop	Governance		2 356	5 560	5 560	78	1 415	1 853	5 560		5 560
BASIC SERVICE DELIVERY	An efficient; effective and develop	Inclusion and A		–	222	222	–	–	74	222		222
BASIC SERVICE DELIVERY	Protect and enhance our environ	Inclusion and A		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	Sustainable human settlements ar	Governance		3 201 089	3 422 532	3 434 012	204 888	580 749	1 143 332	3 434 012		3 434 012
BASIC SERVICE DELIVERY	Sustainable human settlements ar	Inclusion and A		104	2 813	2 813	–	–	938	2 813		2 813
GOOD GOVERNANCE		Governance		1 064	1 378	3 537	1 805	2 491	730	3 537		3 537
GOOD GOVERNANCE	A comprehensive; responsive an	Governance		–	–	–	–	–	–	–		–
GOOD GOVERNANCE	An efficient; effective and develop	Governance		1 529	278	115	11	11	47	115		115
GOOD GOVERNANCE	An efficient; effective and develop	Inclusion and A		3 248	–	–	294	1 181	–	–		–
GOOD GOVERNANCE	Sustainable human settlements ar	Governance		123 130	207 816	205 845	13 074	49 402	69 052	205 845		205 845
GOOD GOVERNANCE	Sustainable human settlements ar	Inclusion and A		4 145	5 622	5 622	–	1 040	1 874	5 622		5 622
										–		
Allocations to other priorities			2	25						–		
Total Expenditure			**1**	**4 195 515**	**4 524 842**	**4 524 813**	**272 709**	**804 005**	**1 508 275**	(704 270)	**-46,7%**	**4 524 813**

FS184 Matjhabeng - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M04 October

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousands				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
FINANCIAL SUSTAINABILITY AND VIABILITY		Growth		46	–	–	–	–	–	–		–
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient; effective and develop	Governance		–	–	–	–	–	–	–		–
FINANCIAL SUSTAINABILITY AND VIABILITY	An efficient; effective and develop	Growth		772	–	29	–	25	8	46	**585,5%**	29
INSTITUTIONAL TRANSFORMATION		Growth		310	–	–	–	–	–	–		–
INSTITUTIONAL TRANSFORMATION	An efficient; effective and develop	Growth		2 491	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION		Growth		–	–	–	–	–	–	–		–
INCLUSIVE ECONOMIC DEVELOPMENT AND JOB CREATION	An efficient; effective and develop	Growth		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY		Growth		2 831	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY		Spatial Integrati		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	A comprehensive; responsive an	Growth		4 317	–	479	417	417	53	842	**1582,6%**	479
BASIC SERVICE DELIVERY	A long and healthy life for all Sout	Growth		983	14 204	12 427	–	–	4 591	7 837	**170,7%**	12 427
BASIC SERVICE DELIVERY	A long and healthy life for all Sout	Inclusion and A		–	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	An efficient; competitive and respo	Growth		114 849	93 122	90 979	13 623	20 003	30 525	80 458	**263,6%**	90 979
BASIC SERVICE DELIVERY	An efficient; competitive and respo	Inclusion and A		2 720	–	–	–	–	–	–		–
BASIC SERVICE DELIVERY	An efficient; effective and develop	Growth		7 330	3 842	7 283	–	2 686	1 941	8 028	**413,7%**	7 283
GOOD GOVERNANCE		Growth		23 512	10 000	6 701	867	1 350	2 868	5 182	**180,7%**	6 701
GOOD GOVERNANCE	An efficient; effective and develop	Governance		–	–	–	–	–	–	–		–
GOOD GOVERNANCE	An efficient; effective and develop	Growth		(989)	–	3 299	71	223	465	3 299		3 299
										–		
Allocations to other priorities		3								–		
Total Capital Expenditure			**1**	**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	(15 747)	**-38,9%**	**121 197**

FS184 Matjhabeng - Supporting Table SC7 Material variance explanations - M04 October

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 SC6 Monthly Budget Statement - Performance Indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,8%	9,0%	9,0%	0,0%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-261,7%	-2745,5%	-2745,5%	-273,1%	-2745,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	50,1%	-388,9%	-388,9%	57,1%	-388,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,0%	-165,6%	-165,6%	1,3%	-165,6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		121,4%	117,7%	117,7%	348,8%	117,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28,5%	24,0%	24,0%	22,6%	24,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,6%	7,2%	7,0%	4,3%	7,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11,8%	8,5%	8,5%	0,0%	4,0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

FS184 Matjhabeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	11 111	10 097	10 097	1 302	1 302	10 097	8 795	87,1%	1%
August	34 344	10 100	10 100	176	176	20 197	20 021	99,1%	0%
September	13 558	10 100	10 100	8 246	8 246	30 297	22 051	72,8%	7%
October	15 340	10 153	10 153	14 978	14 978	40 450	25 472	63,0%	12%
November	7 667	10 093	10 093	–	–	50 544	50 544	100,0%	0%
December	15 635	10 093	10 093	–	–	60 637	60 637	100,0%	0%
January	9 635	10 093	10 093	–	–	70 730	70 730	100,0%	0%
February	20 172	10 093	10 093	–	–	80 824	80 824	100,0%	0%
March	5 987	10 093	10 093	–	–	90 917	90 917	100,0%	0%
April	6 535	10 093	10 093	–	–	101 010	101 010	100,0%	–
May	6 151	10 093	10 093	–	–	111 103	111 103	100,0%	–
June	13 038	10 093	10 093	–	–	121 197	121 197	100,0%	–
Total Capital expenditure	**159 173**	**121 197**	**121 197**	**24 703**					

FS184 Matjhabeng - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	Ref	2020/21	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**114 848**	**93 122**	**80 978**	**13 623**	**20 003**	**30 525**	10 521	34,5%	**80 978**
Roads Infrastructure		29 918	277	4 282	2 562	3 782	642	(3 140)	-489,4%	4 282
Roads		29 918	277	4 282	2 562	3 782	642	(3 140)	-489,4%	4 282
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation								–		
Electrical Infrastructure		43 618	12 412	12 412	3 461	3 461	4 127	676	16,3%	12 412
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		13 183	12 412	12 412	3 461	3 461	4 127	676	16,3%	12 412
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		30 435	–	–	–	–	–	–		–
Water Supply Infrastructure		29 523	56 995	53 613	5 983	11 143	18 462	7 319	39,6%	53 613
Dams and Weirs								–		
Boreholes		–	–	–	–	–	–	–		–
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		29 523	56 995	53 613	5 983	11 143	18 462	7 319	39,6%	53 613
Distribution Points								–		
PRV Stations								–		
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		11 795	23 438	21 671	1 617	1 617	7 284	5 668	77,8%	21 671
Pump Station		–	–	–	–	–	–	–		–
Reticulation		5 732	23 000	21 234	1 617	1 617	7 138	5 520	77,3%	21 234
Waste Water Treatment Works		6 058	438	438	–	–	146	146	100,0%	438
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		**12 356**	**18 646**	**20 189**	**417**	**2 193**	**6 585**	**3 492**	**53,0%**	**20 189**
Community Facilities		11 367	3 842	7 762	417	3 433	1 994	(1 439)	-72,2%	7 762
Halls		4 863	–	3 135	–	827	825	(2)	-0,4%	3 135
Centres		2 187	3 842	4 157	–	2 059	1 316	(743)	-56,5%	4 157
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations		4 317	–	470	417	417	53	(363)	-683,9%	470
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police								–		
Parks								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares								–		
Sport and Recreation Facilities		983	14 204	12 427	–	–	4 591	4 591	100,0%	12 427
Indoor Facilities		983	14 204	12 427	–	–	4 591	4 591	100,0%	12 427
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares								–		
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets								–		
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licences								–		
Solid Waste Licences								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**2 503**	**–**	**3 139**	**71**	**248**	**433**	**186**	42,8%	**3 139**
Computer Equipment		2 503	–	3 139	71	248	433	186	42,8%	3 139
Furniture and Office Equipment		**51**	**–**	**199**	**–**	**–**	**40**	**40**	100,0%	**199**
Furniture and Office Equipment		51	–	199	–	–	40	40	100,0%	199
Machinery and Equipment		**3 187**	**10 000**	**6 701**	**867**	**1 355**	**2 868**	**1 513**	52,8%	**6 701**
Machinery and Equipment		3 187	10 000	6 701	867	1 355	2 868	1 513	52,8%	6 701
Transport Assets		**22 512**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		22 512	–	–	–	–	–	–		–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on new assets	1	**156 483**	**121 168**	**121 197**	**14 978**	**24 793**	**40 426**	**15 741**	**38,9%**	**121 197**

FS184 Matjhabeng - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Parks								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	–	–	–	–	–	–		–

FS184 Matjhabeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**79 675**	**258 869**	**249 286**	**21 521**	**54 861**	**63 938**	**29 075**	**34,8%**	**249 286**
Roads Infrastructure		5 873	21 624	21 249	4 604	8 153	7 591	(562)	-12,7%	21 249
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		5 873	21 624	21 249	4 604	8 153	7 591	(562)	-12,7%	21 249
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		34 409	26 520	31 745	10 075	24 041	9 357	(14 684)	-156,9%	31 745
Power Plants		2 108	5 760	5 621	–	5 111	1 927	(3 184)	-165,2%	5 621
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		1 708	2 224	2 224	–	–	741	741	100,0%	2 224
Capital Spares		30 594	18 514	23 901	10 075	18 930	6 688	(12 241)	-183,0%	23 901
Water Supply Infrastructure		19 384	60 945	55 883	2 983	12 333	19 528	7 195	36,8%	55 883
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		–	4 448	4 448	–	–	1 482	1 482	100,0%	4 448
Distribution Points								–		
PRV Stations								–		
Capital Spares		19 384	55 597	51 436	2 983	12 333	18 046	5 713	31,7%	51 436
Sanitation Infrastructure		10 694	111 123	105 550	1 289	4 290	35 031	31 760	88,1%	105 550
Pump Station		8 027	40 742	36 152	840	3 823	12 809	9 706	76,2%	36 152
Reticulation								–		
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares		2 148	70 381	69 349	448	1 228	23 192	21 964	94,7%	69 349
Solid Waste Infrastructure		9 326	39 558	33 829	2 595	6 167	11 811	5 704	48,3%	33 829
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares		9 326	39 558	33 829	2 595	6 167	11 811	5 704	48,3%	33 829
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		**331**	**2 557**	**2 557**	**–**	**258**	**852**	**595**	**69,8%**	**2 557**
Community Facilities		161	334	334	–	–	111	111	100,0%	334
Halls		–	–	–	–	–	–	–		–
Centres		–	222	222	–	–	74	74	100,0%	222
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria		160	–	–	–	–	–	–		–
Police								–		
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares		–	111	111	–	–	37	37	100,0%	111
Sport and Recreation Facilities		170	2 224	2 224	–	258	741	484	65,3%	2 224
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		170	2 224	2 224	–	258	741	484	65,3%	2 224
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**6 595**	**46 939**	**47 175**	**598**	**3 984**	**15 856**	**11 872**	**74,8%**	**47 175**
Operational Buildings		6 469	46 210	46 302	522	3 984	14 808	10 914	73,7%	46 302
Municipal Offices		3 122	27 513	27 513	–	1 669	9 171	7 502	79,6%	27 513
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops		2 356	5 560	5 560	78	1 410	1 853	438	23,6%	5 560
Yards								–		
Stores		–	–	–	–	–	–	–		–
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares		1 016	12 142	11 289	242	755	3 876	3 174	81,9%	11 289
Housing		104	2 813	2 813	–	–	938	938	100,0%	2 813
Staff Housing		–	–	–	–	–	–	–		–
Social Housing								–		
Capital Spares		104	2 813	2 813	–	–	938	938	100,0%	2 813
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets								–		
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Servitudes								–		
Licenses and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**46**	**11 266**	**10 762**	**–**	**–**	**3 712**	**3 712**	100,0%	**10 762**
Computer Equipment		46	11 266	10 762	–	–	3 712	3 712	100,0%	10 762
Furniture and Office Equipment		**1 079**	**3 935**	**3 987**	**12**	**48**	**1 004**	**956**	95,4%	**3 987**
Furniture and Office Equipment		1 079	3 935	3 987	12	48	1 004	956	95,4%	3 987
Machinery and Equipment		**31**	**4 087**	**3 987**	**–**	**309**	**1 235**	**926**	70,1%	**3 987**
Machinery and Equipment		31	4 087	3 987	–	309	1 235	926	70,1%	3 987
Transport Assets		**13 603**	**19 646**	**21 451**	**4 162**	**7 613**	**6 667**	**(947)**	-13,7%	**21 451**
Transport Assets		13 603	19 646	21 451	4 162	7 613	6 667	(947)	-13,7%	21 451
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Repairs and Maintenance Expenditure	1	**101 961**	**349 518**	**337 127**	**26 645**	**67 133**	**113 274**	**46 142**	**40,7%**	**337 127**

FS184 Matjhabeng - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04.

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		2 728	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		1 572	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		1 572	–	–	–	–	–	–		–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		1 148	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		1 148	–	–	–	–	–	–		–
Waste Water Treatment Works								–		
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Parks								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sporting and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores		–	–	–	–	–	–	–		–
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Immature		–	–	–	–	–	–	–		–
Policing and Protection								–		
Zoological plants and animals								–		
Total Capital Expenditure on upgrading of existing assets	1	2 728	–	–	–	–	–	–		–

FS184 Matjhabeng - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M04 October

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Call Account-9094617107		Year	Call Account	Yes	Variable	>0	0			9	0	–	–	**9**
Absa Call Account - 9106684115 Mig		Year	Call Account	Yes	Variable	>0	0			112 928	4	–	–	**112 932**
Absa Call Account - 9106684157 Led		Year	Call Account	Yes	Variable	>0	0			1	0	–	–	**1**
Absa Call Account - 9106684238		Year	Call Account	Yes	Variable	>0	0			2	0	–	–	**2**
Absa Call Account - 911141338		Year	Call Account	Yes	Variable	>0	0			1	0	–	–	**1**
Absa Call Account - 9123515666		Year	Call Account	Yes	Variable	>0	0			1	0	–	–	**1**
Absa Bank		Year	Call Account	Yes	Variable	>0	0			–	–	–	–	**–**
Standard Bank Call Account - 088831043-001		Year	Call Account	Yes	Variable	>0	0			515 388	855	113 000	20 000	**649 243**
Standard Bank Call Account - 088831043-002		Year	Call Account	Yes	Variable	>0	0			77 476	–	–	–	**77 476**
Standard Bank Call Account - 088831043-003		Year	Call Account	Yes	Variable	>0	0			10 861	66	–	–	**10 927**
Municipality sub-total										**716 667**	**926**	**113 000**	**20 000**	**850 593**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										**–**	**–**	**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**716 667**	**926**	**113 000**	**20 000**	**850 593**

FS184 Matjhabeng - Supporting Schedule SC17 Monthly Budget Statement - Borrowings - M04 October

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Borrowings										
Annuity and Bullet Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-		-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-		-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-		-
Finance Lease Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		-	-	-	-	-	-	-		-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Registered Stock		-	-	-	-	-	-	-		-
Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-		-
Non-annuity Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-		-
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-		-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		-	-	-	-	-	-	-		-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-		-
Interest Rate Swaps										
Total Borrowings	1	-	-	-	-	-	-	-		-

FS184 Matjhabeng - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations								68 394	#DIV/0!	
Equitable Share		776 731	813 898	813 898	–	339 124	271 299	67 825	25,0%	813 898
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
								–		
Expanded Public Works Programme Integrated Grant		1 687	2 306	2 306	–	577	769	(192)	-24,9%	2 306
Local Government Financial Management Grant		3 000	3 000	3 000	3	1 761	1 000	761	76,1%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
								68 394	#DIV/0!	
								–		
								–		
								–		
Total Monetary Allocations		**781 418**	**819 204**	**819 204**	**3**	**341 462**	**273 068**	68 394	25,0%	**819 204**
Total Operating/National Government		**781 418**	**819 204**	**819 204**	**3**	**341 462**	**273 068**	68 394	25,0%	**819 204**
Provincial Government								–		
Monetary Allocations								–		
Capacity Building and Other Grants		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Total Operating/Provincial Government		-	-	-	-	-	-	**205 183**	#DIV/0!	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
								–		
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/District Municipalities		-	-	-	-	-	-	–		-
Other Grant Providers								–		
Monetary Allocations								–		
[insert description]								–		
								–		
								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	**205 183**	#DIV/0!	-
Total Operating/Other Grant Providers		-	-	-	-	-	-			-
Total Operating	5	**781 418**	**819 204**	**819 204**	**3**	**341 462**	**273 068**			**819 204**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme Grant		14 246	12 412	12 412	3 981	3 981	4 137			12 412
Municipal Disaster Recovery Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		4 965	–	–	479	2 629	–			–
Municipal Infrastructure Grant		77 400	79 743	79 743	10 034	10 689	26 581			79 743
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		18 816	23 000	23 000	2 324	3 822	7 667			23 000
Total Monetary Allocations		**115 426**	**115 155**	**115 155**	**16 818**	**21 120**	**38 385**			**115 155**
Total Capital/National Government		**115 426**	**115 155**	**115 155**	**16 818**	**21 120**	**38 385**			**115 155**
Provincial Government										
Monetary Allocations										
Infrastructure Grant		–	–	–	–	–	–			–
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Provincial Government		-	-	-	-	-	-			-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/District Municipalities		-	-	-	-	-	-			-
Other Grant Providers										
Monetary Allocations										
Unspecified		245	–	–	–	–	–			–
Total Monetary Allocations		**245**	-	-	-	-	-			-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Other Grant Providers		**245**	-	-	-	-	-			-
Total Capital	5	**115 671**	**115 155**	**115 155**	**16 818**	**21 120**	**38 385**			**115 155**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**897 089**	**934 359**	**934 359**	**16 821**	**362 582**	**311 453**			**934 359**

FS184 Matjhabeng - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		369 183	516 604	513 829	29 176	109 421	171 773	(62 352)	-36,3%	513 829
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
								–		
Expanded Public Works Programme Integrated Grant		9 166	4 071	4 071	312	2 148	1 357	791	58,3%	4 071
Local Government Financial Management Grant		1 007	2 780	2 777	–	–	926	(926)	-100,0%	2 777
Municipal Disaster Relief Grant		3 122	26 401	26 401	–	1 869	8 800	(6 931)	-78,8%	26 401
Municipal Infrastructure Grant		7 744	3 999	3 999	648	2 600	1 333	1 267	95,1%	3 999
								–		
								–		
								–		
								–		
Total Monetary Allocations		**390 222**	**553 855**	**551 077**	**30 136**	**116 039**	**184 190**	**(68 151)**	-37,0%	**551 077**
Total National Government		**390 222**	**553 855**	**551 077**	**30 136**	**116 039**	**184 190**	**(68 151)**	-37,0%	**551 077**
Provincial Government								–		
Monetary Allocations								–		
Capacity Building and Other Grants		81	439	439	–	–	146	(146)	-100,0%	439
								–		
Total Monetary Allocations		**81**	**439**	**439**	**-**	**-**	**146**	(146)	-100,0%	**439**
Total Provincial Government		**81**	**439**	**439**	**-**	**-**	**146**	**(146)**	**-100,0%**	**439**
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
								–		
								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants		**390 303**	**554 294**	**551 516**	**30 136**	**116 039**	**184 336**	**(68 297)**	**(0)**	**551 516**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme Grant		13 165	12 412	12 412	3 461	3 461	4 137	(676)	-16,3%	12 412
Municipal Disaster Relief Grant		4 317	–	479	417	417	53	363	682,6%	479
Municipal Infrastructure Grant		64 216	75 756	75 277	8 141	15 905	25 252	(9 347)	-37,0%	75 277
Water Services Infrastructure Grant		16 361	23 000	23 000	2 021	3 323	7 667	(4 344)	-56,7%	23 000
								–		
								–		
Total Monetary Allocations		**98 060**	**111 168**	**111 168**	**14 040**	**23 106**	**37 109**	**(14 003)**		**111 168**
Total National Government		**98 060**	**111 168**	**111 168**	**14 040**	**23 106**	**37 109**	**(14 003)**		**111 168**
Provincial Government										
Monetary Allocations										
Infrastructure Grant		–	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total Provincial Government		-	-	-	-	-	-	-		-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Other transfers/grants [insert description]								–		
								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Unspecified		–	–	–	–	–	–	–		–
								–		
								–		
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		**98 060**	**111 168**	**111 168**	**14 040**	**23 106**	**37 109**	**(14 003)**		**111 168**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**488 363**	**665 462**	**662 684**	**44 176**	**139 145**	**221 445**	**(82 300)**		**662 684**

FS184 Matjhabeng - Supporting Schedule SC20 Monthly Budget Statement - Reconciliation of Transfers,Grants Receipts & Unspent Funds - M04 October

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Operating transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		2 297	–	–	–	2 297	–	2 297	#DIV/0!	–
Current year receipts		(4 687)	(17 718)	(17 718)	–	(11 024)	(5 906)	(5 118)	86,7%	(17 718)
Repayment of grants		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		**(7 077)**	–	–	**(3)**	**(9 390)**	–	**(9 390)**	#DIV/0!	–
Conditions still to be met - transferred to liabilities		4 687	(17 718)	(17 718)	3	664	(5 906)	6 570	-111,2%	(17 718)
Provincial Government:										
Balance unspent at beginning of the year								–		
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–			–
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year		(0)	–	–	–	–	–	–		–
Current year receipts		(1 782)	–	–	(447)	(731)	–	(731)	#DIV/0!	–
Conditions met - transferred to revenue		**(3 563)**	–	–	**(447)**	**(1 014)**	–	**(1 014)**	#DIV/0!	–
Conditions still to be met - transferred to liabilities		1 782	–	–	–	283	–	283	#DIV/0!	–
Total operating transfers and grants revenue		**(10 640)**	–	–	**(451)**	**(10 404)**	–	**(10 404)**	#DIV/0!	–
Total operating transfers and grants - CTBM	2	**6 469**	**(17 718)**	**(17 718)**	**3**	**947**	**(5 906)**	**(6 132)**	103,8%	**(17 718)**
Capital transfers and grants:	1,3									
Other transfers/grants [insert description]										
Balance unspent at beginning of the year		(0)	–	–	–	(40 946)	–	(40 946)	#DIV/0!	–
Current year receipts		(151 408)	(102 743)	(102 743)	(10 034)	(20 689)	(34 248)	13 559	-39,6%	(102 743)
Conditions met - transferred to revenue		**(261 870)**	–	–	**(26 372)**	**(81 801)**	–	**(81 801)**	#DIV/0!	–
Conditions still to be met - transferred to liabilities		110 462	(102 743)	(102 743)	16 338	20 166	(34 248)	54 413	-158,9%	(102 743)
Provincial Government:										
Balance unspent at beginning of the year								–		
Current year receipts		–	–	–	–	–	–	–		–
Conditions met - transferred to revenue		–	–	–	–	–	–			–
Conditions still to be met - transferred to liabilities								–		
District Municipality:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
Other grant providers:										
Balance unspent at beginning of the year								–		
Current year receipts								–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities								–		
Total capital transfers and grants revenue		**(261 870)**	–	–	**(26 372)**	**(81 801)**	–	**(81 801)**		–
Total capital transfers and grants - CTBM	2	**110 462**	**(102 743)**	**(102 743)**	**16 338**	**20 166**	**(34 248)**	**54 413**		**(102 743)**
TOTAL TRANSFERS AND GRANTS REVENUE		**(272 510)**	–	–	**(26 823)**	**(92 205)**	–	**(92 205)**		–
TOTAL TRANSFERS AND GRANTS - CTBM		**116 930**	**(120 461)**	**(120 461)**	**16 342**	**21 112**	**(40 154)**	**48 282**		**(120 461)**

Supporting Schedule SC21 Monthly Budget Statement - Transfers and Grants made by the Municipality M04 October

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

FS184 Matjhabeng - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		4 514	27 509	27 509	374	1 498	9 170	(7 672)	-84%	27 509
Cell phone Allowance		3 387	3 947	3 947	259	1 037	1 316	(279)	-21%	3 947
Housing Allowance								–		
In-kind Benefits								–		
Market Related Non-pensionable Allowance								–		
Motor Vehicle Allowance		1 560	9 428	9 428	130	518	3 143	(2 624)	-84%	9 428
Office-bearer Allowance								–		
Out of pocket Expenses								–		
Travelling Allowance		–	149	149	–	–	50	(50)	-100%	149
Use of Personal Facilities								–		
Total Allowances and Service Related Benefits		**9 462**	**41 032**	**41 032**	**763**	**3 053**	**13 678**	**(10 625)**	-78%	**41 032**
Social Contributions										
Medial Aid Benefits		52	613	613	4	17	204	(187)	-92%	613
Pension Fund Contributions		115	976	976	10	39	325	(286)	-88%	976
Total Social Contributions		**167**	**1 589**	**1 589**	**14**	**57**	**530**	**(473)**	-89%	**1 589**
Total Councillors		**9 629**	**42 621**	**42 621**	**777**	**3 110**	**14 207**	**(11 097)**	-78%	**42 621**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		1 028	10 045	10 045	86	343	3 348	(3 006)	-90%	10 045
Bonuses								–		
Allowance								–		
Accommodation, Travel and Incidental								–		
Cellular and Telephone	3							–		
Housing Benefits	3							–		
Non-pensionable								–		
Travel or Motor Vehicle	3	–	1 748	1 748	–	–	583	(583)	-100%	1 748
Voluntary Work								–		
Total Allowance		**-**	**1 748**	**1 748**	**-**	**-**	**583**	**(583)**	-100%	**1 748**
Service Related Benefits										
Acting	3							–		
Bonus	3							–		
Danger Allowance	3							–		
Entertainment	3							–		
Fire Brigade								–		
In-kind Benefits	3							–		
Leave Pay	3							–		
Lifeguard/Duty Squads								–		
Long Service Award								–		
Overtime								–		
Scarcity	3							–		
Standby Allowance	3							–		
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3							–		
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Salaries and Allowances		**1 028**	**11 792**	**11 792**	**86**	**343**	**3 931**	**(3 588)**	-91%	**11 792**
Social Contributions										
Bargaining Council								–		
Group Life Insurance								–		
Medical		–	155	155	–	–	52	(52)	-100%	155
Pension		185	–	–	15	62	–	62	#DIV/0!	–
Unemployment Insurance								–		
Total Social Contributions		**185**	**155**	**155**	**15**	**62**	**52**	**10**	19%	**155**
Post-retirement Benefit	6									
Medical								–		
Other Benefits								–		
Pension								–		
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE								–		
Sub Total - Senior Managers of Municipality		**1 213**	**11 948**	**11 948**	**101**	**404**	**3 983**	**(3 578)**	-90%	**11 948**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		566 913	686 315	686 315	49 039	193 000	228 772	(35 772)	-16%	686 315
Bonuses								–		
Allowance										
Accommodation, Travel and Incidental		1 043	2 167	2 167	127	455	722	(268)	-37%	2 167
Cellular and Telephone	3	305	275	275	25	101	92	9	10%	275
Housing Benefits	3	5 186	6 075	6 075	441	1 872	2 025	(153)	-8%	6 075
Non-pensionable		3 149	3 663	3 663	261	989	1 221	(232)	-19%	3 663
Travel or Motor Vehicle	3	79 894	58 343	58 343	6 464	27 005	19 448	7 557	39%	58 343
Voluntary Work								–		
Total Allowance		**89 577**	**70 522**	**70 522**	**7 317**	**30 421**	**23 508**	**6 913**	29%	**70 522**
Service Related Benefits										
Acting	3	29 938	30 097	30 097	2 611	10 859	10 032	827	8%	30 097
Bonus	3	41 660	58 145	58 145	2 092	12 300	19 382	(7 082)	-37%	58 145
Danger Allowance	3							–		
Entertainment	3	1	1	1	0	0	0	(0)	-29%	1
Fire Brigade								–		
In-kind Benefits	3							–		
Leave Pay	3	20 556	23 125	23 125	2 237	4 218	7 708	(3 490)	-45%	23 125
Lifeguard/Duty Squads								–		
Long Service Award		0	–	–	168	622	–	622	#DIV/0!	–
Overtime		74 539	46 800	46 800	7 102	25 797	15 600	10 197	65%	46 800
Scarcity	3							–		
Standby Allowance	3	18 667	18 768	18 768	1 697	6 853	6 256	597	10%	18 768
Tools Allowance	3							–		
Uniform/Special/Protective Clothing	3	84	43	43	–	–	14	(14)	-100%	43
Leave gratuity								–		
Long Term Service Award								–		
Total Service Related Benefits		**185 445**	**176 979**	**176 979**	**15 908**	**60 650**	**58 993**	**1 656**	3%	**176 979**
Total Salaries and Allowances		**841 934**	**933 816**	**933 816**	**72 264**	**284 071**	**311 273**	**(27 202)**	-9%	**933 816**
Social Contributions										
Bargaining Council		292	310	310	24	98	103	(5)	-5%	310
Group Life Insurance		4 583	2 847	2 847	408	1 623	949	674	71%	2 847
Medical		63 965	73 999	73 999	6 559	26 308	24 666	1 641	7%	73 999
Pension		93 523	90 018	90 018	7 952	31 950	30 006	1 944	6%	90 018
Unemployment Insurance		4 085	6 497	6 497	328	1 317	2 166	(849)	-39%	6 497
Total Social Contributions		**166 449**	**173 670**	**173 670**	**15 271**	**61 296**	**57 891**	**3 405**	6%	**173 670**
Post-retirement Benefit	6									
Medical		13 154	6 464	6 464	–	3 317	2 155	1 162	54%	6 464
Other Benefits										
Pension		84 751	27 090	27 090	–	–	9 030	(9 030)	-100%	27 090
Total Post-retirement Benefit		**97 905**	**33 554**	**33 554**	**-**	**3 317**	**11 185**	**(7 868)**		**33 554**
Costs Capitalised to PPE								–		
Sub Total - Other Municipal Staff		**1 106 288**	**1 141 040**	**1 141 040**	**87 536**	**348 683**	**380 348**	**(31 665)**		**1 141 040**
% increase	4									
Total Parent Municipality		**1 117 130**	**1 195 609**	**1 195 609**	**88 414**	**352 197**	**398 538**	**(46 341)**	-12%	**1 195 609**

FS184 Matjhabeng - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M04

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Budget Year 2026/27					
R thousands		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	743 084	84 429	59 053			886 566
Chief Whip		753 369	76 512	337 198			1 167 079
Executive Mayor/Mayor		1 028 983		408 664			1 437 647
Deputy Executive Mayor/Deputy Mayor							–
Executive Committee/Mayoral Committee		789 250	–	179 711			968 961
Total for all other councillors		24 194 391	1 427 883	12 389 752	148 923		38 160 949
Section 79 committee chairperson							
Total Councillors	8	**27 509 077**	**1 588 824**	**13 374 378**	**148 923**	**–**	**42 621 202**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		2 081 639	–	631 050			2 712 689
Chief Finance Officer		1 531 291		563 759			2 095 050
SM D01		1 765 648	36 713				1 802 361
SM D02		1 837 870	73 249				1 911 119
SM D03		1 423 044		196 208			1 619 252
SM D04		1 405 012	45 421	356 741			1 807 174
							–
							–
							–
							–
List of each offical with packages >= senior manager							
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
Total Senior Managers of the Municipality	8,10	**10 044 504**	**155 383**	**1 747 758**	**–**	**–**	**11 947 645**
Board Members of Entities	6,7						
List each member of board by designation							
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**	**–**
Senior Management of Entities							
Chief Executive Officer (CEO)							–
Chief Financial Officer							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
Total Senior Managers of Entity	8,10	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**37 553 581**	**1 744 207**	**15 122 136**	**148 923**	**–**	**54 568 847**

FS184 Matjhabeng - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M04 October

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2026/27	+1 2027/28	+2 2028/29
Cash Receipts By Source																
Property rates		18 482	18 456	19 953	24 636	52 197	52 197	52 197	52 197	52 197	52 197	52 197	52 197	626 369	599 453	618 636
Service charges - Electricity revenue		59 283	66 842	58 072	63 894	98 907	98 907	98 907	98 907	98 907	98 907	98 907	98 907	1 186 889	1 258 103	1 298 362
Service charges - Water revenue		11 211	12 510	11 968	11 876	34 492	34 492	34 492	34 492	34 492	34 492	34 492	34 492	413 899	489 291	504 948
Service charges - Waste Water Management		4 690	6 493	5 918	6 985	7 647	7 647	7 647	7 647	7 647	7 647	7 647	7 647	91 766	97 272	100 384
Service charges - Waste Mangement		3 298	3 521	3 325	3 493	9 376	9 376	9 376	9 376	9 376	9 376	9 376	9 376	112 510	119 261	123 077
Rental of facilities and equipment		33	30	28	26	1 828	1 828	1 828	1 828	1 828	1 828	1 828	1 828	21 936	23 253	23 997
Interest earned - external investments		779	2 117	42	972	451	451	451	451	451	451	451	451	5 415	5 740	5 924
Interest earned - outstanding debtors		1 538	1 563	1 812	2 208	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	32	–	5	5	5	5	5	5	5	5	62	65	67
Fines, penalties and forfeits		143	82	122	141	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		62	35	91	74	92	92	92	92	92	92	92	92	1 106	1 156	1 193
Agency services																
Transfers and Subsidies - Operational		246	350 185	–	447	69 301	69 301	69 301	69 301	69 301	69 301	69 301	69 301	831 616	841 586	868 516
Other revenue		(98 798)	(54 239)	(137 705)	(80 954)	43 111	43 111	43 111	43 111	43 111	43 111	43 111	43 111	517 337	(265 361)	(273 852)
Cash Receipts by Source		**967**	**407 595**	**(36 341)**	**33 798**	**317 409**	**317 409**	**317 409**	**317 409**	**317 409**	**317 409**	**317 409**	**317 409**	**3 808 906**	**3 169 817**	**3 271 252**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	10 000	655	10 034	8 562	8 562	8 562	8 562	8 562	8 562	8 562	8 562	102 743	204 123	210 655
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	5 560	5 560	5 560	5 560	5 560	5 560	5 560	5 560	66 716	70 719	72 982
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits		390	349	345	322	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	1 333	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	(305 573)	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	(559)	(577)
Insurance Refund - Capital		–	–	–	–	12	12	12	12	12	12	12	12	140	149	154
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments																
Total Cash Receipts by Source		**1 357**	**419 277**	**(35 341)**	**44 154**	**331 530**	**331 530**	**331 530**	**331 530**	**331 530**	**331 530**	**331 530**	**331 530**	**3 978 365**	**3 138 529**	**3 554 313**
Cash Payments by Type													–			
Employee related costs		–	–	–	–	78 650	78 650	78 650	78 650	78 650	78 650	78 650	78 650	943 794	–	–
Remuneration of councillors		–	–	–	–	3 371	3 371	3 371	3 371	3 371	3 371	3 371	3 371	40 452	45 913	47 382
Finance Charges		–	–	–	–	12 288	12 288	12 288	12 288	12 288	12 288	12 288	12 288	147 453	216 736	223 671
Bulk purchases - Electricity		–	–	–	–	65 795	65 795	65 795	65 795	65 795	65 795	65 795	65 795	789 544	–	–
Acquisitions - water & other inventory		237	1 279	660	458	74 659	74 659	74 659	74 659	74 659	74 659	74 659	74 659	895 910	–	–
Contracted services		(891)	5	(8 032)	(14 807)	10 147	10 147	10 147	10 147	10 147	10 147	10 147	10 147	121 764	–	–
Transfers and subsidies - other municipalities																
Transfers and subsidies - other		–	–	–	–	70	70	70	70	70	70	70	70	839	–	–
Other expenditure		463 827	143 185	66 798	214 271	18 189	18 189	18 189	18 189	18 189	18 189	18 189	18 189	218 266	618 486	638 278
Cash Payments by Type		**463 173**	**144 469**	**59 426**	**199 923**	**263 169**	**263 169**	**263 169**	**263 169**	**263 169**	**263 169**	**263 169**	**263 169**	**3 158 022**	**881 135**	**909 332**
Other Cash Flows/Payments by Type																
Capital assets		1 302	176	8 246	14 978	10 097	10 097	10 097	10 097	10 097	10 097	10 097	10 097	121 168	–	–
Retention (Capital)																
Repayment of borrowing																
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**464 475**	**144 645**	**67 672**	**214 902**	**273 266**	**273 266**	**273 266**	**273 266**	**273 266**	**273 266**	**273 266**	**273 266**	**3 279 190**	**881 135**	**909 332**
NET INCREASE/(DECREASE) IN CASH HELD		**(463 118)**	**274 632**	**(103 014)**	**(170 748)**	**58 265**	**58 265**	**58 265**	**58 265**	**58 265**	**58 265**	**58 265**	**58 265**	**699 175**	**2 257 393**	**2 644 981**
Cash/cash equivalents at the month/year beginning:		134 222	(328 896)	(54 264)	(157 278)	(328 025)	(269 761)	(211 496)	(153 232)	(94 967)	(36 702)	21 562	79 827	134 222	833 397	3 090 791
Cash/cash equivalents at the month/year end:		(328 896)	(54 264)	(157 278)	(328 025)	(269 761)	(211 496)	(153 232)	(94 967)	(36 702)	21 562	79 827	138 091	833 397	3 090 791	5 735 772

FS184 Matjhabeng - Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M04 October

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	2025/26	Budget Year 2026/27						
												Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Parent municipality:																			
List all operational projects grouped by Function																			
Administrative And Corporate Support	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			255	–	–	–	–	–	–		–
Asset Management	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			251	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours And Crematoriums	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			401	–	–	–	–	–	–		–
Community Halls And Facilities	ti Purpose Centre Th	2003002001002_(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mmunity Facili	Centres	R-WARD 23			2 187	3 842	4 157	–	2 059	1 316	743	56,5%	4 157
Community Parks (Including Nurseries)	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			24	–	–	–	–	–	–		–
Community Parks (Including Nurseries)	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			400	–	–	–	–	–	–		–
Electricity	mva 132kv - Urania	1001002001007_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	rical Infrastruc	Mv Networks	R-WARD 32			13 165	12 412	12 412	3 461	3 461	4 137	(676)	-16,3%	12 412
Electricity	Smart Meters	1001002001009_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	rical Infrastruc	Capital Spares	OLE OF MUNICIF			30 453	–	–	–	–	–	–		–
Finance	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			300	–	–	–	–	–	–		–
Fire Fighting And Protection	ment Of Welkom Fir	2003002001005_(	NEW	ponsive and sustainable so	Growth	TRATEGIC OBJECTIVE	mmunity Facili	e/Ambulance Statio	OLE OF MUNICIF			4 317	–	479	417	417	53	363	682,6%	479
Health Services	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			45	–	–	–	–	–	–		–
Human Resources	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			46	–	–	–	–	–	–		–
Information Technology	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			2 420	–	–	–	–	–	–		–
Information Technology	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			19	–	–	–	–	–	–		–
Markets	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			–	–	–	29	–	25	8	17	218,8%	29
Mayor And Council	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			(989)	–	3 100	71	223	425	(203)	-47,7%	3 100
Mayor And Council	ice Furniture - Multi	2002003005_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	And Office Equ	re And Office Equi	OLE OF MUNICIF			–	–	–	199	–	–	40	(40)	-100,0%	199
Mayor And Council	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			–	10 000	6 701	867	1 350	2 868	(1 519)	-52,9%	6 701
Mayor And Council	Replacement Of Flee	2002003010_000(	NEW		Growth	TRATEGIC OBJECTIVE	ansport Asse	Transport Assets	OLE OF MUNICIF			23 512	–	–	–	–	–	–		–
Municipal Manager, Town Secretary And Chief Executive	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			20	–	–	–	–	–	–		–
Municipal Manager, Town Secretary And Chief Executive	ice Furniture - Multi	2002003005_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	And Office Equ	re And Office Equi	OLE OF MUNICIF			51	–	–	–	–	–	–		–
Municipal Manager, Town Secretary And Chief Executive	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			35	–	–	–	–	–	–		–
Project Management Unit	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			165	–	–	–	–	–	–		–
Roads	s Infra - Iu C: Acqui	1001001006001_ENEW		e and responsive economic	in and	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 28			–	–	–	–	–	–	–		–
Roads	km Paved Road Tha	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 13			7 707	–	–	–	–	–	–		–
Roads	tr 3km Paved Road I	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 2			6 034	144	2 034	1 433	1 798	290	1 509	521,0%	2 034
Roads	km Paved Road Tha	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 15			7 684	–	–	–	–	–	–		–
Roads	km Paved Rds/Storm	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 10			3 208	–	–	–	–	–	–		–
Roads	ng Construction Of 3	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	OLE OF MUNICIF			(243)	133	950	–	854	208	646	311,1%	950
Roads	s Du Plessis Street I	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 18			2 227	–	–	–	–	–	–		–
Roads	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			122	–	–	–	–	–	–		–
Sewerage	v/Mel: Upgrade & Ret	1001002005002_GRAD		e and responsive economic	in and	TRATEGIC OBJECTIVE	ation Infrastru	Reticulation	R-WARD 24			1 148	–	–	–	–	–	–		–
Sewerage	Inf Waste Wtr - Acq	1001002005001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ation Infrastru	Pump Station	OLE OF MUNICIF			–	–	–	–	–	–	–		–
Sewerage	m At And From Thero	1001002005002_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ation Infrastru	Reticulation	R-WARD 33			5 732	23 000	21 234	1 617	1 617	7 138	(5 520)	-77,3%	21 234
Sewerage	Inf Waste Wtr - Acq	1001002005003_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ation Infrastru	Water Treatment	R-WARD 10			6 058	438	438	–	–	146	(146)	-100,0%	438
Sewerage	chinery And Equipm	2002003009_000(	NEW		Growth	TRATEGIC OBJECTIVE	ery And Equi	chinery And Equipm	OLE OF MUNICIF			1 656	–	–	–	–	–	–		–
Sewerage	d Vehicles Waste Ma	2002003010_000(	NEW		Growth	TRATEGIC OBJECTIVE	ansport Asse	Transport Assets	OLE OF MUNICIF			–	–	–	–	–	–	–		–
Sewerage	Hoof Sewer Pumpst	2003002001001_(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mmunity Facili	Halls	R-WARD 9			4 863	–	3 125	–	627	625	2	0,4%	3 125
Sports Grounds And Stadiums	ity Assets - Iu C: Ac	2003002002001_(	NEW	nd healthy life for all South	Growth	TRATEGIC OBJECTIVE	d Recreation	Indoor Facilities	R-WARD 4			983	14 204	12 427	–	–	4 591	(4 591)	-100,0%	12 427
Sports Grounds And Stadiums	ity Assets - Iu C: Ac	2003002002001_(	NEW	nd healthy life for all South	Growth	TRATEGIC OBJECTIVE	d Recreation	Indoor Facilities	R-WARD 13			–	–	–	–	–	–	–		–
Storm Water Management	Matjhabeng Roads	1001001006001_ENEW		e and responsive economic	in and	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	OLE OF MUNICIF			–	–	–	–	–	–	–		–
Storm Water Management	9km Roads & 2km St	1001002006001_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	ds Infrastruct	Roads	R-WARD 12			3 301	–	1 298	1 129	1 129	144	985	682,7%	1 298
Storm Water Management	Wa Infra - Iu C: Acqu	1001002007002_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	Water Infrastr	rm Water Conveyar	R-WARD 19			–	–	–	–	–	–	–		–
Supply Chain Management	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			472	–	–	–	–	–	–		–
Water Distribution	air Line Wilhemina/K	1001002004007_GRAD		e and responsive economic	in and	TRATEGIC OBJECTIVE	Supply Infrast	Distribution	R-WARD 3			1 572	–	–	–	–	–	–		–
Water Distribution	Repl 6.1km Bulk W	1001002004007_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	Supply Infrast	Distribution	OLE OF MUNICIF			18 894	472	1 906	–	1 290	401	889	221,5%	1 906
Water Distribution	- Distribution: Acq	1001002004007_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	Supply Infrast	Distribution	OLE OF MUNICIF			–	56 523	48 941	5 579	8 148	17 532	(9 384)	-53,5%	48 941
Water Distribution	ipeline Replace/Inst	1001002004007_00	NEW	e and responsive economic	Growth	TRATEGIC OBJECTIVE	Supply Infrast	Distribution	OLE OF MUNICIF			10 629	–	1 766	403	1 706	529	1 177	222,4%	1 766
Water Distribution	Equipment Acquisiti	2002003004_000(	NEW	tive and development-orien	Growth	TRATEGIC OBJECTIVE	mputer Equipm	Computer Equipmer	OLE OF MUNICIF			46	–	–	–	–	–	–		–
Parent Capital expenditure												**159 173**	**121 168**	**121 197**	**14 978**	**24 703**	**40 450**	(15 747)	**-38,9%**	121 197

FS184 Matjhabeng - Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M04 October

R thousand													2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Parent municipality:																				%	
List all operational projects grouped by Function																					
Administrative And Corporate Support	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				178 668	120 691	120 801	6 094	28 879	40 244	(11 365)	-28,2%	120 801
Administrative And Corporate Support	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				15 393	6 622	6 622	1 518	1 518	2 207	(689)	-31,2%	6 622
Administrative And Corporate Support	Audit Outcomes	3502000001_0000	Sm	Holistic effective and efficient service		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Administrative And Corporate Support	get And Treasury Of	3502000002_0000	Sm	Holistic effective and efficient service		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				1 607	1 666	1 666	-	-	666	(666)	-100,0%	1 666
Administrative And Corporate Support	ve And Office Equip	3502000101003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				4	139	154	-	34	55	(20)	-36,7%	154
Administrative And Corporate Support	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				-	667	667	-	196	222	(26)	-11,7%	667
Administrative And Corporate Support	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				478	133	23	-	-	31	(31)	-100,0%	23
Administrative And Corporate Support	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE		Transport Assets	XLS OF MUNICI				-	-	-	-	-	-	-		-
Governance Function	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				6 177	6 485	6 489	560	2 263	2 162	91	4,2%	6 489
Governance Function	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				122	187	187	46	46	62	(6)	-17,0%	187
Governance Function	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				-	3	3	-	-	1	(1)	-100,0%	3
Mayor And Council	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				121 703	205 796	203 535	12 847	48 565	68 332	(19 764)	-28,9%	203 535
Mayor And Council	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				1 422	2 020	2 290	227	854	720	114	15,9%	2 290
Mayor And Council	Disaster Management	3502001402_0000	Sm	Holistic effective and sustainable ac		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				-	-	-	-	-	-	-		-
Mayor And Council	Executive Support	3502000001004_0	Sm	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				4 145	5 622	5 622	-	1 940	1 874	(634)	-44,5%	5 622
Mayor And Council	Project	3502001001_0000	Sm	Water and development-oriented serv		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				3 248	-	-	294	1 181	-	1 181	#DIV/0!	-
Mayor And Council	Computer Equipment	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	puter Equip	omputer Equipme	R-ADMIN OR HEAD OF				-	167	3	-	-	10	(10)	-100,0%	3
Mayor And Council	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				1 329	111	111	11	11	37	(26)	-70,7%	111
Mayor And Council	chinery And Equipm	3502002002003_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-ADMIN OR HEAD OF				13	447	67	-	-	40	(40)	-100,0%	67
Mayor And Council	chinery And Equipm	3502002002003_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-WHOLE OF MUNICI				-	583	345	-	-	130	(130)	-100,0%	345
Mayor And Council	chinery And Equipm	3502001002003_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-WHOLE OF MUNICI				-	56	56	-	-	19	(19)	-100,0%	56
Mayor And Council	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				54	255	435	229	384	113	269	347,2%	435
Mayor And Council	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				897	-	2 634	1 576	2 087	439	1 648	399,1%	2 634
Asset Management	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				7 157	11 279	11 279	-	4 089	3 760	329	8,8%	11 279
Asset Management	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				17 763	13 819	13 819	1 378	6 019	4 607	1 412	30,7%	13 819
Asset Management	de Management Sys	3502002001_0000	Sm	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				1 856	-	-	-	-	-	-		-
Asset Management	Capital Spares	3501002002001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				-	222	222	-	-	74	(74)	-100,0%	222
Asset Management	chnical Equipment	3501001003001004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Workshops	R-ADMIN OR HEAD OF				1 269	-	-	-	-	-	-		-
Asset Management	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				2 756	5 560	5 560	657	1 464	1 853	(389)	-19,4%	5 560
Asset Management	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				2 398	3 336	3 336	1 405	1 462	1 112	350	31,2%	3 336
Asset Management	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				2 901	5 560	5 560	71	1 681	1 853	(162)	-8,7%	5 560
Municipal Manager, Town Secretary And Chief Executive	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				30 659	40 475	40 242	2 510	9 846	13 432	(3 586)	-26,7%	40 242
Municipal Manager, Town Secretary And Chief Executive	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				62	278	278	-	-	93	(93)	-100,0%	278
Municipal Manager, Town Secretary And Chief Executive	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				-	167	167	-	-	56	(56)	-100,0%	167
Municipal Manager, Town Secretary And Chief Executive	chinery And Equipm	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-ADMIN OR HEAD OF				18	222	739	-	369	120	249	206,6%	739
Finance	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				296 109	267 173	267 173	4 679	17 787	69 058	(51 271)	-74,4%	267 173
Finance		P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				74 356	3 176	3 176	283	(3 365)	1 059	(4 424)	-417,9%	3 176
Finance		3502002002003_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Human Resources	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				38 178	32 891	32 891	3 382	13 143	10 964	2 179	19,9%	32 891
Human Resources	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				-	-	-	-	-	-	-		-
Information Technology	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				32 564	33 733	33 773	2 278	7 558	11 252	(3 695)	-32,8%	33 773
Information Technology	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				27	-	33	-	20	9	11	120,0%	33
Information Technology	Computer Equipment	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	puter Equip	omputer Equipme	R-ADMIN OR HEAD OF				46	11 119	10 759	-	-	3 703	(3 703)	-100,0%	10 759
Information Technology	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				3	222	222	1	74	74	(73)	-98,3%	222
Information Technology	chinery And Equipm	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Legal Services	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				28 756	20 496	20 496	2 185	7 185	6 822	363	5,3%	20 496
Property Services	Capital Spares	3501001003002004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Housing	Capital Spares	R-ADMIN OR HEAD OF				-	2 235	2 235	-	-	745	(745)	-100,0%	2 235
Security Services	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				20	3 336	8 134	-	7 363	2 421	4 973	205,4%	8 134
Security Services	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				148 566	69 237	69 170	13 028	40 360	23 827	26 304	114,1%	69 170
Security Services	Capital Spares	3501001002001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				-	1 890	1 890	-	-	630	(630)	-100,0%	1 890
Security Services	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	-	-	-	-	-		-
Security Services	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	67	73	75	29	46	160,4%	67
Supply Chain Management	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				20 527	15 145	15 145	1 651	7 159	5 048	2 110	41,8%	15 145
Supply Chain Management	Disaster Management	3502001402_0000	Sm	Holistic effective and sustainable ac		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				454	2 469	2 469	-	-	-	(633)	-100,0%	2 469
Valuation Service	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				3 421	3 336	3 336	932	1 457	1 112	345	31,0%	3 336
Housing	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				14 166	24 753	24 753	1 790	7 244	8 251	(1 007)	-12,2%	24 753
Housing	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				2 230	4 159	4 159	-	-	1 386	(1 386)	-100,0%	4 159
Housing	Capital Spares	3501001003002004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Housing	Capital Spares	R-ADMIN OR HEAD OF				-	11	11	-	-	4	(4)	-100,0%	11
Health Services	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				4 554	959	959	179	772	320	453	141,6%	959
Health Services	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				6 413	7 758	7 758	563	2 370	2 586	(216)	-8,1%	7 758
Health Services	Capital Spares	3501001004001001_0	Ma	Safe and responsive economic and		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Community Parks (including Nurseries)	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				134	3 882	3 233	-	1 281	1 119	162	14,5%	3 233
Community Parks (including Nurseries)	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				40 870	60 013	60 013	4 240	17 049	20 004	(2 955)	-14,8%	60 013
Community Parks (including Nurseries)	Metalworks	3502002001001_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	mmunity Facil	Parks	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Community Parks (including Nurseries)	Civil Structures	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	mmunity Facil	Public Open Space	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Community Parks (including Nurseries)	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				610	431	709	-	280	174	106	61,0%	709
Community Parks (including Nurseries)	Capital Spares	3501001004001001_0	Ma	Safe and responsive economic and		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				4 434	1 112	1 112	-	395	835	371	71,3%	1 112
Community Parks (including Nurseries)	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	2 224	1 887	-	-	704	(704)	-100,0%	1 887
Cemeteries, Funeral Parlours And Crematoriums	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				4 362	6 116	3 639	-	-	1 369	(1 369)	-100,0%	3 639
Cemeteries, Funeral Parlours And Crematoriums	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				5 998	9 190	9 190	433	1 952	3 064	(1 112)	-36,3%	9 190
Cemeteries, Funeral Parlours And Crematoriums	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	mmunity Facil	Nesterial/Cremato	R-ADMIN OR HEAD OF				157	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours And Crematoriums	External Facilities	3502002001001_0	Ne	Maintenance and sustainable ac		Governan TRATEGIC OBJECTIVE	mmunity Facil	Nesterial/Cremato	XLS OF MUNICI				25	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours And Crematoriums	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				200	222	222	-	217	74	143	192,3%	222
Recreational Facilities	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				-	258	258	-	-	86	(86)	-100,0%	258
Recreational Facilities	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				2 340	3 809	3 809	316	945	1 270	(325)	-25,6%	3 809
Recreational Facilities	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				-	1 334	1 334	-	-	445	(445)	-100,0%	1 334
Recreational Facilities	Capital Spares	3501001004001001_0	Ma	Safe and responsive economic and		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				1 508	1 112	1 112	-	20	371	(351)	-94,6%	1 112
Fire Fighting And Protection	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				14	-	14	-	-	3	(3)	-100,0%	14
Fire Fighting And Protection	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				50 467	56 687	56 674	4 201	16 944	18 882	(2 940)	-15,6%	56 674
Fire Fighting And Protection	Capital Spares	3501001002002004_0	Ma	Rural elements and improved governance		TRATEGIC OBJECTIVE	ol Recreation	Capital Spares	R-ADMIN OR HEAD OF				170	2 224	2 224	-	258	741	(484)	-65,3%	2 224
Fire Fighting And Protection	Capital Spares	3501001002002004_0	Ma	Rural elements and improved governance		TRATEGIC OBJECTIVE	ol Recreation	Capital Spares	XLS OF MUNICI				-	-	-	-	-	-	-		-
Fire Fighting And Protection	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	-	-	-	-	-		-
Fire Fighting And Protection	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				400	-	3	-	1	1	(0)	-100,0%	3
Sports Grounds And Stadiums	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				2 782	4 577	4 577	223	845	1 026	(681)	-66,4%	4 577
Sports Grounds And Stadiums	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				-	222	222	198	198	74	124	166,8%	222
Community Halls And Facilities	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				55 781	52 453	55 762	3 738	21 111	18 059	3 052	16,9%	55 762
Community Halls And Facilities	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				19 807	34 604	33 028	123	667	11 836	(11 169)	-94,4%	33 028
Community Halls And Facilities	Disaster Management	3502001402_0000	Sm	Holistic effective and sustainable ac		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				18	-	-	-	-	-	-		-
Community Halls And Facilities	Civil Structures	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	mmunity Facil	Centres	R-ADMIN OR HEAD OF				-	222	222	-	-	74	(74)	-100,0%	222
Community Halls And Facilities	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	And Office Equ	Ne And Office Equ	R-ADMIN OR HEAD OF				-	2 335	2 335	-	-	778	(778)	-100,0%	2 335
Community Halls And Facilities	Buildings	3501001001001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Municipal Office	R-WHOLE OF MUNICI				3 122	26 401	26 401	-	1 869	8 800	(6 931)	-78,8%	26 401
Community Halls And Facilities	chnical Equipment	3501001003001004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Workshops	R-ADMIN OR HEAD OF				257	-	-	-	-	-	-		-
Community Halls And Facilities	Capital Spares	3501001003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				467	16 678	11 265	-	1 262	4 255	(3 092)	-71,7%	11 265
Community Halls And Facilities	Capital Spares	3501001004001001_0	Ma	Safe and responsive economic and		TRATEGIC OBJECTIVE	Waste Infrastr	Capital Spares	R-ADMIN OR HEAD OF				164	2 446	1 919	-	716	716	(715)	-100,0%	1 919
Community Halls And Facilities	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	-	-	-	-	-		-
Community Halls And Facilities	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				310	-	225	73	215	40	176	443,2%	225
Police Forces, Traffic And Street Parking Control	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				4 769	3 921	5 649	215	3 410	2 728	1 682	61,7%	5 649
Police Forces, Traffic And Street Parking Control	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				56 382	83 091	83 091	4 708	18 384	27 697	(9 313)	-33,6%	83 091
Police Forces, Traffic And Street Parking Control	Capital Spares	3501002003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				113	2 446	1 834	239	380	699	(319)	-45,7%	1 834
Police Forces, Traffic And Street Parking Control	chnical Equipment	3501001003001004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Workshops	R-ADMIN OR HEAD OF				-	-	-	-	-	-	-		-
Police Forces, Traffic And Street Parking Control	Buildings	3501002003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Municipal Office	XLS OF MUNICI				-	-	-	-	-	-	-		-
Police Forces, Traffic And Street Parking Control	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	-	-	-	-	-		-
Police Forces, Traffic And Street Parking Control	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				124	556	556	29	29	185	(155)	-84,5%	556
Disaster Management	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	-	-	-	9	(9)	-100,0%	-
Disaster Management	Capital Spares	3501002003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				-	1 112	1 112	-	-	371	(371)	-100,0%	1 112
Libraries And Archives	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				7 117	22 224	22 224	558	2 671	7 408	(4 736)	-63,9%	22 224
Libraries And Archives		P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				36	360	360	-	-	120	(120)	-100,0%	360
Corporate Wide Strategic Planning (Idps, Leds)	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				6 191	8 180	8 180	371	1 463	2 727	(1 264)	-46,4%	8 180
Roads	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				1 048	2 623	2 372	-	754	790	(36)	-10,0%	2 372
Roads	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				8 542	10 418	10 432	691	2 744	3 477	(733)	-21,1%	10 432
Roads	Capital Spares	3501001001002004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	ads Infrastruct	Road Furniture	R-ADMIN OR HEAD OF				5 797	19 125	18 750	4 604	8 163	6 358	1 745	27,4%	18 750
Roads	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				75	2 409	2 409	-	-	833	(833)	-100,0%	2 409
Roads	Transport Assets	3502001001010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				-	-	186	-	124	51	73	143,7%	186
Roads	Transport Assets	3502001002010_0	Ne	Maintenance		Governan TRATEGIC OBJECTIVE	nsport Asse	Transport Assets	XLS OF MUNICI				360	-	-	-	-	-	-		-
Town Planning, Building Regulations And Enforcement And City Engineer	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				18 664	14 151	14 281	1 550	5 977	4 760	1 116	23,5%	14 281
Town Planning, Building Regulations And Enforcement And City Engineer	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				15 590	18 758	18 758	1 016	4 004	6 260	(1 832)	-29,2%	18 758
Town Planning, Building Regulations And Enforcement And City Engineer	ve And Office Equip	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	Housing	Capital Spares	R-ADMIN OR HEAD OF				104	567	567	-	-	189	(189)	-100,0%	567
Town Planning, Building Regulations And Enforcement And City Engineer	chinery And Equipm	3502001001003_0	Ne	Water and development-oriented serv		TRATEGIC OBJECTIVE	nery And Equip	Nery And Equipm	R-ADMIN OR HEAD OF				52	111	111	-	-	37	(37)	-100,0%	111
Town Planning, Building Regulations And Enforcement And City Engineer	Capital Spares	3501002003001001_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Capital Spares	R-ADMIN OR HEAD OF				370	5 560	5 432	3	124	1 810	(1 686)	-93,2%	5 432
Town Planning, Building Regulations And Enforcement And City Engineer	Capital Spares	3501002003001004_0	Ma	Water and development-oriented serv		TRATEGIC OBJECTIVE	nstitutional Build	Workshops	R-ADMIN OR HEAD OF				1 562	5 560	5 560	78	1 405	1 853	(448)	-24,2%	5 560
Project Management Unit	nal Municipal Rural	P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-ADMIN OR HEAD OF				7 900	4 069	4 069	648	2 693	1 356	1 244	91,7%	4 069
Project Management Unit		P0002_00000	Ru	Rural elements and improved governance		TRATEGIC OBJECTIVE			R-WHOLE OF MUNICI				-	894	894	-	-	298	(298)	-100,0%	894
Electricity	nal Municipal Rural	P0002_00000	Ru

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. **<u>COUNCIL'S PLAN TO MONTHLY MONITOR AND COMPLY WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF</u>**

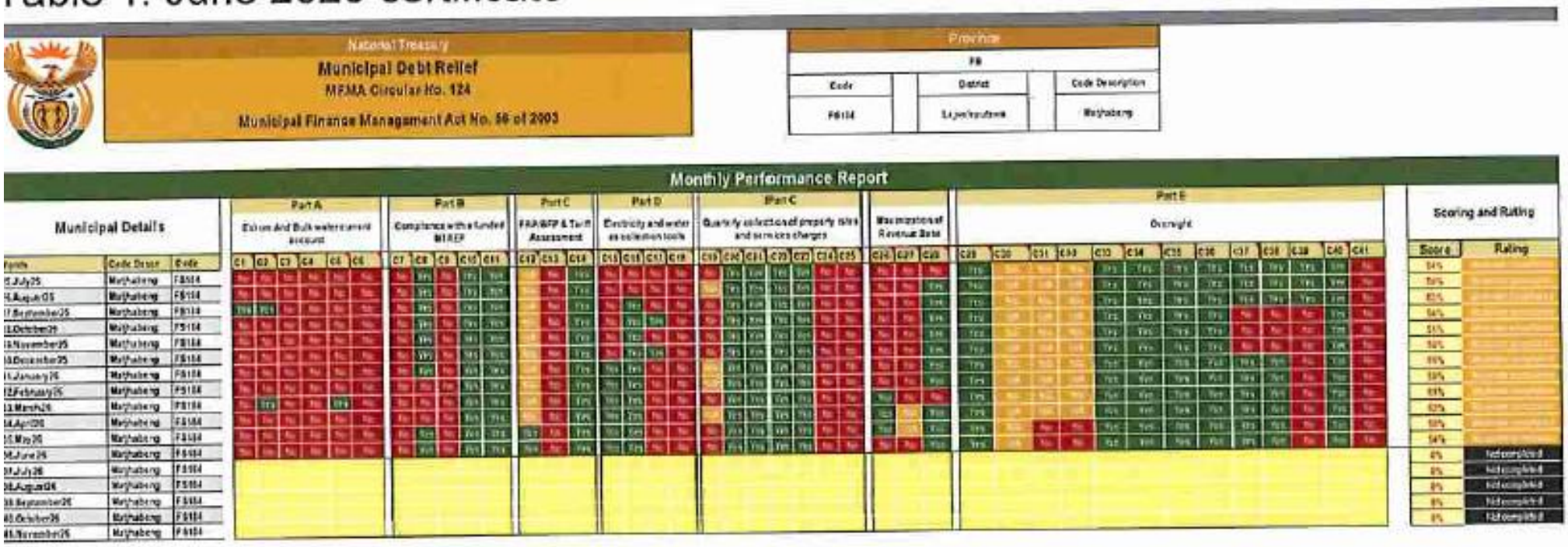
The Plan:

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

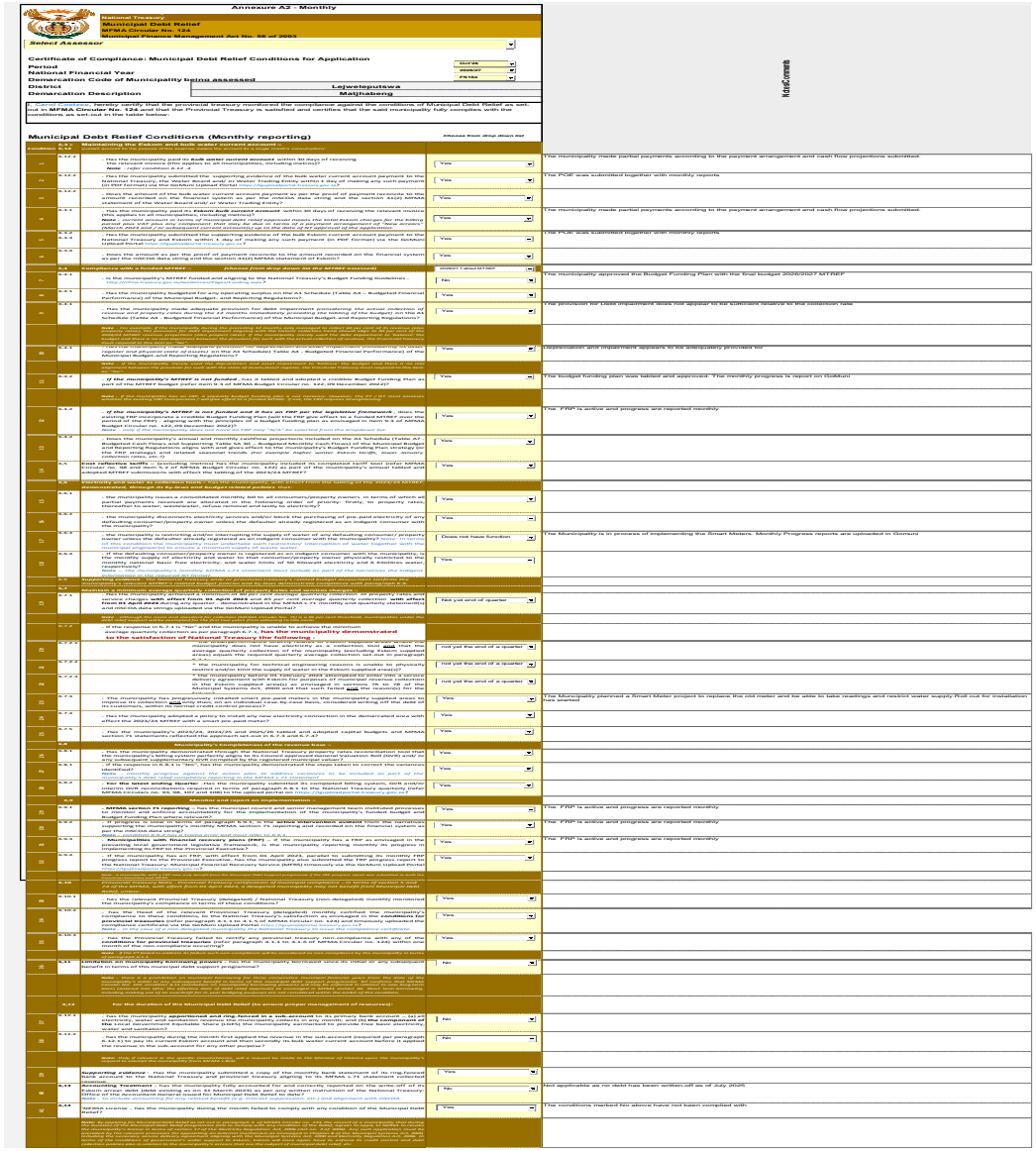
ANNEXURE B:

26. LATEST PROVINCIAL TREASURY DEBT RELIEF COMPLIANCE CERTIFICATE

Table 1: June 2026 certificate



27. CIRCULAR 128 ANNEXURE B COMPLIANCE CERTIFICATE



Annexure A2 - Monthly

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

Select Assessor

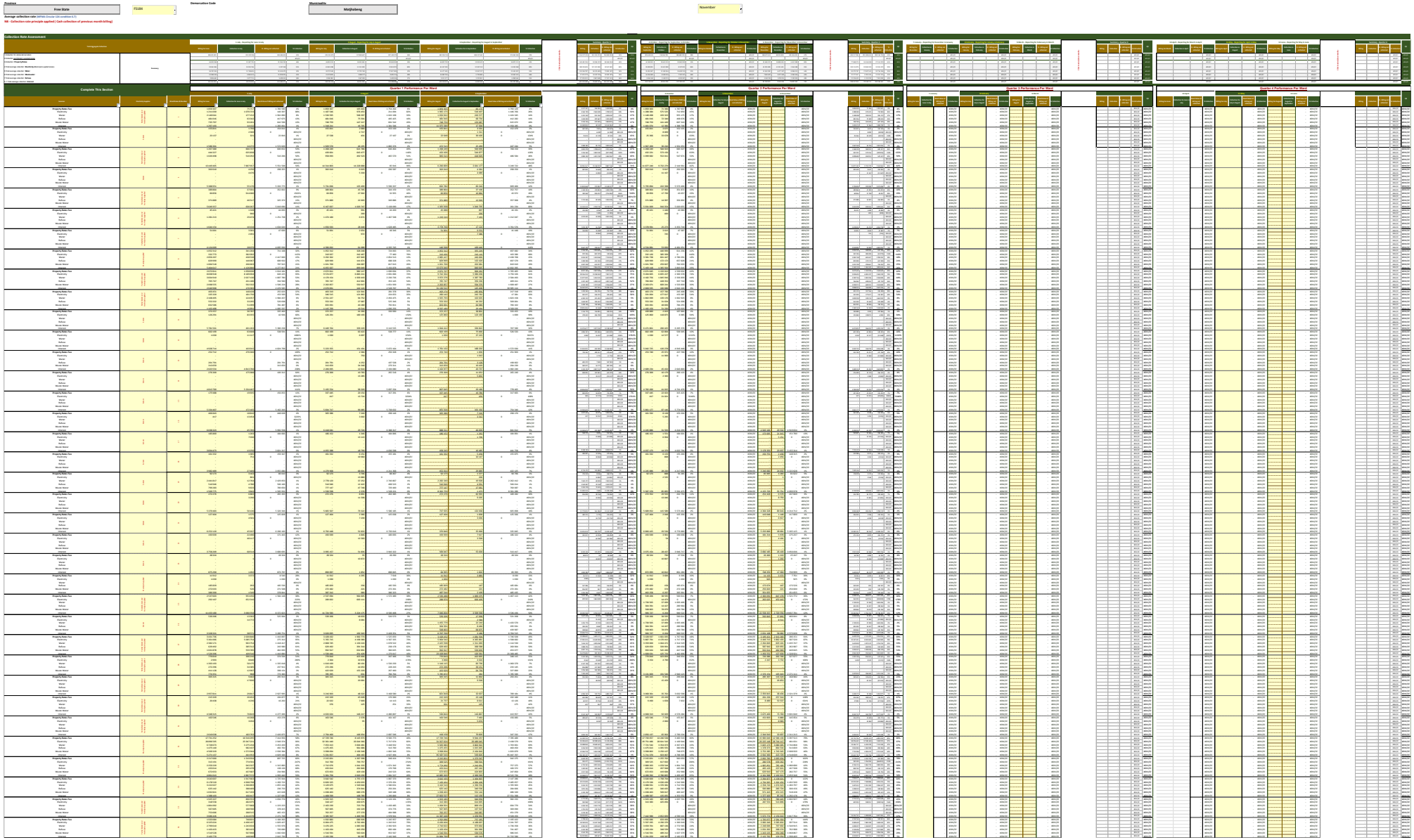
Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	2025/07
National Financial Year	FY26
Demarcation Code of Municipality being assessed	
District	Lejweleputswa
Demarcation Description	Matjhabeng

I, [redacted], hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)	Please mark drop down list	Notes/Comments
Condition 5.1	**Maintaining the Eskom and bulk water current account** (current account for the purpose of this condition means the account for a single month's consumption)	
5.1.1.1	- Has the municipality paid its **bulk water current account** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - refer condition 5.1.2*	Yes	The municipality made partial payments according to the payment arrangement and cash flow projections submitted.
5.1.1.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the Section 71 Upload Portal http://cfoportalportal.treasury.gov.za?	Yes	The POE was submitted together with monthly reports
5.1.1.3	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 42(d) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	
5.1.1	- Has the municipality paid its **Eskom bulk current account** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? *Note - 'current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement or "new arrears" that may have been incurred during the period under review, but excluding any "historical arrears"*	Yes	The municipality made partial payments according to the payment arrangement and cash flow projections submitted.
5.1.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the Section 71 Upload Portal http://cfoportalportal.treasury.gov.za?	Yes	The POE was submitted together with monthly reports
5.1.3	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(d) MFMA statement of Eskom?	Yes	
5.2	**Compliance with a funded MTREF** - *(choose from drop down list the MTREF assessed)*	2025/26 MTREF	
5.2.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Documents/Pages/Funding.aspx ?	Yes	The municipality approved the Budget Funding Plan with the final budget 2026/2027 MTREF
5.2.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
5.2.1	- Has the municipality made adequate provision for debt impairment (considering the annual collection of debtors) and depreciation (considering the condition of the municipality's assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? *Note - for clarity, if the municipality does not provide at current rates increases to meet all costs of the service (as per the MTREF budget) and therefore budgets for a deficit, it will be considered to be "funded" if the deficit is equal to or less than the 2024/25 MTREF (same properties) rates impact rates. If the municipality only cut the debt impairment to balance the budget and there is no real reduction in the service charges, it will be considered by us and the provincial treasury to be "unfunded" and not compliant to the condition. Note!*	Yes	The provision for bad impairment does not appear to be sufficient relative to the collection rate
5.2.1	- Has the municipality budgeted adequately for repairs and maintenance (considering the age, condition, repairs and physical state of assets) on the A1 Schedule) Table A4 – Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? *Note - If the municipality only cut the depreciation and bad impairment to balance the budget and there is no real reduction in the service charges, it will be seen as unfunded again, be mindful that cash backed depreciation is the "new" rates.*	Yes	Depreciation and impairment appears to be adequately provided for
5.2.2	- *If the municipality's MTREF is not funded*, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 5.1 of MFMA Budget Circular no. 122, 09 December 2022)? *Note - If the municipality has an MR- a service budget funding plan is not needed, however, the A1 / A2 must assess whether the revenue management service delivery model is sufficient to meet the cash requirements.*	Yes	The budget funding plan was tabled and approved. The monthly progress is report on CoMun
5.2.2	- *If the municipality's MTREF is not funded and it has an FBP per the legislative framework*, does the existing FBP incorporate a credible Budget Funding Plan (will the FBP give effect to a funded MTREF over the medium term, i.e. 3 years, and will it result in a budget funding plan as envisaged in item 5.1 of MFMA Budget Circular no. 122, 09 December 2022)? *Note - only if the municipality does not have an FBP may "N/A" be selected from the dropdown list.*	Yes	The FBP is active and progress are reported monthly
5.2.2	- Does the municipality's annual and monthly cashflow projections included on the A7 Schedule (Table A7 – Budgeted Cash Flows) of the Municipal Budget and Reporting Regulations align with and gives effect to the Budget and Reporting Regulations align with and gives effect to the municipality's Budget Funding Plan strategy (or the FBP strategy), and ranked seasonal trends (for example higher winter cash inflow, lower January cash inflow)?	Yes	
5.3	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.4 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the billing of the 2024/25 MTREF?	Yes	
5.4	**Indigent and non-AC consumers** - Has the municipality implemented a credible indigent policy that limits the supply of basic services to indigent households to a level that can be sustained within the financial means of the municipality, through its by-law and budget related policies that:		
5.4.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
5.4.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
5.4.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? *Note - to facilitate this condition the municipality must undertake such restriction/ interruption of water together with the provision of free basic electricity, and vice versa.*	Does not have function	The Municipality is in process of implementing the Smart Meters. Monthly Progress reports are uploaded in Comunt
5.4.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly provincial basic free electricity and water limits of 50 kilowatt electricity and 6 kilolitres water respectively? *Note - the municipality's monthly MFMA s71 statement must include as part of the narratives the indigent registration and consumption statistics.*	Yes	
5.5	**Implementation of a credible revenue management service delivery model** - Has the municipality implemented a revenue management service delivery model that is sufficient to meet the municipality's cash requirements in accordance with paragraph 5.5		
5.5.1	- Has the municipality implemented a credible revenue management service delivery model that includes a monthly basic and service charge, **with effect from 01 April 2025** and 85 per cent average quarterly collection **with effect from 01 April 2026** (refer paragraph 5.5.1 of MFMA Circular no. 124 and item 7.5 monthly and quarterly statements) and mSCOA data strings uploaded via the Section Upload Portal? *Note - should the municipality not have a credible revenue model in place by 1 July 2025, the municipality must not have any arrangements with the Eskom and Water Boards to be considered for debt relief.*	Not yet end of quarter	
5.7.2	- If the response in 5.7.1 is "No" and the municipality **is unable to achieve the minimum average quarterly collection rate of 85 per cent, has the municipality demonstrated to the satisfaction of National Treasury, by the following:**		
5.7.2.1	* the latest payment rate per ring fence (i.e. cash deposits as a percentage of billed revenue) and the latest average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 5.5.1	Not yet the end of a quarter	
5.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Not yet the end of a quarter	
5.7.2.3	* the municipality wants to recovery debt impairment in order to be a solvent municipality (i.e. the municipality is not in a position to write off its debt impairment in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed was the reason(s) for the	Not yet the end of a quarter	
5.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its revenue collection rate on an individual erven-by-case basis, considered writing off the debt of its poorest consumers?	Yes	The Municipality planned a Smart Meter project to replace the old meter and be able to take readings and restrict water supply.first out for installation has started
5.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2025/26 MTREF with a smart pre-paid meter?	Yes	
5.7.5	- Has the municipality's 2025/26, 2026/27 and 2027/28 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 5.7.3 and 5.7.4?	Yes	
5.8	**Municipality's completion of the financial year**		
5.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality has completed the financial year with a credible valuation roll (GV and/or any supplementary GV) compiled by the registered municipal valuer?	Yes	
5.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? *Note - monthly progress against the action plan to address variances to be included as part of the MFMA section 71 monthly reporting and mSCOA data strings uploaded via the Section Upload Portal.*	Yes	
5.8.2	- **For the latest ending quarter** - has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury (refer MFMA circulars no. 93, 98, 107 and 108) to the upload portal on https://cfoportalportal.treasury.gov.za?	Yes	
5.9	**Internal audit and audit committee**		
5.9.1	- **MFMA section 71 reporting** – has the municipal council and senior management team instituted processes and procedures to hold the municipality for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	The FBP is active and progress are reported monthly
5.9.2	- If progress is nine in terms of paragraph 6.9.1, is the **mSCOA transactions assess** from the corrective steps in the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? *Note - importance of a "zero in-house error and input value" to 6.9.1.*	Yes	The FBP is active and progress are reported monthly
5.9.3	- Has the municipality's internal audit unit reviewed the municipality has a FBP as envisaged in the prevailing local governance legislative framework, is the municipality reporting monthly on progress in implementing its FBP to the Provincial Executive?	Yes	The FBP is active and progress are reported monthly
5.9.4	- If the municipality has an FBP, with effect from 01 April 2025, parallel to submitting its monthly FBP progress report to the Provincial Executive, has the municipality also submitted its monthly FBP progress report to the National Treasury Municipal Financial Recovery Service (MFRS) timeously via the Section Upload Portal http://cfoportalportal.treasury.gov.za? *Note - the municipality will not be considered to have complied with the condition if the FBP report was not submitted to both the Provincial Executive and the National Treasury Municipal Financial Recovery Service (MFRS) timeously via the Section Upload Portal http://cfoportalportal.treasury.gov.za*	Yes	
5.10	**Approval and council resolutions**		
5.10	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
5.10.2	- Has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 6.1.1 to 6.1.4 of MFMA Circular no. 124) and submitted the compliance certificate via the Section Upload Portal http://cfoportalportal.treasury.gov.za? *Note - the municipality will not be considered to have complied with the condition if the compliance certificate was not submitted timeously via the Section Upload Portal http://cfoportalportal.treasury.gov.za*	Yes	
5.10.3	- Has the Provincial Treasury failed to notify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 6.1.1 to 6.1.4 of MFMA Circular no. 124) within the month of the non-compliance occurring? *Note - the municipality will not be considered to have complied with the condition if the Provincial Treasury failed to notify the municipality of non-compliance.*	Yes	
5.11	**Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? *Note - this is a condition on municipal borrowing for the municipality's normal revenue over both the term of the municipality's MTREF and the municipality's FBP. The municipality will not be considered to have complied with the condition if it borrowed funds in terms of its normal debt service powers (i.e. not debt relief) during the period of debt relief, even if the borrowing was for a service that was not funded pre debt relief, or for a service that was funded pre debt relief but the borrowing was for a service that was not funded post debt relief.*	No	
5.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**		
5.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** in its primary bank account – (as envisaged in the Municipal Finance Management Act, 2003 (MFMA) and the Municipal Regulations on the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation)?	No	
5.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current amount before it applied the revenue in the sub-account for any other purpose? *Note - only if raised in the public environment, will a report be made to the Minister of Finance upon the municipality's request to accept the municipality has MFRS – N/A*	No	
5.12	*Supporting evidence* - has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected	Yes	
5.13	*Accounting Treatment* - has the municipality fully accounted for and correctly reported on the write-off of its debt impairment during the month of March 2026 and applied any written instruction of the National Treasury Office of the Accountant General for March 2026 and any written instruction? *Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	No	Not applicable as no debt has been written-off as of July 2025
5.14	**Non-compliance** - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes	The conditions marked No above have not been complied with.
	Note - the municipality will not be considered to have complied with the condition if the municipality failed to comply with any condition of the debt relief, even if the municipality has applied to the Minister of Finance for the municipality's debt to be written off, and the municipality's debt was written off, but the municipality failed to comply with any condition of the debt relief. In order to ensure that municipalities comply with the conditions of the debt relief, the municipality must provide for the payment of the municipality's current Eskom account and current bulk water account before it applies any of the revenue in the municipality's ring-fenced bank account to any of the municipality's other creditors, including the municipality's own operations. Should the municipality fail to comply with any of the conditions of government's water support to Eskom, Eskom and not Eskom, how to agree to meet service and debt collection policies that is material to the municipality's ability to meet its financial commitments.		

28. CIRCULAR 128 ANNEXURE D MONTHLY REVENUE COLLECTION



Municipal Debt Relief - Monthly Revenue Collection Reporting (Loan Condition 6.7)

Province: Free State | FS186 | Demarcation Code | Municipality: Matjhabeng | November

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Collection Rate Assessment

Complete This Section

Quarter 1 Performance Per Ward

Quarter 2 Performance Per Ward

CIRCULAR 124 QUARTERLY AVERAGE COLLECTION RATE

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

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

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1				Q1	Summary - Quarter 2				Q2	Summary - Quarter 3				Q1	Summary - Quarter 4				Q1
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	1 116 217 325	351 233 375	764 983 950	31%	31%	305 645 041	116 964 781	188 680 259	38%	38%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	140 481 256	59 996 322	80 484 934	43%	43%	44 508 505	23 645 515	20 862 990	53%	53%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	188 359 693	157 412 008	30 947 685	84%	84%	59 828 991	51 631 900	8 197 091	86%	86%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
5.Total average collection: **Water**	110 506 787	36 525 600	73 981 187	33%	33%	35 810 587	11 180 354	24 630 233	31%	31%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	47 625 078	16 639 596	30 985 482	35%	35%	14 316 360	6 549 253	7 767 107	46%	46%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	27 325 022	9 967 608	17 357 413	36%	36%	8 064 361	3 140 974	4 923 387	39%	39%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	
8.Total average collection: **Interest**	601 919 489	70 692 241	531 227 248	12%	0%	143 116 237	20 816 785	122 299 452	15%	15%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	

29. ESKOM BULK RECONCILLIATION

								CREDITORS						
Client								**Year-end**						
Matjhabeng Local Municipality								30-Jun-26						
Prepared by							**Date**		**Reviewed 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	**7 819 676 684,57**	**7 968 466 015,63**	**8 129 136 288,84**	**8 215 195 114,76**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	98 546 261 197,16
													-
Payments made	- 30 000 000,00		- 30 000 000,00	- 30 000 000,00									-90 000 000,00
													-
Total Charges for the Billing Period	128 637 188,64	116 903 944,72	74 318 317,01	70 942 286,63									390 801 737,00
VAT	19 295 578,30	17 535 591,71	11 147 747,55	10 641 342,99	-	-	-	-	-	-	-	-	58 620 260,55
Interest on overdue account	30 856 564,12	26 230 736,79	30 592 761,35	34 944 642,29									122 624 704,55
													-
Payment Adjustments													-
Payment arrangement													-
Interest adjustment													-
Adjustments													-
Closing balance (Total Due)	**7 968 466 015,63**	**8 129 136 288,84**	**8 215 195 114,76**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**8 301 723 386,67**	**99 028 307 899,26**

30. VAAL CENTRAL BULK RECONCILLIATION

Vaal Central Bulk Reconciliation

MATJHABENG LOCAL MUNICIPALITY
Vaal Central Water Creditors Reconciliation
30-06-2027

Procedures

We obtained the VAAL CENTRAL invoices and made a summary of the Purchases, Interest, VAT and Payments for the period ending 30 June 2027.

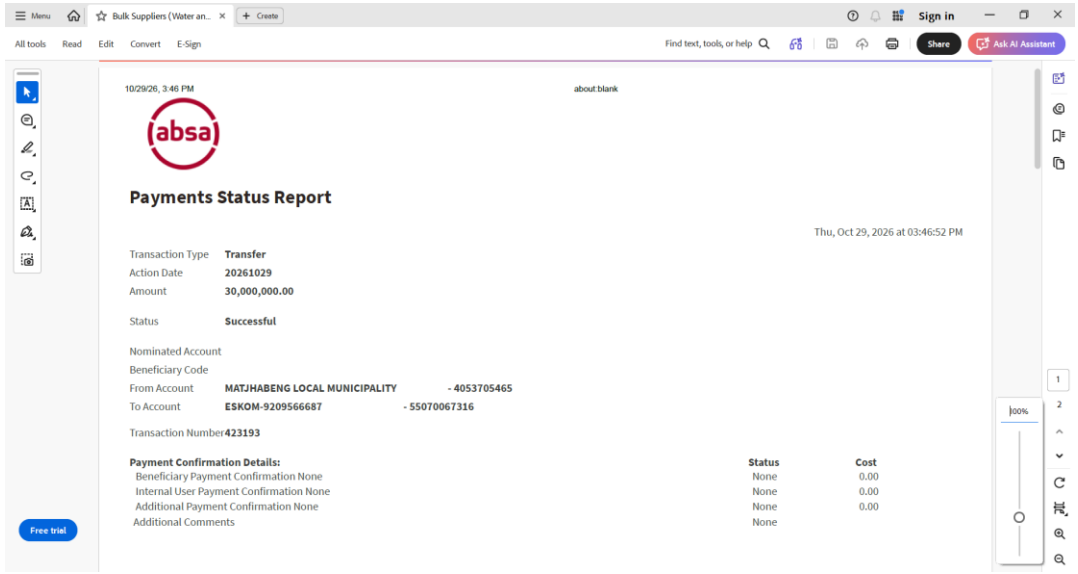
Opening balances are obtained from creditor's statements

Results

	June 25'26 FY	Adjusted for Cut-off	2025/07/31	2025/08/31	2025/09/30	2025/10/31	2025/11/30	2025/12/31	2026/01/31	2026/02/28	2026/03/31
Opening balance	9 840 348 064,91		11 303 733 094,71	11 426 077 846,51	11 586 068 651,70	11 755 655 416,23	11 890 539 128,88	11 890 539 128,88	11 890 539 128,88	11 890 539 128,88	11 890 539 128,88
Total Charges for the Billing Period	909 616 831,46		76 169 400,45	82 929 351,41	94 471 751,95	85 439 579,34					
VAT raised at 15%	118 645 673,67		11 425 410,07	12 439 402,71	14 170 762,79	12 815 936,90	-				
Interest payable	837 768 198,34		76 175 351,35	77 061 453,78	75 115 012,58	79 444 133,31					
Adjustments on accounts	-										
Payments made	(284 000 000,00)		(30 000 000,00)			(30 000 000,00)					
Totals	**11 303 733 094,71**	**-**	**11 426 077 846,51**	**11 586 068 651,70**	**11 755 655 416,23**	**11 890 539 128,88**	**11 890 539 128,88**	**11 890 539 128,88**	**11 890 539 128,88**	**11 890 539 128,88**	**11 890 539 128,88**
			122 344 751,80	**159 990 805,19**	**169 586 764,53**	**134 883 712,65**	-	-	-	-	-

Oct 2026 Accounts	Total billed incl VAT	Interest charged - 311024	Total outstanding
Welkom/Thabong	50 532 987,39	49 465 581,79	6 360 610 285,74
Hennenman/Phomolong	3 126 511,44	2 094 366,51	309 829 827,40
Mmamahabane	779 943,50		1 146 923,90
Virginia/Meloding	13 547 427,36	13 994 249,42	1 861 494 541,33
Odendaalsrus/Kutlwanong	14 095 952,73	12 706 100,18	1 712 400 539,80
Allanridge/Nyakallong	2 522 082,41	1 183 835,41	180 643 487,94
Ventersburg	811 925,00		960 303,14
Leeuwbosch Farm	22 749,51		43 464,79
Analytical Service			
	85 439 579,34	**79 444 133,31**	**10 427 129 374,04**
Balance as at 31 Oct 2026	**10 427 129 374,04**		

31. BULK PURCHASES PROOF OF PAYMENTS



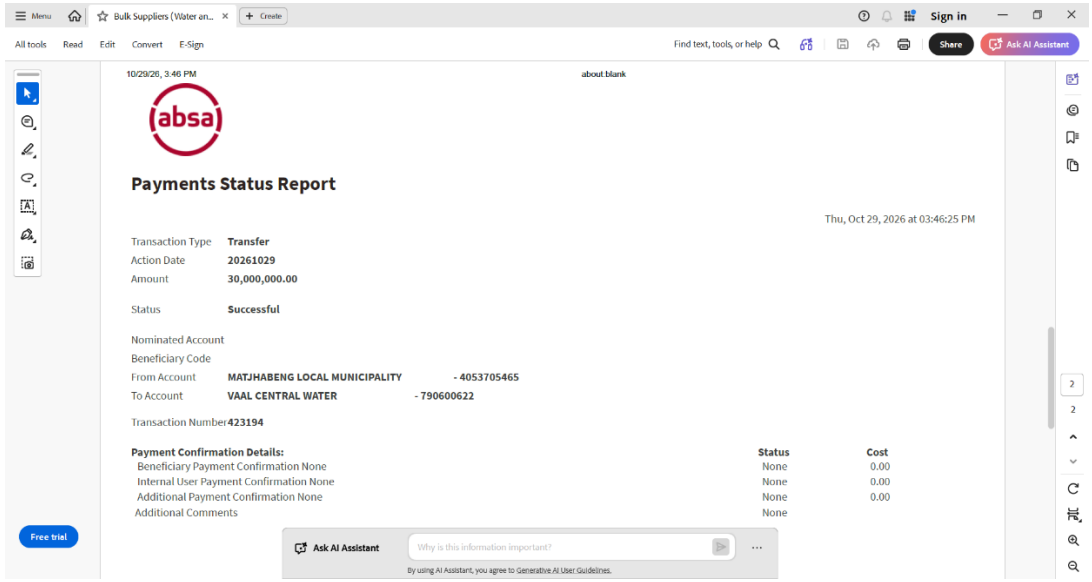
10/29/26, 3:46 PM about:blank

Payments Status Report

Thu, Oct 29, 2026 at 03:46:52 PM

Transaction Type	**Transfer**
Action Date	**20261029**
Amount	**30,000,000.00**
Status	**Successful**
Nominated Account	
Beneficiary Code	
From Account	**MATJHABENG LOCAL MUNICIPALITY - 4053705465**
To Account	**ESKOM-9209566687 - 55070067316**
Transaction Number	**423193**

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	None	



10/29/26, 3:46 PM about:blank

Payments Status Report

Thu, Oct 29, 2026 at 03:46:25 PM

Transaction Type	**Transfer**
Action Date	**20261029**
Amount	**30,000,000.00**
Status	**Successful**
Nominated Account	
Beneficiary Code	
From Account	**MATJHABENG LOCAL MUNICIPALITY - 4053705465**
To Account	**VAAL CENTRAL WATER - 790600622**
Transaction Number	**423194**

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	None	

32. CIRCULAR 128 ANNEXURE C INDIGENT MONTHLY REPORTING

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

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction *- complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)*

Description	Ref	As Per Debt Relief Application	Current Year - 2024/2025			2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water *: (Include All Indigent households also in Eskom supplied areas)*																	
Indigent HH's with piped water inside dwelling		21 786	21 786	21 786	21 786	718	10 064	11 631	12 686								
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
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		**21 786**	**21 786**	**21 786**	**21 786**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	**21 786**	**21 786**	**21 786**	**21 786**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water		21 786	21 786	21 786	21 786	718	10 064	11 631	12 686								
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**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
Status of unlimited supply of Water :																	
Number of Indigent HH's with *conventional metered Water* - where the municipality is *NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month*		21 786	21 786	21 786	21 786	718	10 064	11 631	12 686								
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**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
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	718	10 064	11 631	12 686								
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	488	6 356	7 781	8 570								
Indigent HH's with Electricity - prepaid (min.service level)		1 609	1 609	1 609	1 609	230	3 708	3 850	4 116								
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		**21 786**	**21 786**	**21 786**	**21 786**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total number of registered indigent households	5	**21 786**	**21 786**	**21 786**	**21 786**	**718**	**10 064**	**11 631**	**12 686**	–	–	–	–	–	–	–	–
Status of Electricity meters :																	
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 restricting Electricity to the national free basic limit of 50kwh per household per month*		20 177	20 177	20 177	20 177	488	6 356	7 781	8 570								
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**	**488**	**6 356**	**7 781**	**8 570**	–	–	–	–	–	–	–	–
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	488	6 356	7 781	8 570								
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)		21 786	21 786	21 786	21 786	718	10 064	11 631	12 686								
Electricity/other energy (50kwh per household per month)		21 786	21 786	21 786	21 786	718	10 064	11 631	12 686								
Cost of Free Basic Services 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								
Electricity/other energy (50kwh per household per month)		1 580 507	1 580 507	1 580 507	1 580 507	######	######	######	######								
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
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**	**#######**	**#######**	**#######**	**#######**	–	–	–	–	–	–	–	–
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)		83	83	83	83	86	86	86	86								
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6								
Sanitation (kilolitres per household per month)		–	–	–	–												
Sanitation (Rand per household per month)		149	149	149	149	236	236	236	236								
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50								
Refuse (average litres per week)		92	92	92	92	98	98	98	98								
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)	20 346 548	#######	20 346 548	20 346 548	######	######	######	######								
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)	9 565	9 565	9 565	9 565	9 565	9 565	9 565	9 565								
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
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)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		**20 356 113**	**#########**	**20 356 113**	**20 356 113**	**#######**	**#######**	**#######**	**#######**	–	–	–	–	–	–	–	–

33. VALUATION ROLL RECONCILIATION

Property Rates Reconciliation	
Province	FS
District	Lejweleputswa District
Type	LM
Municipal Name	Matjhabeng
GV Period	01/07/2021- 30/06/2026
Financial Year	2025/2026
Reconciliation Period	Quarter 4

Reconciliation Overview

High Level Reconciliation

Propety Categories	# of Properties			Market Values		
Propety Categories	GV	MFS	Variance	GV Market Value	MFS Market Value	Variance
Residential	84491	84222	269	###########	###########	- 42 415 184,00
Industrial	673	660	13	###########	966 660 000,00	22 439 000,00
Business and Commercial	1966	2234	-268	###########	###########	- 79 600 000,00
Agricultural	2233	2132	101	###########	###########	45 887 003,00
Mining	79	91	- 12	167 933 000,00	329 690 009,00	- 161757 009,00
State Owned for Public Purpose	426	407	19	###########	###########	67 120 000,00
PSI	261	0	261	99 955 820,00	-	99 955 820,00
PBO	41	4	37	153 360 000,00	33 220 000,00	120 140 000,00
Multi Use	2	0	2	-	-	-
Vacant	2183	1848	335	196 313 100,00	134 458 100,00	61855 000,00
POW	415	0	415	###########	-	493 702 000,00
Municipal	28772	0	28772	###########	-	3 894 589 700,00
Other	0	0	0	-	-	-
	121542	**91598**	**29944**	**##########**	**##########**	**4 521 916 330,00**

Detailed Reconciliation

Propety Categories	Monthly Billing			Quarterly		
Propety Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	15 662 431	24 482 194	- 8 819 763	46 987 293,69	73 446 581,55	- 26 459 287,86
Industrial	2 559 294	2 501233	58 060	7 677 880,99	7 503 700,20	174 180,79
Business and Commercial	9 301563	9 554 840	- 253 277	27 904 689,34	28 664 519,79	- 759 830,45
Agricultural	2 357 095	2 342 259	14 837	7 071286,42	7 026 776,43	44 509,99
Mining	872 272	1712 465	- 840 193	2 616 815,97	5 137 394,76	- 2 520 578,79
State Owned for Public Purpose	9 825 147	9 554 263	270 885	29 475 442,39	28 662 787,77	812 654,61
PSI	363 431	-	363 431	1090 293,10	-	1090 293,10
PBO	-	134 070	- 134 070	-	402 211,17	- 402 211,17
Multi Use	-	-	-	-	-	-
Vacant	253 898	174 076	79 822	761694,83	522 228,12	239 466,71
POW	-	-	-	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	##########	**R50 455 399,93**	##########	##########	##########	**- 27 780 803,07**

PART IV - BUDGET FUNDING

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FS FS184

Matjhabeng

Year Monitored 1
Fin year 2026/2027
Funding Plan Start Yr 2025/2026

Targets and Baseline per Approved Funding	1.Positive Cashflow	2.Cash Coverage	3.Collection Rate	4.Trade Payables	5.Non Core Exp
Target	206 213 488	15	55%	1%	13%
Baseline	74 002 331	12	52%	13 111 228 610,00	N/a
Notes	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Automated from Non Core Tab

Completed

Example

LIM123

Matjhabeng

Year Monitored 2
Fin year 2026/2027
Funding Plan Start Yr 2024/2025

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	59%	-2%	13%
Baseline	74 002 331	12	52%	-1%	N/a
Notes	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Automated from Non Core Tab

1.Detailed Funding Implementation Plan /Activities

No	Pillar		Focus Area	Activity	Frequency	Start Date	Due Date Date	Resposible for Performing /executing the activity Resposible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc)	Responsible for reviewing/monitoring performance Oversight Designation (CFO/Revenue Manager/Expenditure Manager etc..)	POE
1	1.Positive Cashflow	PositiveCash Flow	Baseline Assessment	Determine the Current Cashflow status at beginning of year 2/Prior Implementation of Funding Pla	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
21		Cash and short term liquidity	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
22	2. Cash and short term liquidity	Cash and short term liquidity	Setting of Targets	Estabalish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
23		Cash and short term liquidity			Select					
39		Cash and short term liquidity			Select					
40		Cash and short term liquidity			Select					
41	3.Collection Rates	Collection Rates	Setting of Targets	Estabalish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
42		Collection Rates	Monthly Consumer Statements	Issuing Monthly Consumer Statements	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Funding Plan
43		Collection Rates	Credit control and debt collection Procedures	Implementation of credit control and debt collection Procedures	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Consumer Account
44		Collection Rates	Top 100 Debtors (Excluding Organs Of State)	Develop a Plan on a Targeted Approach On Top 100 Debtors	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Age Analysis
45		Collection Rates	Top 100 Debtors (Excluding Organs Of State)	Implementation of the Top 100 Debtors Plan	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Recon
46		Collection Rates	Government Debt Accuracy	Test the Accuracy of Billing over government Debt	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Billing Report
47		Collection Rates	Government Debt Collection	Enter into Arrangements over payment of Government Debt	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Contracts Agreements
51		Collection Rates	Government Debt Collection	Monitor Adherence to On Debtor Payment Arrangements made.	Monthly	2026/07/01	2027/06/30	Revenue Manager	CFO	Debtors Recon
52		Collection Rates	Revenue Enhancement Committee	Establishment of a funcitional revenue steering Committee	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Registers
53		Collection Rates			Select					
62		Collection Rates			Select					
63	4. Reduction In Non Core Expenditure	Reduction In Non Core Expenditure	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
64		Reduction In Non Core Expenditure	Setting of Targets	Estabalish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
65		Reduction In Non Core Expenditure	Listing of Non Core Expenditure	Identify the Non Core Expenditure where Reduction as per the Targest Set will be performed	Annualy	2026/07/01	2027/06/30	Manager Exp	CFO	Expenditure Analysis Report
77		Reduction In Non Core Expenditure			Select					
78		Reduction In Non Core Expenditure			Select					
82	5. Trade Payables	Trade Payables	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
83		Trade Payables	Setting of Targets	Estabalish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
84		Trade Payables	Top Creditors Listing	Determine the Top 10 Creditors	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Creditors Recon
85		Trade Payables	Payment Arrangements	Enter into payment Arrangements with the Top 10 Creditors	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Contracts Agreements
		Trade Payables	Payment Arrangements	Enter into payment Arrangements with Other Creditors where applicable	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Contracts Agreements
		Trade Payables	30 Days Payment Turnaround	Ensure that Current Accounts are paid within 30 Days of Invoice Receipt	Monthly	2026/07/01	2027/06/30	Manager Exp	CFO	Bank Statement
86		Trade Payables	Split on Currrent and Non Currenut as well as the Payments Arrangement Specifics		Annualy	2026/07/01	2027/06/30	Manager Exp	CFO	Creditors Recon
87		Trade Payables	Approval of Orders	Ensure that Orders are only approved where the is actual Cash on hand to settle (This will ensure tha	Weekly	2026/07/01	2027/06/30	Manager Exp	CFO	Bank Statement
88		Trade Payables			Select					
					Select					
	6. Ring Fencing of Conditional Grants	Ring Fencing of Conditional Grants	Baseline Assessment	Determine the current status at beginning of year 2/Prior Implementation of Funding Plan	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
		Ring Fencing of Conditional Grants	Setting of Targets	Estabalish the Targets to Be achieved over the Funding Plan period	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Funding Plan
		Ring Fencing of Conditional Grants	Separate Bank Accounts for Conditional Grant	Opening of Separate Bank Accounts/One Bank Account for All Conditional Grants	Once Off Activity	2026/07/01	2027/06/30	CFO	CFO	Bank Confirmation Letter
		Ring Fencing of Conditional Grants	Monthly Grant Reconciliations	Monthly Reconciliations of Expenditure to the Respective Conditional Bank Accounts	Monthly	2026/07/01	2027/06/30	Financials Manager	CFO	Bank Statement
		Ring Fencing of Conditional Grants	Monthly Grant Reconciliations	Matching of Incurred Expenditure Listing to Conditions Of the Grant (Testing All Expenditure is in	Monthly	2026/07/01	2027/06/30	Financials Manager	CFO	Grant Register
		Ring Fencing of Conditional Grants	Ring Fencing Conditional Grants VAT	Track All Grants Vatable Invoices claimed and to ring Fence from the Vat Income Received	Monthly	2026/07/01	2027/06/30	Assets Manager	CFO	Project Register
					Select					
93		Ring Fencing of Conditional Grants								
104	7.Other	Other	Property Rates Billing Reconciliation	Property Rates Billing Reconciliation	Monthly	2026/07/01	30-06-2026	Revenue Manager	CFO	Billing Report
105		Other	UIFW Reduction Strategy	Implementation of UIFW Reduction Strategy	Quarterly	2026/07/01	30-06-2026	SCM Manager	CFO	UIFW Report
106		Other			Select					
107		Other			Select					
108		Other			Select					
109		Other			Select					
110		Other			Select					
111		Other			Select					
112		Other			Select					
113		Other			Select					
114		Other			Select					
115		Other			Select					
116		Other			Select					
117		Other			Select					
118		Other			Select					
119		Other			Select					
120		Other			Select					
					Select					
					Select					