

ITEM 15
ANNEXURE A

Metsimaholo Local Municipality



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR THE 2025/2026 FINANCIAL YEAR

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2. Report of the Executive Mayor

- Council approved the 2025/2026 MTREF on 30 May 2025.
- The information provided to the Executive Mayor is in compliance with Section 71 and Section 72 of the Local Government: Municipal Finance Management Act 56 of 2003. (MFMA).
- The report format is a standard template issued by National Treasury to all municipalities for completion and all the necessary information required to be reported on in terms of Section 71.
- The Mid Term Report is an assessment of actual performance against pre-determined objectives for the six months ended 31 December 2025.
- The Key Performance Indicators and analysis is contained in this report and is presented to Council to note the actual performance for the first six months against the approved Service Delivery and Budget Implementation Plans (SDBIP's).

3. Resolutions

1. That Council note the contents of the report dealing with the mid-year budget and performance assessment for the 2025/2026 financial year (six months ended 31 December 2025)
2. That Council note that the mid-year budget and performance assessment was done in terms of Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).
3. That Council note the actual performance of the municipality for the first six months of the financial year, against the service delivery targets contained in the approved 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP).
4. That the Municipal Manager ensure that appropriate measures are implemented by Directorates to fast-track actual performance in areas where the mid-year review reflects under-performance.

5. That an Adjustments Budget be submitted to Council for approval to accommodate the changes resulting from the mid-year performance assessment, in terms of Section 28 (6) of the MFMA.

4. Executive Summary:

BACKGROUND

The 2025/2026 MTREF was approved by Council on 30 May 2025 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and applicable National Treasury guidelines.

In terms of **Section 72 of the MFMA**: -

‘the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year’, taking into account the monthly budgeted statements, the municipality’s service delivery performance in terms of the Service Delivery and Budget Implementation Plan (SDBIP), the past year’s annual report and progress on resolving problems identified in the Annual Report.

It is further stated in **Section 72 of the MFMA** that:-

“the accounting officer must as part of the review make recommendations as to whether an adjustments budget is necessary and recommend revised projections for revenue and expenditure to the extent that this may be necessary”.

Section 69(2) of the MFMA further stipulates that:-

“when necessary, the accounting officer must prepare an adjustment budget and submit it to the mayor for consideration and tabling in the municipal council”.

Section 54(1)(f) of the MFMA further stipulates that: -

“(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must- (f) in the case of a Section 72 report, submit the report to the council by 31 January of each year”

The assessment of the performance and budget of the municipality for the first six months of the 2025/2026 financial year was undertaken in line with the above legislative requirements and as part of the municipality’s internal performance management processes.

Mid – Year Budget Assessment:

Council adopted 2025/2026 MTREF, which reflected R2 114 475.00 and R1 931 935.00 in respect of revenue and expenditure respectively.

The 2025/2026 Mid-term budget assessment was prepared in accordance with guidelines of the Municipal Budget and Reporting Regulations.

The Municipality’s business and service delivery priorities were reviewed as part of this year’s planning and budget process. Where appropriate, funds were transferred from low to high-priority programmes to maintain sound financial stewardship and prioritizing key areas of service delivery. A critical review was also undertaken of expenditure on non-core and ‘nice to have’ items. (Refer also to Circular 82). ***The cost containment policy was approved by Council on 07 June 2025.***

The in-year reporting is prepared in accordance with the guidelines as set out in the Government Gazette, 17 April 2009 (Schedule C: in-year reports and mid-year budget and performance assessment of Municipalities) and National Treasury Guidelines, Schedule C. Section 71 Reporting Guideline, July 2013 issued by National Treasury.
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High Level Financial Analysis

	2025/2026 Budget For the year	Actual for the 6 months to 31 December 2025	Actual Versus Budget
	R'000	R'000	%
Operating revenue	R2,114,475	R1,015,819	48.04
Operating expenditure	R1,931,935	R 885,028	45.81
Capital expenditure	R 164,937	R 43,986	26.66

Key Indicators for the period under review

A. Operating Revenue

- Total operating revenue for the 6 months represents 48% of the budgeted revenue for the year.
- Included in the revenue is R231 million from Government Grants, of which R228 million was received for Equitable Share, R657 thousand was received for EPWP, R2,7 million was received for FMG and R1.1 million for MIG-Operational

B. Operating Expenditure

- Total operating expenditure for the 6 months represents 46% of the total budget
- Bulk purchases for Electricity and Inventory costs for Water is included in the operation expenditure
- Cost containment measures are in place to ensure the municipality reduce expenditure and the report is submitted quarterly to Council.
- Depreciation for 2025/2026 will be done at the end of February 2026.

C. Capital Expenditure

- Total Capital spending is 27% of the budget. Capital expenditure for the year (6 months) is as follows, per functional classification and funding:
 - ❖ Grants spending 43.58%
 - ❖ Borrowing 0%
 - ❖ Own funding 3.7%

- The approved budgeted Capital Expenditure for the year is R164.9 million, of which R1.7 million was added for Parks equipment and the adjustment budget report was approved by Council.

The in-year reporting is prepared in accordance with the guidelines as set out in the Government Gazette, 17 April 2009 (Schedule C: in-year reports and mid-year budget and performance assessment of Municipalities) and National Treasury Guidelines, Schedule C. Section 71 Reporting Guideline, December 2013 issued by National Treasury.

D. Personnel expenses

- **Employee cost** for six months totalled to R 137 456 379.99
- **Salaries and overtime (excluding Councillors)**

Normal salary	R122 538 155.57
Overtime	R 14 9178 224.42
Total	<u>R 137 456 379.99</u>
<u>Overtime % of normal salary</u>	<u>12.17%</u>

The significant amount of overtime is attributed to Service Delivery Department which Technical and Infrastructure and Social Services directorate. Municipality are required by Treasury to develop an overtime reduction strategy to reduce overtime. The departments has developed standard operating procedure to ensure that the overtime is controlled and monitored.

The municipality is currently undergoing a process of reviewing the organizational structure and expenditure on overtime will be reduced once the positions are filled to monitor and control overtime per directorate.

E. Payment rates per cycle until end of December 2025

Operation Patala was approved by Council for until end of February 2026 to improve municipal revenue.

PAYMENT LEVEL PER CYCLE DECEMBER 2025				
Town	Cycle	Levies NOVEMBER 2025	Receipts DECEMBER 2025	Percentage%
Sasolburg & Vaalpark	1	26 908 031,81	36 212 165,85	134,58
Sundry debtors	2	267 688,91	204 030,97	76,22
Zamdela	4	26 790 221,21	1 203 802,18	4,49
Deneysville	7	4 370 770,97	1 338 934,95	30,63
Refengkgotso	8	7 892 090,24	34 531,28	0,44
Orangeville	9	1 025 725,77	300 643,57	29,31
Metsimaholo	10	2 472 908,04	5 917,02	0,24
Farms	11	10 699 724,16	7 069 178,41	66,07
Sale of Land	12	8 813,34	6 198,00	70,33
Businesses	13	43 441 981,47	24 927 922,68	57,38
Zamdela Businesses	14	2 509 081,55	659 095,30	26,27
Grand Total		126 387 037,47	71 962 420,21	56,94

F. Payment rate per ward - Year to date**(Taking into account free basic services to indigents)**

PAYMENT RATE PER WARD DECEMBER 2025			
WARD	BILLING NOVEMBER 2025	RECEIPTS DECEMBER 2025	PERCENTAGE%
1	3 789 042,39	268 423,70	7,08
2	1 755 785,84	112 362,43	6,40
3	3 647 918,41	10 727,00	0,29
4	4 372 919,84	858 851,78	19,64
5	4 365 251,86	647 648,04	14,84
6	981 699,73	53 993,83	5,50
7	2 991 088,91	98 233,73	3,28
8	11 702 367,96	8 548 382,66	73,05
9	1 358 343,51	174 525,79	12,85
10	3 582 500,79	512 012,52	14,29
11	1 781 491,48	237 724,00	13,34
12	1 221 797,49	173 509,14	14,20
13	3 374 746,94	134 215,57	3,98
14	9 131 009,99	6 768 233,73	74,12
15	3 264 218,44	2 115 430,29	64,81
16	9 046 671,57	5 541 451,74	61,25
17	34 919 274,67	34 832 151,14	99,75
18	8 643 342,20	6 008 281,37	69,51
19	2 537 160,56	60 784,43	2,40
20	4 701 353,63	635 024,40	13,51
21	2 060 602,68	57 011,79	2,77
22	4 434 269,17	3 949 369,28	89,06
23	2 660 612,87	150 081,85	5,64
98	24 391,87	6 198,00	25,41
99	39 174,67	7 792,00	19,89
Grand Total	126 387 037,47	71 962 420,21	56,94

*Included industrial areas such as NATREF, SASOL, NALEDI

G. Councillors' balances outstanding as at 31 December 2025**Councillor Arrears**

Councillor balances outstanding R 986 999.12

Arrears longer than 3 months R 853 696.62

Municipal Systems Act

A Councillor may not be in arrears to the municipality for rates and service charges for a period longer than 3 months

It is the duty of the chairperson of municipal Councils to take necessary action where the Code of Conduct for Councillors has been breached.

Councillors balance outstanding as at 31 December 2025

[illegible]

H. Officials balances outstanding as at 31 December 2025

Officials who have not made arrangements - Deductions of up to 20% are made from their salaries.

Staff arrears (outstanding greater than 90 days)

Staff (officials) balances **outstanding greater than 90 days** totalled R3.6 million

Staff must be reminded of the requirements of the Municipal Systems – not be in arrears for a period longer than 3 months.

Officials balance outstanding as at 31 December 2025

Account No	Unit Number	Name	Initials	Debtor Type	Account Type	Current Ageing	30 Days Ageing	60 Days Ageing	90+ Days Ageing	Total Ageing
27524	1000010000187200120000000000	ZAKWE A024	OL	OF	NORMAL	2 119,07	322,10	-	200,00	2 641,17
617603	6020000000040900043000000000	SOLANI	NK	OF	NORMAL	1 539,05	2 149,06	245,44	245,44	4 178,99
591125	5000000001352400000000000000	RAMATHESELE(A19570)R1000	M	OF	HANDEDOVER	-	-	-	304,75	304,75
306990	1000010000116500000000000000	THATO	M	OF	NORMAL	1 935,76	2 793,58	3 507,31	306,05	8 542,70
570818	5000160002121600000000000000	MATONA 00131 R400	MJ	OF	NORMAL	161,67	190,08	175,24	382,84	909,83
105387	5000010000948900000000000000	NDWENI(4153)R200+150	SM	OF	NORMAL	534,89	-	-	454,87	989,76
12787	1000120001210600000000000000	MATOBAKO(1744)	KP	OF	NORMAL	1 208,05	1 620,35	-	500,00	3 328,40
606966	6020000000040900043000000000	MOTSEI A02533(R500+)	TD	OF	NORMAL	-	-	-	500,00	500,00
607901	8000000000101200000000000000	MOTA(2250)R1000	SB	OF	NORMAL	702,79	724,60	499,50	500,00	2 426,89
609415	1000030000328300000000000000	TSOTETSI(00114)	TE&LM	OF	NORMAL	2 102,84	-	-	512,59	2 615,43
599634	6020000000040900043000000000	TSOTETSI(00114)	TE	OF	NORMAL	-	-	-	518,86	518,86
552905	5000120001436600000000000000	SIMELANE A24736(R830)	LA	OF	NORMAL	817,23	818,68	1 580,90	593,55	3 810,36
107333	5000000000438200000000000000	MOEKETSI_A03122	PS	OF	NORMAL	895,70	895,72	904,24	666,58	3 362,24
609670	1000050000529600000000000000	MOTSEI(A02533)	NR&TD	OF	NORMAL	1 342,35	189,87	-	709,73	2 241,95
334890	1000010000187200113000000000	LUMA A60264	MB	OF	NORMAL	6 981,07	3 623,03	-	717,06	11 321,16
588452	1000010000152300000000000000	SELIANE(BI4738)	RD	OF	NORMAL	28 844,46	28 019,26	2 417,67	743,54	60 024,93
102676	5000000000452200000000000000	MADISHA(A24732)	MD	OF	NORMAL	997,62	7,87	-	750,00	1 755,49
609568	6020000000040900043000000000	MOKATSANE(A30110)	DM	OF	NORMAL	3 065,35	2 665,65	-	800,00	6 531,00
599847	5000000000645200000000000000	MADUNA(A48050)	FA	OF	ARRANGEMENT	-	-	-	977,68	977,68
606948	1000020000213900000000000000	LEKHOOA(5717)+ R1000.00	ME	OF	NORMAL	7 074,91	2 050,77	-	1 000,00	10 125,68
104043	5000030000826200000000000000	SEFATSA W10008(R1215+)	LA	OF	NORMAL	972,67	9,30	-	1 010,00	1 991,97
795037	6020000000040900043000000000	TOM 00140(R1250)	NE	OF	NORMAL	1 439,41	462,55	-	1 035,69	2 937,65
103488	5000000000423400000000000000	VILAKAZI (B05010)(R1500)	LM	OF	NORMAL	2 553,23	1 306,03	4 146,12	1 099,55	9 104,93
561605	5000000000112200000000000000	MNGUNI(A47447) CURRENT +R300	NB	OF	ARRANGEMENT	-	-	-	1 172,17	1 172,17
602177	1000200000162100000000000000	MOLETSANE(1604)R11904.89)	LM	OF	NORMAL	4 908,96	4 920,62	5 060,20	1 482,98	16 372,76
607549	6020000000040900043000000000	RADEBE(A19118)	MK	OF	NORMAL	1 857,21	195,20	-	1 500,00	3 552,41
831864	1000030000328300000000000000	TSOTETSI(00114)	TE&LM	OF	ARRANGEMENT	-	-	-	1 515,23	1 515,23
830421	1000170001276400000000000000	VAN DER MERWE 0129	KJH&EA	OF	ARRANGEMENT	-	-	-	1 932,76	1 932,76
609442	1000430001113600000000000000	NKODI(1113)	TS	OF	NORMAL	1 735,46	472,27	-	1 941,99	4 149,72
562829	5000000000663200000000000000	THAELE_1928	TJ	OF	ARRANGEMENT	-	-	-	2 099,30	2 099,30
107202	5000000000426100000000000000	LESIYA(A19212)R700	MA	OF	NORMAL	636,40	636,79	678,81	2 345,82	4 297,82
603194	4000020000134100000000000000	MBANGENI(9255)	NNR	OF	NORMAL	412,38	3 248,70	-	2 500,00	6 161,08

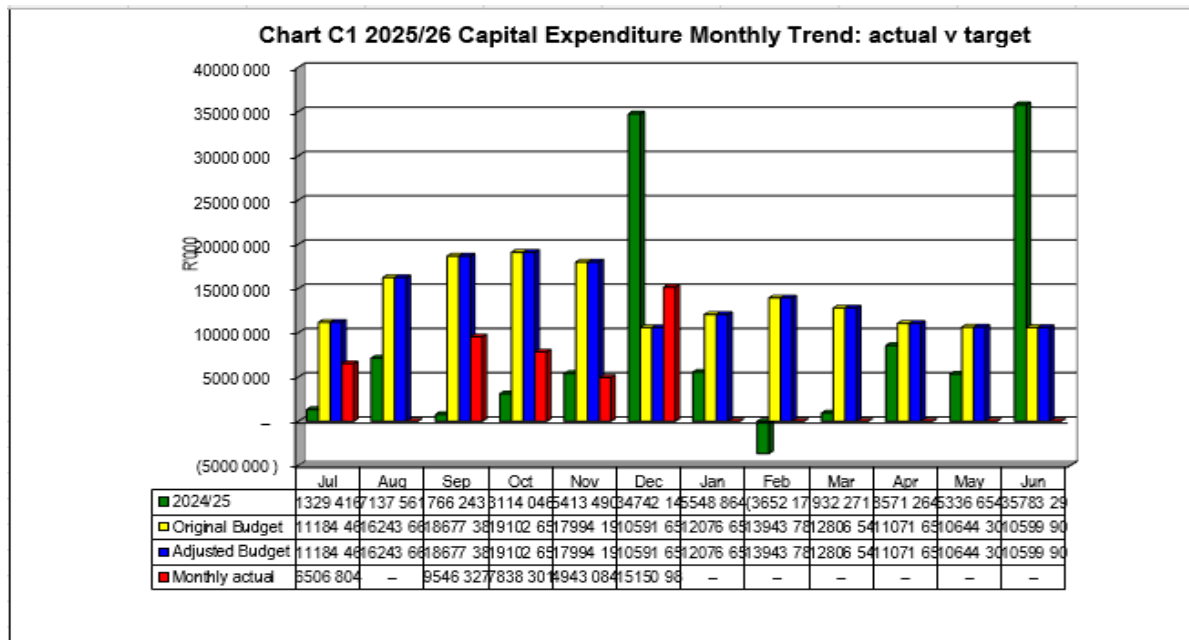
794760	10001200012297000000000000	MARELETSE_0136	MA	OF	NORMAL	6 645,89	131,58	-	2 700,00	9 477,47
583740	85000500003798000000000000	MABOYA D3842 R200	TM	OF	NORMAL	871,66	101,68	476,76	3 128,90	4 579,00
512582	85000100000261000000000000	HLAHANE_(D7212)	J	OF	NORMAL	695,01	925,21	693,87	3 507,21	5 821,30
555411	10000100001408000000000000	KOMPE(3445)R1200	PM	OF	NORMAL	1 030,88	1 421,13	1 401,59	4 081,38	7 934,98
526712	95000300000938000000000000	MALINDI(O1111)	BJ&NS	OF	NORMAL	846,98	841,60	842,89	4 449,53	6 981,00
588547	10000100001872001200000000	ZAKWE A024	OL	OF	ARRANGEMENT	-	-	-	4 681,77	4 681,77
600276	10000100001872001100000000	SEGALO A49322	BJ	OF	ARRANGEMENT	-	-	-	4 836,73	4 836,73
107181	50000000004111000000000000	TSHABALALA_A49339	NS	OF	NORMAL	677,20	671,97	674,03	6 105,07	8 128,27
832446	60200000000409000430000000	SOLANI	NK	OF	ARRANGEMENT	-	-	-	6 596,89	6 596,89
562772	50000000006502000000000000	MAZIBUKO_(AMPT 00150)(R600)	NE	OF	ARRANGEMENT	-	-	-	8 125,23	8 125,23
832312	80000000001012000000000000	MOTA(2250)R1000	SB	OF	ARRANGEMENT	-	-	-	8 339,33	8 339,33
832435	10001200012106000000000000	MATOBAKO(1744)	KP	OF	ARRANGEMENT	-	-	-	9 463,13	9 463,13
103754	50000300007945000000000000	CHABALALA A10314(R516.12+C)	TD	OF	NORMAL	890,62	902,52	1 129,09	9 688,88	12 611,11
104056	50000300008276000000000000	DLAMINI (3429)	MA	OF	NORMAL	858,38	928,16	1 704,94	9 886,10	13 377,58
339440	10002000001724000000000000	KOK (1119)(R2500)	TJ	OF	NORMAL	1 845,12	2 348,04	-	10 416,55	14 609,71
104965	50000300008244000000000000	MOSIKIDI(A43334)	PE	OF	NORMAL	930,49	923,63	927,96	11 609,15	14 391,23
590644	50000000004982000000000000	MOKOENA (A19174)(R800+)	MS	OF	HANDED OVER	-	-	-	11 724,32	11 724,32
832303	10002000001621000000000000	MOLETSANE(1604)R11904.89)	LM	OF	ARRANGEMENT	-	-	-	11 848,53	11 848,53
549477	50000700005173000000000000	NGCANA A19223	SN&MM	OF	NORMAL	1 378,15	2 168,42	603,46	13 117,83	17 267,86
593870	50000000013507000000000000	SETHABELA(A48089)R500+R500	RJ	OF	HANDED OVER	-	-	-	13 346,86	13 346,86
597364	50000000004522000000000000	MADISHA(A24732)	MD	OF	HANDED OVER	-	-	-	14 194,21	14 194,21
563488	50000100009489000000000000	NDWENI(4153)R200+150	SM	OF	ARRANGEMENT	-	-	-	14 501,42	14 501,42
598365	10004200010247000000000000	MOGAPI(4150)R500+C	MP	OF	HANDED OVER	-	-	-	14 575,51	14 575,51
600517	10000100001872001130000000	LUMA A60264	MB	OF	ARRANGEMENT	-	-	-	15 775,24	15 775,24
589148	10004200010247000000000000	MOGAPI(4150)R500+C	MP	OF	HANDED OVER	-	-	-	16 068,47	16 068,47
562424	50000000004382000000000000	MOEKETSI_A03122	PS	OF	ARRANGEMENT	-	-	-	16 317,93	16 317,93
832187	10000200002139000000000000	LEKHOOA(5717)+ R1000.00	ME	OF	ARRANGEMENT	-	-	-	17 172,56	17 172,56
562475	50000000004522000000000000	MADISHA(A24732)	MD	OF	ARRANGEMENT	-	-	-	17 399,76	17 399,76
589284	10000100001523000000000000	SELIANE(BI4738)	RD	OF	ARRANGEMENT	-	-	-	17 844,92	17 844,92
832214	10000500005296000000000000	MOTSEI(A02533)	NR&TD	OF	ARRANGEMENT	-	-	-	18 452,89	18 452,89
530745	50000000013507000000000000	SETHABELA(A48089)R500+R500	RJ	OF	NORMAL	9 736,91	823,17	824,28	18 568,25	29 952,61

600918	10003600023576000000000000	MABENA(00119)(ONLY 2000)	MS&SV	OF	ARRANGEMENT	-	-	-	19 050,72	19 050,72
604941	10002000001630000000000000	MOGOTSI(5010) R1300	TM&MM	OF	NORMAL	1 274,63	1 265,90	2 287,81	20 079,66	24 908,00
598717	50000000006632000000000000	THAELE_ 1928	TJ	OF	HANDEDOVER	-	-	-	21 176,39	21 176,39
831523	60200000000409000430000000	MOKATSANE(A30110)	DM	OF	ARRANGEMENT	-	-	-	21 431,48	21 431,48
571761	50001600022030000000000000	MTHETHO(00130)	PB	OF	NORMAL	889,59	876,63	880,96	21 594,36	24 241,54
588031	10000400004145000000000000	VILAKAZI (4301)	MC	OF	HANDEDOVER	-	-	-	22 274,92	22 274,92
11280	60200000000409000430000000	MTHETHO (00130)	PB	OF	NORMAL	387,32	388,63	508,64	22 928,20	24 212,79
597037	50000000004261000000000000	LESIYA(A19212)R700	MA	OF	HANDEDOVER	-	-	-	23 040,78	23 040,78
106003	50000000003414000000000000	SEBABOLE (2509)R800	SMD	OF	NORMAL	354,14	573,58	354,20	24 146,40	25 428,32
851956	10000300003159000000000000	MAKHELEDISA (3806)	SJ	OF	HANDEDOVER	-	-	-	24 498,90	24 498,90
592882	50000000004378000000000000	MNGUNI(1028)	A	OF	HANDEDOVER	-	-	-	24 729,30	24 729,30
319590	10000300003159000000000000	MAKHELEDISA (3806)	SJ	OF	NORMAL	804,13	1 835,64	1 831,23	24 775,44	29 246,44
579968	60200000000409000430000000	TOM 00140(R1250)	NE	OF	ARRANGEMENT	-	-	-	25 892,16	25 892,16
109232	50000000002320000000000000	NGQUBA(A42517)	T	OF	NORMAL	1 377,59	1 366,60	1 362,60	27 288,81	31 395,60
563828	50000300008262000000000000	SEFATSA W10008(R1215+)	LA	OF	ARRANGEMENT	-	-	-	29 264,35	29 264,35
561146	10000300003170000000000000	NDUMO 0127	LL	OF	ARRANGEMENT	-	-	-	31 195,50	31 195,50
832225	60200000000409000430000000	RADEBE(A19118)	MK	OF	ARRANGEMENT	-	-	-	34 495,71	34 495,71
550463	85000400003280000000000000	MBABALE (1927- R300PM)	JM	OF	NORMAL	1 055,04	1 061,33	1 052,24	42 383,35	45 551,96
574530	50000700005884000000000000	LETSHWARA_0123	DJ	OF	NORMAL	1 101,89	1 098,87	1 093,27	46 667,36	49 961,39
561059	10000100001165000000000000	THATO	M	OF	ARRANGEMENT	-	-	-	47 122,33	47 122,33
109198	50000000000200000000000000	MOTSIE_00119	JM	OF	NORMAL	766,90	1 048,26	856,91	47 125,56	49 797,63
831290	10004300011136000000000000	NKODI(1113)	TS	OF	ARRANGEMENT	-	-	-	48 549,70	48 549,70
530786	50000000013547000000000000	RAMOSITILE_(A60102) R1000+500	MM	OF	NORMAL	3 403,94	3 584,32	1 518,63	49 522,10	58 028,99
590867	50000300007945000000000000	CHABALALA A10314(R516.12+C)	TD	OF	HANDEDOVER	-	-	-	50 121,37	50 121,37
562345	50000000004261000000000000	LESIYA(A19212)R700	MA	OF	ARRANGEMENT	-	-	-	52 168,06	52 168,06
6012591	50000900011895000000000000	MOLOI_(A10121)	MS	OF	NORMAL	840,55	862,36	861,56	55 089,07	57 653,54
605027	50000000004733000000000000	RADEBE(3840) & MASOMBUKA	PM&NB	OF	NORMAL	1 119,70	1 119,13	1 116,97	62 500,47	65 856,27
530762	50000000013524000000000000	RAMATHESELE(A19570)R1000	M	OF	NORMAL	748,76	970,12	764,90	62 894,20	65 377,98
592330	50000100009453000000000000	RADEBE(A19118)R500+	KM	OF	HANDEDOVER	-	-	-	67 086,32	67 086,32

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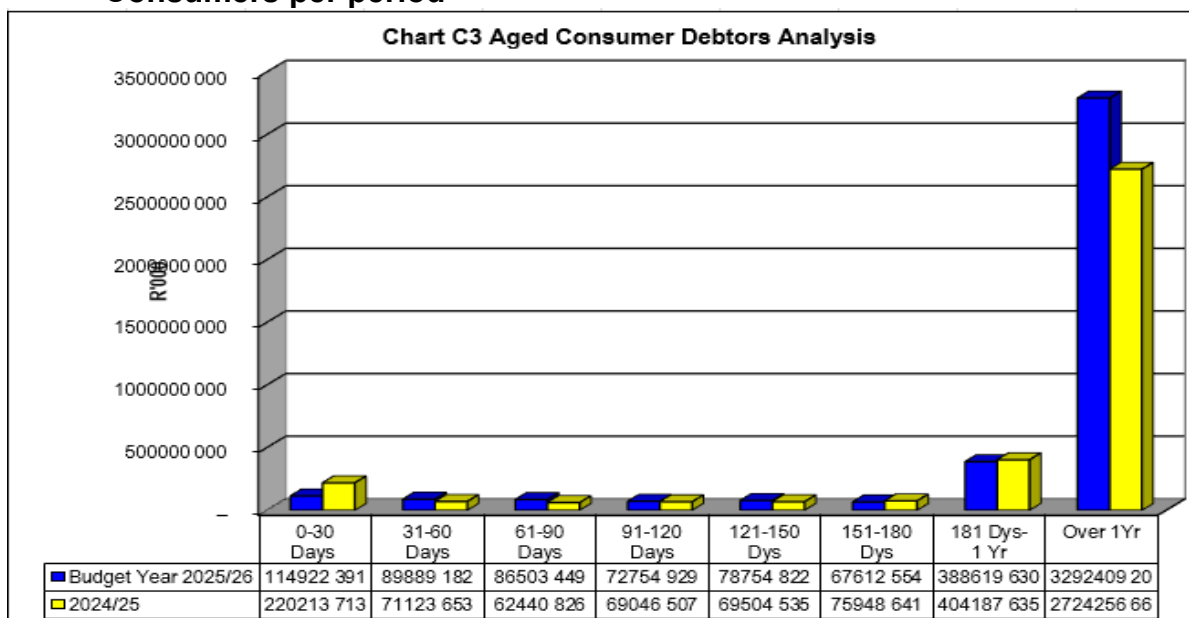
I: Budget Related Charts

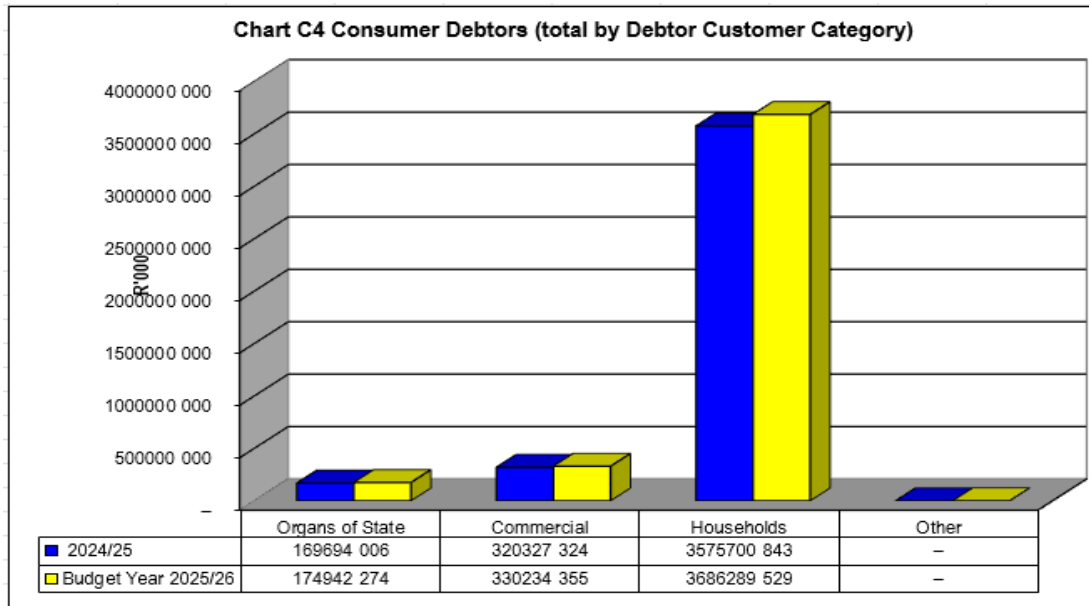
Capital Expenditure Monthly Trend



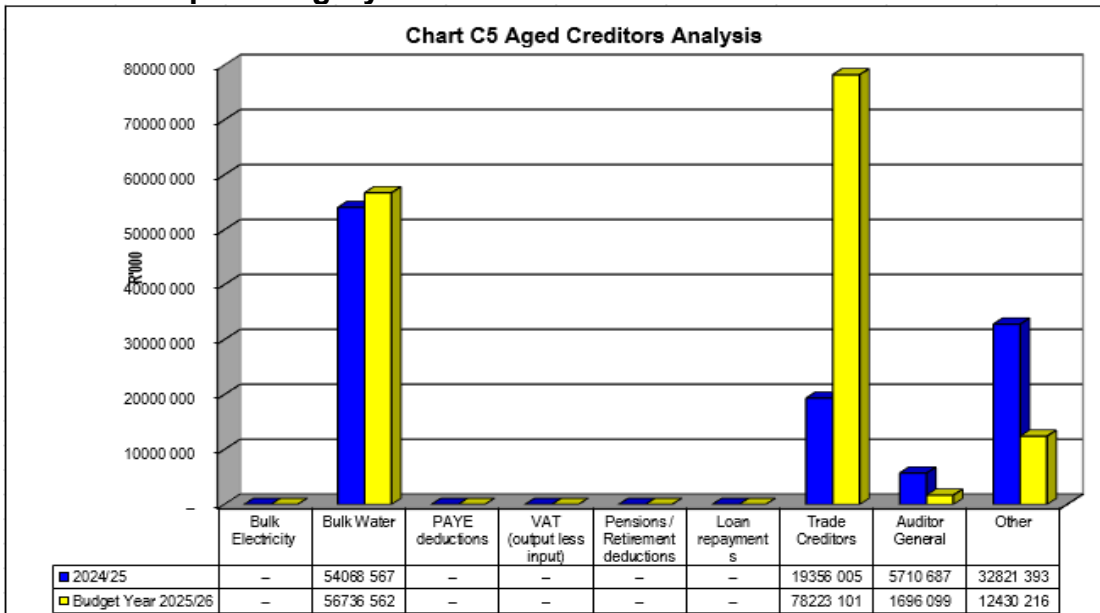
Consumer Debtors

Consumers per period





Consumers per category



4. In -Year Budget Statement Tables:

4.1 Summary

FS204 Metsimaholo - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	229 909	223 924	223 924	19 549	121 359	111 962	9 397	8%	223 924
Service charges	1 029 095	1 376 533	1 376 533	81 985	573 539	688 266	(114 727)	-17%	1 376 533
Investment revenue	7 973	–	–	–	1 421	–	1 421	#DIV/0!	–
Transfers and subsidies - Operational	300 534	320 294	320 294	96 410	231 395	160 147	71 248	0	320 294
Other own revenue	190 079	193 725	193 725	14 747	88 104	96 862	(8 758)	-9%	193 725
Total Revenue (excluding capital transfers and contributions)	1 757 589	2 114 475	2 114 475	212 691	1 015 819	1 057 237	(41 419)	-4%	2 114 475
Employee costs	431 820	451 783	451 693	38 063	224 150	225 863	(1 712)	-1%	451 693
Remuneration of Councillors	24 217	21 281	21 281	1 810	11 256	10 641	616	6%	21 281
Depreciation and amortisation	70 230	88 313	88 313	–	–	44 157	(44 157)	-100%	88 313
Interest	16 516	17 756	17 756	–	–	8 878	(8 878)	-100%	17 756
Inventory consumed and bulk purchases	680 445	715 149	715 339	55 750	415 884	357 617	58 267	16%	715 339
Transfers and subsidies	287	898	858	12	12	436	(424)	-97%	858
Other expenditure	473 870	636 756	636 696	50 656	233 725	318 380	(84 655)	-27%	636 696
Total Expenditure	1 697 385	1 931 935	1 931 935	146 291	885 028	965 971	(80 943)	-8%	1 931 935
Surplus/(Deficit)	60 205	182 540	182 540	66 400	130 791	91 266	39 525	43%	182 540
Transfers and subsidies - capital (monetary allocations)	72 757	82 456	82 456	1 250	4 274	41 228	(36 954)	-90%	82 456
Transfers and subsidies - capital (in-kind)	8 069	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	141 031	264 997	264 997	67 650	135 065	132 494	2 571	2%	264 997
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	141 031	264 997	264 997	67 650	135 065	132 494	2 571	2%	264 997
Capital expenditure & funds sources									
Capital expenditure	105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937
Capital transfers recognised	75 863	96 917	96 917	13 440	42 232	59 957	(17 725)	-30%	96 917
Borrowing	–	20 638	20 638	–	–	10 319	(10 319)	-100%	20 638
Internally generated funds	29 160	45 651	47 381	1 711	1 753	23 518	(21 764)	-93%	47 381
Total sources of capital funds	105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937
Financial position									
Total current assets	780 232	1 969 970	1 969 970		799 199				1 969 970
Total non current assets	1 578 956	2 030 052	2 031 782		1 622 941				2 031 782
Total current liabilities	645 086	1 225 321	1 225 321		572 974				1 225 321
Total non current liabilities	57 328	189 507	189 507		57 328				189 507
Community wealth/Equity	1 738 748	2 320 197	2 321 927		1 791 839				2 321 927
Cash flows									
Net cash from (used) operating	630 403	340 664	340 664	–	365 550	170 332	(195 218)	-115%	340 664
Net cash from (used) investing	(96 488)	(172 315)	(172 315)	–	(28 835)	(86 157)	(57 323)	67%	(172 315)
Net cash from (used) financing	1 266	314	314	–	427	157	(270)	-172%	314
Cash/cash equivalents at the month/year end	661 131	304 171	304 171	420 030	420 030	219 839	(200 191)	-91%	251 551
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	114 922	89 889	86 503	72 755	78 755	67 613	388 620	3 292 409	4 191 466
Creditors Age Analysis									
Total Creditors	8 598	5 869	7 128	76 831	50 659	–	–	–	149 086

VIREMENTS:**July2025 - December 2026**

Account Number	Description, Reference	User	Date	Budget	Additional	Reduced
31212265720PRR30ZZWM	OS: TRANSPORT SERVICES	OFFICE OF THE SPEAKER				
	VIREMENT		20251210	125 160.00		110 000.00
31212323600PRR30ZZWM	INVENTORY - MATERIALS & SUPPLIES	OFFICE OF THE SPEAKER				
	VIREMENT		20251013	228 470.00	40 000.00	
	VIREMENT		20251210		110 000.00	
31212599400PRMRCZZWM	HH SSP SOC ASS: SOCIAL RELIEF	OFFICE OF THE SPEAKER				
	VIREMENT		20251013	41 720.00		40 000.00
3141230244FPRMRCZZWM	OC: INSUR UNDER - EXCESS PAYMENTS FLEET	COUNCIL WHIP				
F	VIREMENT		20251211		3 130.00	
F	VIREMENT		20251211		2 000.00	
31412305800PRMRCZZHO	OC: T&S DOM TRP	COUNCIL WHIP				
F	VIREMENT		20251211	10 430.00		2 000.00
31412305830PRMRCZZWM	OC: T&S DOM PUB TRP - AIR TRANSPORT	COUNCIL WHIP				
F	VIREMENT		20251211	3 130.00		3 130.00
32112301620PRMRCZZHO	OC: ENTERTAINMENT - SENIOR MANAGEMENT	MUNICIPAL MANAGER				
F	VIREMENT		20251202	178 360.00	50 000.00	
32112304520PRMRCZZHO	OC: PROFESSIONAL BODIES M/SHIP & SUBS	MUNICIPAL MANAGER				
F	VIREMENT		20251202	104 300.00		50 000.00
32132110440PRMRCZZHO	MS: SRB - ACTING ALLOWANCE	MUNICIPAL MANAGER				
F	VIREMENT		20251208		50 000.00	
32132110460PRMRCZZHO	MS: SRB - ANNUAL BONUS	MUNICIPAL MANAGER				
F	VIREMENT		20251208	138 780.00		50 000.00
32172110010MXMRCZZHO	MS: SAL & ALL: BASIC SALARY & WAGES	MUNICIPAL MANAGER				
F	VIREMENT		20251024	2 700 910.00		125 320.00
32172110340MXMRCZZHO	MS: ALL - TRAVEL OR MOTOR	MUNICIPAL MANAGER				
F	VIREMENT		20251024		125 320.00	
33232301110PRMRCZZHO	OC: COMM - LICENCES (RADIO & TELEVISION	CORPORATE SERVICES				
F	VIREMENT		20251202	5 740.00	10 000.00	
33232304520PRMRCZZHO	OC: PROFESSIONAL BODIES M/SHIP & SUBS	CORPORATE SERVICES				
F	VIREMENT		20251202	5 100 000.00		10 000.00

33232320600PRMRCZZHO	INV - CONSUMABLE STORES - STANDARD RATE	CORPORATE SERVICES				
F	VIREMENT		20251215	8 350.00	70 000.00	
33252320600PRMRCZZHO	INV - CONSUMABLE STORES - STANDARD RATE	CORPORATE SERVICES				
F	VIREMENT		20251215	260 750.00		70 000.00
34212306100WSMRCZZWM	OC: UNIFORM & PROTECTIVE CLOTHING	SOCIAL SERVICES				
F	VIREMENT		20251011	625 800.00	300 000.00	
34212383600WSMRCZZHO	OPR LEASES: MACHINERY & EQUIPMENT	SOCIAL SERVICES				
F	VIREMENT		20251022	2 077 750.00		300 000.00
36112305800PRMRCZZHO	OC: T&S DOM TRP - WITHOUT OPR CAR RENTA	TECHNICAL SERVICES	20251024	316,030		
F	VIREMENT		20251024			50 000.00
36112305830PRMRCZZWM	OC: T&S DOM PUB TRP - AIR TRANSPORT	TECHNICAL SERVICES				
F	VIREMENT		20251024	10 430.00	50 000.00	
36352283600WWP68ZZWM	CONTR: MAINT OF BUILDINGS & FACILITIES	TECHNICAL SERVICES				
F	VIREMENT		20251218	5 000 000.00	2 600 000.00	
36352285410WWMRCZZWM	CONTR: SEWERAGE SERVICES	TECHNICAL SERVICES				
F	VIREMENT		20251218	23 950 000.00		2 600 000.00
F	VIREMENT		20251218			1 200 000.00
36352383600WWMRCZZWM	OPR LEASES: MACHINERY & EQUIPMENT	TECHNICAL SERVICES				
F	VIREMENT		20251218	2 086 000.00	1 200 000.00	
36362326600WTMRCZZWM	INVENTORY - WATER	TECHNICAL SERVICES				
F	VIREMENT		20251219	189 939 870.00		1 200 000.00
36362326600WTQ42ZZWM	INVENTORY - WATER	TECHNICAL SERVICES				
F	VIREMENT		20251219	2 086 000.00	1 200 000.00	
37212270300EQMRCZZHO	C&PS: B&A ACCOUNTANTS & AUDITORS	FINANCIAL SERVICES				
F	VIREMENT		20251222	1 500 000.00		2 300 000.00
37212270340EQMRCZZHO	C&PS: B&A BUSINESS & FIN MANAGEMENT	FINANCIAL SERVICES				
F	VIREMENT		20251222	2 000 000.00		2 000 000.00
37212300200EQMRCZZHO	OC: AUDIT COST: EXTERNAL	FINANCIAL SERVICES				
F	VIREMENT		20251222	11 660 740.00	2 000 000.00	
F	VIREMENT		20251222		2 300 000.00	
38222323600PRMRCZZHO	INVENTORY - MATERIALS & S	LED				
F	VIREMENT		20251118	4 280.00	6 000.00	
38222323600PRP45ZZHO	INVENTORY - MATERIALS & S	LED				
F	VIREMENT		20251118	93 870.00		6 000.00
				249 940 840.00	10 116 450.00	10 116 450.00

National Treasury issued MFMA Circular 129 and indicated that virements may only be made between existing budget provisions and must be included in the Adjustment Budget.

Municipalities are required to report on virements through the submission of a separate data string and budget report from 2025/2026 MTREF

4.2 Monthly Budget Statement Financial Performance: Standard Classification

FS204 Metsimaholo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
<i>Governance and administration</i>		290 396	290 462	290 462	96 734	234 867	145 231	89 636	62%	290 462
Finance and administration		290 396	290 462	290 462	96 734	234 867	145 231	89 636	62%	290 462
<i>Community and public safety</i>		272 238	254 543	254 543	22 604	139 575	127 272	12 304	10%	254 543
Community and social services		3 778	761	761	15	119	381	(262)	-69%	761
Sport and recreation		260	2 922	2 922	19	72	1 461	(1 389)	-95%	2 922
Public safety		4 795	2 158	2 158	49	685	1 079	(394)	-36%	2 158
Housing		263 404	248 702	248 702	22 521	138 699	124 351	14 348	12%	248 702
<i>Economic and environmental services</i>		6 412	13 941	13 941	225	2 333	6 971	(4 638)	-67%	13 941
Planning and development		4 181	4 423	4 423	225	1 805	2 211	(406)	-18%	4 423
Road transport		2 230	9 518	9 518	–	528	4 759	(4 231)	-89%	9 518
<i>Trading services</i>		1 269 370	1 637 985	1 637 985	94 379	643 318	818 992	(175 675)	-21%	1 637 985
Energy sources		423 667	655 805	655 805	29 670	231 427	327 902	(96 475)	-29%	655 805
Water management		634 431	764 207	764 207	51 125	326 477	382 104	(55 627)	-15%	764 207
Waste water management		131 142	139 447	139 447	7 582	49 149	69 723	(20 574)	-30%	139 447
Waste management		80 131	78 525	78 525	6 002	36 264	39 263	(2 998)	-8%	78 525
<i>Other</i>	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 838 416	2 196 931	2 196 931	213 942	1 020 093	1 098 466	(78 373)	-7%	2 196 931
Expenditure - Functional										
<i>Governance and administration</i>		341 866	447 532	447 532	36 232	161 849	223 768	(61 919)	-28%	447 532
Executive and council		77 535	91 374	91 374	5 301	34 249	45 688	(11 438)	-25%	91 374
Finance and administration		260 947	352 585	352 585	30 526	125 630	176 294	(50 664)	-29%	352 585
Internal audit		3 385	3 572	3 572	405	1 969	1 786	183	10%	3 572
<i>Community and public safety</i>		151 624	222 949	222 949	15 461	94 936	111 475	(16 539)	-15%	222 949
Community and social services		7 418	8 762	8 762	781	4 709	4 381	327	7%	8 762
Sport and recreation		64 989	51 914	51 914	3 491	20 844	25 957	(5 113)	-20%	51 914
Public safety		60 575	69 987	69 987	4 943	28 138	34 994	(6 855)	-20%	69 987
Housing		18 642	92 286	92 286	6 245	41 245	46 143	(4 898)	-11%	92 286
<i>Economic and environmental services</i>		64 592	95 587	95 587	4 207	28 229	47 794	(19 565)	-41%	95 587
Planning and development		24 285	31 953	31 953	1 902	12 729	15 977	(3 247)	-20%	31 953
Road transport		40 306	63 634	63 634	2 304	15 500	31 817	(16 318)	-51%	63 634
<i>Trading services</i>		1 135 512	1 160 889	1 160 889	89 991	597 992	580 445	17 547	3%	1 160 889
Energy sources		509 136	615 714	615 714	42 103	256 280	307 857	(51 577)	-17%	615 714
Water management		457 931	357 174	357 174	33 936	275 395	178 587	96 808	54%	357 174
Waste water management		69 344	89 018	89 018	5 939	31 185	44 509	(13 324)	-30%	89 018
Waste management		99 100	98 983	98 983	8 013	35 132	49 491	(14 359)	-29%	98 983
<i>Other</i>		3 791	4 979	4 979	400	2 022	2 490	(467)	-19%	4 979
Total Expenditure - Functional	3	1 697 385	1 931 935	1 931 935	146 291	885 028	965 971	(80 944)	-8%	1 931 935
Surplus/ (Deficit) for the year		141 031	264 997	264 997	67 650	135 065	132 494	2 571	0,019403539	264 997

4.3 Monthly Budget Statement Financial Performance: Municipal vote

FS204 Metsimaholo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 02 - Municipal Manager		10 886	3 327	3 327	170	1 210	1 663	(453)	-27,3%	3 327
Vote 03 - Corporate Services		140	347	347	34	89	173	(84)	-48,5%	347
Vote 04 - Social Services		88 965	84 366	84 366	6 085	37 141	42 183	(5 043)	-12,0%	84 366
Vote 05 - Technical Services		1 191 470	1 568 978	1 568 978	88 378	607 581	784 489	(176 908)	-22,6%	1 568 978
Vote 06 - Financial Services		538 495	514 093	514 093	118 608	369 996	257 047	112 950	43,9%	514 093
Vote 07 - Local Economic Development And Planning		8 461	25 821	25 821	668	4 076	12 910	(8 835)	-68,4%	25 821
Total Revenue by Vote	2	1 838 416	2 196 931	2 196 931	213 942	1 020 093	1 098 466	(78 373)	-7,1%	2 196 931
Expenditure by Vote	1									
Vote 01 - Executive & Council		55 478	55 428	55 428	4 721	28 884	27 714	1 169	4,2%	55 428
Vote 02 - Municipal Manager		104 831	131 492	128 592	6 734	41 239	64 780	(23 541)	-36,3%	128 592
Vote 03 - Corporate Services		74 811	71 171	74 071	6 804	32 471	36 553	(4 081)	-11,2%	74 071
Vote 04 - Social Services		234 166	232 276	232 276	17 497	89 607	116 139	(26 532)	-22,8%	232 276
Vote 05 - Technical Services		1 106 585	1 216 873	1 216 873	86 262	592 315	608 437	(16 122)	-2,6%	1 216 873
Vote 06 - Financial Services		85 169	173 830	173 830	21 832	84 961	86 915	(1 954)	-2,2%	173 830
Vote 07 - Local Economic Development And Planning		36 345	50 865	50 865	2 440	15 550	25 433	(9 883)	-38,9%	50 865
Total Expenditure by Vote	2	1 697 385	1 931 935	1 931 935	146 291	885 028	965 971	(80 943)	-8,4%	1 931 935
Surplus/ (Deficit) for the year	2	141 031	264 997	264 997	67 650	135 065	132 494	2 571	1,9%	264 997

4.4 Monthly Budget Statement - Financial Performance: (revenue and expenditure)

FS204 Metsimaholo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%		
Revenue											
Exchange Revenue											
Service charges - Electricity			399 835	619 729	619 729	28 379	223 192	309 865	(86 673)	-28%	619 729
Service charges - Water			496 316	629 837	629 837	42 183	275 745	314 918	(39 173)	-12%	629 837
Service charges - Waste Water Management			75 778	79 186	79 186	6 453	44 405	39 593	4 812	12%	79 186
Service charges - Waste management			57 165	47 781	47 781	4 970	30 197	23 890	6 306	26%	47 781
Sale of Goods and Rendering of Services			3 512	27 292	27 292	127	1 292	13 646	(12 354)	-91%	27 292
Interest earned from Receivables			137 580	141 745	141 745	11 663	69 243	70 873	(1 630)	-2%	141 745
Interest from Current and Non Current Assets			7 973	–	–	–	1 421	–	1 421	#DIV/0!	–
Dividends			164	104	104	–	–	52	(52)	-100%	104
Rental from Fixed Assets			6 976	7 256	7 256	617	3 498	3 628	(130)	-4%	7 256
Operational Revenue			3 196	317	317	14	46	159	(113)	-71%	317
Non-Exchange Revenue											
Property rates			229 909	223 924	223 924	19 549	121 359	111 962	9 397	8%	223 924
Fines, penalties and forfeits			4 001	1 293	1 293	45	524	647	(123)	-19%	1 293
Licence and permits			215	292	292	1	16	146	(130)	-89%	292
Transfers and subsidies - Operational			300 534	320 294	320 294	96 410	231 395	160 147	71 248	44%	320 294
Interest			24 171	10 264	10 264	2 075	12 256	5 132	7 124	139%	10 264
Operational Revenue			2 231	5 161	5 161	204	1 230	2 580	(1 351)	-52%	5 161
Gains on disposal of Assets			8 097	–	–	–	–	–	–		–
Other Gains			(64)	–	–	–	–	–	–		–
Discontinued Operations									–		
Total Revenue (excluding capital transfers and contributions)			1 757 589	2 114 475	2 114 475	212 691	1 015 819	1 057 237	(41 419)	-4%	2 114 475
Expenditure By Type											
Employee related costs			431 820	451 783	451 693	38 063	224 150	225 863	(1 712)	-1%	451 693
Remuneration of councillors			24 217	21 281	21 281	1 810	11 256	10 641	616	6%	21 281
Bulk purchases - electricity			456 528	489 626	489 626	35 010	214 271	244 813	(30 542)	-12%	489 626
Inventory consumed			223 916	225 523	225 713	20 739	201 613	112 804	88 809	79%	225 713
Debt impairment			205 220	292 611	292 611	24 384	146 306	146 306	(0)	0%	292 611
Depreciation and amortisation			70 230	88 313	88 313	–	–	44 157	(44 157)	-100%	88 313
Interest			16 516	17 756	17 756	–	–	8 878	(8 878)	-100%	17 756
Contracted services			126 213	246 658	241 048	9 692	43 354	122 528	(79 173)	-65%	241 048
Transfers and subsidies			287	898	858	12	12	436	(424)	-97%	858
Irrecoverable debts written off			8 344	8 866	8 866	181	730	4 433	(3 703)	-84%	8 866
Operational costs			77 066	87 621	93 171	16 399	43 335	44 614	(1 279)	-3%	93 171
Losses on Disposal of Assets			(0)	–	–	–	–	–	–		–
Other Losses			57 028	1 000	1 000	–	–	500	(500)	-100%	1 000
Total Expenditure			1 697 385	1 931 935	1 931 935	146 291	885 028	965 971	(80 943)	-8%	1 931 935
Surplus/(Deficit)			60 205	182 540	182 540	66 400	130 791	91 266	39 525	0	182 540
Transfers and subsidies - capital (monetary allocations)			72 757	82 456	82 456	1 250	4 274	41 228	(36 954)	(0)	82 456
Transfers and subsidies - capital (in-kind)			8 069	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions			141 031	264 997	264 997	67 650	135 065	132 494	2 571	0	264 997
Income Tax									–		
Surplus/(Deficit) after income tax			141 031	264 997	264 997	67 650	135 065	132 494	2 571	0	264 997
Surplus/(Deficit) attributable to municipality			141 031	264 997	264 997	67 650	135 065	132 494	2 571	0	264 997
Surplus/ (Deficit) for the year			141 031	264 997	264 997	67 650	135 065	132 494	2 571	0	264 997

Revenue by Source

Property Rates

Rates and taxes, also known as assessments rates are charged to all properties including the households, vacant land, businesses, industries, and farms etc. The tariffs applicable for property rates are approved by Council and levied monthly.

Other tariffs on Farms are levied annually in July 2025.

Revenue from property rates for six months amounts R121.3 million.
Property rates is performing as anticipated.

Electricity

The Electricity usage is based on sliding step tariff for domestic consumers. Different tariffs are used for different customers, e.g. businesses, domestic, churches, schools, etc. The consumption shall be metered separately for each rate
Revenue from electricity for six months amounts R223.2 million. Revenue is below 50% but measures will be put in place to ensure the municipality collect as anticipated.

Tariff tool will be used to ensure the municipality budget correctly and the distribution forms are used as basis, as per NERSA regulations.

Water Service

All domestic water consumers are on a sliding step tariffs billing system.

Businesses, industries, schools, churches are billed on a straight line method based on the approved tariffs by Council. The consumption will be levied according to the meter readings collected and where there are no readings, estimates will be levied.
Revenue from water services for six months amounts R275.7 million

Revenue is below 50% but measures will be put in place to ensure the municipality collect as anticipated. Tariff tool will be used to ensure the municipality budget correctly.

Sanitation Service

Billing on Sanitation is levied in accordance with the tariffs approved by the municipality. The Sanitation Service on Businesses and Industries is levied in accordance with the water readings and the 25% discount is applied as part of the approved tariffs.
Revenue from sanitation services for six months amounts R44.4 million

Refuse Service

Refuse removal is charged accordingly based on the approved tariffs. The charges apply to the services linked to refuse removal and Businesses is based on the number Bins collected.
Revenue from waste management for six months amounts to R30.1 million

Rental of facilities and Equipment

Revenue for rental of facilities and equipment amounts to R3.4 million for a period of six months.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtor's revenue amounts to R11.6 million
R70.6 million.

Revenue for fines, penalties and forfeits

The revenue from Fines amounts to R524 000.
The unit requested a service provider to be appointed (back office) to improve revenue on traffic fines.

Transfers and Subsidies

This revenue item relates to Equitable share amounting to R228.5 million, EPWP amounting to R657 thousand, FMG amounting to R1.0 million as per the journals processed from July to December 2025 and MIG operational amounting to R1.1 million.

Other revenue

Other revenue for six months amounts to R1.2 million.

Total revenue for six months amounts to R1.0 billion, excluding capital transfers.

Expenditure**Employee related cost**

Employee related cost for six months amounts to R224.1 million. Usage on overtime must be monitored and Provincial Treasury raised concerns on non-monitoring of overtime.

Remuneration of councillors

Remuneration of councillor's amounts to R11.2 million.

Bulk-purchases Electricity

R214.2 million paid for Eskom for the period under review.

Inventory Consumed

Expenditure for six months amounts to R214.2 million. This expenditure type relates to the purchase of materials at stores, maintenance of vehicles, roads, water network, sewer network, chemicals for water purification in Deneysville and Oranjeville, etc.

Contracted Services

Expenditure for six months amounts to R43.3 million. This expenditure type relates to the maintenance of vehicles, roads, water network, sewer network, etc.

Depreciation and amortisation

Expenditure will be reported at the end of February 2026.

Irrecoverable debts written off

Expenditure for six months amounts to R730 thousand.

Other expenditure

Other expenditure for six months amounts to R43.3 million

Total expenditure for six months amounts to R885.0 million.

4.5 Monthly Budget Statement - Capital Expenditure: (municipal vote, standard classification and funding)

FS204 Metsimaholo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		589	–	–	–	–	–	–		–
Vote 02 - Municipal Manager		950	4 200	4 200	(18)	25	2 100	(2 075)	-99%	4 200
Vote 03 - Corporate Services		41	3 390	3 390	–	–	1 695	(1 695)	-100%	3 390
Vote 04 - Social Services		6 339	12 622	14 352	–	–	8 223	(8 223)	-100%	14 352
Vote 05 - Technical Services		97 104	121 277	121 277	15 169	43 961	70 917	(26 956)	-38%	121 277
Vote 06 - Financial Services		–	20 698	20 698	–	–	10 349	(10 349)	-100%	20 698
Vote 07 - Local Economic Development And Planning		–	1 020	1 020	–	–	510	(510)	-100%	1 020
Total Capital Multi-year expenditure	4,7	105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	–		–
Total Capital Expenditure		105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937
Capital Expenditure - Functional Classification										
Governance and administration		1 579	28 288	28 288	(18)	25	14 144	(14 120)	-100%	28 288
Executive and council		589	–	–	–	–	–	–		–
Finance and administration		991	28 288	28 288	(18)	25	14 144	(14 120)	-100%	28 288
Community and public safety		3 511	4 747	6 477	–	–	4 286	(4 286)	-100%	6 477
Community and social services		3 353	300	300	–	–	150	(150)	-100%	300
Sport and recreation		158	3 087	4 817	–	–	3 456	(3 456)	-100%	4 817
Public safety		–	1 360	1 360	–	–	680	(680)	-100%	1 360
Economic and environmental services		25 136	21 928	21 928	2 395	6 991	10 140	(3 149)	-31%	21 928
Planning and development		–	20	20	–	–	10	(10)	-100%	20
Road transport		25 136	21 908	21 908	2 395	6 991	10 130	(3 139)	-31%	21 908
Environmental protection								–		
Trading services		74 797	107 244	107 244	12 774	36 970	64 724	(27 754)	-43%	107 244
Energy sources		5 253	17 900	17 900	–	3 889	13 950	(10 061)	-72%	17 900
Water management		34 644	29 519	35 492	4 707	14 273	16 085	(1 812)	-11%	35 492
Waste water management		32 071	51 950	45 977	8 067	18 808	30 752	(11 944)	-39%	45 977
Waste management		2 828	7 875	7 875	–	–	3 938	(3 938)	-100%	7 875
Other		–	1 000	1 000	–	–	500	(500)	-100%	1 000
Total Capital Expenditure - Functional Classification	3	105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937
Funded by:										
National Government		55 635	94 446	94 446	13 440	42 232	59 957	(17 725)	-30%	94 446
Provincial Government		20 228	2 471	2 471	–	–	–	–		2 471
Transfers recognised - capital		75 863	96 917	96 917	13 440	42 232	59 957	(17 725)	-30%	96 917
Borrowing	6	–	20 638	20 638	–	–	10 319	(10 319)	-100%	20 638
Internally generated funds		29 160	45 651	47 381	1 711	1 753	23 518	(21 764)	-93%	47 381
Total Capital Funding		105 023	163 207	164 937	15 151	43 986	93 794	(49 809)	-53%	164 937

4.6 Monthly Budget Statement – Financial Position

FS204 Metsimaholo - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		82 888	379 434	379 434	6 661	379 434
Trade and other receivables from exchange transactions		535 484	703 824	703 824	684 882	703 824
Receivables from non-exchange transactions		93 606	28 003	28 003	91 354	28 003
Inventory		1 415	79 927	79 927	(94 583)	79 927
VAT		34 112	764 380	764 380	78 187	764 380
Other current assets		32 727	14 402	14 402	32 699	14 402
Total current assets		780 232	1 969 970	1 969 970	799 199	1 969 970
Non current assets						
Investments		–	–	–	–	–
Investment property		335 837	236 165	236 165	335 837	236 165
Property, plant and equipment		1 234 747	1 783 362	1 785 092	1 278 733	1 785 092
Heritage assets		4 160	4 428	4 428	4 160	4 428
Intangible assets		4 211	6 052	6 052	4 211	6 052
Non-current receivables from non-exchange transactions		–	45	45	–	45
Total non current assets		1 578 956	2 030 052	2 031 782	1 622 941	2 031 782
TOTAL ASSETS		2 359 188	4 000 022	4 001 752	2 422 141	4 001 752
LIABILITIES						
Current liabilities						
Financial liabilities		(0)	–	–	(0)	–
Consumer deposits		30 482	29 712	29 712	31 012	29 712
Trade and other payables from exchange transactions		387 985	333 198	333 198	191 687	333 198
Trade and other payables from non-exchange transactions		35 990	–	–	76 550	–
Provision		123 929	4 557	4 557	123 929	4 557
VAT		66 701	857 855	857 855	149 795	857 855
Total current liabilities		645 086	1 225 321	1 225 321	572 974	1 225 321
Non current liabilities						
Provision		57 328	189 507	189 507	57 328	189 507
Total non current liabilities		57 328	189 507	189 507	57 328	189 507
TOTAL LIABILITIES		702 414	1 414 829	1 414 829	630 302	1 414 829
NET ASSETS	2	1 656 774	2 585 193	2 586 923	1 791 839	2 586 923
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 738 748	2 320 197	2 321 927	1 791 839	2 321 927
TOTAL COMMUNITY WEALTH/EQUITY	2	1 738 748	2 320 197	2 321 927	1 791 839	2 321 927

The table above reflects the statement of financial position of the municipality. The total Current Assets amounts to R799 199 million and Current Liabilities amounts to R 572 974 million by end of December 2025.

The year to date does not take into account the opening balances but only reflects the net movement for the month/ period.

Current Ratio for the month ending 30 December 2025 reflects negatively as the current assets are more than current liabilities. 1.39:1

Management acknowledges that the year-to-date reporting currently reflects only net movements and excludes opening balances. An accounting misclassification resulted in inventory being incorrectly reflected with a credit balance on the Statement of Financial Position, which understated the impact on current asset balances and adversely distorted the Current Ratio, causing non-compliance with National Treasury liquidity norm benchmarks.

Management has approved and ring-fenced budget allocations for specialised capacity-building interventions for the Budget Office, focusing on mSCOA-compliant balance sheet and cash flow-based budgeting methodologies, to strengthen financial reporting accuracy, improve budget credibility, and prevent recurrence.

In line with Section 62 of the MFMA, controls will be strengthened to ensure complete and accurate financial reporting through the inclusion of opening balances and improved monthly reconciliation processes.

The Current Ratio of **1.39:1 as at 30 December 2025** indicates liquidity pressure. To address this, the municipality has appointed Ratings Afrika to support the implementation of financial recovery initiatives aimed at strengthening liquidity, improving cash flow management, and enhancing financial sustainability.

Key interventions include:

- Strengthening revenue management and debt collection in line with Section 64 of the MFMA.
- Improving cash flow forecasting and expenditure prioritisation aligned with available cash resources.
- Implementing cost containment measures and enhanced budget monitoring in accordance with MFMA Circulars and Treasury Regulations.
- Implementing recommendations from Ratings Afrika to improve financial governance and long-term financial stability.

Progress will be monitored monthly through Section 71 reporting and management oversight structures.

4.7 Monthly Budget Statement – Cash Flow

FS204 Metsimaholo - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		154 749	174 970	174 970	–	66 139	87 485	(21 346)	-24%	174 970
Service charges		685 454	993 400	993 400	–	313 443	496 700	(183 257)	-37%	993 400
Other revenue		459 408	273 132	273 132	–	326 587	136 566	190 021	139%	273 132
Transfers and Subsidies - Operational		350 899	321 127	321 127	–	147 607	160 564	(12 957)	-8%	321 127
Transfers and Subsidies - Capital		65 164	72 110	72 110	–	22 461	36 055	(13 594)	-38%	72 110
Interest		27 056	14 156	14 156	–	–	7 078	(7 078)	-100%	14 156
Dividends		164	104	104	–	–	52	(52)	-100%	104
Payments										
Suppliers and employees		(1 112 492)	(1 504 152)	(1 504 152)	–	(510 687)	(752 076)	(241 389)	32%	(1 504 152)
Interest		–	(4 184)	(4 184)	–	–	(2 092)	(2 092)	100%	(4 184)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		630 403	340 664	340 664	–	365 550	170 332	(195 218)	-115%	340 664
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		8 097	–	–	–	–	–	–		–
Payments										
Capital assets		(104 585)	(172 315)	(172 315)	–	(28 835)	(86 157)	(57 323)	67%	(172 315)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(96 488)	(172 315)	(172 315)	–	(28 835)	(86 157)	(57 323)	67%	(172 315)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits		1 266	314	314	–	427	157	270	172%	314
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 266	314	314	–	427	157	(270)	-172%	314
NET INCREASE/ (DECREASE) IN CASH HELD		535 181	168 663	168 663	–	337 142	84 332			168 663
Cash/cash equivalents at beginning:		125 950	135 508	135 508	420 030	82 888	135 508			82 888
Cash/cash equivalents at month/year end:		661 131	304 171	304 171	420 030	420 030	219 839			251 551

The municipality reported a **monthly operating cash flow surplus of R3 million** for December 2025, arising primarily from routine operating revenue and expenditure transactions processed during the period.

Monthly cash flow performance is influenced by short-term operational cash movements and timing differences. In line with **Section 62 of the MFMA** and National Treasury reporting requirements, capacity-building interventions focusing on balance sheet integration and cash flow-based budgeting (mSCOA compliant) have been scheduled and are expected to be implemented before the end of Quarter 3 to strengthen cash flow forecasting accuracy and budget alignment.

Cash flows from investing activities reflected an outflow of R2.8 million, mainly attributable to capital expenditure payments and movements in non-current receivables. These transactions are aligned with the approved capital budget and Infrastructure Development Programme, and are monitored in accordance with Section 19 and Section 33 of the MFMA to ensure affordability and funding compliance.

The municipality recorded a net cash outflow of R427,000 from financing activities for the period ended December 2025, relating primarily to servicing of long-term obligations and financing-related payments. These movements were executed in compliance with Section 46 and Section 48 of the MFMA and are subject to ongoing cash flow affordability assessments.

Management continues to monitor monthly cash flow performance through Section 71 MFMA reporting processes, supported by Treasury Regulations and internal financial controls, to ensure sustainability, liquidity management, and audit compliance.

Supporting Documentation

5. Debtors' analysis

FS204 Metsimaholo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	55 689	47 880	51 243	38 827	42 470	32 184	210 964	1 965 602	2 444 859	2 290 046	856	12 110
Trade and Other Receivables from Ex change Transactions - Electricity	1300	14 260	9 578	6 405	6 417	6 969	5 629	32 496	163 363	245 117	214 873	470	5 519
Receiv ables from Non-ex change Transactions - Property Rates	1400	18 110	9 606	7 714	6 747	6 438	9 140	29 666	235 328	322 749	287 320	1 749	9 163
Receiv ables from Exchange Transactions - Waste Water Management	1500	7 033	3 694	2 690	2 363	2 246	2 254	11 937	99 919	132 137	118 720	–	–
Receiv ables from Exchange Transactions - Waste Management	1600	5 259	3 972	3 649	3 546	3 483	3 462	19 093	161 793	204 257	191 377	–	–
Receiv ables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	13 738	13 678	13 516	13 362	13 494	13 361	77 670	505 541	664 360	623 428	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	834	1 481	1 286	1 494	3 654	1 582	6 793	160 864	177 988	174 387	–	–
Total By Income Source	2000	114 922	89 889	86 503	72 755	78 755	67 613	388 620	3 292 409	4 191 466	3 900 151	3 075	26 792
2024/25 - totals only		220213713	71123653	62440826	69046507	69504535	75948641	404187635	2724256662	3 696 722	3 342 944	0	24860704
Debtors Age Analysis By Customer Group													
Organs of State	2200	6 242	6 220	6 939	5 545	5 811	5 593	29 621	108 972	174 942	155 542	–	–
Commercial	2300	41 517	15 827	23 451	6 254	6 624	5 415	27 274	203 873	330 234	249 440	–	–
Households	2400	67 163	67 842	56 114	60 957	66 320	56 604	331 724	2 979 564	3 686 290	3 495 170	3 075	26 792
Other	2500									–	–		
Total By Customer Group	2600	114 922	89 889	86 503	72 755	78 755	67 613	388 620	3 292 409	4 191 466	3 900 151	3 075	26 792

The municipality's gross debtor book amounts to approximately R4 billion, with the majority of outstanding balances attributable to household consumers of 88% this debt includes indigent accounts, followed by commercial customers of 8% and organs of state with 4%. This concentration of debt within the residential consumer base continues to exert significant pressure on the municipality's cash flow position and overall revenue sustainability.

Management has further identified widespread illegal electricity connections within certain municipal areas, which materially contribute to increased bulk electricity purchases from Eskom without corresponding revenue recovery. This has resulted in elevated distribution losses and adversely impacted the municipality's revenue collection efficiency. In response, the municipality has intensified enforcement measures in line with the Credit Control and Debt Collection Policy approved in terms of Section 96 of the MFMA, including the blocking of defaulting customers from purchasing prepaid electricity tokens and the handover of long-outstanding to appointed debt collection agencies.

To strengthen the integrity and reliability of the debtor database, the municipality has secured technical support funding amounting to R3 000 000.00 from Provincial Treasury to implement a comprehensive data cleansing and debtor verification programme. This initiative aims to improve billing accuracy, eliminate duplicate and inactive accounts, and enhance revenue management controls in line with Section 64 of the MFMA and National Treasury reporting standards.

Furthermore, the municipality has reviewed and updated its Revenue Enhancement Strategy to support the 2025/2026 MTREF budget framework. The strategy focuses on broadening the revenue base, improving collection rates, reducing technical and non-technical losses, and strengthening enforcement mechanisms. The revised strategy is scheduled to be tabled to Council on 31 January 2026 for approval and implementation.

Management has also identified challenges relating to properties where ownership remains registered under deceased estates with significant outstanding municipal debt, resulting in legal and administrative delays in revenue recovery. Engagements are underway with the Department of Justice to facilitate the issuance of Letters of Authority and streamline estate administration processes to enable lawful debt recovery from beneficiaries in accordance with applicable legislation.

The above interventions form part of the municipality's broader financial recovery and revenue management programme and are monitored through MFMA Section 71 monthly reporting, Section 72 mid-year assessments, and internal governance structures to ensure improved revenue sustainability, audit compliance, and long-term financial stability.

6. Creditors' analysis

FS204 Metsimaholo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Water	0200	1 015	1 013	1 389	2 660	50 659	-	-	-	56 737	54 069
Trade Creditors	0700	6 044	4 699	5 739	61 742	-	-	-	-	78 223	19 356
Auditor General	0800	1 539	157	-	-	-	-	-	-	1 696	5 711
Other	0900	-	-	-	12 430	-	-	-	-	12 430	32 821
Medical Aid deductions	0950									-	
Total By Customer Type	1000	8 598	5 869	7 128	76 831	50 659	-	-	-	149 086	111 957

Trade creditors include commitments

The amount becomes payable when the work is completed or when the service is delivered.

The municipality's creditors age analysis reflects a total outstanding balance of R149.09 million as at December 2025, representing an increase of R37.13 million compared to the prior year December balance of R111.96 million. This growth is primarily attributable to constrained cash flow availability, escalating bulk service costs, and the accumulation of legacy balances with key service providers.

The largest long-outstanding creditor balance relates to the Department of Water and Sanitation (DWS), amounting to R56.74 million, compared to R54.07 million in December 2024. The increase is mainly driven by continued bulk water consumption charges and historical underpayments. Management continues to engage with DWS to negotiate structured payment arrangements in line with affordability assessments and Section 65 of the MFMA, which requires municipalities to settle obligations within prescribed payment periods, subject to cash flow availability. The municipality will participate in the incentive proposed by Department of Water and Sanitation which will end by end of march 2026

The second most significant balance is owed to Government Garage, amounting to approximately R11 million. This balance has remained static since the beginning of the financial year. Management has formally requested a settlement discount and account

reconciliation; however, no formal response has been received to date. Follow-up engagements are ongoing to resolve this matter and finalise payment arrangements.

An amount of approximately R21 million relating to Lizell Trust remains on hold pending the outcome of ongoing legal proceedings. This balance has been disclosed as a contingent balance and is being managed in consultation with the municipality's legal office to ensure compliance with accounting standards and audit requirements.

The remaining creditor balances relate mainly to operational suppliers and service providers. These are being settled on a rolling basis as and when cash flow permits, with payments prioritised in accordance with critical service delivery requirements and available funding. Management continues to implement cash flow management and expenditure prioritisation controls in line with Section 62 and Section 65 of the MFMA to ensure that financial commitments remain affordable and sustainable.

The municipality continues to monitor creditor ageing through Section 71 MFMA monthly reporting processes, supported by cash flow forecasting and supplier payment plans, to mitigate the risk of further accumulation of long-outstanding balances and to improve overall liquidity management.

7. Investment portfolio analyses:

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
ABSA 8112			CALL		V	8.9				2 001 606	-	(57 072)	75 000	19 929 244
Municipality sub-total										2 001 606	-	-57 072 362	75 000 000	19 929 244
<u>Entities</u>														
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									2 001 606	-	-57 072 362	75 000 000	19 929 244

During the month of December 2025, the municipality invested a total amount of R75 million in approved short-term investment instruments in line with the Municipal Investment Regulations issued in terms of Section 13 of the MFMA. These investment activities were executed in accordance with the municipality's approved Investment Policy and cash flow management framework.

The municipality earned interest revenue amounting to R185,542.30 for the month under review, contributing positively to operating revenue and supporting cash flow sustainability.

Management has noted that the actual amount invested during December 2025 there was a top-up investment of R75 000 000. The investment table currently reflects a skewed and understated balance, which does not accurately represent the true investment position for the reporting period. This variance has been attributed to previously identified misalignment between budget schedules and financial reporting classifications, particularly relating to cash flow and balance sheet mapping under the mSCOA framework.

Corrective actions have been initiated to realign budget schedules with the general ledger and cash flow reporting structures. These adjustments are scheduled to be finalised before the end of Quarter 3, in line with MFMA Section 62 requirements for accurate financial management and reporting. Management will ensure that all investment balances are correctly disclosed in subsequent Section 71 and Section 72 reports to maintain reporting integrity and audit compliance.

An amount of R57 million was withdrawn from investments during the period to meet operational and contractual payment commitments, including critical service delivery obligations. These withdrawals were aligned with approved cash flow projections and expenditure prioritisation processes.

As at 31 December 2025, there was a top up investment balance of approximately R19.9 million, held in the ABSA investment account (Account No. ending 8112), remained invested. This balance continues to be actively managed to optimise interest returns while maintaining sufficient liquidity to meet short-term cash flow requirements.

Management continues to monitor investment performance and liquidity levels through Section 71 MFMA monthly reporting processes and compliance oversight structures to ensure adherence to regulatory requirements and financial sustainability.

8. Allocation and grant receipts and expenditure:

FS204 Metsimaholo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		300 534	320 294	320 294	96 410	231 395	160 147	71 248	44,5%	320 294
Equitable Share		295 370	313 545	313 545	97 898	228 542	156 772	71 770	45,8%	313 545
Expanded Public Works Programme Integrated Grant		1 244	1 348	1 348	128	657	674	(17)	-2,6%	1 348
Local Government Financial Management Grant		1 262	2 700	2 700	(1 781)	1 058	1 350	(292)	-21,6%	2 700
Municipal Infrastructure Grant		2 658	2 701	2 701	166	1 138	1 350	(213)	-15,7%	2 701
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Local Government Water and Related Service SETA		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	300 534	320 294	320 294	96 410	231 395	160 147	71 248	44,5%	320 294
Capital Transfers and Grants										
National Government:		-	72 110	72 110	-	-	36 055	(36 055)	-100,0%	72 110
Integrated National Electrification Programme Grant		-	10 460	10 460	-	-	5 230	(5 230)	-100,0%	10 460
Municipal Infrastructure Grant		-	39 725	39 725	-	-	19 863	(19 863)	-100,0%	39 725
Water Services Infrastructure Grant		-	21 925	21 925	-	-	10 963	(10 963)	-100,0%	21 925
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	72 110	72 110	-	-	36 055	(36 055)	-100,0%	72 110
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	300 534	392 404	392 404	96 410	231 395	196 202	35 193	17,9%	392 404

Accounting/statement impacts (MFMA/mSCOA):

Conditional grants: receipts not yet spent remain in unspent conditional grants as a liability up to the date where the expenditure incurred

Capex delivery and compliance risk:

If projects (INEP/MIG/WSIG) funds are not utilized this will result in under allocation of funds to the municipality in the following financial year.

If projects do not progress, the municipality risk underspending and potential roll-over applications being denied if conditions/targets aren't met.

FS204 Metsimaholo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		213 949	320 294	320 294	24 106	100 552	160 147	(59 595)	-37,2%	320 294
Equitable Share		207 980	313 545	313 545	24 083	97 910	156 773	(58 863)	-37,5%	313 545
Expanded Public Works Programme Integrated Grant		1 222	1 348	1 348	182	936	674	262	38,9%	1 348
Local Government Financial Management Grant		1 300	2 700	2 700	(415)	(214)	1 350	(1 564)	-115,8%	2 700
Municipal Infrastructure Grant		3 447	2 701	2 701	256	1 920	1 350	570	42,2%	2 701
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	78	78	-	-	39	(39)	-100,0%	78
Local Government Water and Related Service SETA		-	78	78	-	-	39	(39)	-100,0%	78
Unspecified		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		213 949	320 372	320 372	24 106	100 552	160 187	(59 634)	-37,2%	320 372
Capital expenditure of Transfers and Grants										
National Government:		55 635	94 446	94 446	13 440	42 232	59 957	(17 725)	-29,6%	94 446
Integrated National Electrification Programme Grant		4 559	10 000	10 000	-	3 889	10 000	(6 111)	-61,1%	10 000
Municipal Infrastructure Grant		34 350	63 592	63 592	5 374	23 534	39 569	(16 035)	-40,5%	63 592
Regional Bulk Infrastructure Grant		14 221	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		2 505	20 854	20 854	8 067	14 810	10 388	4 421	42,6%	20 854
Provincial Government:		20 228	2 471	2 471	-	-	-	-	-	2 471
Infrastructure Grant		20 228	2 471	2 471	-	-	-	-	-	2 471
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		75 863	96 917	96 917	13 440	42 232	59 957	(17 725)	-29,6%	96 917
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		289 812	417 290	417 290	37 546	142 784	220 144	(77 359)	-35,1%	417 290

Conditional Grant Performance – December 2025 (MFMA & DoRA Aligned Analysis)

In line with the Division of Revenue Act (DoRA) expenditure benchmarks and MFMA Sections 62 and 71 reporting requirements, the municipality assessed conditional grant spending performance against the mid-year benchmark of 50% expenditure by 31 December 2025.

Operating Grants

- **Equitable Share:** Against an adjusted budget allocation of R313.55 million, actual expenditure amounted to R97.91 million, reflecting under-expenditure of approximately 18.8% against the mid-year benchmark. This variance is mainly attributable to timing differences in operational spending and cash flow prioritisation. Management is implementing accelerated spending plans to improve alignment with cash flow projections and service delivery commitments.
- **Expanded Public Works Programme (EPWP):** The municipality recorded actual expenditure of R936 thousand against a budget of R1.35 million, resulting in over-expenditure of approximately 19.4% relative to the mid-year spending norm. This variance was driven by the front-loading of labour-intensive programme activities. Corrective monitoring controls have been implemented to ensure compliance with grant framework spending ceilings.

- **Financial Management Grant (FMG):** Actual expenditure amounted to R1.35 million against a budget allocation of R2.7 million, representing expenditure performance in line with the 50% mid-year benchmark. Spending is progressing as planned in accordance with the approved grant implementation schedule.
- **Municipal Infrastructure Grant (MIG) – Operating/Administrative Component:** Expenditure of R1.92 million was recorded against a budget of R2.70 million, reflecting under-expenditure of approximately 21.1% relative to the mid-year target. The variance relates mainly to delays in procurement processes and contract appointment timelines.

Capital Grants

- **Integrated National Electrification Programme (INEP):** Actual capital expenditure amounted to R3.89 million against a budget of R10 million, resulting in under-expenditure of approximately 11.1% against the mid-year benchmark. Project implementation schedules were affected by contractor mobilisation delays and supply chain processes.
- **Municipal Infrastructure Grant (MIG) – Capital Component:** The municipality recorded capital expenditure of R23.53 million against a budget of R63.59 million, reflecting under-expenditure of approximately 12.99% at mid-year. This variance is attributable to project phasing, payment certification timelines, and site readiness challenges.
- **Water Services Infrastructure Grant (WSIG):** Expenditure of R14.81 million was recorded against a budget of R20.85 million, resulting in over-expenditure of approximately 21.01% relative to the mid-year benchmark. This was driven by accelerated implementation of priority water infrastructure projects to address service delivery backlogs. Management continues to monitor compliance with grant conditions and cash flow availability.

Management continues to monitor conditional grant spending performance through Section 71 monthly reporting and Section 72 mid-year budget and performance assessment processes, ensuring compliance with DoRA spending conditions, MFMA cash flow controls, and project implementation plans. Corrective measures are being implemented to improve expenditure alignment and mitigate the risk of under-spending and potential grant rollovers or reallocation.

9. Councillor allowance and employee benefit:

FS204 Metsimaholo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18 448	15 799	15 799	1 361	8 513	7 900	614	8%	15 799
Cellphone Allowance		2 160	1 818	1 818	165	1 013	909	104	11%	1 818
Other benefits and allowances		3 609	3 664	3 664	285	1 730	1 832	(102)	-6%	3 664
Sub Total - Councillors		24 217	21 281	21 281	1 810	11 256	10 641	616	6%	21 281
% increase	4		-12,1%	-12,1%						-12,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 202	9 314	9 314	568	3 953	4 657	(704)	-15%	9 314
Pension and UIF Contributions		11	12	12	1	5	6	(1)	-16%	12
Motor Vehicle Allowance		1 500	1 535	1 535	125	850	767	83	11%	1 535
Cellphone Allowance		170	190	190	14	94	95	(1)	-2%	190
Acting and post related allowance		660	1 069	1 069	112	112	535	(423)	-79%	1 069
In kind benefits								-		
Sub Total - Senior Managers of Municipality		10 542	12 120	12 120	819	5 014	6 060	(1 047)	-17%	12 120
% increase	4		15,0%	15,0%						15,0%
Other Municipal Staff										
Basic Salaries and Wages		226 350	247 190	246 914	20 692	122 538	123 503	(965)	-1%	246 914
Pension and UIF Contributions		42 419	43 203	43 203	3 900	23 135	21 602	1 533	7%	43 203
Medical Aid Contributions		28 746	28 639	28 639	2 617	15 468	14 319	1 148	8%	28 639
Overtime		41 995	43 717	43 767	3 630	20 236	21 876	(1 640)	-7%	43 767
Performance Bonus		19 577	23 449	23 409	1 595	10 178	11 721	(1 543)	-13%	23 409
Motor Vehicle Allowance		31 076	32 044	32 170	2 833	16 605	16 064	541	3%	32 170
Cellphone Allowance		2 139	2 247	2 247	190	1 104	1 124	(20)	-2%	2 247
Housing Allowances		1 637	1 669	1 669	147	859	834	24	3%	1 669
Other benefits and allowances		7 466	7 478	7 478	743	4 276	3 739	537	14%	7 478
Payments in lieu of leave		6 069	2 322	2 322	346	1 572	1 161	411	35%	2 322
Long service awards		5 204	76	76	-	-	38	(38)	-100%	76
Post-retirement benefit obligations		4 437	2 916	2 916	207	1 290	1 458	(168)	-12%	2 916
Acting and post related allowance		4 162	4 713	4 763	343	1 876	2 364	(487)	-21%	4 763
In kind benefits								-		
Sub Total - Other Municipal Staff		421 278	439 662	439 572	37 244	219 137	219 802	(666)	0%	439 572
% increase	4		4,4%	4,3%						4,3%
Total Parent Municipality		456 037	473 064	472 974	39 873	235 407	236 503	(1 096)	0%	472 974
			3,7%	3,7%						3,7%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								-		
In kind benefits								-		
Sub Total - Executive members Board	2	-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								-		
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-		-
% increase										
Other Staff of Entities										
Basic Salaries and Wages								-		
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase										
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		456 037	473 064	472 974	39 873	235 407	236 503	(1 096)	0%	472 974
% increase	4		3,7%	3,7%						3,7%
TOTAL MANAGERS AND STAFF		431 820	451 783	451 693	38 063	224 150	225 863	(1 712)	-1%	451 693

Personnel Expenditure Performance – Mid-Year Assessment (December 2025)

Overall personnel-related expenditure remains within approved budget parameters, with 49.8% of the annual personnel budget spent as at mid-year, reflecting a marginal underspend of approximately 0.5% against the year-to-date spending plan. This indicates that compensation costs are currently aligned with the municipality's approved cost containment framework. Provided that monthly expenditure ceilings and establishment controls are consistently enforced, no immediate risk of budget overrun is anticipated.

Councillor remuneration expenditure is marginally ahead of the year-to-date benchmark, recording 105.8% of the planned mid-year allocation. Management has noted this variance and will closely monitor monthly payments to ensure that expenditure remains within the approved annual remuneration limits. A monthly spending cap of approximately R1.67 million has been reinforced to mitigate the risk of year-end overspending.

Emerging cost pressures have been identified within employee benefit categories, specifically pension and UIF contributions (7% above plan) and medical aid contributions (8% above plan). These variances are primarily driven by benefit escalation factors and payroll adjustments. Management has noted that should these trends persist, coupled with the filling of critical vacancies, the current marginal underspend position may reverse into a potential overspend.

In line with Section 62 of the MFMA and cost containment regulations, management will continue to monitor personnel expenditure through monthly payroll reconciliations, establishment management controls, and Section 71 expenditure reporting to ensure ongoing affordability, budget compliance, and financial sustainability.

10. Material variances to the Service Delivery and Budget Implementation Plan:

Actual revenue must be at least at 50% of the budget and expenditure

If there is no budget amount on revenue, it means that revenue was received that was not anticipated.

Revenue less than 50% by the end of December 2025

Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
MUNICIPAL MANAGER							
12001040530000000000	PENALTIES: TENDER WITHDRAWAL	-625 800,00	-3 800,00	0,00	-72 200,00	-553 600,00	11,53
12001178970000000000	TS_O_M_NG_MIG GRANT	-2 700 910,00	-165 754,82	0,00	-1 137 873,15	-1 563 036,85	42,12
12003985100000000000	COSTED REVENUE	-3 326 710,00	-169 554,82	0,00	-1 210 073,15	-2 116 636,85	36,37
12003980100000000000	PRIMARY REVENUE	-3 326 710,00	-169 554,82	0,00	-1 210 073,15	-2 116 636,85	36,37
CORPORATE SERVICES							
13003980100000000000	PRIMARY REVENUE	-346 510,00	-13 633,84	0,00	-46 114,01	-239 895,99	16,12
13021385170000000000	STAFF RECOVERIES	-286 010,00	1 839 992,34	0,00	11 080 668,95	11 366 102,05	49,36
13001424500000000000	PARKING FEES	-60 500,00	15 660,42	0,00	96 655,76	111 464,24	46,44
13021424500000000000	PARKING FEES	-60 500,00	12 202,30	0,00	62 851,96	75 848,04	45,31
SOCIAL SERVICES							
14023985100000000000	COSTED REVENUE	-79 586 290,00	-21 350,00	0,00	-78 117,00	-130 483,00	37,44
14021322030000000000	WASTE MANGEMENT: REFUSE REMOVAL	-47 062 770,00	-1 365,00	0,00	-15 862,00	-276 178,00	5,43
14001341120000000000	INTER: RECEIV - WASTE MANAGEMENT	-8 539 860,00	-127 695,63	0,00	-656 768,32	-691 231,68	48,72
14003981100000000000	SECONDARY REVENUE	-1 060 930,00	-222,13	0,00	-124 088,69	-593 681,31	17,28
14031425810000000000	TRAFFIC CONTROL	-865 690,00	-7,00	0,00	-42,00	-118,00	26,25
14001420080000000000	ADVERTISEMENTS	-332 960,00	-6 052,20	0,00	-217 721,16	-647 968,84	25,15
14001060110000000000	TRADING	-292 040,00	0,00	0,00	543 019,75	1 455 930,25	27,16
14001040080000000000	FINES: TRAFFIC - COURT FINES	-208 600,00	0,00	0,00	12 500,00	18 790,00	39,94
14001322050000000000	WASTE MANGEMENT: AVAILABILITY CHARGES	-160,00	0,00	0,00	125 000,00	187 900,00	39,94
15061420610000000000	CEMETERY & BURIAL	-614 330,00	-3 930,43	0,00	-17 173,89	-135 856,11	11,22
15063985100000000000	COSTED REVENUE	-614 330,00	0,00	0,00	-173,91	-10 256,09	1,66
15053980100000000000	PRIMARY REVENUE	-287 880,00	-11 336,54	0,00	-101 681,50	-512 648,50	16,55
15053985100000000000	COSTED REVENUE	-287 880,00	-18 699,12	0,00	-71 742,08	-392 397,92	15,45
15001401100000000000	N-M-R PPE: AD HOC-OTHER ASSETS	-10 430,00	0,00	0,00	34 894,88	49 375,12	41,4

TECHNICAL SERVICES							
16033980100000000000	PRIMARY REVENUE	-913 172 590,00	-162 596,25	0,00	-979 590,48	-2 414 309,52	28,86
16023980100000000000	PRIMARY REVENUE	-655 805 070,00	-1 884,08	0,00	-11 704,23	-15 535,77	42,96
16023985100000000000	COSTED REVENUE	-655 805 070,00	-39 775,71	0,00	-238 561,83	-1 501 018,17	13,71
16001341140000000000	INTER: RECEIV - WATER	-108 325 700,00	0,00	0,00	-525 000,92	-9 474 999,08	5,25
16031341140000000000	INTER: RECEIV - WATER	-108 325 700,00	-637 409,78	0,00	-2 450 609,59	-46 603 750,41	4,99
16021321260000000000	ELEC SALES: INDUSTRIAL 400 VOLTS (LOW)	-66 428 140,00	-612 815,59	0,00	-1 298 378,40	-19 662 621,60	6,19
16003930110000000000	RECOVER:INT BILL:WATER CONSUMPTION	-22 549 630,00	-1 376,75	0,00	-21 661,85	-25 688,15	45,74
16031259030000000000	TS_C_M_NG_WSIG GRANT	-20 961 000,00	-3 938 694,57	0,00	-25 499 776,20	-158 233 153,80	13,87
16031179100000000000	TS_O_M_NRF_EQUITABLE SHARE	-18 015 680,00	-2 408 326,29	0,00	-16 794 566,12	-135 718 503,88	11,01
16031341130000000000	INTER: RECEIV - WASTE WATER MANAGEMENT	-6 026 390,00	-453 243,00	0,00	-3 448 591,78	-21 107 768,22	14,04
16021321330000000000	ELEC SALES: WATER PUMPS	-5 371 680,00	-177 799,30	0,00	-1 456 240,39	-3 915 439,61	27,1
16001323070000000000	WASTE WATER MANG: CONNECTION/RECONNECTIO	-85 530,00	-597 332,47	0,00	-3 636 398,56	-3 755 621,44	49,19
16031323070000000000	WASTE WATER MANG: CONNECTION/RECONNECTIO	-85 530,00	0,00	0,00	-6 297,17	-79 232,83	7,36
16033930100000000000	RECOVER:INT BILL:SANITATION CHARGES	-60 730,00	0,00	0,00	-42 147,94	-223 042,06	15,89
16001321080000000000	ELEC: METER READING FEES	-47 350,00	-5 507,00	0,00	-68 323,80	-139 216,20	32,92
16021321080000000000	ELEC: METER READING FEES	-47 350,00	-20 271 936,24	0,00	-133 398 363,53	-216 877 426,47	38,08
LOCAL ECONOMIC DEVELOPMENT							
18021425430000000000	SALE OF: AGRIC PROD - ASSET < CAP THRESH	-17 632 340,00	-35 502,76	0,00	-222 515,92	-507 584,08	30,47
18021401100000000000	N-M-R PPE: AD HOC-OTHER ASSETS	-6 362 300,00	-33 778,64	0,00	-216 071,84	-274 138,16	44,07
18043980100000000000	PRIMARY REVENUE	-1 096 200,00	-10 021,16	0,00	-161 278,84	-287 211,16	35,96
18001420080000000000	ADVERTISEMENTS	-490 210,00	108 603,95	0,00	651 623,70	1 347 326,30	32,59
18001424550000000000	PLAN & DEV: BUILDING PLAN CLAUSE LEVY	-448 490,00	2 500,00	0,00	15 000,00	16 290,00	47,93
18001424610000000000	PLAN & DEV: TOWN PLANNING & SERVITUDES	-157 500,00	25 000,00	0,00	150 000,00	162 900,00	47,93

Expenditure more than 50% by the end of December 2025

Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
COUNCIL							
11002303330000000000	OC: LIC - VEHICLE LIC & REGISTRATIONS	2 700,00	0,00	0,00	1 828,00	872,00	67,7
11002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	4 700,00	451,80	0,00	2 685,70	2 014,30	57,14
11002130400000000000	MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	68 790,00	6 376,32	0,00	37 903,68	30 886,32	55,1
11002110560000000000	MS: SRB - STANDBY ALLOWANCE	139 440,00	20 554,86	0,00	118 381,96	21 058,04	84,89
1100232061F000000000	INV - CONSUMABL STORES -ZERO RATED FLEET	159 220,00	4 388,11	0,00	93 136,27	66 083,73	58,49
11002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	211 830,00	19 756,19	0,00	121 252,02	90 577,98	57,24
11002110220000000000	MS: ALL - CELLULAR & TELEPHONE	239 330,00	20 069,68	0,00	120 418,08	118 911,92	50,31
11002211320000000000	EXCO: CELL PHONE ALLOWANCE	344 230,00	31 336,00	0,00	193 855,19	150 374,81	56,31
11002130200000000000	MS: SOC CONTR - MEDICAL	1 423 000,00	141 354,40	0,00	827 901,60	595 098,40	58,18
11002130300000000000	MS: SOC CONTR - PENSION	2 839 340,00	272 516,12	0,00	1 629 871,15	1 209 468,85	57,4
MUNICIPAL MANAGER							
12002110260000000000	MS: HB & INC: HOUSING BENEFITS	203 100,00	21 314,14	0,00	127 884,84	75 215,16	62,96
12002110320000000000	MS: ALL - LEAVE PAY	301 830,00	0,00	0,00	206 209,52	95 620,48	68,31
12002110460000000000	MS: SRB - ANNUAL BONUS	1 794 650,00	328 069,33	0,00	1 135 815,13	658 834,87	63,28
12002110560000000000	MS: SRB - STANDBY ALLOWANCE	90 160,00	6 765,68	0,00	48 720,46	41 439,54	54,03
12002130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	3 690,00	376,50	0,00	2 334,30	1 355,70	63,26
12002130100000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	19 080,00	3 853,62	0,00	19 563,29	-483,29	102,53
12002130200000000000	MS: SOC CONTR - MEDICAL	1 546 570,00	126 824,26	0,00	778 733,76	767 836,24	50,35
12002130300000000000	MS: SOC CONTR - PENSION	3 146 040,00	266 363,75	0,00	1 637 315,85	1 508 724,15	52,04
12002270320000000000	C&PS: B&A AUDIT COMMITTEE	281 610,00	32 000,00	0,00	153 642,20	127 967,80	54,55
12002301620000000000	OC: ENTERTAINMENT - SENIOR MANAGEMENT	228 360,00	21 280,00	73 250,00	124 348,30	104 011,70	54,45
12002301720000000000	OC: EXT COM SERV PROV - INFORMATION SERV	2 546 950,00	0,00	273 079,20	1 635 409,32	911 540,68	64,21
12002301870000000000	OC: HIRE CHARGES	26 080,00	0,00	0,00	15 200,00	10 880,00	58,28
12002305110000000000	OC: REG FEES NATIONAL	113 690,00	46 954,78	0,00	155 461,73	-41 771,73	136,74

12002305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	254 100,00	26 193,61	0,00	148 194,11	105 905,89	58,32
12002305760000000000	OC: T&S DOM - ACCOMMODATION	227 380,00	39 317,91	17 481,74	120 815,96	106 564,04	53,13
12002305800000000000	OC: T&S DOM TRP - WITHOUT OPR CAR RENTAL	104 300,00	6 509,67	-13 200,00	62 157,89	42 142,11	59,59
CORPORATE SERVICES							
13003960090000000000	CHG INT BILL:REFUSE REMOVAL	716 127,00	297 907,78	0,00	1 846 323,50	41 228,80	50,57
13023960090000000000	CHG INT BILL:REFUSE REMOVAL	716 127,00	174 409,37	0,00	739 997,18	63 496,24	50,77
13022323600000000000	INVENTORY - MATERIALS & SUPPLIES	721 930,00	21 661,42	0,00	193 995,24	186 134,76	51,03
13002323600000000000	INVENTORY - MATERIALS & SUPPLIES	722 050,00	196 654,25	0,00	857 161,87	811 756,10	51,36
13002110460000000000	MS: SRB - ANNUAL BONUS	1 629 720,00	19 230,62	0,00	111 136,25	811 756,10	51,36
13022110460000000000	MS: SRB - ANNUAL BONUS	1 629 720,00	765,55	0,00	4 555,65	4 304,35	51,41
13013980200000000000	PRIMARY EXPENDITURE	1 669 160,00	10 261,47	0,00	51 434,91	4 229,05	52,26
13013985200000000000	COSTED EXPENDITURE	1 669 160,00	220 377,80	0,00	1 281 194,50	-28 875,46	52,27
13002130200000000000	MS: SOC CONTR - MEDICAL	2 202 320,00	334 360,33	0,00	2 000 214,41	175 704,76	52,47
13022130200000000000	MS: SOC CONTR - MEDICAL	2 202 320,00	10 981,44	0,00	64 431,04	772 558,13	52,59
13002270370000000000	C&PS: B&A HUMAN RESOURCES	2 571 610,00	5 489,40	0,00	42 181,20	772 558,13	52,59
13022270370000000000	C&PS: B&A HUMAN RESOURCES	2 571 610,00	119 421,99	10 991,30	208 800,23	336 635,16	52,99
13003960110000000000	CHG INT BILL:WATER CONSUMPTION	2 956 340,00	1 185 400,36	3 137 907,30	5 351 380,06	336 635,16	52,99
13023960110000000000	CHG INT BILL:WATER CONSUMPTION	2 956 340,00	0,00	42 228,07	23 400,00	130 376,53	53,33
13002130300000000000	MS: SOC CONTR - PENSION	3 698 160,00	0,00	40 062,35	254 740,35	1 697 945,59	54,08
13022130300000000000	MS: SOC CONTR - PENSION	3 698 160,00	5 565,00	3 339,00	5 565,00	1 697 945,59	54,08
13003981200000000000	SECONDARY EXPENDITURE	3 699 182,00	0,00	17 679,88	40 361,94	122 510,29	56,15
13023981200000000000	SECONDARY EXPENDITURE	3 699 182,00	0,00	0,00	2 478,00	921 125,50	58,17
13002110340000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	3 833 290,00	0,00	27 500,00	4 743 665,61	921 125,50	58,17
13022110340000000000	MS: ALL - TRAVEL OR MOTOR VEHICLE	3 833 290,00	25 721,54	0,00	149 023,47	1 702,00	59,28
13002306620000000000	OC: WORKMEN'S COMPENSATION FUND	4 475 000,00	2 066 100,00	0,00	2 066 100,00	1 702,00	59,28
13022306620000000000	OC: WORKMEN'S COMPENSATION FUND	4 475 000,00	0,00	64 940,38	34 073,34	5 860,00	71,9

13022304520000000000	OC: PROFESSIONAL BODIES M/SHIP & SUBS	5 107 630,00	0,00	0,00	43 078,85	7 725,09	86,94
13002304520000000000	OC: PROFESSIONAL BODIES M/SHIP & SUBS	5 110 760,00	0,00	49 335,23	138 288,12	7 725,09	86,94
13002273340000000000	C&PS: LEGAL COST ADVICE & LITIGATION	17 000 000,00	63 248,64	0,00	379 491,84	367 094,39	92,81
13022273340000000000	C&PS: LEGAL COST ADVICE & LITIGATION	17 000 000,00	1 446,96	0,00	8 681,76	363 964,39	92,87
13002110010000000000	MS: SAL & ALL: BASIC SALARY & WAGES	22 446 771,00	140 323,96	0,00	782 366,19	-41 687,18	105,96
13022110010000000000	MS: SAL & ALL: BASIC SALARY & WAGES	22 446 771,00	-33 875,14	0,00	-89 288,55	-41 687,18	105,96
13023980200000000000	PRIMARY EXPENDITURE	72 401 801,00	6 661 906,40	3 447 779,78	31 614 057,04	-11 696,25	111,76
13003980200000000000	PRIMARY EXPENDITURE	74 070 961,00	205 019,56	0,00	1 170 539,79	-11 696,25	111,76
13023985200000000000	COSTED EXPENDITURE	76 100 983,00	-33 875,14	0,00	-89 288,55	-20 700,00	119,84
13003985200000000000	COSTED EXPENDITURE	77 770 143,00	6 866 925,96	3 447 779,78	32 784 596,83	-338 723,70	208,25
SOCIAL SERVICES							
14001139410000000000	TS_O_IK_PE_PE_UNSPECIFIED	0,00	40 081,18	0,00	40 081,18	-8 791,18	128,09
14002060100000000000	SM: PRB - MED: ASSET RECOGNITION CEILING	0,00	44 213,97	0,00	255 857,27	252 722,73	50,3
14002060120000000000	SM: PRB - MED: RETURN ON PLAN ASS/REIMBU	0,00	35 681,67	0,00	216 680,48	176 589,52	55,09
14002060140000000000	SM: PRB - MED: CURTAILMENT & SETTLEMENT	0,00	250 223,50	0,00	480 201,08	-250 541,08	209,09
14002060160000000000	SM: PRB - MED: DEF CONTRIBUTION FUND EXP	0,00	426 104,33	0,00	2 371 015,84	1 939 124,16	55,01
14002061060000000000	SM: PRB - PENS: ACTUARIAL GAINS & LOSSES	0,00	645 015,83	0,00	3 522 430,17	2 124 389,83	62,37
14002061140000000000	SM: PRB - PENS: CURTAILMENT & SETTLEMENT	0,00	164 158,21	0,00	994 644,16	703 775,84	58,56
14002110600000000000	MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	0,00	2 920,85	0,00	17 305,52	13 134,48	56,85
14002110640000000000	MS: SRB - LSA CURR SERV	0,00	2 338,00	0,00	14 028,00	1 082,00	92,83
14002110650000000000	MS: SRB - LSA INTEREST	0,00	645 038,80	0,00	3 803 738,55	3 095 161,45	55,13
14002110660000000000	MS: SRB - LSA PAST SERV	0,00	852 072,84	0,00	5 013 100,98	4 027 159,02	55,45
14002110670000000000	MS: SRB - LSA NET INT E/R	0,00	38 790,27	0,00	225 803,17	204 476,83	52,47
14002140060000000000	MS: PRB - MED: ACTUARIAL GAINS & LOSSES	0,00	50 241,40	0,00	298 887,16	210 152,84	58,71
14002721290000000000	DEPRECIATION WATER SUPPLY CAPITAL SPARES	0,00	0,00	1 224,50	103 413,65	31 686,35	76,54
14012061100000000000	SM: PRB - PENS: ASSET RECOG CEILING	0,00	-94 174,08	0,00	-565 044,48	-495 885,52	53,25

14012110360000000000	MS: OVERTIME - NON STRUCTURED	0,00	-94 174,08	0,00	-565 044,48	-495 885,52	53,25
14012301600000000000	OC: ENTERTAINMENT - EXEC MAYOR	0,00	40 081,18	0,00	40 081,18	-8 791,18	128,09
14016641020000000000	PPE LEASED FURN & OFF IU COST ACQUISITION	0,00	12,55	0,00	138,05	81,95	62,75
14021322040000000000	WASTE MANGEMENT: WASTE BINS	0,00	15 332,35	0,00	91 994,10	86 225,90	51,61
14032140060000000000	MS: PRB - MED: ACTUARIAL GAINS & LOSSES	0,00	0,00	0,00	20 585,98	274,02	98,68
14032140100000000000	MS: PRB - MED: ASSET RECOGNITION CEILING	0,00	43 617,22	0,00	403 372,17	337 157,83	54,47
14033201700000000000	PPE MACHINERY & EQUIPMENT - LOSSES	0,00	-94 174,08	0,00	-565 044,48	-495 885,52	53,25
14033500600000000000	IL PPE: INF - ROADS	0,00	-94 174,08	0,00	-565 044,48	-495 885,52	53,25
14033981100000000000	SECONDARY REVENUE	0,00	-20 075,00	0,00	-373 635,66	-85 284,34	81,41
14003960090000000000	CHG INT BILL: REFUSE REMOVAL	2 120,00	35 669,17	0,00	210 061,97	208 898,03	50,13
14003981200000000000	SECONDARY EXPENDITURE	2 120,00	31 175,98	0,00	189 646,34	137 393,66	57,98
14023960090000000000	CHG INT BILL: REFUSE REMOVAL	2 120,00	0,00	0,00	229 977,58	-54 577,58	131,11
14023981200000000000	SECONDARY EXPENDITURE	2 120,00	253 664,49	0,00	1 361 451,51	1 196 698,49	53,22
14012320600000000000	INV - CONSUMABLE STORES - STANDARD RATED	2 820,00	645 015,83	0,00	3 522 430,17	2 124 389,83	62,37
14012265170000000000	OS: PRINTING SERVICES	5 220,00	128 775,86	0,00	767 601,91	579 228,09	56,99
14032130010000000000	MS: SOC CONTR - BARGAINING COUNCIL	9 580,00	1 041,65	0,00	5 810,65	3 769,35	60,65
14002305830000000000	OC: T&S DOM PUB TRP - AIR TRANSPORT	10 430,00	1 728,81	0,00	10 372,86	-1 402,86	115,63
14012305830000000000	OC: T&S DOM PUB TRP - AIR TRANSPORT	10 430,00	298 174,30	0,00	1 722 091,95	1 294 228,05	57,09
14002270450000000000	C&PS: B&A VALUER & ASSESSORS	11 480,00	454 029,54	0,00	2 599 456,42	1 864 763,58	58,22
14012270450000000000	C&PS: B&A VALUER & ASSESSORS	11 480,00	14 700,96	0,00	81 475,20	59 994,80	57,59
14002130100000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	15 110,00	19 976,95	0,00	117 853,04	38 996,96	75,13
14022110260000000000	MS: HB & INC: HOUSING BENEFITS	66 230,00	0,00	0,00	31 374,60	17 915,40	63,65
15002110280000000000	MS: HB & INC: LAUNDRY	0,00	211,81	0,00	1 270,86	1 099,14	53,62
15002110360000000000	MS: OVERTIME - NON STRUCTURED	0,00	349 098,45	0,00	2 097 149,10	1 682 440,90	55,48
15002110400000000000	MS: PAYMENTS - SHIFT ADD REMUNERATION	0,00	381 065,72	0,00	2 306 870,52	2 152 649,48	51,72
15002110600000000000	MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	0,00	24 962,58	0,00	147 868,83	134 071,17	52,44

15013601100000000000	RIL: NON SPECIFIC ACCOUNTS	0,00	25 414,75	0,00	152 364,12	144 465,88	51,33
15063501100000000000	IL: NON SPECIFIC ACCOUNTS	0,00	8 024,40	0,00	48 146,40	42 743,60	52,97
15072110360000000000	MS: OVERTIME - NON STRUCTURED	0,00	2 219,29	0,00	9 516,61	6 163,39	60,69
15072110600000000000	MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	0,00	0,00	39 861,70	83 603,65	41 556,35	66,79
15073202800000000000	PPE COMMUNITY ASSETS - GAINS	0,00	0,00	0,00	44 654,92	21 005,08	68
15073202850000000000	PPE COMMUNITY ASSETS - LOSSES	0,00	0,00	0,00	2 819,23	1 940,77	59,22
15073980100000000000	PRIMARY REVENUE	0,00	11 282,52	0,00	67 695,12	64 684,88	51,13
TECHNICAL SERVICES							
16001011100000000000	INTEREST NON-EXCH - ELECTRICITY	0,00	-1 128 362,00	0,00	-6 730 906,35	-2 773 693,65	70,81
16001011200000000000	INTEREST NON-EXCH-WASTE WATER	0,00	-514 194,24	0,00	-3 080 629,03	-2 945 760,97	51,11
16001179090000000000	TS_O_M_NG_WSIG GRANT	0,00	-304,36	0,00	-7 217,68	-3 212,32	69,2
16001321060000000000	ELEC: JOINT POLE USAGE	0,00	71 573,54	0,00	71 573,54	-29 853,54	171,55
16001323040000000000	WASTE WATER MANG: HIGHER LEVEL SERVICE	0,00	4 890 015,61	0,00	28 905 223,56	25 429 471,44	53,19
16001324030000000000	WATER: SALE - PREPAID	0,00	34 505,75	0,00	202 773,81	187 116,19	52
16001324050000000000	WATER: URBAN HIGHER LEVEL SERVICE	0,00	442 167,43	0,00	2 503 293,62	2 446 466,38	50,57
16001423620000000000	MEMBERSHIP FEES	0,00	128 643,24	0,00	784 998,53	498 641,47	61,15
16002031660000000000	SM D03: SAL & ALL - PERFORM BASED BONUS	0,00	146 846,87	0,00	633 603,89	548 876,11	53,58
16002031700000000000	SM D03: ALLOW - ACCOM TRAVEL & INCIDENT.	0,00	491 131,87	0,00	2 772 579,09	2 189 230,91	55,87
16002051820000000000	SM D03: SOC CONTR: PENSION FUNDS	0,00	2 936,70	0,00	17 369,20	16 600,80	51,13
16002051840000000000	SM D03: SOC CONTR: BARGAINING COUNCIL	0,00	2 333,68	0,00	13 452,15	11 087,85	54,81
16002060020000000000	SM: PRB - MED: CURRENT SERVICE COST	0,00	711 245,93	0,00	4 196 330,35	3 879 929,65	51,95
16002060040000000000	SM: PRB - MED: INTEREST COST	0,00	899 183,73	0,00	5 355 245,87	4 867 254,13	52,38
16002265110000000000	OS: CONNECT/DIS-CONNECTION: ELECTICITY	0,00	18 000,00	29 469,76	104 500,00	57 170,00	64,63
16002362560000000000	INT PAID: OVERDUE ACCOUNTS	0,00	3 593,33	0,00	329 862,18	42 417,82	88,6
16012060060000000000	SM: PRB - MED: ACTUARIAL GAINS & LOSSES	0,00	-32 191,80	0,00	-193 263,12	132 533,12	318,23
16012061020000000000	SM: PRB - PENS: CURRENT SERVICE COST	0,00	1 921,92	0,00	11 531,52	2 258,48	83,62

16012061040000000000	SM: PRB - PENS: INTEREST COST	0,00	2 407,29	0,00	14 556,06	10 538,94	58
16012110680000000000	MS: SRB - LSA EXP RET P/A	0,00	812 229,98	0,00	10 377 956,46	7 024 660,54	59,63
16012141060000000000	MS: PRB - PENS: ACTUARIAL GAINS & LOSSES	0,00	666 288,70	0,00	5 262 486,14	145 163,86	97,31
16012304510000000000	OC: PRINTING & PUBLICATIONS	0,00	71 573,54	0,00	71 573,54	-29 853,54	171,55
16013980100000000000	PRIMARY REVENUE	0,00	3 825,00	0,00	21 424,80	14 395,20	59,81
16013980400000000000	PRIMARY GAINS & LOSSES	0,00	6 497,15	0,00	38 982,90	37 317,10	51,09
16031219420000000000	TS_C_IK_PG_FS_INFR_SPEC	0,00	0,00	0,00	111 985,63	23 564,37	82,61
16033200600000000000	PPE COMPUTER EQUIPMENT - LOSSES	0,00	169 354,48	0,00	1 068 897,80	-843 397,80	474,01
16033960060000000000	CHG INT BILL:ELEC STREET LIGHTS	0,00	-1 781 623,62	0,00	-10 167 331,34	-10 071 628,66	50,23
16033960130000000000	CHG INT BILL:ELEC CONSUMPTION ESKOM	0,00	-4 073 650,45	0,00	-30 595 133,51	-20 874 316,49	59,44
16002301620000000000	OC: ENTERTAINMENT - SENIOR MANAGEMENT	2 090,00	23 874,72	0,00	119 249,96	111 100,04	51,76
16012301620000000000	OC: ENTERTAINMENT - SENIOR MANAGEMENT	2 090,00	14 032,07	0,00	80 681,73	74 908,27	51,85
16012051830000000000	SM D03: SOC CONTR: UIF	2 230,00	271 587,00	0,00	1 476 031,58	1 130 758,42	56,62
16032720600000000000	DEPRECIATION COMPUTER EQUIPMENT	2 900,00	1 079 632,41	0,00	6 360 064,27	5 865 315,73	52,02
16012323600000000000	INVENTORY - MATERIALS & SUPPLIES	3 790,00	128 643,24	0,00	784 998,53	498 641,47	61,15
1600230572F000000000	OC: TOLL GATE FEES FLEET	6 320,00	132 571,52	0,00	501 744,26	391 295,74	56,18
16022720600000000000	DEPRECIATION COMPUTER EQUIPMENT	6 920,00	333 279,51	0,00	1 737 059,74	1 446 370,26	54,56
16002720600000000000	DEPRECIATION COMPUTER EQUIPMENT	10 540,00	2 171,15	0,00	12 775,90	11 894,10	51,78
16022130100000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	10 990,00	1 375,40	0,00	7 702,47	5 847,53	56,84
16032721500000000000	DEPRECIATION FURNITURE & OFFICE EQUIPM	13 530,00	479 091,13	0,00	2 804 653,30	2 427 196,70	53,6
16032130100000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	13 550,00	617 384,75	0,00	3 650 060,41	3 126 029,59	53,86
16032320600000000000	INV - CONSUMABLE STORES - STANDARD RATED	121 230,00	68 095,58	0,00	341 421,94	310 878,06	52,34
16032110260000000000	MS: HB & INC: HOUSING BENEFITS	155 590,00	2 094,95	0,00	66 009,11	55 220,89	54,44
16022301870000000000	OC: HIRE CHARGES	161 670,00	3 593,33	0,00	217 876,55	18 853,45	92,03
16023960110000000000	CHG INT BILL:WATER CONSUMPTION	225 500,00	20 055 480,77	1 067 368,23	196 980 286,60	-3 861 346,60	101,99
16006433020000000000	PPE COST ELEC IU LV NETWORK COST ACQUIS	12 000 000,00	-32 191,80	0,00	-193 263,12	132 533,12	318,23

16002323600000000000	INVENTORY - MATERIALS & SUPPLIES	16 650 000,00	1 921,92	0,00	11 531,52	2 258,48	83,62
16006446020000000000	PPE COST WATER INFRASTR DISTR COST ACQUI	17 402 617,00	2 177,28	0,00	13 176,00	7 594,00	63,43
16033501200000000000	IL: WASTE WATER MANAGEMENT	20 979 100,00	30 070 976,47	14 044 866,98	251 429 375,79	180 301 024,21	58,23
16036449420000000000	PPE COST SANIT INFRASTR COST ACQUISITION	45 977 105,00	30 452 669,37	14 044 866,98	253 732 914,49	188 560 436,51	57,36
16003501250000000000	IL: WATER	136 004 992,00	812 229,98	0,00	10 377 956,46	7 024 660,54	59,63
16002340010000000000	ESKOM	489 626 170,00	666 288,70	0,00	5 262 486,14	145 163,86	97,31
FINANCIAL SERVICES							
17001020630000000000	COMMUNAL LAND: RESIDENTIAL	0,00	-97 898 000,00	0,00	-228 542 000,00	-32 953 380,00	87,39
17001021560000000000	FORMAL & INFORMAL SETTLEMENTS	0,00	-851 655,74	0,00	-5 104 813,27	-4 243 896,73	54,6
17001025510000000000	PROPERTY RATES - SPECIAL RATING AREA	0,00	-1 069,18	0,00	-1 069,18	-500,82	68,1
17001321040000000000	ELEC: CONNED/RECON DISCONN/RECONN FEES	0,00	25 000,00	0,00	150 000,00	28 810,00	83,88
17002060120000000000	SM: PRB - MED: RETURN ON PLAN ASS/REIMBU	0,00	0,00	0,00	507 220,56	130 529,44	79,53
17002110640000000000	MS: SRB - LSA CURR SERV	0,00	2 585,97	0,00	14 279,07	6 440,93	68,91
17002110650000000000	MS: SRB - LSA INTEREST	0,00	299 122,95	0,00	1 751 599,14	1 690 160,86	50,89
17002110660000000000	MS: SRB - LSA PAST SERV	0,00	467 272,75	0,00	2 714 963,43	2 570 676,57	51,36
17002140060000000000	MS: PRB - MED: ACTUARIAL GAINS & LOSSES	0,00	39 098,90	0,00	234 317,11	220 682,89	51,49
17002305780000000000	OC: T&S DOM - FOOD & BEVERAGE (SERVED)	0,00	9 638 623,52	20 895,53	15 097 652,73	863 087,27	94,59
17002306610000000000	OC: WET FUEL	0,00	42 659,39	0,00	42 659,39	40 780,61	51,12
1700232060F000000000	INV - CONSUMABLE STORES - STD RATED FLEET	0,00	81 091,91	0,00	758 447,38	-57 547,38	108,21
17002362410000000000	INT PAID: BANK OVERDRAFT	0,00	111 580,33	0,00	710 975,81	-85 175,81	113,61
17012110360000000000	MS: OVERTIME - NON STRUCTURED	0,00	-118 608 056,88	0,00	-369 996 457,40	-144 096 982,60	71,97
17012110560000000000	MS: SRB - STANDBY ALLOWANCE	0,00	-118 608 056,88	0,00	-369 996 457,40	-144 096 982,60	71,97
17012141140000000000	MS: PRB - PENS: CURTAILMENT & SETTLEMENT	0,00	25 000,00	0,00	150 000,00	28 810,00	83,88
17013981200000000000	SECONDARY EXPENDITURE	0,00	35 955,43	0,00	215 732,58	206 487,42	51,09
17021021530000000000	FARM PROPERTIES: RESIDENTIAL PROPERTIES	0,00	3 349,80	0,00	20 098,80	14 231,20	58,54
17021021540000000000	FARM PROP: OTH PURPOSES THAN THE ABOVE	0,00	6 471,98	0,00	38 831,88	37 178,12	51,08

17021023900000000000	NATIONAL MONUMENT PROPERTIES	0,00	8 091,15	0,00	48 270,61	30 969,39	60,91
17021341170000000000	INTER: SHORT TERM INVEST & CALL ACCOUNTS	0,00	0,00	0,00	2 060,00	30,00	98,56
17021382400000000000	INCIDENTAL CASH SURPLUSES	0,00	0,00	0,00	34 908,61	32 891,39	51,48
17022150380000000000	MS: PST RET BEN OBL CST CAP PPE	0,00	-2 075 494,16	0,00	-12 256 151,11	1 992 371,11	119,41
1702230244F000000000	OC: INSUR UNDER - EXCESS PAYMENTS FLEET	0,00	0,00	0,00	-4 233 026,35	19 556,35	100,46
17022305720000000000	OC: TOLL GATE FEES	0,00	-4 782 861,70	0,00	-28 679 754,02	-27 482 855,98	51,06
17022362420000000000	INT PAID BOR: ANNUITY LOANS	0,00	-10 777 001,41	0,00	-65 247 973,76	-44 761 576,24	59,31
17023500900000000000	IL PPE: TRANSPORT ASSETS	0,00	295 773,15	0,00	1 731 500,34	1 675 929,66	50,81
17023600150000000000	RIL: INTANGIBLE ASSETS	0,00	460 800,77	0,00	2 676 131,55	2 533 498,45	51,36
1700230630F000000000	OC: VEHICLE TRACKING FLEET	6 260,00	9 638 623,52	20 895,53	15 097 652,73	863 087,27	94,59
1702230630F000000000	OC: VEHICLE TRACKING FLEET	6 260,00	42 659,39	0,00	42 659,39	40 780,61	51,12
17002320610000000000	INV - CONSUMABLE STORES - ZERO RATED	13 910,00	81 091,91	0,00	758 447,38	-57 547,38	108,21
17022320610000000000	INV - CONSUMABLE STORES - ZERO RATED	13 910,00	111 580,33	0,00	710 975,81	-85 175,81	113,61
17002130100000000000	MS: SOC CONTR - GROUP LIFE INSURANCE	20 720,00	0,00	0,00	2 389,50	1 370,50	63,55
17022300200000000000	OC: AUDIT COST: EXTERNAL	15 960 740,00	-118 608 056,88	0,00	-369 996 457,40	-144 096 982,60	71,97
17003501000000000000	IL: PROPERTY RATES	68 072 500,00	-118 608 056,88	0,00	-369 996 457,40	-144 096 982,60	71,97
LOCAL ECONOMIC DEVELOPMENT							
18002061100000000000	SM: PRB - PENS: ASSET RECOG CEILING	0,00	1 397 857,47	0,00	8 115 824,88	6 825 195,12	54,31
18002061120000000000	SM: PRB - PENS: RETURN ON PLAN ASS/REIMB	0,00	21 154,64	0,00	107 586,70	81 953,30	56,76
18002061140000000000	SM: PRB - PENS: CURTAILMENT & SETTLEMENT	0,00	13 122,53	0,00	74 054,26	58 905,74	55,69
18002062180000000000	SM: PRB - OTHER: LEAVE GRATUITY	0,00	343 455,72	0,00	1 832 311,55	1 390 828,45	56,84
18002110560000000000	MS: SRB - STANDBY ALLOWANCE	0,00	35 955,43	0,00	936 834,51	867 045,49	51,93
18002140040000000000	MS: PRB - MED: INTEREST COST	0,00	426,70	0,00	2 472,35	1 897,65	56,57
18002140100000000000	MS: PRB - MED: ASSET RECOGNITION CEILING	0,00	123 730,50	0,00	730 895,30	539 294,70	57,54
18002140120000000000	MS: PRB - MED: RETURN ON PLAN ASS/REIMBU	0,00	253 743,97	0,00	1 467 840,65	1 125 299,35	56,6
18002140140000000000	MS: PRB - MED: CURTAILMENT & SETTLEMENT	0,00	5 844,96	0,00	33 829,92	28 070,08	54,65

18002141060000000000	MS: PRB - PENS: ACTUARIAL GAINS & LOSSES	0,00	11 942,95	0,00	71 657,70	55 412,30	56,39
1800232060F000000000	INV - CONSUMABLE STORES -STD RATED FLEET	0,00	0,00	29,58	4 235,70	1 504,30	73,79
18002728820000000000	DEPRECIATION COMMUNITY CRECHES	0,00	0,00	0,00	34 707,66	33 092,34	51,19
18012140120000000000	MS: PRB - MED: RETURN ON PLAN ASS/REIMBU	0,00	28 828,80	0,00	172 972,80	155 920,20	52,59
18012140140000000000	MS: PRB - MED: CURTAILMENT & SETTLEMENT	0,00	28 337,55	0,00	170 025,30	-161 105,30	999,99
18022110650000000000	MS: SRB - LSA INTEREST	0,00	72 815,76	0,00	289 453,24	210 946,76	57,84
18022140120000000000	MS: PRB - MED: RETURN ON PLAN ASS/REIMBU	0,00	35 955,43	0,00	35 955,43	24 364,57	59,6
18022141100000000000	MS: PRB - PENS: ASSET RECOG CEILING	0,00	37,65	0,00	175,70	134,30	56,67
18022141140000000000	MS: PRB - PENS: CURTAILMENT & SETTLEMENT	0,00	4 569,00	0,00	18 337,20	8 562,80	68,16
18022141160000000000	MS: PRB - PENS: DEF CONTRIBUT FUND EXP	0,00	13 106,84	0,00	52 101,60	44 088,40	54,16
18022142180000000000	MS: PRB - OTHER: LEAVE GRATUITY	0,00	354,24	0,00	1 416,96	813,04	63,54
18022722750000000000	DEPRECIATION SANITATION CAPITAL SPARES	0,00	0,00	0,00	7 108,77	3 321,23	68,15
18023200400000000000	INVESTMENT PROPERTY - LOSSES	0,00	-577 142,94	0,00	-3 257 759,90	-3 104 540,10	51,2
18023200650000000000	PPE FURNITURE & OFFICE EQUIPMENT - GAINS	0,00	4 105,16	0,00	25 716,98	18 953,02	57,57
18023200700000000000	PPE FURNITURE & OFF EQUIPMENT - LOSSES	0,00	3 760,69	0,00	22 564,14	21 905,86	50,74
18023201400000000000	PPE INFRA: SOLID WASTE INFRA - LOSSES	0,00	51 221,75	0,00	311 516,74	279 353,26	52,72
18023500350000000000	IL PPE: FURNITURE & OFFICE EQUIPMENT	0,00	11 942,95	0,00	71 657,70	55 412,30	56,39
18023985400000000000	COSTED GAINS & LOSSES	0,00	0,00	29,58	4 235,70	1 504,30	73,79
18032110680000000000	MS: SRB - LSA EXP RET P/A	0,00	0,00	0,00	1 256,97	833,03	60,14
18032140060000000000	MS: PRB - MED: ACTUARIAL GAINS & LOSSES	0,00	0,00	0,00	34 707,66	33 092,34	51,19
18033985400000000000	COSTED GAINS & LOSSES	0,00	28 828,80	0,00	172 972,80	155 920,20	52,59
18033996050000000000	TRF TO ACC SURPLUS DEFICIT	0,00	28 337,55	0,00	170 025,30	-161 105,30	999,99
18042110670000000000	MS: SRB - LSA NET INT E/R	0,00	250 423,92	0,00	1 502 543,52	1 436 556,48	51,12
18042140140000000000	MS: PRB - MED: CURTAILMENT & SETTLEMENT	0,00	0,00	0,00	214 468,49	205 631,51	51,05
18042141120000000000	MS: PRB - PENS: RETURN ON PLAN ASS/REIMB	0,00	62,75	0,00	376,50	313,50	54,56
18042141140000000000	MS: PRB - PENS: CURTAILMENT & SETTLEMENT	0,00	908,84	0,00	5 453,04	3 396,96	61,61

18042142180000000000	MS: PRB - OTHER: LEAVE GRATUITY	0,00	45 892,11	0,00	275 352,66	219 857,34	55,6
18042142200000000000	MS: PRB - OTHER: LONG TERM SERVICE AWARD	0,00	885,60	0,00	5 313,60	4 526,40	54
18012130200000000000	MS: SOC CONTR - MEDICAL	26 900,00	-11 557,73	0,00	-217 964,98	60 464,98	138,39
18012305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	28 330,00	512 808,90	0,00	2 957 812,39	1 263 107,61	70,07
18002032470000000000	SM D05: ALLOW - CELLULAR & TELEPHONE	31 290,00	8 159,48	0,00	47 132,37	25 107,63	65,24
18012032470000000000	SM D05: ALLOW - CELLULAR & TELEPHONE	31 290,00	8 191,61	0,00	44 468,74	24 431,26	64,54
18002301870000000000	OC: HIRE CHARGES	37 560,00	175 216,84	0,00	999 371,03	533 888,97	65,17
18022110260000000000	MS: HB & INC: HOUSING BENEFITS	44 470,00	0,00	0,00	324 000,86	168 289,14	65,81
18032728960000000000	DEPRECIATION COMMUNITY MARKET	55 630,00	138,05	0,00	790,65	309,35	71,87
18032300140000000000	OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	57 370,00	40 722,50	0,00	232 828,80	32 981,20	87,59
18042305410000000000	OC: SKILLS DEVELOPMENT FUND LEVY	60 240,00	93 070,61	0,00	531 215,89	223 584,11	70,37
18012110460000000000	MS: SRB - ANNUAL BONUS	60 320,00	1 948,32	0,00	11 158,56	5 311,44	67,75
18002725700000000000	DEPRECIATION TRANSPORT ASSETS	155 040,00	6 788,56	0,00	42 127,81	18 112,19	69,93
18023960110000000000	CHG INT BILL:WATER CONSUMPTION	8 839 399,00	-55 357,53	0,00	-595 315,66	-500 884,34	54,3
18002110010000000000	MS: SAL & ALL: BASIC SALARY & WAGES	14 941 020,00	-55 357,53	0,00	-595 315,66	-500 884,34	54,3

FS204 Metsimaholo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

[illegible]

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	289	-	-	-	-	-	-	-	-	
Operational Buildings	289	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	254	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	35	-	-	-	-	-	-	-	-	
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	174	-	-	-	-	-	-	-	-	
Computer Equipment	174	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	1 360	1 360	-	-	680	680	100.0%	1 360	
Furniture and Office Equipment	-	1 360	1 360	-	-	680	680	100.0%	1 360	
Machinery and Equipment	11 314	1 489	1 489	-	-	745	745	100.0%	1 489	
Machinery and Equipment	11 314	1 489	1 489	-	-	745	745	100.0%	1 489	
Transport Assets	7 969	-	-	-	-	-	-	-	-	
Transport Assets	7 969	-	-	-	-	-	-	-	-	
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	57 343	39 596	41 326	-	7 887	29 122	21 235	72.9%	41 326

Upgrading of existing assets

FS204 Metsimaholo - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		36 693	71 723	71 723	10 462	22 786	38 881	16 095	41.4%	71 723
Roads Infrastructure		9 325	21 908	21 908	2 395	6 991	10 130	3 139	31.0%	21 908
Roads		9 325	21 908	21 908	2 395	6 991	10 130	3 139	31.0%	21 908
Road Structures								-		
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		-	4 500	4 500	-	-	2 250	2 250	100.0%	4 500
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations								-		
MV Switching Stations								-		
MV Networks		-	-	-	-	-	-	-		-
LV Networks								-		
Capital Spares		-	4 500	4 500	-	-	2 250	2 250	100.0%	4 500
Water Supply Infrastructure		24 774	3 971	9 944	-	986	3 465	2 479	71.6%	9 944
Dams and Weirs								-		
Boreholes								-		
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations								-		
Water Treatment Works		24 568	1 500	7 473	-	986	3 465	2 479	71.6%	7 473
Bulk Mains		-	2 471	2 471	-	-	-	-		2 471
Distribution		-	-	-	-	-	-	-		-
Distribution Points								-		
PRV Stations								-		
Capital Spares		206	-	-	-	-	-	-		-
Sanitation Infrastructure		2 594	41 344	35 371	8 067	14 810	23 036	8 227	35.7%	35 371
Pump Station		-	-	-	-	-	-	-		-
Reticulation								-		
Waste Water Treatment Works		2 505	40 344	34 371	8 067	14 810	22 536	7 727	34.3%	34 371
Outfall Sewers								-		
Toilet Facilities								-		
Capital Spares		88	1 000	1 000	-	-	500	500	100.0%	1 000

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							-	
PurIs	-	-	-	-	-	-	-	-
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							-	

<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets							-			
<u>Intangible Assets</u>		-	-	-	-	-	-		-	
Servitudes							-			
Licences and Rights		-	-	-	-	-	-		-	
<i>Water Rights</i>							-			
<i>Effluent Licenses</i>							-			
<i>Solid Waste Licenses</i>							-			
<i>Computer Software and Applications</i>		-	-	-	-	-	-		-	
<i>Load Settlement Software Applications</i>							-			
<i>Unspecified</i>							-			
<u>Computer Equipment</u>		782	3 150	3 150	(18)	25	1 575	1 550	98.4%	3 150
Computer Equipment		782	3 150	3 150	(18)	25	1 575	1 550	98.4%	3 150
<u>Furniture and Office Equipment</u>		-	2 990	2 990	-	-	1 495	1 495	100.0%	2 990
Furniture and Office Equipment		-	2 990	2 990	-	-	1 495	1 495	100.0%	2 990
<u>Machinery and Equipment</u>		-	462	462	-	-	231	231	100.0%	462
Machinery and Equipment		-	462	462	-	-	231	231	100.0%	462
<u>Transport Assets</u>		589	20 638	20 638	-	-	10 319	10 319	100.0%	20 638
Transport Assets		589	20 638	20 638	-	-	10 319	10 319	100.0%	20 638
<u>Land</u>		-	-	-	-	-	-	-		-
Land							-			
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals							-			
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-			
<i>Zoological plants and animals</i>							-			
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>							-			
<i>Zoological plants and animals</i>							-			
Total Capital Expenditure on renewal of existing ass	1	38 063	98 963	98 963	10 444	22 811	52 502	29 691	56.6%	98 963

[illegible]

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 upgrading of existing assets	9 617	24 648	24 648	4 707	13 287	12 170	(1 117)	-9.2%	24 648

12. Other supporting documents

The municipality received a qualified audit opinion with five (5) paragraphs

- ✓ Property, plant and equipment
- ✓ Investment property
- ✓ Trade payables
- ✓ Contracted services
- ✓ Irregular expenditure

Audit Outcomes: 3 Year Trend

Financial Year	Audit Opinion
2022/2023	Qualified
2023/2024	Qualified

- Management is in process of tabling the Annual Report which will be tabled together with the Audit action plan.
- The Audit Action is monitored and the information is uploaded on FMCMM portal.
- Audit steering committee meetings will kick start from February 2026, as the information is currently being captured on the portal and correctly allocated to the responsible officials.
- Audit champions were appointed by the Accounting Officer to ensure all audit findings are resolved.

13.

PART 2: PERFORMANCE ASSESSMENT REPORT

2.1. INTRODUCTION

The first half of the 2025/26 financial year has not been a smooth sailing, with Administration having to perform their duties and serve the Metsimaholo community in this mist of the external audit conducted by the Auditor General (AGSA), but official continue to strive to diligently deliver services to communities and perform within the constraints they are faced with.

The mid-year budget and performance assessment report is used as a management tool to assess the municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six (6) months of the 2025/2026 financial year, 01 July 2025 – 31 December 2025. The 6 months report gives the Executive Mayor and Council a picture of the financial and non-financial performance of the Municipality in terms of the deliverables of Service Delivery and Budget Implementation Plan (SDBIP) giving effect to the Executive to undertake its legislative oversight role equipping it to take decisions to recommend the need for an adjustment budget and revision to the SDBIP as envisaged by the Municipal Finance Management Act, 56 of 2003.

2.2. PURPOSE

The purpose of this report is to account to Council and give a report on the status performance over the first half of the financial year period, **01 July 2025 – 31 December 2025** through the presentation of the Mid-Year Budget and Performance as prescribed by Section 52(d) and Section 72 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA) and the MFMA Budget and Reporting Regulations.

2.3. STRATEGIC OBJECTIVE

In line with the IDP Framework Guide, the strategic objectives, and goals are presented in line with the 5 KPA's of the 5 Year Local Government Strategic Agenda as outlined in the Municipal Performance Regulations for Municipal Manager and Managers Accountable to the Municipal Manger of 2006 outlined herein below:

KPA1: Basic Service Delivery and Infrastructure Development

KPA2: Local Economic Development

KPA3: Financial Viability and Financial Management

KPA4: Municipal Transformation and Institutional Development

KPA5: Good Governance and Community Participation

2.4. LEGISLATIVE FRAMEWORK

Sections 52(d) and 72 of the Municipal Finance Management Act, 56 of 2003, and in terms of section 28 of the Government Notice 32141 dated 17 April 2009, regarding the “Local Government: Municipal Finance Management Act, 32 of 2003, Municipal Budget and Reporting Regulations” necessitate that specific financial particulars be reported on and in the format prescribed, hence the submission of this report to meet legislative compliance.

“The mayor of a municipality

52(d) must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and financial state of the municipality.”

In compliance with section 52(d) relating to the quarterly reporting period ended 31 December 2025, the 30 days limit expires on 30 January 2026.

Furthermore, section 72 of the Municipal Finance Management Act, 56 of 2003 states that-

“The accounting officer of a municipality must by 25 January of each year-

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account-...
- (ii) the municipality’s service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan...

This report is compiled to include the Mid-Year Performance Assessment of the Metsimaholo Local Municipality.

A report on such assessment must be submitted to the Executive Mayor, Provincial Treasury, and National Treasury in terms of section 72(1)(b) of the Act, 56 of 2003. Once the Executive Mayor has considered the report in terms of section 54(1)(f) of the Act, 56 of 2003, the Executive Mayor must table the report with recommendation to council no later than the 31 January of each year

2.5. PART 2: MID-YEAR PERFORMANCE REPORT

2.5.1. DISCUSSION

This report sets out performance against the 2025/26 Service Delivery and Budget Implementation Plan (SDBIP) that is in line with the municipal Integrated Development Plan (IDP) together with the municipal budget for the 2025/26 financial year mid-year period, 01 July 2025 - 31 December 2025. Performance is accounted for based on the delivery of projects and/or services in the SDBIP in line with what is contained in the reviewed 2024/25 IDP for which Metsimaholo Council is responsible.

For the 2025/2026 financial year the municipality has prepared a total of 276 Key Performance Indicators (KPIs) inclusive of the national key performance indicators as required by Regulation 796 (Local Government: Municipal Planning and Performance Management Regulations, 2001 - GN R796/2001 (Local Government: Municipal Systems Act 32 of 2000). KPI's from the MFMA Circular 88 have also been incorporated into the SDBIP.

Allocated to the Key Performance Areas (KPAs) and Departments is as follows:

	Department	No of Key Performance Indicators
KPA 1: Basic Service Delivery & Infrastructure Development	Technical Services	44
	Social Services	28
KPA2: Local Economic Development	Economic Development, Marketing & Tourism, and Housing & Urban Planning	31
KPA 3: Municipal Financial Viability and Management	Finance	37
KPA 4: Municipal transformation and Institutional Development	Organisational Development & Corporate Services	33
KPA5: Good Governance and Public Participation	Office of the Executive Mayor	19
	Office of the Speaker	16
	Office of the Council Whip	10
	Organisational Development & Corporate Services: Council Support	11
	Office of the Municipal Manager	47
Total		276

Allocation of measurable KPIs per Quarter is as Follows

MEASURABLE KPI PER QUARTER				
	Total number of KPIs	Q1 Measurable KPIs	Q2 Measurable KPIs	Mid-year Measurable KPIs
Technical Services	44	35	42	42
Social Services	28	23	27	27
Economic Development, Marketing & Tourism, Housing & Urban Planning	31	21	26	26
Finance	37	23	22	24
Organisational Development & Corporate Services	33	24	27	25
Executive Mayor	19	15	14	16
Speaker	16	13	12	13
Chief Whip	10	8	8	8
Council Support	11	8	8	8
Office of the Municipal Manager	47	30	35	31
Total	276	200	221	220

The performance/results achieved per Department are discussed in detail below. The following assessment rating scale shown in the table below were used during the assessment.

Category	Colour	Explanation
KPI not yet Measured/Applicable for measure		KPI with no targets for the selected period
KPI not Met/ Indicator Not Achieved		Actual Target less than (<) 50% of the Actual Target
KPI Met/ Indicator Achieved		Actual Target = 100%
KPI not reported/cannot be determined		Not reported due to unavailability of information

The total indicators for the institution are spread by percentage as follows:

Annually, quarterly and Mid-Year year

INSTITUTIONAL INDICATOR SPREAD						
Key Performance Areas	Department	No of Annual KPIs/ Qrt 1 & Percentage (%) allocation	No of Annual KPIs/ Qrt 2	No of Q1 measurable KPIs & Percentage (%) allocation	No of Q2 measurable KPIs & Percentage (%) allocation	No of Mid-year measurable KPIs & Percentage (%) allocation
KPA 1: Basic Service Delivery & Infrastructure Development	Technical Services	47 (18%)	44	35	42	42
	Social Services	29 (11%)	28	23	27	27
KPA2: Local Economic Development	Economic Development, Marketing & Tourism, and Housing & Urban Planning	34 (13%)	31	21	26	26
KPA 3: Municipal Financial Viability and Management	Finance	36 (14%)	37	23	22	24
KPA 4: Municipal transformation and Institutional Development	Organisational Development & Corporate Services	31 (12%)	33	24	27	25
KPA5: Good Governance and Public Participation	Office of the Executive Mayor	13 (5%)	19	15	14	16
	Office of the Speaker	13 (5%)	16	13	12	13
	Office of the Council Whip	9 (3%)	10	8	8	8
	Organisational Development & Corporate Services: Council Support	3 (1%)	11	8	8	8
	Office of the Municipal Manager	43 (17%)	47	30	35	31
Total		258	276	200	221	220

As can be seen from the Institutional Indicator Spread table above, the greatest percentage of indicators is allocated to the **Department Technical & Infrastructure Services** through the 2025/26 SDBIP cycle.

The rationale is that this is a key service delivery department of the Institution, and carries the primary mandate of the municipality thus necessitating more indicator allocation for performance monitoring as it is also the Department that would have the largest portion of the budget with several grant allocations. It is therefore key to evaluate and monitor performance of the department and assess whether it is meeting its spending obligations as per funding conditions.

The Office of the Municipal Manager continues to execute its vital role of oversight in the institution from developing the strategic documents that govern the running of the institution, identifying risk factors that could hamper the success of service delivery by the municipality.

The audit team function which ensures that there is assurance in the spending on public resources; and in ensuring that there is technical support to ensure that the institution is evolving with the technological changes in the economy, aligning with the strategic overview of the institution.

The communication unit is also located in this office to ensure that the community is well informed on service delivery issues of the municipality, with security management ensures that the work environment is safe for all stakeholders' council members, employees and community members always.

2.5.2. PERFORMANCE QUARTER 1 AND ANALYSIS

Quarter 1 Performance						
	Department	Total number of measurable Indicators Q1	Q1 Indicators Achieved	Q1 Indicators Not Achieved	Q1 Indicators that could not be determined	Q1 Indicators not applicable for measure
1.	Technical Services	44	35	17 (49%)	16	2
2.	Social Services	28	23	17 (74%)	6	0
3.	Economic Development, Marketing & Tourism, Housing & Urban Planning	31	21	16 (76%)	4	1
4.	Finance	37	23	9 (39%)	14	0
5.	Organisational Development & Corporate Services	33	24	13 (54%)	11	0
6.	Executive Mayor	19	15	5 (33%)	9	1
7.	Speaker	16	13	3 (23%)	10	0
8.	Chief Whip	10	8	3 (38%)	5	0
9.	Council Support	11	8	5 (63%)	2	1
10.	Office of the Municipal Manager	47	30	17 (57%)	11	2
Total		276	200	105 (53%)	88	7

2.5.2.1. Analysis: Quarter 1 Performance

For the first quarter **200 of the 276** Indicators were measurable during the quarter.

From the above table on the performance for Quarter 1, **105 of the 200** indicators were achieved which is a **53%** performance achievement with a huge improvement

from last financial years Q1 performance whereby only **45%** of indicators had been achieved. We trust that the Departments will maintain and improve on this performance throughout the financial year.

2.5.3. PERFORMANCE QUARTER 2 AND ANALYSIS

Quarter 2 Performance							
	Department	Total number of Indicators	Total number of measurable Indicators	Target Achieved	% Achieved /Measurable	Not Achieved	Indicators that could not be determined
1.	Technical Services	44	42	24	57%	18	0
2.	Social Services	28	27	15	56%	5	7
3.	Economic Development, Marketing & Tourism, Housing & Urban Planning	19	26	19	73%	6	1
4.	Finance	37	22	10	45%	10	2
5.	Organisational Development & Corporate Services	33	27	19	70%	6	0
6.	Executive Mayor	19	14	9	64%	3	3
7.	Speaker	16	12	5	42%	1	6
8.	Chief Whip	10	8	2	25%	3	3
9.	Council Support and Council Oversight	11	8	4	50%	4	0
10.	Office of the Municipal Manager	46	35	17	49%	8	10
Total		273	221	124	56%	64	32

2.5.3.1. Analysis: Quarter 2 Performance

For the second quarter **221** of the **273 (80,95%)** Indicators were measurable during the quarter.

From the above table on the performance for Quarter 2, **124 of the 221** indicators were achieved which is a 56% performance achievement with a **3 %** improvement from Q1 performance whereby only 53% of indicators had been achieved. We trust that the Departments will make a significant change and improve on this performance not throughout the financial year but in the third quarter.

2.5.4. MID-YEAR PERFORMANCE AND ANALYSIS

Mid Year Performance							
	Department	Total number of Indicators	Total number of measurable Indicators	Target Achieved	% Achieved /Measurable	Not Achieved	Indicators that could not be determined
1.	Technical Services	44	42	21	50%	21	0
2.	Social Services	28	27	14	52%	5	7
3.	Economic Development, Marketing & Tourism, Housing & Urban Planning	19	26	18	69%	6	2
4.	Finance	37	24	11	46%	3	10
5.	Organisational Development & Corporate Services	33	25	17	68%	10	0
6.	Executive Mayor	19	16		0%		
7.	Speaker	16	13		0%		
8.	Chief Whip	10	8	2	25%	3	3
9.	Council Support and Council Oversight	11	8	4	50%	4	0
10.	Office of the Municipal Manager	46	31	13	42%	3	15
	Total	273	220	100	45%	55	37

2.5.4.1. Analysis: Mid-year Performance

In the Mid-year Performance table above the **Municipality's performance at mid-year is at 45%** which is a cause for concern that the municipality is failing to meet majority of its performance indicators.

As opposed to the previous year mid-year (period), with an average of 2024/25 at 60% comparism figure indicate a decline of **+/- 10% non-achievement** in their performance indicators with 2025/26 with 50%.

Finance improved performing at 46%% achievement, emerging from 21% in 2024/25 which has been the lowest Department. Another with a further concern that at mid-year the Office of the Chief Whip at 25%, which has the monitoring of public participation and the office responsible to bridge the gap between the Metsimaholo community, its projects and the municipality.

Annexure A (spreadsheet) is attached to the report defining detailed performance milestones.

2.6. CONCLUSION/RECOMMENDATIONS:

It should be noted that although the Mid-year Performance Report indicated an unsatisfactory performance of 45% by Municipality. The indicators reflect the evaluation and monitoring of performance requiring proof with valid reliable evidence, as the determiner of target being achievement or not-achievement as planned.

Furthermore, as can be seen from the spreadsheet above, some KPIs were regarded as not achieved due to delay or non-submission of POE and not necessarily due to non-performance during the quarter.

The mid-year performance therefore highlights the need for Departments to adhere to measures in place to ensure that targets are met with quality performance and not as a tick in the box, more importantly that correct and adequate evidence is submitted during the performance review and validation processes.

Departments are therefore advised that during the mid-year review of the 2025/26 SDBIP during the bilateral to be undertaken during February 2025 to revise and adjust targets accordingly to avert non-attainment of indicators that could have been revised timeously within the limitation of available resources while striving to give the best performance within the constraints faced. The challenge of misalignment as Quarter 1 was audited, was revised and aligned as per the legislative requirements and adopted by Council, as another measure for understanding and review of the Municipal targets. Council approved the review on the 18 December 2025.

Furthermore, Departments are also advised to already prepare for the external audit by ensuring that findings by the Internal Audit are addressed timeously and that the portfolios of evidence (POE) are compiled as per performance. It will be expected that as a corrective measure that all outstanding evidence from the concluded two quarters be compiled and updated for review during the Quarter 3 performance reviews to alleviate the pressure during mid-year, to ensure that the POE aligns with the performance reported.

3. ANNUAL PERFORMANCE REPORT

Section 46 of the Municipal Systems Act 32 of 2000 as amended requires that a Municipality must prepare for each financial year a **Performance Report reflecting the performance of the Municipality**.

Subsequently, the **Annual Performance Report (APR)** must form part of the Municipality's Annual Report in terms of Chapter 12 of Municipal Finance Management Act (MFMA). To this effect, the 2025/26 Annual Performance Report is contained in **Chapter 3 of the audited Draft 2024/25 Annual Report**.

3.1. PREPARATION OF ANNUAL REPORT

Section 121(1) of the Municipal Finance management Act 56 of 2003 states that every Municipality and its entities must for each financial year prepare an Annual Report in accordance with Chapter 12.

Subsequently, the Council of the Municipality must within nine (9) months after end of the financial year deal with the Annual Report of the Municipality in accordance with sections 127 and 129.

3.2. PROGRESS REGARDING THE AUDITED DRAFT 2025/2026 ANNUAL REPORT

The Draft 2024/2025 Annual Report has been compiled and subsequently submitted to the Auditor General on 29th of August 2025 for audit purpose, in compliance with the guidelines issued by the National Treasury as per MFMA Circular No. 63 of September 2012. Audit thereof was finalised by the AG on 30 November 2025 whereby the Municipality received a **Qualified Audit Opinion**.

The Draft 2024/2025 Annual Report as audited by the AGSA will be tabled by the Executive Mayor in Council on the **30th January 2025** to ensure compliance with section 127(2) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Once the Draft Report has been tabled in Council by the Executive Mayor, it will then be referred to the **Municipal Public Accounts Committee (MPAC) for Oversight** and further processing in accordance with section 129 of the MFMA, thereafter the Final 2023/2024 Annual Report will be tabled in Council no later **than 31 March 2025** within two (2) months after tabling of the Draft Annual Report together with the **Oversight Report thereof compiled by MPAC**.

14. Quality Report:

QUALITY CERTIFICATE

I **Fusi John Motloun**, the Municipal Manager of Metsimaholo Local Municipality, hereby certify that - (mark as appropriate)

- ☐ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☒ Mid-year budget and performance assessment
- ☐ Adjustment Budget and supporting documentation
- ☐ Annual Budget and supporting documentation

for 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature _____

Print Name: Mr. F.J Motloun

Municipal Manager of Metsimaholo Local Municipality – FS204

(signed copy uploaded on GOMUNI)

Date _____