



**Tokolologo**  
LOCAL MUNICIPALITY

# **FIRST QUARTERLY PERFORMANCE REPORT**

**For the Financial Year 2025/26**

**July to September 2025**

## **EXECUTIVE STRUCTURE**

Mr. M.A Sehloho: Municipal Manager

Mr. T.D. Matile: Acting Chief Financial Officer

Mr C. Tlokwe: Acting Director: Corporate & Community Services

Mr. M. Hlazo: Acting Director: Technical Services

## **GRADING OF LOCAL AUTHORITY**

Category B

## **EXTERNAL AUDITORS**

Office of the Auditor-General

## **AUDIT COMMITTEE**

Mr. N. Lintoe (Chairperson)

Mr. H. Maritz

Mr. H. Nogomane

## **BANKERS**

ABSA

## **REGISTERED OFFICE**

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# PART 1: Non-financial Performance Information

## 1. Introduction

Chapter 6 section 41(d) of the Local Government: Municipal Systems Act 32 of 2000, a municipality is required to establish a process of regular reporting to: - the council, other political structures, political office bearers and staff of the municipality and; - the public and appropriate organs of state. The Local Government: Municipal Planning and Performance Management Regulations of 2001, further enjoins a municipality to ensure that its performance management system - Determines the frequency of reporting and the lines of accountability for performance.

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

Chapter 3 section 28(1) of the Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006 also require that there must be quarterly performance review conducted. The Performance management system is adopted before or at the same time as the commencement of by the municipality of the process of setting key performance indicators and targets in accordance with its integrated development plan.

This quarterly report is reflection on the *first* quarterly financial and non- financial performance reporting. It is an assessment of the corporate performance of the targets and Key performance Indicators (KPIs) against the Top-layer Service Delivery Budget and Implementation Plan (SDBIP), Departmental (technical) scorecards and the Performance Agreements of the incumbents.

The report covers progress made with the actual implementation of the municipality's scorecard. Reporting is done at the corporate level against the Top-Layer SDBIP, Departmental (technical) scorecard and the Performance Agreements.

The reports primarily reflect on the quarterly targets and KPIs and focuses on performance against the *first* quarter targets and KPIs. Further it provides reasons for under performance in the previous quarter and informs on measures to be taken to address under performance in the following quarter.

### 1.1. The Executive Summary

This quarterly report is compiled in terms of MFMA Schedule C: In-Year Reporting of the Municipal Budget and Reporting Regulations of 2011.

The first quarterly performance assessment has been not been conducted.

The purpose of the review will be to:

1. To conduct and assess the *First (1<sup>st</sup>)* Quarter SDBIP Performance of the 2025/26 financial year.

2. To respond to measures intended to be taken to address under-performance.

The consolidated first quarterly performance report reflects the actual performance of the various departments in implementing the Technical SDBIPs and Top Layer SDBIP. The report takes stock that during the first quarter much has been achieved and performance in terms of service delivery can be estimated or rated averagely between 57% (for this quarter only). It should also be noted that there will not be adverse material variances in relation to budget performance.

It has been noted that the submission of reports and Portfolio of Evidence (P.o.E) by Senior Managers has improved but the institution is still having a challenge from complying with the approved Process Plan and the applicable legislative framework in this respect. This non-compliance will adversely affect our social contract we entered into with the community in the beginning of the financial year. It is the constitutional mandate that we remain accountable and responsive to the needs of the community. Therefore, it is incumbent upon all Senior Managers to improve the implementation of SBDIP of the council.

When submitting this report to the Internal Auditors it shall be accompanying by the individual analysis of departments.

## 1.2. Consolidated performance of the municipality in implementing the SDBIP

### 1.2.1 National KPA 1: Basic Service Delivery

DIRECTORATE TECHNICAL SERVICES - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q 1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for Variance	Corrective measures/ action taken
Service Delivery and Infrastructure Development	Water	To improve access to water delivery	Number of reports of boreholes to be maintained.	Boshof and Dealesville extract water from boreholes	4 Quarterly reports on maintenance of boreholes by 30 <sup>th</sup> June 2026	1 quarterly report on maintenance of boreholes	Quarterly report on maintenance of boreholes	Report on maintenance of boreholes	Achieved	None	None
			Number of reports on water meters to be installed	New indicator	4 Quarterly reports on water meters installed by 30 <sup>th</sup> June 2026	1 report on installation of water meters	Quarterly report on water meters installed	Water meter verification report	Not achieved	The Municipality underwent a water verification audit as part of the revenue enhancement in June 2025. This project also aimed at unmetered premises	As per recommendation, replace all damaged water meters by June 2026.
			Number of water quality report submitted.	Water samples are send to the laboratory.	12 monthly reports on water quality from laboratory by 30 <sup>th</sup> June 2026	3 water quality reports from Laboratory	Quarterly water quality reports from Laboratory	3 water quality reports has been submitted	Achieved	None	None
		To ensure 95% access to basic sanitation	Number of reports on household with buckets toilets provided with minimum standard of sanitation	In the municipal area they use buckets, septic tank and VIP toilets	4 Quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation in Boshof by 30 <sup>th</sup> June 2026	1 quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation	Quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation	Quarterly progress report on conversion of 313 buckets to water-borne	Not achieved	Project ongoing	Project is progressing well.
			Number of reports on oxidation ponds upgraded and refurbished	There are 3 oxidation ponds one per town	4 Quarterly reports on refurbishing and upgrading of all 3 oxidation ponds by 30 <sup>th</sup> June 2026	1 quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	Quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	Tender Advert. No report on refurbish and upgrade of oxidation ponds	Not achieved	The project is out for tender. There is currently no progress on site.	The tender has been advertised to appoint a contractor by November 2025

DIRECTORATE TECHNICAL SERVICES - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q 1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for Variance	Corrective measures/ action taken
			Number of reports on oxidation ponds upgraded and refurbished	Bucket and VIP toilet serviced in a weekly basis in all 3 towns	4 Quarterly reports on serviced bucket and VIP toilets by 30 <sup>th</sup> June 2026	1 quarterly reports on serviced bucket and VIP toilets	Quarterly reports on serviced bucket and VIP toilets	No report on serviced buckets and VIP toilets	Not achieved	The budget for operations and maintenance is not sufficient	The bucket and VIP toilets are currently being converted to water borne through WSIG
	Electricity	To improve access to energy	Report on Monitoring of faulty electric meter-box	meter-box are installed in the municipal area of service	4 quarterly monitoring reports on faulty meters by 30 <sup>th</sup> June 2026	1 quarterly monitoring reports on faulty meters	Quarterly monitoring reports on faulty meters	No report on monitoring of faulty meters	Not achieved	Reasons for variance was not stated	Corrective measures were not provided
	Roads and storm water	To improve access	KM of roads paved in Seretse	Main roads are paved in the municipality.	Construction of 1.5 KM paved road in Seretse by 30 <sup>th</sup> June 2026	Advertise the Project for tender and appoint Contractor	Completion certificate of 1.5 KM paved road	The tender advert was submitted	Not achieved	The Contractor not yet appointed	The Contractor to be appointed by November 2025
	Waste refuse removal	Ensure proper maintenance of waste management and removal	Number Schedule for cleaning gravesides	Graveyards are not cleaned	2 schedules developed for cleaning grave sites by 30 <sup>th</sup> June 2026	1 schedules developed for cleaning grave sites	Approved schedules developed for cleaning grave sites	1 approved grave site cleaning schedule	Achieved	None	None
	Sports Amenities and Parks	Ensure access to quality sports and recreation	Number of report on sports facilities maintained	Sports facilities are available	4 Quarterly report on maintenance of Municipal Spots facilities by 30 <sup>th</sup> June 2026	1 quarterly report on maintenance of Municipal Spots facilities	Quarterly report on maintenance of Municipal Spots facilities	No report on maintenance of sports facilities	Not achieved	The Municipality is relying on CWP for maintenance of the sports facilities	The Municipality will maintain the sports facilities.
	Disaster Management	Establish institutional capacity for disaster management	A number of meetings held by disaster management unit.	New indicator	4 quarterly Disaster Management meetings	1 quarterly Disaster Management meeting	Notice, minutes and attendance register	No Disaster management meeting were held in the first quarter	Not achieved	Moratorium on cost containment and general travelling by all employees	Meetings to commence as soon as moratorium is lifted

1.2.2. National KPA 2: Municipal Transformation and Institutional Development

CORPORATE SERVICES DIRECTORATE'S SERVICED DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason For Variance	Corrective measure/action to be taken
Institutional Development and Transformation	Human Resource Development	Creating a safe and healthy working environment for employees	Number of awareness campaign conducted on health and safety programmes	No health and safety awareness for employees. Health & safety Committee must be established	4 Health and Safety quarterly reports on awareness campaigns by 30 <sup>th</sup> June 2026	1 Health and Safety quarterly reports on awareness campaigns	Quarterly reports on health and safety awareness campaigns	Awareness campaigns were not conducted	Not achieved	Financial Constraints	A year plan will be drafted and presented to management
	Labour Relation	To have functional Local Labour Forum	Number of Local labour forum meetings	4 LLF meetings held in 2024/2025	4 local labour forum meetings held by 30 <sup>th</sup> June 2026	1 LLF Meetings	Notices, attendance registers and minutes	No LLF meeting was held	Not achieved	The meeting cannot legally proceed, and it will be postponed repeatedly until the review period has passed	The audit process is scheduled for completion by the end of November 2025
	Administration and Support	Ensure that Council Resolutions are implemented efficiently	Monitoring of council resolution register.	Council Resolutions not monitored & implemented	Quarterly reports of implementation council resolution register by 30 <sup>th</sup> June 2026	Reports of implementation of council resolution register	Approved report of implementation of council resolution register	Council resolution register has been submitted	Achieved	None	None
		To ensure oversight & leadership	Number of meetings of section 79 committees	1 section 79 committee meeting held in 2024/2025	4 quarterly reports of section 79 committees meetings by 30 <sup>th</sup> June 2026	100% council resolution implemented	Council Resolution Execution Register	MPAC report, agenda and attendance register	Achieved	None	None

1.2.3. National KPA 3: Local Economic Development

1.2.4. National KPA 4: Municipal Financial Viability and Management

BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for variance	Corrective measures/Action to be taken
Municipal Financial Viability and Management	Revenue Management	Enhanced Revenue Collection	Number of reports Conditional Grants spend in accordance with DoRA and Grant Frameworks	None adherence to Dora conditions	12 Expenditure reports on Grants as per DoRA conditions by 30 <sup>th</sup> June 2026	3 Expenditure grants reports as per DoRA	Quarterly expenditure reports	Expenditure report submitted	Achieved	None	None
			Number of updated Conditional Grants Register	12 updates for 2024/2025	12 Updates of the Conditional Grants Register by 30 <sup>th</sup> June 2026	3 Updates of the conditional grant register	Quarterly Updates of the conditional grant register	3 Grant register submitted	Achieved	None	None
			Number of reports on Improvement in the Collection rate of the Municipality	Communication strategy	4 Quarterly reports of improved collection rates.	1 Quarterly reports of improved collection rates.	Quarterly reports of improved collection rates.	Submission of quarterly reports of improved collection rates	Achieved	None	None
			Number of reports on implementation of valuation roll in accordance with MPRA	property rates policy 2024/2025	4 Quarterly reports of valuation roll implemented by 30 <sup>th</sup> June 2026	1 Quarterly reports of valuation roll implemented	Quarterly reports of valuation roll implemented	Submission of quarterly reports of valuation roll implemented	Achieved	None	None
			Number of bank reconciliation submitted	12 monthly Bank Reconciliations compiled for 2024/2025	12 monthly bank reconciliation submitted by 30 <sup>th</sup> June 2026	3 monthly bank reconciliation submitted	Quarterly bank reconciliations	Submission quarterly bank reconciliations submitted	Achieved	None	None
			Number of reports on Service accounts issued for service charges / services rendered by the municipality	Not all service accounts are issued.	12 monthly reports of service accounts issued to consumers 30 <sup>th</sup> June 2026	3 monthly reports of service accounts issued to consumers.	Quarterly reports of service accounts issued to consumers.	The dash board report submitted	Achieved	None	None
	Reporting Assets Management	Budget and Reporting	Compilation and Submission of the Annual Financial Statements	AFS submitted for 2023/2024	Submission of Annual Financial Statements to Auditor General by 31 <sup>st</sup> August 2025	Submit Annual Financial Statements to Auditor General	Proof of submission / Acknowledgement of receipts	Acknowledgement of receipts of submission of the AFS from AG	Achieved	None	None
			Budget time lines Submitted Timeously	Budget timelines 2025/2026	Budget timelines submitted to council for approval by 31 <sup>st</sup> August 2025	Submit budget timelines to council for approval	Council resolution on the approval of the budget timelines	Submission of Council resolution on the approval of the budget timelines	Achieved	None	None

**BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026**

Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for variance	Corrective measures/Action to be taken
Municipal Financial Viability and Management	Reporting Assets Management	Budget and Reporting	Number of reports as per the MFMA section 71 submitted to go-muni	12 section 71 monthly reports submitted for 2024/2025	12 Section 71 reports submitted to go-muni within 10 working days after the end of each month by 30 <sup>th</sup> June 2026	3 monthly section 71 report	Quarterly section 71 reports	Submission of quarterly section 71 reports	Achieved	None	None
			Number of Section 52 reports submitted	4 section 52(d) reports for 2024/2025	4 Section 52 (d) reports submitted to Council for approval by 30 <sup>th</sup> June 2026	1 section 52(d) report submitted to Council	Council resolution on tabling of the section 52(d) report	Council resolution on tabling of the section 52(d) report was not submitted	Not achieved	The section 52(d) report for quarter 1 was not tabled in Council due to non-sitting during the quarter.	Section 52(d) report for quarter 1 will be tabled in the next Council meeting
Municipal Financial Viability and Management	Supply Chain and Expenditure Management	To improve overall financial management	Number of Reports on SCM Implementation	4 SCM Implementation reports for 2024/2025	4 SCM Implementation Reports submitted to Council by 30 <sup>th</sup> June 2026	1 SCM implementation report	Quarterly SCM implementation report	Submission 1 SCM implementation report	Achieved	None	None
			Reports for submission of Sec 75 Information to the IT department for uploading on a municipal website	Information Technology report for 2024/2025	4 Quarterly report submission of documents to be Uploaded on the website as outlined by section MFMA section 75	1 section 75 report	Quarterly section 75 report	Submission of 1 section 75 report	Achieved	None	None
			Number of Monthly submission of VAT returns to SARS	VAT returns to SARS for 2025/2026	12 VAT 201 Returns submitted to SARS by 30 <sup>th</sup> June 2026	3 VAT 201 Returns submitted to SARS	Proof of submission / Acknowledgement of receipts	2 VAT 201 for August and September was submitted	Achieved		
			Number of monthly submission of PAYE / UIF / SDL returns(EMP201)	Submission of PAYE/UIF/SDL returns (EMP201) for 2024/2025	12 monthly submission of PAYE/UIF/SDL returns(EMP201) to SARS by 30 <sup>th</sup> June 2026	3 monthly submission of PAYE/UIF/SDL returns(EMP201)	Proof of submission / Acknowledgement of receipts	Submission of 3 monthly submission of PAYE/UIF/SDL returns(EMP201)	Achieved	None	None
			Implementation of UIFW reduction plan.	Classification Registers (UIFW) for 2024/2025	4 Quarterly reports on the Expenditure Classification Registers by 30 <sup>th</sup> June 2026	1 reports on the Expenditure Classification Registers (UIFW)	Quarterly reports on the Expenditure Classification Registers	Submission of UIFW registers	Achieved	None	None

BUDGET AND TREASURY OFFICE'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for variance	Corrective measures/Action to be taken
Municipal Financial Viability and Management	Assets Management	To improve overall financial management	Incorporation of Fixed Asset Register in line with GRAP 17	Assets register 2024/2025	4 reports of the Fixed Assets Register by 30 <sup>th</sup> June 2026	1 reports of the Fixed Assets register	Quarterly fixed assets register	Non-submission of quarterly fixed assets registers	Not achieved	The asset return was not submitted within the reporting period as the asset Office is finalising asset verification	Asset Office will submit on their return after assets verification is complete
			Number of quarterly Movable asset verification report	2024/2025 movable asset varication report	4 Quarterly reports on movable asset verification by 30 <sup>th</sup> June 2026	1 movable asset verification report	Quarterly reports on movable asset verification	Non-submission of movable asset verification report	Not achieved	Asset verification in progress	The quarterly movable assets report will be submitted once the verification is complete
			Improved fleet management	New indicator	12 Monthly Fuel usage reconciliations by 30 June 2026	3 Monthly Fuel usage reconciliations	Quarterly Fuel usage reconciliations	3 monthly fuel usage reconciliation was not submitted	Not achieved	Reconciliation reports were not available for the current quarter as a new reconciliation template was being developed and implemented across all towns	We have formulated a recon template to be filled going forward. The manager has distributed the template across all towns to be filled. The report and recons will be available on the second quarter

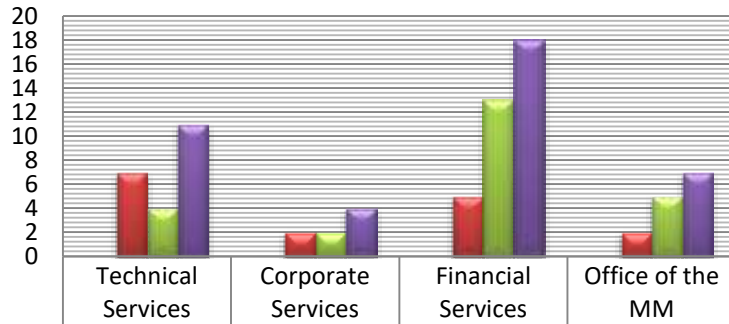
OFFICE OF MUNICIPAL MANAGER'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Annual Target	Q1 Original Target	Portfolio of Evidence	Actual Performance	Achievement Status	Reason for variance	Corrective measures/Action to be taken
Good Governance and Public Participation	Public Participation	Effective Public participation	Number of Community meetings held	4 committees meetings held in 2024/2025	4 feedback community meetings per year by 30 <sup>th</sup> June 2026	1 feedback community meeting	Notice and attendance register	Evidence not submitted	Not achieved	Evidence was not submitted	Submit the evidence for PMS to measure the target
		To ensure and oversight and leadership capacity	Number of AC meetings and reports	Council has appointed committee in 2024/2025	4 Quarterly meetings of Audit committee by 30 <sup>th</sup> June 2026	1 Audit Committee meeting	Notice, minutes and attendance register	Audit Committee meetings held on the 03 <sup>rd</sup> and 09 <sup>th</sup> of September 2025	Achieved	None	None
			Number of reports of PMS	Quarterly PMS report submitted in 2024/2025	4 Quarterly PMS report submitted to Internal Audit by 30 <sup>th</sup> June 2026	1 Quarterly PMS report submitted to Internal Audit	Acknowledgement of receipt	Quarterly PMS reports were not submitted to Internal Audit unit	Not Achieved	Late submission of evidence to the PMS Unit	Quarter 1 report will be submitted to the Internal Audit unit at the end of quarter 2
			Approved IDP process plan	Approved process plan for 2025/2026	1 approved process plan by 31 <sup>st</sup> August 2025	1 approved process plan	Council resolution and approved process plan	Council resolution and approved process plan	Achieved	None	None
		Ensure transparency and accountability	Number of consultation meetings with community	6 consultation meetings in 2024/2025	12 consultation meetings by 30 <sup>th</sup> June 2026	3 Consultation meetings	Notice and attendance register	Attendance registers for consultation meetings were submitted	Achieved	None	None
	Risk Management	Strengthen planning and capacity in the municipality	Monitoring Municipal risk register	Approved Risk Management policy in 2023/2024	4 Quarterly monitoring report of risk register by 30 <sup>th</sup> June 2026	1 Quarterly monitoring report of risk register	Quarterly monitoring report of risk register	Risk Management report was submitted	Achieved	None	None
			Implementing mitigation strategy	Approved Risk Management policy in 2023/2024	4 Quarterly report of Municipal Mitigation strategy by 30 <sup>th</sup> June 2026	1 Quarterly report of Municipal Mitigation strategy	Quarterly report of Municipal Mitigation strategy	Quarterly report of Municipal Mitigation strategy was submitted	Achieved	None	None

1.2.5. National KPA 5: Good Governance and Public Participation

### 1.3 Summary of Non-Financial Performance Results

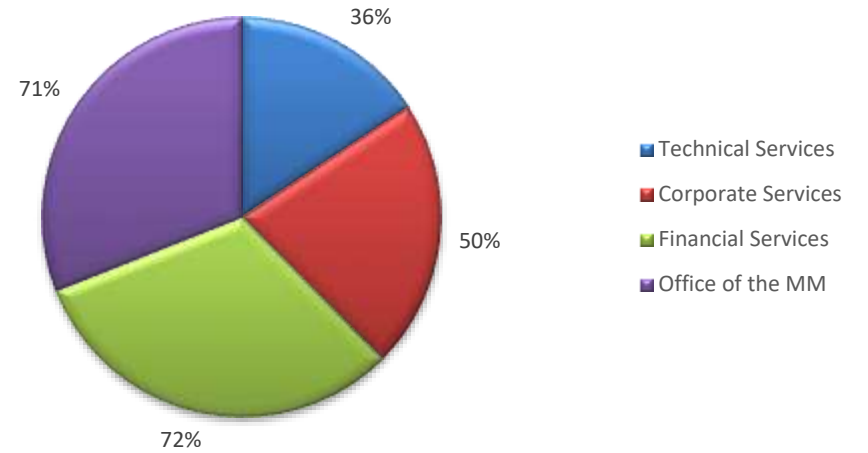
The SDBIP is essentially the municipality’s business plan and is an integral part of the financial planning, implementation and measurement process. The SDBIP functions as the connection between the strategic plan (IDP), Budget and management performance agreement, and includes detailed information on how the budget will be implemented, by means of forecast, cash flows, Service Delivery targets and indicators.

#### KPI Achievement per Department



■ KPIs not applicable in Q1:	0	0	0	0
■ KPIs not achieved in Q1:	7	2	5	2
■ KPIs achieved in Q1:	4	2	13	5
■ Total Q1 KPIs:	11	4	18	7

#### Average Percentage per Department



# PART 2: Financial Performance Information

0 - Table C1 Monthly Budget Statement Summary - M03 September

Description	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	24 272	33 776	-	2 377	7 233	8 444	(1 211)	-14%	33 776
Service charges	57 490	84 434	-	9 514	20 508	21 108	(600)	-3%	84 434
Investment revenue	185	-	-	-	100	-	100	#DIV/0!	-
Transfers and subsidies - Operational	69 399	142 145	-	317	66 230	35 538	30 693	0	142 145
Other own revenue	48 965	46 924	-	4 423	13 300	11 731	1 569	13%	46 924
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>200 310</b>	<b>307 280</b>	<b>-</b>	<b>16 632</b>	<b>107 371</b>	<b>76 820</b>	<b>30 551</b>	<b>40%</b>	<b>307 280</b>
Employee costs	56 152	59 527	-	4 340	13 190	14 271	(1 081)	-8%	59 527
Remuneration of Councilors	6 144	6 054	-	446	1 455	1 514	(58)	-4%	6 054
Depreciation and amortisation	32 056	25 967	-	-	-	6 492	(6 492)	-100%	25 967
Interest	45 136	21 589	-	6 557	10 814	5 397	5 416	100%	21 589
Inventory consumed and bulk purchases	63 518	44 822	-	6 680	13 175	11 206	1 969	18%	44 822
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	117 278	179 683	-	5 668	50 363	45 745	4 619	10%	179 683
<b>Total Expenditure</b>	<b>320 284</b>	<b>337 643</b>	<b>-</b>	<b>23 692</b>	<b>88 997</b>	<b>84 623</b>	<b>4 374</b>	<b>5%</b>	<b>337 643</b>
<b>Surplus/(Deficit)</b>	<b>(119 974)</b>	<b>(30 363)</b>	<b>-</b>	<b>(7 060)</b>	<b>18 374</b>	<b>(7 803)</b>	<b>26 177</b>	<b>-335%</b>	<b>(30 363)</b>
Transfers and subsidies - capital (monetary)	172 362	42 080	-	1 478	4 193	10 520	#	-60%	42 080
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 388</b>	<b>11 717</b>	<b>-</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>731%</b>	<b>11 717</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 388</b>	<b>11 717</b>	<b>-</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>731%</b>	<b>11 717</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>173 632</b>	<b>42 080</b>	<b>-</b>	<b>1 285</b>	<b>3 646</b>	<b>10 520</b>	<b>(6 874)</b>	<b>-65%</b>	<b>42 080</b>
Capital transfers recognised	173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>173 632</b>	<b>42 080</b>	<b>-</b>	<b>1 285</b>	<b>3 646</b>	<b>10 520</b>	<b>(6 874)</b>	<b>-65%</b>	<b>42 080</b>
<b>Financial position</b>									
Total current assets	159 830	175 610	-	-	26 197	-	-	-	175 610
Total non current assets	1 336 158	638 343	-	-	3 646	-	-	-	638 343
Total current liabilities	672 379	950 412	-	-	7 293	-	-	-	950 412
Total non current liabilities	55 913	0	-	-	-	-	-	-	0
Community wealth/Equity	734 013	(136 458)	-	-	(17)	-	-	-	(136 458)
<b>Cash flows</b>									
Net cash from (used) operating	(363 798)	87 778	-	(12 959)	27 110	41 329	14 220	34%	87 778
Net cash from (used) investing	-	(48 392)	-	(1 478)	(1 478)	(12 096)	(10 620)	88%	(48 392)
Net cash from (used) financing	-	(0)	-	-	-	(0)	(0)	100%	(0)
<b>Cash/cash equivalents at the month/year end</b>	<b>(363 016)</b>	<b>40 665</b>	<b>-</b>	<b>(14 437)</b>	<b>25 632</b>	<b>30 510</b>	<b>4 878</b>	<b>16%</b>	<b>39 386</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	23 309	11 107	10 179	9 825	9 724	9 540	9 410	570 733	653 827
<b>Creditors Age Analysis</b>									
Total Creditors	9 604	10 148	9 486	23 580	8 353	13 264	78 023	130 917	263 374

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		99 994	82 742	-	3 113	36 748	20 685	16 062	78%	82 742
Executive and council		68 467	20 076	-	-	-	5 019	(5 019)	-100%	20 076
Finance and administration		31 527	59 638	-	3 113	36 748	14 909	21 838	146%	59 638
Internal audit		-	3 028	-	-	-	757	(757)	-100%	3 028
<b>Community and public safety</b>		176	6 389	-	59	131	1 597	(1 467)	-92%	6 389
Community and social services		268	3 669	-	59	131	917	(787)	-86%	3 669
Sport and recreation		(166)	256	-	-	-	64	(64)	-100%	256
Public safety		75	2 464	-	-	-	616	(616)	-100%	2 464
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		438	30 356	-	15	17	7 589	(7 572)	-100%	30 356
Planning and development		16	14 329	-	15	17	3 582	(3 565)	-100%	14 329
Road transport		422	16 027	-	-	-	4 007	(4 007)	-100%	16 027
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		272 064	229 873	-	14 922	74 669	57 468	17 201	30%	229 873
Energy sources		18 278	44 495	-	5 710	9 052	11 124	(2 071)	-19%	44 495
Water management		182 586	91 488	-	2 743	46 225	22 872	23 352	102%	91 488
Waste water management		43 194	46 027	-	3 933	11 804	11 507	298	3%	46 027
Waste management		28 005	47 863	-	2 536	7 588	11 966	(4 378)	-37%	47 863
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	372 672	349 360	-	18 110	111 564	87 340	24 224	28%	349 360
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		141 688	112 720	-	12 786	30 176	28 404	1 772	6%	112 720
Executive and council		17 415	15 828	-	1 421	4 245	3 938	308	8%	15 828
Finance and administration		122 421	95 822	-	11 288	25 688	24 206	1 482	6%	95 822
Internal audit		1 852	1 070	-	77	243	260	(17)	-6%	1 070
<b>Community and public safety</b>		4 324	4 192	-	312	863	1 006	(143)	-14%	4 192
Community and social services		1 727	1 731	-	125	361	414	(53)	-13%	1 731
Sport and recreation		(15)	20	-	-	-	5	(5)	-100%	20
Public safety		2 612	2 441	-	187	502	587	(85)	-14%	2 441
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		49 530	26 247	-	1 183	4 220	6 833	(2 612)	-38%	26 247
Planning and development		13 828	14 537	-	979	3 359	3 603	(244)	-7%	14 537
Road transport		35 702	11 711	-	205	862	3 230	(2 368)	-73%	11 711
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		125 031	194 483	-	9 410	53 738	48 381	5 357	11%	194 483
Energy sources		66 788	37 803	-	6 953	13 352	9 431	3 921	42%	37 803
Water management		8 094	91 389	-	1 037	36 446	22 773	13 674	60%	91 389
Waste water management		8 788	35 513	-	760	2 067	8 834	(6 767)	-77%	35 513
Waste management		41 361	29 779	-	661	1 872	7 343	(5 471)	-75%	29 779
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	320 573	337 643	-	23 692	88 997	84 623	4 374	5%	337 643
<b>Surplus/ (Deficit) for the year</b>		52 099	11 717	-	(5 582)	22 567	2 717	19 851	7,3073862	11 717

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
- All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

**0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Office of the Mayor		2 653	5 490	-	-	1	1 372	(1 372)	-99,9%	5 490
Vote 2 - Office of the Municipal Manager		68 633	26 316	-	-	-	6 579	(6 579)	-100,0%	26 316
Vote 3 - Department Financial Services		28 749	46 911	-	3 113	36 747	11 728	25 019	213,3%	46 911
Vote 4 - Department Corporate Services		-	11 775	-	-	-	2 944	(2 944)	-100,0%	11 775
Vote 5 - Department Community Services		176	6 389	-	59	131	1 597	(1 467)	-91,8%	6 389
Vote 6 - Department Infrastructure Services		272 461	252 479	-	14 938	74 686	63 120	11 566	18,3%	252 479
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>372 672</b>	<b>349 360</b>	<b>-</b>	<b>18 110</b>	<b>111 564</b>	<b>87 340</b>	<b>24 224</b>	<b>27,7%</b>	<b>349 360</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Office of the Mayor		13 573	10 770	-	1 236	3 681	2 692	988	36,7%	10 770
Vote 2 - Office of the Municipal Manager		7 844	16 616	-	1 011	3 463	4 127	(664)	-16,1%	16 616
Vote 3 - Department Financial Services		100 806	74 616	-	10 018	21 067	19 022	2 045	10,7%	74 616
Vote 4 - Department Corporate Services		21 429	20 090	-	1 270	4 621	4 905	(284)	-5,8%	20 090
Vote 5 - Department Community Services		11 463	4 192	-	312	863	1 006	(143)	-14,2%	4 192
Vote 6 - Department Infrastructure Services		165 458	211 358	-	9 844	55 303	52 871	2 432	4,6%	211 358
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>320 573</b>	<b>337 643</b>	<b>-</b>	<b>23 692</b>	<b>88 997</b>	<b>84 623</b>	<b>4 374</b>	<b>5,2%</b>	<b>337 643</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>52 099</b>	<b>11 717</b>	<b>-</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>730,7%</b>	<b>11 717</b>

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Schedule C  
**0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		16 693	33 152	--	5 604	8 742	8 288	454	5%	33 152
Service charges - Water		6 477	5 192	--	616	1 851	1 298	554	43%	5 192
Service charges - Waste Water Management		20 850	17 020	--	2 007	6 058	4 255	1 803	42%	17 020
Service charges - Waste management		13 470	29 070	--	1 287	3 857	7 267	(3 410)	-47%	29 070
Sale of Goods and Rendering of Services		355	430	--	52	163	107	56	52%	430
Agency services		--	--	--	--	--	--	--	--	--
Interest		--	--	--	--	--	--	--	--	--
Interest earned from Receivables		42 445	41 286	--	3 653	10 888	10 321	567	5%	41 286
Interest from Current and Non Current Assets		185	--	--	--	100	--	100	#DIV/0!	--
Dividends		--	--	--	--	--	--	--	--	--
Rent on Land		--	--	--	--	--	--	--	--	--
Rental from Fixed Assets		159	123	--	50	99	31	68	223%	123
Licence and permits		--	--	--	--	--	--	--	--	--
Special rating levies		--	--	--	--	--	--	--	--	--
Operational Revenue		766	44	--	(25)	110	11	99	902%	44
<b>Non-Exchange Revenue</b>										
Property rates		24 272	33 776	--	2 377	7 233	8 444	(1 211)	-14%	33 776
Surcharges and Taxes		--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits		75	54	--	--	--	13	(13)	-100%	54
Licence and permits		--	--	--	--	--	--	--	--	--
Transfers and subsidies - Operational		69 399	142 145	--	317	66 230	35 536	30 693	86%	142 145
Interest		7 385	4 989	--	693	2 040	1 247	792	64%	4 989
Fuel Levy		--	--	--	--	--	--	--	--	--
Operational Revenue		--	--	--	--	--	--	--	--	--
Gains on disposal of Assets		(2 133)	--	--	--	--	--	--	--	--
Other Gains		(87)	--	--	--	--	--	--	--	--
Discontinued Operations		--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>200 310</b>	<b>307 280</b>	<b>--</b>	<b>16 632</b>	<b>107 371</b>	<b>76 820</b>	<b>30 551</b>	<b>40%</b>	<b>307 280</b>
<b>Expenditure By Type</b>										
Employee related costs		56 152	59 527	--	4 340	13 190	14 271	(1 081)	-8%	59 527
Remuneration of councillors		6 144	6 054	--	446	1 455	1 514	(58)	-4%	6 054
Bulk purchases - electricity		59 625	30 782	--	6 369	11 936	7 696	4 241	58%	30 782
Inventory consumed		3 893	14 040	--	312	1 239	3 510	(2 271)	-65%	14 040
Debt impairment		45 268	56 152	--	--	--	14 038	(14 038)	-100%	56 152
Depreciation and amortisation		32 056	25 967	--	--	--	6 492	(6 492)	-100%	25 967
Interest		45 136	21 589	--	6 557	10 814	5 397	5 416	100%	21 589
Contracted services		51 981	89 889	--	3 993	46 130	23 286	22 844	98%	89 889
Transfers and subsidies		--	--	--	--	--	--	--	--	--
Irrecoverable debts written off		--	17 807	--	--	--	4 452	(4 452)	-100%	17 807
Operational costs		15 757	15 836	--	1 675	4 233	3 969	265	7%	15 836
Losses on Disposal of Assets		557	--	--	--	--	--	--	--	--
Other Losses		3 714	--	--	--	--	--	--	--	--
<b>Total Expenditure</b>		<b>320 284</b>	<b>337 643</b>	<b>--</b>	<b>23 692</b>	<b>88 997</b>	<b>84 623</b>	<b>4 374</b>	<b>5%</b>	<b>337 643</b>
<b>Surplus/(Deficit)</b>		<b>(119 974)</b>	<b>(30 363)</b>	<b>--</b>	<b>(7 060)</b>	<b>18 374</b>	<b>(7 803)</b>	<b>26 177</b>	<b>(0)</b>	<b>(30 363)</b>
Transfers and subsidies - capital (monetary allocations)		172 362	42 080	--	1 478	4 193	10 520	(6 327)	(0)	42 080
Transfers and subsidies - capital (in-kind)		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 388</b>	<b>11 717</b>	<b>--</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>0</b>	<b>11 717</b>
Income Tax		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after income tax</b>		<b>52 388</b>	<b>11 717</b>	<b>--</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>0</b>	<b>11 717</b>
Share of Surplus/Deficit attributable to Joint Venture		--	--	--	--	--	--	--	--	--
Share of Surplus/Deficit attributable to Minorities		--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 388</b>	<b>11 717</b>	<b>--</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>0</b>	<b>11 717</b>
Share of Surplus/Deficit attributable to Associate		--	--	--	--	--	--	--	--	--
Intercompany/Parent subsidiary transactions		--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>		<b>52 388</b>	<b>11 717</b>	<b>--</b>	<b>(5 582)</b>	<b>22 567</b>	<b>2 717</b>	<b>19 851</b>	<b>0</b>	<b>11 717</b>

**References**

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ce	372 672	349 360		18 110	111 564	87 340				349 360
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C Schedule

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Department Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Department Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Department Infrastructure Services		6 182	23 780	-	1 285	3 646	5 945	(2 299)	-39%	23 780
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	6 182	23 780	-	1 285	3 646	5 945	(2 299)	-39%	23 780
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Department Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Department Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Department Community Services		-	0	-	-	-	0	(0)	-100%	0
Vote 6 - Department Infrastructure Services		167 450	18 300	-	-	-	4 575	(4 575)	-100%	18 300
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	167 450	18 300	-	-	-	4 575	(4 575)	-100%	18 300
<b>Total Capital Expenditure</b>		173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080
<b>Capital Expenditure - Functional Classification</b>										
<b>Government and administration</b>										
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>										
Community and social services		-	0	-	-	-	0	(0)	-100%	0
Sport and recreation		-	0	-	-	-	0	(0)	-100%	0
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>										
Planning and development		11 181	18 300	-	-	-	4 575	(4 575)	-100%	18 300
Road transport		11 181	18 300	-	-	-	4 575	(4 575)	-100%	18 300
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>										
Energy sources		-	0	-	-	-	0	(0)	-100%	0
Water management		156 269	0	-	-	-	0	(0)	-100%	0
Waste water management		6 182	23 780	-	1 285	3 646	5 945	(2 299)	-39%	23 780
Waste management		-	0	-	-	-	0	(0)	-100%	0
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080
<b>Funded by:</b>										
National Government		173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		173 632	42 080	-	1 285	3 646	10 520	(6 874)	-65%	42 080

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include only the relevant information.

Thursday, 09 October 2025 09:52:44 SAT

C Schedule

0 - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	Budget Year 2025/26				
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		24 572	6 440	-	(18 668)	6 440
Trade and other receivables from exchange transactions		52 780	13 951	-	29 462	13 951
Receivables from non-exchange transactions		11 963	15 803	-	6 586	15 803
Current portion of non-current receivables		28	0	-	-	0
Inventory		80	0	-	-	0
VAT		65 264	139 416	-	8 817	139 416
Other current assets		5 143	(0)	-	-	(0)
<b>Total current assets</b>		<b>159 830</b>	<b>175 610</b>	<b>-</b>	<b>26 197</b>	<b>175 610</b>
<b>Non current assets</b>						
Investments		-	0	-	-	0
Investment property		32 652	36 390	-	-	36 390
Property, plant and equipment		1 302 058	599 773	-	3 646	599 773
Biological assets		1 357	2 091	-	-	2 091
Living and non-living resources		-	-	-	-	-
Heritage assets		37	37	-	-	37
Intangible assets		53	53	-	-	53
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	0	-	-	0
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1 336 158</b>	<b>638 343</b>	<b>-</b>	<b>3 646</b>	<b>638 343</b>
<b>TOTAL ASSETS</b>		<b>1 495 988</b>	<b>813 953</b>	<b>-</b>	<b>29 843</b>	<b>813 953</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	0	-	-	0
Financial liabilities		294	0	-	-	0
Consumer deposits		530	540	-	2	540
Trade and other payables from exchange transactions		607 861	956 434	-	17 034	956 434
Trade and other payables from non-exchange transactions		46 289	(0)	-	(12 823)	(0)
Provision		417	0	-	-	0
VAT		16 988	(6 562)	-	3 079	(6 562)
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>672 379</b>	<b>950 412</b>	<b>-</b>	<b>7 293</b>	<b>950 412</b>
<b>Non current liabilities</b>						
Financial liabilities		161	0	-	-	0
Provision		55 753	0	-	-	0
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	0	-	-	0
<b>Total non current liabilities</b>		<b>55 913</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>		<b>728 292</b>	<b>950 412</b>	<b>-</b>	<b>7 293</b>	<b>950 412</b>
<b>NET ASSETS</b>	2	<b>767 696</b>	<b>(136 458)</b>	<b>-</b>	<b>22 550</b>	<b>(136 458)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		734 013	(136 458)	-	(17)	(136 458)
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>734 013</b>	<b>(136 458)</b>	<b>-</b>	<b>(17)</b>	<b>(136 458)</b>

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance 33 683 233 - - 22 567 348 -

C Schedule

0 - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	28 137	-	392	392	7 034	(6 643)	-94%	28 137
Service charges		-	54 570	-	890	890	13 643	(12 753)	-93%	54 570
Other revenue		-	62 645	-	429	62 892	15 541	47 351	305%	62 645
Transfers and Subsidies - Operational		-	128 614	-	166	636	31 625	(30 990)	-98%	128 614
Transfers and Subsidies - Capital		-	42 080	-	-	-	10 520	(10 520)	-100%	42 080
Interest		-	41 286	-	37	37	10 321	(10 284)	-100%	41 286
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(363 798)	(247 965)	-	(14 873)	(37 737)	(41 959)	(4 222)	10%	(247 965)
Interest		-	(21 589)	-	-	-	(5 397)	(5 397)	100%	(21 589)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		(363 798)	87 778	-	(12 959)	27 110	41 329	14 220	34%	87 778
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	(0)	-	-	-	(0)	0	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	(48 392)	-	(1 478)	(1 478)	(12 098)	(10 620)	88%	(48 392)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(48 392)	-	(1 478)	(1 478)	(12 098)	(10 620)	88%	(48 392)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	(0)	-	-	-	(0)	(0)	100%	(0)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	(0)	-	-	-	(0)	(0)	100%	(0)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(363 798)	39 386	-	(14 437)	25 632	29 231			39 386
Cash/cash equivalents at beginning:		781	1 279	-	-	-	1 279			-
Cash/cash equivalents at month/year end:		(363 016)	40 665	-	(14 437)	25 632	30 510			39 386

References

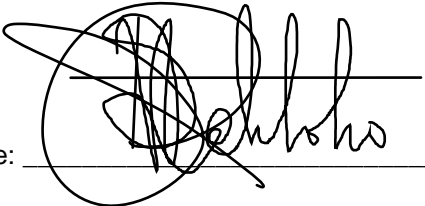
1. Material variances to be explained in Table SC1

## PART 3: Quality Certificate

I, M.A. Sehloho, the Municipal Manager of Tokologo Local Municipality (NW 396), hereby certify that the:-

1<sup>st</sup> Quarterly Performance Report of the 2025/26 FY

for the months of *1 July to 30 September 2025* has been prepared in accordance with Section 52(d) of the Municipality Finance Management Act 56 of 2003 and regulations made under that Act.

Signature: 

Date: *31 October 2025*