

SC 3700/01/2026
MC A/6774/01/2026

4.A.2 [FS]: REPORT ON FINANCIAL RESULTS FOR THE MONTH OF DECEMBER 2025 AS REQUIRED BY SECTION 72 AS WELL AS SECTION 52(d) AND SECTION 71 OF THE MUNICIPAL FINANCE MANAGEMENT ACT

9/1/2/2

COMPETENCY: COUNCIL

IT WAS UNANIMOUSLY RESOLVED:

1. That the report on the Financial Results for the month of December 2025 of the 2025/2026 financial year, as required by Section 71 of the Municipal Finance Management Act, as well as the 2nd quarter results as required by Section 52(d), and the mid-year results as required by Section 72 of the Municipal Finance Management Act, be noted.
2. That it be noted that debt impairment of R55 899 318 was raised and bad debts relating to indigents amounting to R2 643 138 were written off in December 2025.
3. That it be noted that there was no Unauthorised, Irregular, Fruitless & Wasteful Expenditure as per Section 32 of the MFMA for the month of December 2025.
4. That the UIFW be referred to MPAC and FDB for processing in terms of S32 and S171(1) and (4) of MFMA, where applicable.
5. That the Performance Report providing the Actual Performance for the quarter against the Pre-Determined Objectives (SDBIP) in terms of Section 52(d) of the Municipal Finance Management Act, be noted (circulated under separate cover).
6. That an Adjustments Budget be submitted to Council with revised revenue and expenditure projections taking into account all adjustments required.

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2025 AS REQUIRED BY SECTION 72 AS WELL AS SECTION 52(d) AND
SECTION 71 OF THE MUNICIPAL FINANCE MANAGEMENT ACT**

9/1/2/2

COMPETENCY: COUNCIL

PURPOSE

To report on the Financial Results for the month of December 2025, as required by Section 72 of the Municipal Finance Management Act.

RECOMMENDATIONS

1. That the report on the Financial Results for the month of December 2025 of the 2025/2026 financial year, as required by Section 71 of the Municipal Finance Management Act, as well as the 2nd quarter results as required by Section 52(d), and the mid-year results as required by Section 72 of the Municipal Finance Management Act, be noted.
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5. That the Performance Report providing the Actual Performance for the quarter against the Pre-Determined Objectives (SDBIP) in terms of Section 52(d) of the Municipal Finance Management Act, be noted (circulated under separate cover).
6. That an Adjustments Budget be submitted to Council with revised revenue and expenditure projections taking into account all adjustments required.

REPORT

This report is submitted in terms of the abovementioned legislative requirements.



This report provides in-year
financial information as required by
the Municipal Finance
Management Act, 56 of 2003

IN-YEAR FINANCIAL REPORT: DECEMBER 2025

Submitted in terms of Sections 72 and 52(d) of the MFMA

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

PART 1 – IN-YEAR REPORT

Mayor's report

Summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan

The tables below indicates the progress made on the implementation of the municipality's budget.

Material variances to the SDBIP:

Any material variances have been recorded on the performance report submitted together with this report.

Revenue dashboard

Income	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget	Full Year Forecast
Revenue from Non-Exchange Transactions							
Property Rates	423,566,388	30,584,069	32,254,794	32,269,505	190,890,953	45.07%	381,781,906
Fines, Penalties and Forfeits	88,471,335	4,248,222	1,743,349	2,663,698	21,810,943	24.65%	43,621,886
Interest Non Exch-Prop Rates	22,501,438	2,169,920	1,470,349	1,461,158	11,554,392	51.35%	23,108,784
Operational Transfers Monetary	218,111,096	2,009,481	1,701,404	64,437,219	152,581,276	69.96%	218,111,096
Capital Transfers Monetary (Govt)	102,313,950	14,159,929	9,246,211	16,182,055	52,828,163	51.63%	102,313,950
Capital Transfers Monetary (Developers)	4,000,000	-	-	-	-	0.00%	4,000,000
Revenue from Exchange Transactions							
Service Charges Electricity	705,878,638	48,841,894	54,096,246	51,984,540	340,235,183	48.20%	680,470,367
Service Charges Waste Management	70,940,785	5,971,955	5,926,150	5,912,431	36,611,623	50.20%	71,223,247
Service Charges Waste/Water Management	74,628,015	5,943,090	6,000,678	5,911,185	36,691,756	47.83%	71,383,511
Service Charges Water	322,105,651	24,303,203	21,612,997	24,036,889	148,098,429	45.98%	296,196,859
Interest	77,261,238	5,020,704	4,747,134	4,788,242	29,165,897	37.75%	58,331,794
Operational Revenue	5,035,964	68,865	35,418	120,878	1,314,181	26.10%	2,628,361
Rental from Fixed Assets	1,230,422	97,479	245,902	92,448	717,735	58.33%	1,435,471
Sales of Goods and Rendering of Services	9,741,930	488,704	456,357	404,618	4,754,669	48.81%	9,509,338
TOTAL INCOME	2,125,786,850	142,930,106	140,980,948	208,820,904	1,025,255,200	48.23%	1,964,116,569
Total Income Excluding Capital Revenue	2,019,472,900	128,770,177	130,280,776	194,082,810	972,427,038	48.15%	1,857,802,619

Expenditure dashboard

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget	Full Year Forecast
Salaries and Allowances							
Senior Managers	11 040 611	545 340	545 163	701 830	3 700 010	33.51%	7 400 021
Municipal Staff	464 975 506	34 683 050	34 395 534	33 712 909	208 442 472	44.83%	416 884 945
Councillors Allowances	15 431 083	1 684 162	1 270 128	1 270 128	7 949 960	51.52%	15 899 919
Contracted Services							
Outsourced Services	91 738 854	7 089 136	7 710 659	7 100 956	34 261 954	37.35%	68 523 909
Consultants and Professional Services	37 653 568	781 028	3 005 247	1 319 731	7 841 786	20.83%	15 683 573
Contractors	90 183 298	8 842 296	6 994 805	8 380 764	39 186 271	43.45%	78 372 541
Operational Cost	138 621 162	11 166 970	10 682 415	5 349 114	51 431 959	37.10%	102 863 917
Inventory	36 643 049	2 330 976	1 820 508	3 180 210	12 049 744	32.88%	24 099 489
Bulk Purchases							
Electricity	638 155 001	43 881 771	43 412 588	43 594 629	307 004 528	48.11%	614 009 056
Water	214 699 306	15 163 419	17 865 514	15 997 920	98 571 805	45.91%	197 143 610
Interest Paid	25 718 057	371 082	371 070	13 447 789	15 288 943	59.45%	30 577 887
Debt Impairment	131 619 718	3 504 709	-	58 542 456	66 105 038	50.22%	131 619 718
Transfers and Subsidies	2 661 920	-	300 000	80 000	624 100	23.45%	1 248 200
Depreciation and Amortisation	126 860 752	10 410 951	10 272 963	10 300 235	61 706 051	48.64%	123 412 102
Traffic fines impairment	84 700 954	3 761 650.00	1 248 200	2 401 020	19 011 470	22.45%	38 022 940
TOTAL EXPENDITURE	2 110 702 839	144 216 541	139 894 794	205 379 692	933 176 081	44.21%	1 865 761 825

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

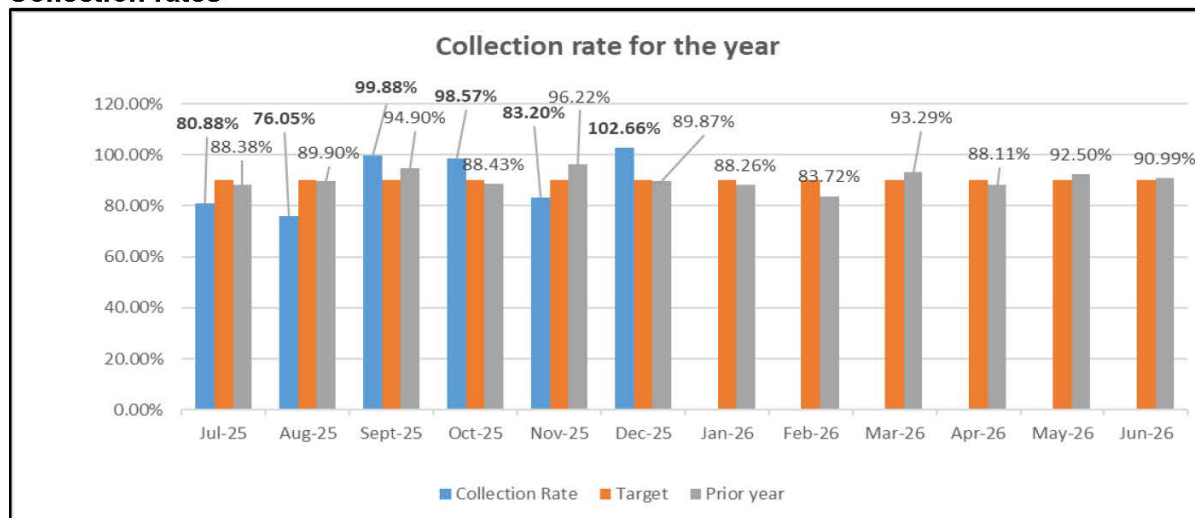
Capex dashboard

NON-CURRENT ASSETS	Original Budget	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Capital Annuity Loans	42 500 000	42 500 000	630 448	13 937 992	7 786 421	27 213 638	64.03%
Capital Leases	27 740 000	33 510 000	-	-	2 140 026	2 140 026	6.39%
Capital Operational Revenue	56 727 088	65 727 088	6 397 012	2 658 051	3 504 495	21 263 302	32.35%
Private enterprises in kind	15 200 000	15 200 000	-	-	-	-	0.00%
Capital Monetary Developers Contribution	4 000 000	4 000 000	1 039 615	-	-	1 305 513	32.64%
Sub-Total	146 167 088	160 937 088	8 067 075	16 596 043	13 430 942	51 922 478	32.26%
Capital Monetary INEP	30 616 522	30 616 522	5 849 680	2 673 213	5 341 279	15 190 077	49.61%
Capital Monetary MIG	29 806 044	29 806 044	5 627 658	1 148 160	5 463 536	20 918 772	70.18%
Capital Monetary WSIG	19 031 304	19 031 304	427 304	3 346 499	3 559 994	8 031 790	42.20%
Capital Monetary NHDG	869 565	869 565	252 864	-	155 770	869 565	100.00%
Capital Monetary DAC	4 442 000	4 442 000	217 497	904 618	127 493	1 669 220	37.58%
Capital Monetary FFRG	1 304 348	1 304 348	-	-	-	-	0.00%
Capital Monetary EEF	3 478 261	3 478 261	-	1 255 618	2 047 954	3 303 573	94.98%
Sub-Total	89 548 044	89 548 044	12 375 002	9 328 108	16 696 026	49 982 997	55.82%
TOTAL CAPITAL	235 715 132	250 485 132	20 442 077	25 924 152	30 126 968	101 905 475	40.68%

Repairs and maintenance for Capex dashboard

EXPENDITURE	Original Budget	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget	Full Year Forecast
O_MAJ_NINF_CM_PL_FURNITURE AND OFFICE EQUIPMENT	312 688	312 688	1 700	-	1 738	5 177.02	2%	10 354.04
O_MAJ_NINF_PM_CB_TRANSPORT ASSETS	16 008 908	16 008 908	1 665 728	1 331 996	2 360 434	8 444 136	53%	16 888 272
O_MAJ_NINF_CM_PL_TRANSPORT ASSETS	5 344 110	5 353 461	468 664	357 529	338 524	2 660 075	50%	5 320 150
O_MAJ_NINF_PM_IB_OA_OPS BLD'S MUNICIPAL OFFICES BUILDINGS	7 316 872	7 316 872	25 720	50 046	25 408	217 999	3%	435 998
O_MAJ_NINF_PM_IB_CA_COMM FAC LIBRARIES BUILDINGS	2 434 167	2 434 167	295 088	112 083	109 328	772 330	32%	1 544 661
O_MAJ_INF_CM_PL_SI_CAPITAL SPARES	17 272 462	17 258 551	1 230 282	1 423 669	1 267 608	7 782 028	45%	15 564 055
O_MAJ_INF_PM_IB_SI_PUMP STATION CIVIL STRUCTURE	3 095 052	3 095 052	305 657	199 495	1 023 569	1 655 537	53%	3 311 073
O_MAJ_INF_CM_PL_SI_WASTE WATER TREATMENT PIPE WORK	9 184 786	9 184 786	589 881	1 157 466	1 272 209	3 647 318	40%	7 294 635
O_MAJ_INF_CM_PL_SI_WASTE WATER TREATMENT EXTERNAL FACILITIES	19 106 262	19 115 622	1 478 593	1 498 317	1 540 696	9 416 406	49%	18 832 813
O_MAJ_INF_CM_PL_ROADS INFRASTRUCTURE CAPITAL SPARES	20 982 589	20 975 952	1 838 488	1 716 400	1 485 237	10 118 784	48%	20 237 568
O_MAJ_INF_PM_IB_ROADS INFRASTRUCTURE ROAD STRUCTURES CIVIL STRUCTURES	16 746 596	16 746 596	1 109 089	1 722 364	443 743	6 740 450	40%	13 480 900
O_MAJ_INF_CM_PL_WSI_CAPITAL SPARES	27 663 603	27 663 603	2 164 685	2 028 765	2 111 816	12 732 576	46%	25 465 153
O_MAJ_INF_PM_IB_WSI_DISTRIBUTION PIPE WORK	12 313 318	12 313 318	1 246 138	1 237 425	1 452 831	5 585 012	45%	11 170 023
O_MAJ_INF_CM_PL_EI_CAPITAL SPARES	28 169 069	28 156 069	1 924 828	1 881 289	1 858 264	11 690 660	42%	23 381 321
O_MAJ_INF_CM_PL_EI_MV NETWORKS MV NETWORK EQUIPMENT	17 713 641	17 713 641	4 035 433	2 587 957	858 165	10 610 419	60%	21 220 837
O_MAJ_INF_PM_IB_WSI_WATER TREATMENT EARTHWORKS	4 577 998	4 577 998	313 056	-	626 113	1 865 561	41%	3 731 122
O_MAJ_INF_PM_CB_EI_CAPITAL SPARES	2 086 000	2 086 000	94 551	-	-	2 084 377	100%	4 168 753
O_MAJ_INF_CM_PL_EI_LV NETWORKS PUBLIC LIGHTING	1 220 310	920 310	-	-	-	-	0%	-
O_MAJ_INF_PM_CB_WSI_BOREHOLES SERVICE CONNECTIONS ON SITE	711 170	711 170	-	-	-	-	0%	-
O_MAJ_INF_PM_IB_SWD LANDFILL SITES LAND	100 000	100 000	-	-	-	-	0%	-
O_MAJ_NINF_CM_PL_CA_COMM FAC CENTRES EXTERNAL FACILITIES	6 084 226	6 084 226	-	125 082	496 746	629 223	10%	1 258 446
TOTAL R & M EXPENDITURE	218 443 827	218 128 990	18 787 581	17 429 884	17 272 428	96 658 068	44.31%	193 316 136

Collection rates



MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Summary of risks facing the municipality

The emerging risks are as follows:

1. The collection rate achieved for the month of December is 102.66% against a budgeted rate of 90%. The year to date collection rate is 89.82%.
2. Capital spending level is being monitored to ensure at least a 90% spending level is achieved to optimise service delivery. The year to date spending is at 40.68% overall. Expenditure on Grant Funding budget is 55.82%. The capex spend is monitored weekly at heads of department meeting and monitored closely at Mayoral Committee. Specifications are being submitted to ensure timeous awards of tenders. Last year this time the capex spending was 36.47% and the target of 90% was achieved at year end.
3. Spending on repairs is being monitored to ensure assets of Council are well maintained to avoid any service interruptions. The year to date spending is 44.31%.

Mid year: Summary of the past year's annual report and progress on resolving problems identified in the annual report and the audit report

The financial statements for the 2024/2025 financial year were submitted on the 31 August 2025 to the Auditor-General, and an unqualified (clean) audit was obtained.

An audit action plan (OPCA) was developed for the 2024/2025 audit and monthly reports on the tracking of the progress will be monitored by management and submitted to the Mayoral Committee.

Mid year: Summary of the potential impact of the national adjustments budget and the relevant provincial adjustments budget

A HIV grant is expected from the district municipality. This was not budgeted for and will be included in the adjustments budget. Other proposed adjustments in the adjustment budget on grant funding include movements between projects to ensure alignment with current capital implementation progress.

Mid year: Recommendation as to whether an adjustments budget for the municipality is necessary

Adjustments budget

1. Additional grant funding from the District municipality must be included.
2. Provision for capital donations from Public enterprises should also be made.
3. Various virements of funds between votes are required.

Measurable Performance Targets (SDBIP)

Targets not met during the 2025/2026 financial year will be distributed under a separate cover.

Adjustments to the Measurable Performance Targets (SDBIP) may be necessary.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Resolutions

1. That the report on the Financial Results for the month of December 2025 of the 2025/2026 financial year, as required by Section 71 of the Municipal Finance Management Act, as well as the 2nd quarter results, as required by Section 52(d) and the mid-year results as required by Section 72 of the Municipal Finance Management Act, be noted.
2. That it be noted that debt impairment of R55 899 318 was raised, and bad debts relating to indigents amounting to R2 643 138 were written off in December 2025.
3. That it be noted that there was no Unauthorised, Irregular, Fruitless & Wasteful Expenditure as per Section 32 of the MFMA for the month of December 2025.
4. That the UIFW be referred to MPAC and FDB for processing in terms of S32 and S171(1) and (4) of MFMA, where applicable.
5. That the Performance Report providing the Actual Performance for the quarter against the Pre-Determined Objectives (SDBIP) in terms of Section 52(d) of the Municipal Finance Management Act, be noted (circulated under separate cover).
6. That an Adjustments Budget be submitted to Council with revised revenue and expenditure projections taking into account all adjustments required.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Executive summary**Municipality's Financial Performance**

Section 71 of the MFMA requires that the Accounting Officer of the municipality, by no later than 10 working days after the end of each month, submit to the Mayor of the municipality a report on the municipality's budget and the implementation thereof.

Section 52(d) of the MFMA requires that the Executive Mayor tables a report on the performance of the municipality to Council within 30 days after the end of the quarter.

Section 72 of the MFMA requires that the Accounting Officer of the municipality, by the 25th January each year, assess the performance of the municipality for the first half of the financial year. This report must be submitted to the Mayor, National Treasury and the relevant provincial treasury. The Accounting Officer must also make recommendations as to whether an adjustment budget is necessary.

Section 32 of the MFMA requires the Accounting Officer to promptly inform the MEC for Local Government in the province and the Auditor General in writing of any unauthorised, irregular or fruitless and wasteful expenditure and the steps that have been taken to recover or rectify such expenditure as well as steps taken to prevent a recurrence of such expenditure.

Section 32(2) further requires that the UIFW be investigated by Council committee to determine whether it is recoverable or not. The Council committee (MPAC) must submit a report with recommendations to the Council about UIFW.

Council's Indigent Management Policy as approved for the 2025/2026 financial year provides that the outstanding balance on the account of an approved indigent be written off against the provision for bad debts. These write-offs are reported to Council on a monthly basis. There were 49 new indigents approved for the month of December 2025 of the 2025/2026 financial year.

This report is submitted in terms of the abovementioned legislative requirements.

Revenue

	BUDGET	DECEMBER	YTD	YTD %
TOTAL REVENUE	R 2 125 786 850	R 208 820 904	R 1 025 255 200	48.23%
Services				
Property rates	R 423 566 388	R 32 269 505	R 190 890 953	45.07%
Electricity	R 705 878 638	R 51 984 540	R 340 235 183	48.20%
Waste Management	R 70 940 785	R 5 912 431	R 35 611 623	50.20%
Wastewater Management	R 74 628 015	R 5 911 185	R 35 691 756	47.83%
Water	R 322 105 651	R 24 036 889	R 148 098 429	45.98%
Grants				
Operational	R 218 111 096	R 64 437 219	R 152 581 276	69.96%
Capital	R 89 548 044	R 16 696 026	R 49 982 997	55.82%

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Revenue

Income of R209m was realised for the month of December 2025. The year to date revenue is R1 025bn, which equates to 48.23% of the annual budgeted revenue. The norm for month 6 of the financial year is 50% (1/12th of the year's income = 8.33%). The revenue to date is slightly below the expected norm.

The fines, penalties and forfeits income includes R21 717 391 which relates to traffic revenue. This is the amount of traffic fines issued as required by iGRAP1 and not what was collected. An amount of R19 011 470 has been impaired. Traffic fine revenue is 24.61% against the budget. A lot of effort has been placed with road blocks to assist with collection of outstanding traffic fines. In the next 2 quarters, law enforcement will be the primary focus.

Interest received on investments might require a decrease due to interest rate cuts during the year.

The projected revenue against the budget is 92% and therefore only virements between votes is necessary, without increasing or decreasing total revenue.

Grant Funds

The DORA grants are paid out in tranches annually, which is usually in July, December and March. Unspent capital grants are accounted as a liability and not revenue.

Operational grants income recognised for the year to date is 69.96% of the budget.

An operational grant for HIV from the district municipality has been partly received and must be budgeted for. The MOU has been signed.

Expenditure

	BUDGET	DECEMBER	YTD	YTD %
TOTAL EXPENDITURE	R 2,110,702,839	R 205,379,692	R 933,176,091	44.21%
Personnel cost				
Remuneration of Senior Management	R 11,040,611	R 701,830	R 3,700,010	33.51%
Employee Cost	R 464,975,506	R 33,712,909	R 208,442,472	44.83%
Remuneration of Councillors	R 15,431,083	R 1,270,128	R 7,949,960	51.52%
Contracted services	R 219,575,720	R 16,801,452	R 81,290,011	37.02%
Bulk purchases				
Electricity	R 638,155,001	R 43,594,629	R 307,004,528	48.11%
Water	R 214,699,306	R 15,997,920	R 98,571,805	45.91%
Distribution losses			Norm	
Electricity			10%	11.26%
Water			up to 30%	34.58%
Repairs and Maintenance	R 218,128,990	R 17,272,428	R 96,658,068	44.31%

Expenditure totalling R205m was incurred during December 2025. Year to date expenditure is R933m which represents 44.21% of the annual budget. The norm for 6 month of the financial year is 50% (1/12th of the year's income = 8.3%). The expenditure to date is below the expected norm.

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

The expenditure includes the following non-cash items:

- Depreciation	R 61 706 051
- Traffic fines impairment	R 19 011 470
- Bad debts written off	R 10 205 720
- Debt impairment	R 55 899 318

Employee costs

Overtime	Month	Year to Date
Total Cost of overtime	R 2 273 966	R 14 385 708
Percentage salary budget	0.49%	3.12%
Analysis by Municipal Classification:	R2 273 966	R14 385 708
Municipal Manager	0.00%	0.00%
Council	1.57%	1.29%
Corporate Services	6.04%	4.94%
Financial Services	0.70%	1.33%
Development & Planning	0.00%	0.00%
Community Services	27.97%	26.63%
Engineering Services	39.57%	38.44%
Public Safety & Roads	24.15%	27.38%

The determination of upper limits for total remuneration packages payable to municipal managers and managers directly accountable to municipal managers is promulgated and amended by Government Gazette 53882 dated 18 December 2025. This will result in a shortfall of R 970 thousand assuming all positions for senior managers are filled, which will be accommodated in the adjusted budget.

Employee costs are currently below the expected norm due to vacancies that have not been filled yet.

Contracted services

Expenditure on contracted services and operational cost are still low at 37.05% of the budget. It should be noted that most of the contracted services are utilised towards the end of the financial year. A detailed list of all contracted services is on page 26 and 27 of this document.

Repairs and maintenance per department

REPAIRS AND MAINTENANCE PER DEPT	Original Budget	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget	Full Year Forecast
Municipal Manager	1 944	1 944	-	-	-	-	0%	-
Council	79 910	79 910	12 309	16 061	4 490	35 765	45%	71 529
Corporate Services	5 831 671	5 831 671	26 033	54 097	51 835	296 615	5.09%	593 229
Financial Services	74 818	74 818	9 582	10 954	3 795	24 331	33%	48 661
Development & Planning	58 636	58 636	3 632	1 303	-	14 744	25%	29 489
Community Services	14 723 844	14 723 844	971 297	818 612	1 162 296	4 595 905	31%	9 191 810
Public Safety and Roads	44 704 280	44 697 643	3 690 479	3 787 891	3 295 540	20 491 678	46%	40 983 356
Engineering Services	152 968 724	152 660 524	14 074 249	12 740 966	12 754 472	71 199 031	47%	142 398 062
TOTAL R & M EXPENDITURE	218 443 827	218 128 990	18 787 581	17 429 884	17 272 428	96 658 068	44.31%	193 316 136

Repairs and Maintenance expenditure for the year to date is 44.31%.
Assets are maintained on an on-going basis.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Finance cost

Interest on loans are paid bi-annually in December and June. Interest expenditure is not accrued in this report and only interest paid is reflected as expenditure.

The interest payments to date are at 59.45% of the budget (R15 288 943).

Interest expense will have to be increased in adjustment budget due to new loans taken up at the end of the previous year.

Remedial or corrective steps to be taken to ensure that projected revenue and expenditure remain within the municipality's budget

Adjustments budget will be tabled in February 2026 to reprioritise spending.

In-year budget statement tables

Tables C1 to C7 are attached at the end of this report.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT
PART 2 – SUPPORTING DOCUMENTATION

Collection rate	Actual	
	DECEMBER	Year to Date
Collection rate	102.66%	89.82%
Bad debts written off	R 2,643,138	R 10,205,720
Provision for impairment	R 55,899,318	R 55,899,318

Debtor's analysis

Debtors age analysis

Debtor Age Analysis	Current	30 Days	60 Days	90 Days	120 Days	> 120 Days	Total
Per service							
Water	24 473 571	10 430 531	6 867 869	10 816 425	7 568 225	126 256 730	186 413 351
Electricity	19 928 587	2 334 021	1 347 798	8 110 311	1 590 469	17 024 895	50 336 081
Rates	24 368 697	9 733 379	7 911 010	6 920 458	6 315 163	199 993 029	255 241 735
Sewerage	4 811 902	1 769 975	1 529 194	1 371 641	1 269 885	39 398 025	50 150 622
Refuse	4 580 590	2 038 813	1 741 955	1 629 100	2 566 473	42 039 117	54 596 049
Interest	3 487 277	3 389 660	4 769 597	7 039 896	4 521 192	100 668 705	123 876 326
Health Services	1 057 512	602 785	930 357	-	267 240	16 872 551	19 730 446
Reconnections	881 445	663 453	624 563	157 835	202 680	17 244 190	19 774 165
Other	2 419 664	89 266	1 500 181	605 883	307 354	8 500 474	13 422 821
TOTAL	86 009 245	31 051 883	27 222 523	36 651 549	24 608 681	567 997 716	773 541 596
Debtor Age Analysis Per cust group							
Organs of state	3 202 276	1 848 046	1 907 943	809 078	978 681	31 080 117	39 826 142
Business	31 420 704	3 257 471	2 669 911	11 959 309	2 399 505	46 328 857	98 035 756
Residential	51 386 264	25 946 366	22 644 669	23 883 162	21 230 495	490 588 741	635 679 698
Total	86 009 245	31 051 883	27 222 523	36 651 549	24 608 681	567 997 716	773 541 596

Reconcillation between debtor's age analysis and statement of financial position:

Outstandings debtors as per AFS classification including VAT:							
	Current	30 Days	60 Days	90 Days	120 Days	> 120 Days	Total
Exchange Transactions							
Sundries							
Interest	3 487 277	3 389 660	4 769 597	7 039 896	4 521 192	100 668 705	119 759 501
Fire	15 897	0	0	61 449	62 622	1 706 791	1 850 503
Sundries	4 341 843	1 354 623	3 054 221	701 389	713 771	40 549 447	51 490 302
Total Sundries	7 845 018	4 744 283	7 823 818	7 802 734	5 297 585	142 924 942	176 438 379
Services							
Electricity	19 936 125	2 334 021	1 347 798	8 110 311	1 590 469	17 043 243	50 361 967
Water	24 466 033	10 430 531	6 867 869	10 816 425	7 568 225	126 238 382	186 387 466
Refuse	4 580 590	2 038 813	1 741 955	1 629 100	2 566 473	42 039 117	54 596 049
Sewerage	4 811 902	1 769 975	1 529 194	1 371 641	1 269 885	39 398 025	50 150 622
Total Services	53 794 650	16 573 340	11 486 816	21 927 477	12 995 053	224 718 767	341 496 102
Total Exchange Transactions	61 639 667	21 317 623	19 310 633	29 730 211	18 292 637	367 643 710	517 934 481
Non-Exchange Transactions							
Sundries							
Rental	881	881	881	881	881	360 977	365 380
Property Rates	24 368 697	9 733 379	7 911 010	6 920 458	6 315 163	199 993 029	255 241 735
Total Non-Exchange Transactions	24 369 577	9 734 260	7 911 890	6 921 338	6 316 043	200 354 006	255 607 115
Total Debtors - Vat Inclusive	86 009 245	31 051 883	27 222 523	36 651 549	24 608 681	567 997 716	773 541 596
Debtors with credit balances	-40 335 665						-40 335 665
Grand total	45 673 580	31 051 883	27 222 523	36 651 549	24 608 681	567 997 716	733 205 931

The municipality continues with all credit control and debt management initiatives to households and businesses.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Debtors with credit balances are reflected under current liabilities on the Annual Financial Statements.

Government departments that are in arrears are reported to the Provincial and National Treasury to intervene. The below table represents the government debt to date:

2025/12/31		
DEPARTMENT	D/TYPE	BALANCE
RAILWAY PROPERTIES	16	952 306.17
PUBLIC SERVICE INFRASTRUCTURE	36	61 933.83
NATIONAL GOVERNMENT DPW	50	3 085 019.11
NATIONAL GOVERNMENT JUSTICE	51	168 272.08
NATIONAL GOVERNMENT BASIC CHARGES	52	3 174 719.56
PROVINCIAL SCHOOLS SPECIAL PRIVATE	53	145 201.57
PROVINCIAL GOVERNMENT DID	54	3 706 585.93
PROVINCIAL GOVERNMENT SEC 21 SCHOOLS	55	874 509.12
PROVINCIAL GOVERNMENT BASIC CHARGES	57	1 087 368.53
NATIONAL HOUSING BOARD	61	515 201.28
NATIONAL GOVERNMENT RURAL DEVELOPMENT	62	3 698 890.60
PROVINCIAL GOVERNMENT HEALTH	63	20 922 697.84
ENVIRONMENTAL AFFAIRS	64	1 433 436.69
TOTAL		39 826 142.31

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Account balances

Account balances	> 90 DAYS	TOTAL
HOD's	-	-
Staff: Level 1 - 6	10 418	22 613
Staff accounts	153 375	270 933
Councillors accounts	34 024	49 679
Total		343 225

Senior Managers and Level 1 – 6 in arrears more than 90 days

MANAGEMENT ACCOUNTS				
		20251231	TOTAL	REMARKS
NAME	LEVEL	DEPT		
LEVEL 1 - 6				
NTULI NL&R	5	FINANCIAL SERVICES	10 418.41	Arrangement
GRAND TOTAL			10 418.41	

Staff accounts:

Staff Accounts	October 2025	November 2025	December 2025	%
Handovers				-
Arrangements	103 215	148 759	154 604	57.06%
Current	88 794	76 076	96 406	35.58%
30 Days	14 927	12 035	11 244	4.15%
60 Days	6 753	6 382	9 909	3.66%
90 Days	1 899	5 185	3 491	1.29%
120 + Days	95 154	142 757	149 884	55.32%
Total	207 527	242 435	270 934	100%

Councillors municipal accounts in arrears more than 90 days

MIDVAAL COUNCILLORS ACCOUNTS			
	20251231		
NAME	DT	BALANCE	REMARKS
MIDVAAL COUNCILORS			
BUSHULA NL	32	34 023.89	Arrangement
GRAND TOTAL		34 023.89	

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Creditor's analysis

The municipality aims to pay all creditor invoices, which are not in dispute with the relevant creditor within 30 days. The creditors reflected below are only trade creditor's payable during the year. Other amounts included in the trade and other payables line on the Statement of Financial Position include retentions, accrued leave, hall deposits and receipts in advance. These are not paid out within 30 days but as per the conditions set in the contract agreements insofar as retention is concerned and property registration dates for the payments received in advance.

Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	-
Bulk Electricity	46 784 573	0	0	0	0	0	46 784 573
Bulk Water	19 323 796	0	0	0	0	0	19 323 796
PAYE deductions	-	0	0	0	0	0	0
VAT (output less input)	-	0	0	0	0	0	0
Pensions / Retirement deductions	-	0	0	0	0	0	0
Loan repayments	-	0	0	0	0	0	0
Trade Creditors	1 883 604	0	0	0	0	0	1 883 604
Auditor General	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	67 991 973	0	0	0	0	0	67 991 973

Reconciliation between creditor's age analysis and statement of financial position:

Account Name	Amount
Trade Creditors	1 883 604
Bulk purchases	66 108 369
Total	67 991 973

Investment portfolio analysis

Investments for the quarter as at 31 December 2025 are as follows:

MUNICIPAL FINANCE MANAGEMENT ACT 56 OF 2003				ART 11(4)(a)						
				INVESTMENTS PORTFOLIO : DECEMBER 2025						
Account Number	Details	Interest Rate	Start Date	Maturity Date	Investment term	Market Value Beginning	Accrued Interest	Deposits	Withdrawals	Market Value End
037 288 516 210-306	NEDBANK DAILY CALL	6.50%	n/a	n/a	Call	16 782 034.12	368 967.62	166 900 000.00	(62 377 033.63)	101 673 968.11
037 288 516 210-358	NEDBANK 24-HOUR NOTICE DEPOSIT	6.80%	n/a	n/a	Notice	801 456.20	363 366.71	189 727 000.00	(140 000 000.00)	50 911 821.91
037 288 516 210-356	NEDBANK FIXED R100m (maturing 29/06/2026)	8.04%	2025/07/29	2026/06/29	335 days	102 753 424.67	682 848.32	-	-	103 436 273.99
037 288 516 210-357	NEDBANK FIXED R90m (maturing 25/06/2026)	7.83%	2025/09/19	2026/06/25	279 days	91 409 400.00	598 512.33	-	-	92 007 912.33
TOTAL INVESTMENTS: NEDBANK						211 746 313.99	2 033 695.98	356 627 000.00	(222 377 033.63)	348 029 976.34
Account Number	Details	Interest Rate	Start Date	Maturity Date	Investment term	Market Value Beginning	Accrued Interest	Deposits	Withdrawals	Market Value End
20-8222-9399	ABSA FIXED R90m (maturing 25/02/2026)	7.70%	2025/09/19	2026/02/25	159 days	91 385 999.99	588 575.34	-	-	91 974 575.33
TOTAL INVESTMENTS: ABSA						91 385 999.99	588 575.34	-	-	91 974 575.33
037 288 516 210-336	NEDBANK DAILY CALL	Linked	n/a	n/a	Call	60 328.80	331.08	-	(328.80)	60 331.08
037 288 516 210-337	NEDBANK DAILY CALL	Linked	n/a	n/a	Call	241 315.00	1 324.94	-	(1 315.00)	241 324.94
037 288 516 210-349	NEDBANK DAILY CALL - ESKOM GUARANTEE	Linked	n/a	n/a	Call	48 662 189.00	267 177.84	-	(265 189.00)	48 664 177.84
9 098 688 360	ABSA ESKOM GUARANTEE	Linked	n/a	n/a	Call	338 921.60	1 583.18	-	-	340 504.78
TOTAL GUARANTEES						49 302 754.40	270 417.04	-	(266 832.80)	49 306 338.64
Total municipal investment portfolio							2 892 688.36			489 310 890.31

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Allocation of grant and subsidies

GOVERNMENT GRANTS AND SUBSIDIES						
FOR THE PERIOD ENDED 1 JULY 2025 TO 30 JUNE 2026						
M06 - DECEMBER 2025						
DETAILS		2025/2026	2025/2026	2025/2026	2025/2026	2025/2026
		Allocation	Amount Received to Date	Transferred to Revenue	Unspent Against Total Allocation	Unspent Against Received
NATIONAL TREASURY (CONDITIONAL GRANTS)						
Municipal Infrastructure Grant	MIG	R38,050,000	(R35,644,000)	R24,569,308	R13,480,692	(R11,074,692)
Financial Management Grant	FMG	R2,000,000	(2,000,000.00)	R969,927	R1,030,073	(R1,030,073)
Expanded Public Works Programme	EPWP	R2,077,000	(1,454,000.00)	1,870,716.12	R206,284	R416,716
Integrated National Electrification Programme	INEP	R35,209,000	(22,886,000.00)	R17,259,540	R17,949,460	(R5,626,460)
Neighbourhood Development Partnership Grant	NDPG	R1,000,000	(1,000,000.00)	R927,067	R72,933	(R72,933)
Water Services Infrastructure Grant	WSIG	R21,886,000	(17,886,000.00)	R9,113,531	R12,772,469	(R8,772,469)
Energy Efficiency and Demand-Side Management Grant	EEDSM	R4,000,000	(2,600,000.00)	R0	R4,000,000	(R2,600,000)
		R104,222,000	(R83,470,000)	R54,710,089	R49,511,911	(R28,759,911)
DETAILS		2025/2026	2025/2026	2025/2026	2025/2026	2025/2026
		Allocation	Amount Received to Date	Transferred to Revenue	Unspent Against Total Allocation	Unspent Against Received
PROVINCIAL GRANTS (CONDITIONAL GRANTS)						
Fire Services Grant	FFRS	1,500,000.00	(1,500,000.00)	-	1,500,000.00	(1,500,000.00)
Libraries Plan	GDSCAR	21,372,000.00	(21,372,000.00)	9,291,455.04	12,080,544.96	(12,080,544.96)
HIV/AIDS	HV	2,347,306.00	(1,254,956.70)	-	2,347,306.00	(1,254,956.70)
		25,219,306.00	(24,126,956.70)	9,291,455.04	15,927,850.96	(14,835,501.66)
TOTAL CONDITIONAL GRANTS FOR THE YEAR		R129,441,306	(R107,596,957)	R64,001,544	R65,439,762	(R43,595,413)
EQUITABLE SHARE						
NATIONAL TREASURY (UNCONDITIONAL GRANTS)		2025/2026	2025/2026	2025/2026	2025/2026	
		Allocation	Amount Received to Date	Transferred to Revenue	Still to be Received	
Equitable Share		R184,733,000	(138,550,000.00)	(R138,550,000)	(R46,183,000)	
		R184,733,000	(R138,550,000)	(R138,550,000)	(R46,183,000)	

There were no changes in the allocations during the month.

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Councillor allowances and employee benefits

The salaries and benefits of councillors and employees are detailed below:

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Employee Related Cost						
Senior Management						
SM - Salaries Allow And Serv Benefits						
MM - Salaries Allow And Serv Benefits						
SM MM: Sal & All - Basic Salary	1 377 000	90 809	90 809	90 809	544 853	39.57%
SM MM: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM MM: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
SM MM: Sal & All - Perform Based Bonus	255 600	-	-	-	-	0.00%
CFO - Salaries Allow And Serv Benefits						
SM CFO: Sal & All - Basic Salary	1 298 003	103 016	103 016	103 016	618 093	47.62%
SM CFO: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM D05: Sal & All - Perform Based Bonus	136 000	-	-	-	-	0.00%
SM CFO: Allow - Travel Or Motor Vehicle	120 000	10 000	10 000	12 641	66 225	55.19%
HOD CORP- Salaries Allow And Serv Benefits						
HOD: Sal & All - Basic Salary	1 235 003	98 016	98 016	98 016	588 093	47.62%
HOD: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM D02: Sal & All - Perform Based Bonus	136 000	-	-	-	-	0.00%
HOD: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
HOD D&P - Salaries Allow And Serv Benefits						
HOD D&P: Sal & All - Basic Salary	894 753	62 729	62 729	137 300	450 944	50.40%
HOD D&P: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
HOD D&P: Bonus	110 000	-	-	-	-	0.00%
HOD D&P: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
HOD CS - Salaries Allow And Serv Benefits						
HOD CS: Sal & All - Basic Salary	896 623	-	-	-	189 354	21.12%
HOD CS: Allow - Cellular & Telephone	24 000	-	-	-	6 000	25.00%
SM D04: Sal & All - Perform Based Bonus	110 000	-	-	-	-	0.00%
HOD CS: Allow - Travel Or Motor Vehicle	156 000	-	-	-	39 000	25.00%
HOD ES - Salaries Allow And Serv Benefits						
HOD ES: Sal & All - Basic Salary	1 051 294	-	-	-	-	0.00%
HOD ES: Allow - Cellular & Telephone	24 000	-	-	-	-	0.00%
HOD ES: Bonus	136 000	-	-	-	-	0.00%
HOD ES: Allow - Travel Or Motor Vehicle	180 000	-	-	-	-	0.00%
HOD Public Safety and Roads - Salaries Allow And Serv Benefits						
HOD Public Safety and Roads: Sal & All - Basic Salary	940 000	67 081	67 081	145 452	480 858	51.16%
HOD Public Safety and Roads: Allow - Cellular & Telephone	110 000	-	-	-	-	0.00%
HOD Public Safety and Roads: Bonus	24 000	2 000	2 000	2 000	12 000	50.00%
HOD Public Safety and Roads : Allow - Travel Or Motor Vehicle	168 000	14 000	14 000	14 000	84 000	50.00%
Employee Related Cost						
Senior Management						
SM - Social Contributions						
MM - Social Contributions						
SM MM: Soc Contr: Pension Funds	237 600	15 480	15 480	15 480	92 880	39.09%
SM MM: Soc Contr: Uif	2 228	177	177	177	1 063	47.70%
SM MM: Soc Contr: Bargaining Council	139	13	13	13	75	54.17%
CFO - Social Contributions						
SM CFO: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
SM CFO: Soc Contr: Bargaining Council	151	13	13	13	75	49.87%
DPS - Social Contributions						
HOD: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD: Soc Contr: Bargaining Council	151	13	13	13	75	49.87%
DCH - Social Contributions						
HOD D&P: Soc Contr: Medical	27 900	2 236	2 236	-	11 178	40.06%
HOD D&P: Soc Contr: Pension Funds	92 988	7 380	7 380	8 280	45 180	48.59%
HOD D&P: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD D&P: Soc Contr: Bargaining Council	118	13	13	13	75	63.81%
DSC - Social Contributions						
HOD CS: Soc Contr: Medical	48 006	-	-	-	11 540	24.04%
HOD CS: Soc Contr: Pension Funds	95 040	-	-	-	22 140	23.30%
HOD CS: Soc Contr: Uif	2 125	177	-	-	708	33.34%
HOD CS: Soc Contr: Bargaining Council	151	-	-	-	38	24.93%
D06 - Social Contributions						
HOD ES: Soc Contr: Pension Funds	188 568	-	-	-	-	0.00%
HOD ES: Soc Contr: Uif	2 125	-	-	-	-	0.00%
HOD ES: Soc Contr: Bargaining Council	151	-	-	-	-	0.00%
HOD Public Safety and Roads - Social Contributions						
HOD Public Safety and Roads:Soc Contr:Medical	57 523	4 609	4 609	4 609	27 655	48.08%
HOD Public Safety and Roads: Soc Contr:Pensions Funds	258 720	13 860	13 860	16 280	85 580	33.08%
HOD Public Safety and Roads: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD Public Safety and Roads :Soc Contr: Bargaining Council	151	13	13	13	75	49.87%

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Municipal Staff						
MS - Salaries Allow And Serv Benefits						
MS: Sal & All: Basic Salary & Wages	283 408 001	21 352 895	21 254 614	21 315 810	127 822 639	45.10%
MS: All - Cellular & Telephone	2 836 100	217 471	216 542	217 013	1 298 244	45.78%
MS: Hb & Inc: Housing Benefits	2 589 993	192 418	191 247	190 077	1 141 634	44.08%
MS: All - Leave Pay	9 090 475	386 853	249 687	368 172	2 146 133	23.61%
MS: All - Travel Or Motor Vehicle	15 118 437	1 168 082	1 146 563	1 154 913	7 041 010	46.57%
MS: Overtime - Non Structured	30 693 000	2 468 915	2 334 953	2 273 966	14 385 708	46.87%
MS: Payments - Shift Add Remuneration	2 972 000	151 781	104 986	128 878	827 244	27.83%
MS: SRB - Annual Bonus	21 365 982	1 857 064	2 032 101	1 187 684	10 390 447	48.63%
MS: SRB - Standby Allowance	15 084 063	832 522	840 600	850 278	7 098 851	47.06%
MS - Social Contributions						
MS: Soc Contr - Bargaining Council	141 680	9 889	9 839	9 839	59 148	41.75%
MS: Soc Contr - Group Life Insurance	152 303	11 165	11 165	11 165	66 989	43.98%
MS: Soc Contr - Medical	27 925 152	1 994 262	1 985 319	1 983 344	11 964 977	42.85%
MS: Soc Contr - Pension	51 657 807	3 894 460	3 874 519	3 877 326	23 332 089	45.17%
MS: Soc Contr - Unemployment Insur Fund	1 940 513	145 274	143 400	144 445	867 359	44.70%
Remuneration Of Councillors						
Roc - Allowances & Serv Related Benefits						
Speaker - Allowances & Srb						
Speaker: Basic Salary	831 354	91 869	67 262	67 262	423 256	50.91%
Speaker: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Whip - Allowances & Srb						
Whip: Travelling Allowance	108 700	12 012	8 795	8 795	55 341	50.91%
Whip: Basic Salary	326 101	36 036	26 384	26 384	166 023	50.91%
Whip: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Exec Mayor - Allowances & Srb						
Exec Mayor: Basic Salary	1 039 186	114 824	84 077	84 077	529 057	50.91%
Exec Mayor: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Exco - Allowances & Srb						
Exco: Travelling Allowance	389 872	64 625	47 315	47 315	282 349	72.42%
Exco: Basic Salary	4 288 604	435 062	331 203	331 203	2 082 229	48.55%
Exco: Cell Phone Allowance	290 484	40 812	23 502	23 502	158 322	54.50%
Other Council - Allowances & Srb						
Oth Council: Travelling Allowance	822 170	88 177	66 273	66 273	414 691	50.44%
Oth Council: Basic Salary	4 110 850	473 893	350 580	350 580	2 200 634	53.53%
Oth Council: Cell Phone Allowance	726 210	62 672	62 672	62 672	376 032	51.78%
Section 79 - Allowance & Srb						
Sect 79 Chair: Travelling Allowance	316 536	34 979	25 610	25 610	161 154	50.91%
Sect 79 Chair: Basic Salary	1 793 704	197 865	145 122	145 122	912 854	50.89%
Sect 79 Chair: Cell Phone Allowance	242 070	19 585	19 585	19 585	117 510	48.54%

Material variances to the service delivery and budget implementation plan

Refer to attached performance report

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Projection of capital expenditure by project broken down per month:

Project Description	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
AGED BULK WATER PIPE REPLACEMENT	15 233 914	-	3 297 899	3 297 899	6 595 798	43.30%
BULK WATER METERS	1 623 479	81 810	48 600	175 721	658 631	40.57%
CHAINSAWS	100 000	-	71 500	-	71 500	71.50%
ELECTRICITY METERING	1 000 000	-	-	-	-	0.00%
EQUIPMENT	200 000	34 500	-	-	122 608	61.30%
EQUIPMENT & TOOLS	2 000 000	-	-	-	-	0.00%
GRAVEL TO TAR (MIG)NEW	12 196 215	4 289 128	-	829 574	11 957 294	98.04%
ITC HARDWARE (COMPUTORS) - NEW	1 000 000	-	-	9 594	357 755	35.78%
LAKESIDE SPORT CENTRE (MIG)	3 896 254	1 338 530	1 125 912	-	3 614 068	92.76%
LAPTOPS & DESKTOPS (MOBILE DEV REFURBISH	2 500 000	1 466 590	563 952	35 262	2 167 629	86.71%
LDV'S (REPLACEMENTS)	1 000 000	-	-	-	-	0.00%
LIBRARY FURN & EQUIPMENT - MEYERTON-NEW	452 000	3 900	251 580	35 100	290 580	64.29%
MEYERTON LIBRARY BOOKS (DAC)	400 000	6 000	304 742	-	324 438	81.11%
NETWORKS&COMPUTER RELATED HARDWARE	4 500 000	-	-	-	3 652 136	81.16%
NEW CONNECTIONS	1 000 000	589 850	-	-	589 850	58.99%
OFFICE FURNITURE	580 000	14 922	77 823	95 339	192 404	33.17%
PUMPSTATION REFURBISHMENT AND UPGRADE -	3 493 000	313 035	160 562	958 235	1 431 832	40.99%
RADIOS AND REPEATER	350 000	-	-	326 326	326 326	93.24%
REFURBISHMENT/REPLACEMENT-SUPPLY VALVES	869 563	345 494	-	86 373	777 360	89.40%
CCTV CAMERAS & EQUIPMENT NEW	1 500 000	-	588 087	276 678	913 222	60.88%
RFID SECURITY SYSTEM-MEYERTON	100 000	-	-	-	-	0.00%
SAVANNA CITY ELECTR. NETWORK	25 589 565	5 849 680	2 673 213	3 358 670	13 207 469	51.61%
SAVANNA TRANSFER STATIONS	4 500 000	-	-	-	-	0.00%
SEWER CONNECTIONS NEW	2 000 000	449 765	-	-	715 663	35.78%
SICELO ELECTRIFICATION NETWORK	5 026 957	-	-	1 982 609	1 982 609	39.44%
EQUIPMENT & TOOLS	600 000	-	-	182 000	182 000	30.33%
NEW MACHINERY AND EQUIPMENT	400 000	-	-	-	2 516	0.63%
NEW MACHINERY AND EQUIPMENT	200 000	-	21 913	-	182 113	91.06%
UPGRADE & EXTENSION CEMETERIES MIDVAAL	1 000 000	-	-	-	-	0.00%
GRADER	2 800 000	-	-	-	-	0.00%
SOFTWARE APPLICATION	4 000 000	-	-	1 964 700	3 998 840	99.97%
NEW MACHINERY AND EQUIPMENT	500 000	-	-	-	-	0.00%
ADDITIONAL LANDFILL SITE	6 000 000	-	-	320 120	320 120	5.34%
REFURB VAAL MARINA WATERTREATMENT PLANT	975 000	-	-	-	-	0.00%
GRAVEL TO TAR	12 000 000	-	3 704 339	2 742 525	11 073 978	92.28%
ROADS REHABILITATION	10 000 000	-	6 154 509	3 829 563	9 984 071	99.84%
MEYERTON LIBRARY BOOKS (DAC)	240 000	-	-	-	-	0.00%
RENEWABLE ENERGY FOR LIBRARIES	900 000	-	-	-	-	0.00%
HOK LIBRARY BOOKS (DAC)	125 000	-	22 341	7 638	29 979	23.98%
DE DEUR LIBRARY BOOKS (DAC)	125 000	-	11 125	-	11 125	8.90%
RANDVAAL LIBRARY BOOKS (DAC)	125 000	-	85 931	-	109 022	87.22%
SICELO LIBRARY BOOKS (DAC)	200 000	8 397	74 512	-	109 949	54.97%
LAKESIDE LIBRARY BOOKS (DAC)	200 000	-	5 337	22 091	27 428	13.71%
BANTU BONKE LIBRARY BOOKS (DAC)	125 000	-	50 096	-	57 721	46.18%
TRUCK	3 300 000	-	-	-	-	0.00%
UPGR SEWER OUTFLOW BELL RD-RAILWAY LINE	2 000 000	-	-	-	-	0.00%
WATER METER REPLACEMENT PROGRAMME	1 304 348	-	-	-	-	0.00%
PUMPSTATION REFURBISHMENT AND UPGRADE -	1 000 000	-	159 497	-	159 497	15.95%
CHLORINE BOOSTER STATION	1 000 000	-	-	156 150	156 150	15.62%
WEIGHBRIDGE	5 500 000	-	1 076 279	-	1 076 279	19.57%
GRAB TRUCK	4 000 000	-	-	-	-	0.00%
EQUIPMENT AND TOOLS	200 000	81 000	-	-	81 000	40.50%
REHABILITATION OF ROTHDENE PUMPSTATION LOA	2 000 000	-	-	200 000	200 000	10.00%
ROAD REHABILITATION	1 028 924	-	-	-	970 175	94.29%
EQUIPMENT	30 435	-	22 248	-	22 248	73.10%
AIRCONDITIONERS	200 000	-	-	-	10 500	5.25%
LDV	400 000	-	-	-	-	0.00%

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Project Description	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
ECONOMIC INFRASTR / URBAN REGENERATION	869 565	252 864	-	155 770	869 565	100.00%
ELECTRIC FENCE HOK	150 000	-	98 955	-	98 955	65.97%
ELECTRIC FENCE BANTU BONKE	100 000	-	-	53 070	53 070	53.07%
BANTU BONKE CARPORTS	200 000	199 200	-	-	199 200	99.60%
AIR CONS	100 000	-	99 000	-	99 000	99.00%
LANDCRUISER	1 304 348	-	-	-	-	0.00%
BRUSH CUTTERS	300 000	-	-	-	-	0.00%
TELESCOPIC POLE PRUNERS	100 000	-	-	-	91 000	91.00%
EQUIPMENT	68 164	-	-	-	-	0.00%
HIGHMAST LIGHTS FOR SICLO SPORT FIELD	2 000 000	-	1 120 000	-	1 120 000	56.00%
RIDE ON LAWNMOWERS WITH TRAILERS	1 000 000	-	-	-	-	0.00%
SINGLE CAB	320 000	-	-	-	-	0.00%
DOUBLE CAB	2 280 000	-	-	-	-	0.00%
6000L VACUUM TRUCK	2 650 000	-	-	-	-	0.00%
PUMPSTATION REFURBISHMENT AND UPGRADE -	1 007 000	230 597	300 000	-	530 597	52.69%
REFURB SEWER INFRA PHASE 1	3 308 696	-	-	-	-	0.00%
SINGLE CABS	1 600 000	-	-	-	-	0.00%
FENCE	800 000	-	-	-	540 449	67.56%
TRAILERS	190 000	-	-	-	-	0.00%
STORMWATER	4 000 000	-	-	-	-	0.00%
SIDEWALK PROJECT	1 000 000	-	-	-	999 919	99.99%
TLB	650 000	-	-	-	-	0.00%
DOUBLE CAB	2 850 000	-	-	-	-	0.00%
JOJO TANKS	150 000	-	-	147 920	147 920	98.61%
UPGRADE OF BULK WATER SUPPLY	9 504 879	-	-	4 633 962	4 633 962	48.75%
FIRE HYDRANTS	1 300 000	-	-	-	-	0.00%
FENCING	725 000	86 816	-	56 099	374 577	51.67%
CHERRY PICKER	2 600 000	-	-	-	-	0.00%
10 TON TRUCK WITH MOUNTED CRANE	3 000 000	-	-	-	-	0.00%
HIGHMAST & STREET LIGHTS: UNSERVICED AR	3 478 261	-	1 255 618	2 047 954	3 303 573	94.98%
HIGHMAST LIGHTS - SAVANNA CITY	869 565	-	-	-	691 200	79.49%
STRENGTHENING ELECTRICITY INFRASTRUCTURE	3 200 000	-	-	-	-	0.00%
RIVERSDALE PUMPSTATION	2 500 000	-	-	-	-	0.00%
PARAMETER SECURITY	1 000 000	-	-	-	-	0.00%
BOREHOLE	500 000	-	-	-	-	0.00%
REHAB OF HENLEY (CLOSING JUNE 2021)	2 500 000	-	-	-	-	0.00%
EXTENSION TO VAAL MARINA LANDFILL	2 500 000	-	-	-	-	0.00%
TRANSFER STATIONS	2 500 000	-	2 498 583	-	2 498 583	99.94%
LDV	750 000	-	-	-	-	0.00%
ROLL ON TRUCK	4 000 000	-	-	-	-	0.00%
STEEL WHEEL LANDFILL COMPACTOR	15 200 000	-	-	-	-	0.00%
TIPPER TRUCKS	5 000 000	-	-	-	-	0.00%
4 TON TRUCK X2	1 500 000	-	-	-	-	0.00%
LOW BED TRAILER	1 420 000	-	-	1 420 000	1 420 000	100.00%
WOODCHIPPER	5 000 000	4 800 000	-	-	4 800 000	96.00%
LAND CRUISERS	850 000	-	-	720 026	720 026	84.71%
TOTAL CAPITAL	250 485 132	20 442 077	25 924 152	30 126 968	101 905 475	40.68%

Cause of variations from the approved annual budget and the impact on any contractual agreements and the overall budget, if any

Not applicable

Impact of material deviations on annual performance agreements of the municipal manager and senior managers

Not applicable

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Capital programme performance

Capital expenditure by month per department:

Refer to tables above.

Summary of capital expenditure by asset class and sub-class. This is included in the report as schedules C1-C7.

Other supporting documents

Distribution Losses

	Percentage for the year-to date	Norm
Non-revenue water	34.58%	30%
Electricity	11.26%	10%

Water Distribution Losses (Non Revenue Water)									
Month	Op/Clo	Purchase KI		Sold KI		Loss KI		Loss %	
	Balance	2025/2026	2024/2025	2025/2026	2024/2025	2025/2026	2024/2025	2025/2026	2024/2025
JULY	91 977.35	1 129 707.35	1 276 395.42	618 312.26	743 843.40	-511 395.09	-532 552.02	-45.27	-41.72
AUG		1 150 079.28	1 209 904.00	869 399.89	707 839.64	-280 679.39	-502 064.36	-24.41	-41.50
SEPT		1 009 818.00	1 205 730.00	799 275.50	733 481.66	-210 542.50	-472 248.34	-20.85	-39.17
OCT		1 186 172.00	1 311 514.00	709 760.17	794 458.63	-476 411.83	-517 055.37	-40.16	-39.42
NOV		1 061 485.00	1 186 847.00	659 894.92	638 753.21	-401 590.08	-548 093.79	-37.83	-46.18
DEC		1 115 683.20	1 215 923.00	695 537.10	749 876.53	-420 146.10	-466 046.47	-37.66	-38.33
JAN			1 245 948.00		822 308.50	0.00	-423 639.50		-34.00
FEB			1 123 531.00		668 640.79	0.00	-454 890.21		-40.49
MAR			1 032 875.00		775 144.17	0.00	-257 730.83		-24.95
APR			900 886.00		751 969.13	0.00	-148 916.87		-16.53
MAY			1 084 716.00		764 683.71	0.00	-320 032.29		-29.50
JUNE	- 74 343.42		856 748.65		755 918.75	0.00	-100 829.90		-11.77
TOTALS		6 652 944.83	13 651 018.07	4 352 179.84	8 906 918.12	-2 300 764.99	-4 744 099.95	-34.58%	-34.75%

Electricity Distribution Losses									
Month		Purchase Units		Sold Units		Loss Units		Loss %	
		2025/2026	2024/2025	2025/2026	2024/2025	2025/2026	2024/2025	2025/2026	2024/2025
JULY		22 460 423.50	21 022 545.00	17 905 000.90	18 355 611.80	-4 555 422.60	-2 666 933.20	-20.28	-12.69
AUG		21 293 083.00	20 079 559.00	19 819 216.40	18 130 028.60	-1 473 866.60	-1 949 530.40	-6.92	-9.71
SEPT		20 071 462.80	19 283 953.50	17 859 390.70	17 998 805.90	-2 212 072.10	-1 285 147.60	-11.02	-6.66
OCT		20 962 340.70	19 552 735.00	16 923 083.20	18 809 513.90	-4 039 257.50	-743 221.10	-19.27	-3.80
NOV		20 494 933.50	18 989 268.50	19 038 184.80	17 822 960.60	-1 456 748.70	-1 166 307.90	-7.11	-6.14
DEC		18 231 320.00	17 386 588.50	18 056 453.40	18 948 791.10	-174 866.60	1 562 202.60	-0.96	8.99
JAN			18 069 430.00		16 437 649.50	0.00	-1 631 780.50		-9.03
FEB			17 322 990.50		16 299 486.90	0.00	-1 023 503.60		-5.91
MAR			18 755 822.37		18 179 204.60	0.00	-576 617.77		-3.07
APR			18 215 135.18		17 680 752.90	0.00	-534 382.28		-2.93
MAY			20 418 460.60		17 551 573.10	0.00	-2 866 887.50		-14.04
JUNE			21 013 960.60		17 133 696.50	0.00	-3 880 264.10		-18.47
TOTALS		123 513 563.50	230 110 448.75	109 601 329.40	213 348 075.40	-13 912 234.10	-16 762 373.35	-11.26%	-7.28%

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Virements Processed

<u>Account no</u>	<u>Description</u>	<u>Reference</u>	<u>Date</u>	<u>Additional</u>	<u>Reduced</u>
01202362540F1MRCZZHO	INT PAID: FINANCE LEASES	VIREMENT	20251224	3 000	-
01252110360F1MRCZZHO	MS: OVERTIME - NON STRUCTURED	VIREMENT	20251224	11 000	-
02052110320FCP02ZZHO	MS: ALL - LEAVE PAY	VIREMENT	20251203	-	5 203
02052270370FCMRCZZHO	C&PS: B&A HUMAN RESOURCES	VIREMENT	20251203	505 448	-
02052402100F1MRCZZWM	IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATE	VIREMENT	20251224	700 000	-
02152270300FCMRCZZHO	C&PS: B&A ACCOUNTANTS & AUDITORS	VIREMENT	20251203	-	500 245
03102721500F1MRCZZWM	DEPRECIATION FURNITURE & OFFICE EQUIPM	VIREMENT	20251224	3 700	-
05402303330F1MRCZZHO	OC: LIC - VEHICLE LIC & REGISTRATIONS	VIREMENT	20251212	2 000	-
05402304510F1MRCZZHO	OC: PRINTING & PUBLICATIONS	VIREMENT	20251212	-	2 000
07102362540F1MRCZZWM	INT PAID: FINANCE LEASES	VIREMENT	20251224	-	3 000
07102720600F1MRCZZWM	DEPRECIATION COMPUTER EQUIPMENT	VIREMENT	20251224	2 600	-
10052401200F8MRCZZWM	IRRECOV DEBTS W/OFF_EXCHG:WASTE WATER	VIREMENT	20251224	264 000	-
12052110320F9MRCZZWM	MS: ALL - LEAVE PAY	VIREMENT	20251224	14 000	-
12052401250F9MRCZZWM	IRRECOV DEBTS W/OFF_EXCHG:WATER	VIREMENT	20251224	1 700 000	-
12052721260F9MRCZZWM	DEPRECIATION WATER SUPPLY DISTRIBUTION	VIREMENT	20251224	-	9 900
12052728800F9MRCZZWM	DEPRECIATION COMMUNITY HALLS	VIREMENT	20251224	3 600	-
12056448020FPL57ZZ01	REFURB VAAL MARINA WATERTREATMENT PLANT	VIREMENT	20251208	-	25 000
12056475020FPRBDZZWM	FENCING	VIREMENT	20251208	25 000	-
13052110360F7P64ZZWM	MS: OVERTIME - NON STRUCTURED	VIREMENT	20251224	-	13 000
13052401050F7MRCZZWM	IRRECOV DEBTS W/OFF_EXCHG:ELECTRICITY	VIREMENT	20251224	19 000	-
13053501050F7MRCZZWM	IL: ELECTRICITY	VIREMENT	20251224	-	2 683 000
15052110320F1MRCZZHO	MS: ALL - LEAVE PAY	VIREMENT	20251224	-	14 000
15052110360F7MRCZZHO	MS: OVERTIME - NON STRUCTURED	VIREMENT	20251224	2 000	-

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
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**MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT
Unauthorised, Irregular, Fruitless and Wasteful Expenditure**

Register of Unauthorised, Irregular, Fruitless and Wasteful Expenditure: 2025/2026 Financial Year

Name of Municipality: Midvaal Local Municipality

No	Date of discovery	Date Reported to the Accounting Officer	Date of Payment	Payment number	Transaction details			Person to be Paid or Paid (Other Name)	Type of Prohibited Expenditure	Comments and Remarks	Status					
					Amount	Amount Written off	Balance				U	IR	CC	P	WFO	General comments
Opening Balance					11 046 238.00	-	11 046 238.00									
1	11-Aug-25	06-Sep-25	16-Aug-26	E 105 956	11 322.00	-	11 322.00	Motor Vehicle Registration Penalties	Public Safety and Roads	Fruitless & Wasteful	Return/ Department already notified	X				Item to be Submitted to MPAC
2	29-Oct-25	19-Nov-25	31-Oct-25	Rec SA11232	28.31	28.31	-	Interest on Overdue Account	Engineering Services	Fruitless & Wasteful	Amount Paid	X				Amount Paid and removed from the register
3	07-Jul-25	19-Jul-25	30-Sep-25	E107 956	54 165.83		54 165.83	Service Provider instructed to provide Services before the SOM Process was completed	Corporate Services Department	Irregular	Return/ Department already notified					Item to be Submitted to MPAC
4	07-Jul-25	19-Jul-25	10-Oct-25	E107 959	53 030.00		53 030.00	Service Provider instructed to provide Services before the SOM Process was completed	Corporate Services Department	Irregular	Return/ Department already notified					Item to be Submitted to MPAC
6	29-Nov-25	03-Dec-25	29-Nov-25	E108 733	387.20		387.20	Motor Vehicle Registration Penalties	Public Safety and Roads	Fruitless & Wasteful	Return/ Department already notified					
					11 255 171.34	28.31	11 255 143.03									

Abbreviation:

U:	Irregular expenditure under investigation
IR:	Disciplinary process initiated against responsible person
CC:	Criminal charges laid with SAPS
TR:	Transferred to recoverables for recovery
P:	Paid or in process of paying in full/element
WFO:	Written-off by council as irrecoverable

- That there was no Unauthorised, Irregular, Fruitless & Wasteful Expenditure as per Section 32 of the MFMA.
- That the opening balance is at R11 046 238.

Indigents

As at 31 December 2025, Midvaal had 7 162 registered indigents. Last year, in December, Midvaal had 5964 registered indigents. This is a 20% increase and reflects the tough economic conditions.

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Monthly financial statements

Midvaal Local Municipality

Annual Financial Statements for the period ended 31 December 2025

Statement of Financial Position as at 31 December 2025

Figures in	Note(s)	31 December 2025	30 June 2025 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	490 492 019	464 001 229
Trade and other receivables from exchange transactions	4	257 537 609	247 196 841
Receivables from non-exchange transactions	5	150 457 963	146 834 461
Inventory	6	40 455 122	36 250 570
VAT Receivable	7	1 173 546	25 389 919
Total Current Assets		940 116 259	919 673 020
Non-Current Assets			
Property, plant and equipment	8	2 421 231 287	2 383 139 805
Investment property	9	49 234 032	49 234 032
Intangible assets	10	14 801 272	12 693 324
Heritage assets	11	18 701	18 701
Total Non-Current Assets		2 485 285 292	2 445 085 862
Total Assets		3 425 401 551	3 364 758 882
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	12	181 237 210	241 802 970
Borrowings	13	14 416 787	27 886 732
Consumer deposits	14	23 804 285	24 692 899
Lease liabilities	15	11 599 851	11 599 851
Unspent conditional grant	16	43 595 413	400 541
Income received in advance from developer contribution	17	7 066 269	1 750 616
Total Current Liabilities		281 719 815	308 133 609
Non-Current Liabilities			
Borrowings	13	221 885 119	221 885 121
Provisions	18	80 071 601	80 071 601
Lease liabilities	15	29 084 531	34 107 382
Employee benefits	19	23 201 488	23 201 488
Total Non-Current Liabilities		354 242 739	359 265 592
Total Liabilities		635 962 554	667 399 201
Net Assets		2 789 438 997	2 697 359 681
Net assets presented by:			
Accumulated surplus	55	2 789 438 997	2 697 359 681

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Midvaal Local Municipality

Annual Financial Statements for the period ended 31 December 2025

Statement of Financial Performance

Figures in	Note(s)	31 December 2025	30 June 2025 Restated*
Revenue			
Exchange Revenue			
Services charges – Electricity	20	340 235 184	592 323 057
Services charges – Water management	20	148 098 429	281 574 302
Services charges – Waste water management	20	35 691 756	70 006 471
Services charges – Waste management	20	35 611 624	64 379 446
Interests on investments	23	18 912 471	44 001 866
Interest earned from receivables	22	10 253 427	23 041 225
Sales of goods and rendering of services	21	4 754 878	7 600 058
Operational revenue	25	1 314 180	5 347 788
Hire of facilities	24	717 735	1 115 015
Total Exchange Revenue		595 589 684	1 089 389 228
Non-Exchange Revenue			
Property rates	26	190 890 953	351 320 412
Transfers and subsidies – Operational	28	152 581 276	202 090 733
Transfers and subsidies – Capital	28	52 828 163	136 066 861
Fines, penalties and forfeits	27	21 810 943	39 050 536
Interest earned from receivables	22	11 554 392	18 718 747
Inventory surplus	29	-	41 609
Total Non-Exchange Revenue		429 665 727	747 288 898
Total Revenue		1 025 255 411	1 836 678 126
Expenditure			
Bulk purchases	30	307 004 528	507 510 479
Employee related cost	31	212 142 485	408 908 286
Inventory consumed	37	110 621 552	206 456 250
Contracted services	32	81 290 009	194 128 151
Debt impairment	34	85 116 508	173 059 039
Depreciation and amortisation	33	61 706 054	118 100 432
Operational cost	35	51 431 949	95 620 496
Interest	36	15 288 945	31 907 704
Losses on disposal of fixed assets	39	-	19 206 402
Remuneration of councillors	38	7 949 958	15 452 341
Transfers and subsidies	40	624 100	1 774 405
Total Expenditure		933 176 088	1 772 123 985
Surplus for the period		92 079 323	64 554 141

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Midvaal Local Municipality

Annual Financial Statements for the period ended 31 December 2025

Cash Flow Statement

Figures in	Note(s)	31 December 2025	30 June 2025 Restated*
Cash flows from operating activities			
Receipts			
Cash receipts from non exchange transactions		461 310 366	658 608 243
Cash receipts from exchange transactions		517 790 078	935 159 256
Interest		18 912 472	44 001 866
Payments			
Employees		(220 092 443)	(422 471 156)
Finance charges		(15 288 945)	(24 827 535)
Suppliers		(615 742 458)	(1 015 988 438)
Net cash from(used) operating activities	41	146 889 070	174 482 236
Cash flows from investing activities			
Receipts			
Proceeds on disposal of fixed and intangible assets		-	800 425
Payments			
Intangible assets		(2 034 140)	(3 815 921)
Capital assets		(99 871 344)	(245 606 776)
Net cash flows from investing activities		(101 905 484)	(248 622 272)
Cash flows from financing activities			
Receipts			
Increase in borrowing long-term		-	67 950 000
Increase in consumer deposits		-	-
Increase in finance lease liabilities		-	18 270 579
Payments			
Decrease in borrowing long-term		(13 469 945)	(22 884 362)
Decrease in finance lease liabilities		(5 022 851)	(9 724 660)
Net cash flows from financing activities		(18 492 796)	53 611 557
Net increase/(decrease) in cash		26 490 790	(20 528 479)
Cash and cash equivalents at period begin		464 001 229	484 529 708
		490 492 019	464 001 229

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Expenditure Summary Report: Expenditure per item

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Employee Related Cost						
Senior Management						
SM - Salaries Allow And Serv Benefits						
MM - Salaries Allow And Serv Benefits						
SM MM: Sal & All - Basic Salary	1 377 000	90 809	90 809	90 809	544 853	39.57%
SM MM: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM MM: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
SM MM: Sal & All - Perform Based Bonus	255 600	-	-	-	-	0.00%
CFO - Salaries Allow And Serv Benefits						
SM CFO: Sal & All - Basic Salary	1 298 003	103 016	103 016	103 016	618 093	47.62%
SM CFO: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM D05: Sal & All - Perform Based Bonus	136 000	-	-	-	-	0.00%
SM CFO: Allow - Travel Or Motor Vehicle	120 000	10 000	10 000	12 641	66 225	55.19%
HOD CORP- Salaries Allow And Serv Benefits						
HOD: Sal & All - Basic Salary	1 235 003	98 016	98 016	98 016	588 093	47.62%
HOD: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
SM D02: Sal & All - Perform Based Bonus	136 000	-	-	-	-	0.00%
HOD: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
HOD D&P - Salaries Allow And Serv Benefits						
HOD D&P: Sal & All - Basic Salary	894 753	62 729	62 729	137 300	450 944	50.40%
HOD D&P: Allow - Cellular & Telephone	24 000	2 000	2 000	2 000	12 000	50.00%
HOD D&P: Bonus	110 000	-	-	-	-	0.00%
HOD D&P: Allow - Travel Or Motor Vehicle	180 000	15 000	15 000	15 000	90 000	50.00%
HOD CS - Salaries Allow And Serv Benefits						
HOD CS: Sal & All - Basic Salary	896 623	-	-	-	189 354	21.12%
HOD CS: Allow - Cellular & Telephone	24 000	-	-	-	6 000	25.00%
SM D04: Sal & All - Perform Based Bonus	110 000	-	-	-	-	0.00%
HOD CS: Allow - Travel Or Motor Vehicle	156 000	-	-	-	39 000	25.00%
HOD ES - Salaries Allow And Serv Benefits						
HOD ES: Sal & All - Basic Salary	1 051 294	-	-	-	-	0.00%
HOD ES: Allow - Cellular & Telephone	24 000	-	-	-	-	0.00%
HOD ES: Bonus	136 000	-	-	-	-	0.00%
HOD ES: Allow - Travel Or Motor Vehicle	180 000	-	-	-	-	0.00%
HOD Public Safety and Roads - Salaries Allow And Serv Benefits						
HOD Public Safety and Roads: Sal & All - Basic Salary	940 000	67 081	67 081	145 452	480 858	51.16%
HOD Public Safety and Roads: Allow - Cellular & Telephone	110 000	-	-	-	-	0.00%
HOD Public Safety and Roads: Bonus	24 000	2 000	2 000	2 000	12 000	50.00%
HOD Public Safety and Roads : Allow - Travel Or Motor Vehicle	168 000	14 000	14 000	14 000	84 000	50.00%
Employee Related Cost						
Senior Management						
SM - Social Contributions						
MM - Social Contributions						
SM MM: Soc Contr: Pension Funds	237 600	15 480	15 480	15 480	92 880	39.09%
SM MM: Soc Contr: Uif	2 228	177	177	177	1 063	47.70%
SM MM: Soc Contr: Bargaining Council	139	13	13	13	75	54.17%
CFO - Social Contributions						
SM CFO: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
SM CFO: Soc Contr: Bargaining Council	151	13	13	13	75	49.87%
DPS - Social Contributions						
HOD: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD: Soc Contr: Bargaining Council	151	13	13	13	75	49.87%
DCH - Social Contributions						
HOD D&P: Soc Contr: Medical	27 900	2 236	2 236	-	11 178	40.06%
HOD D&P: Soc Contr: Pension Funds	92 988	7 380	7 380	8 280	45 180	48.59%
HOD D&P: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD D&P: Soc Contr: Bargaining Council	118	13	13	13	75	63.81%
DSC - Social Contributions						
HOD CS: Soc Contr: Medical	48 006	-	-	-	11 540	24.04%
HOD CS: Soc Contr: Pension Funds	95 040	-	-	-	22 140	23.30%
HOD CS: Soc Contr: Uif	2 125	177	-	-	708	33.34%
HOD CS: Soc Contr: Bargaining Council	151	-	-	-	38	24.93%
D06 - Social Contributions						
HOD ES: Soc Contr: Pension Funds	188 568	-	-	-	-	0.00%
HOD ES: Soc Contr: Uif	2 125	-	-	-	-	0.00%
HOD ES: Soc Contr: Bargaining Council	151	-	-	-	-	0.00%
HOD Public Safety and Roads - Social Contributions						
HOD Public Safety and Roads:Soc Contr:Medical	57 523	4 609	4 609	4 609	27 655	48.08%
HOD Public Safety and Roads: Soc Contr:Pensions Funds	258 720	13 860	13 860	16 280	85 580	33.08%
HOD Public Safety and Roads: Soc Contr: Uif	2 125	177	177	177	1 063	50.01%
HOD Public Safety and Roads :Soc Contr: Bargaining Council	151	13	13	13	75	49.87%

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Municipal Staff						
MS - Salaries Allow And Serv Benefits						
MS: Sal & All: Basic Salary & Wages	283 408 001	21 352 895	21 254 614	21 315 810	127 822 639	45.10%
MS: All - Cellular & Telephone	2 836 100	217 471	216 542	217 013	1 298 244	45.78%
MS: Hb & Inc: Housing Benefits	2 589 993	192 418	191 247	190 077	1 141 634	44.08%
MS: All - Leave Pay	9 090 475	386 853	249 687	368 172	2 146 133	23.61%
MS: All - Travel Or Motor Vehicle	15 118 437	1 168 082	1 146 563	1 154 913	7 041 010	46.57%
MS: Overtime - Non Structured	30 693 000	2 468 915	2 334 953	2 273 966	14 385 708	46.87%
MS: Payments - Shift Add Remuneration	2 972 000	151 781	104 986	128 878	827 244	27.83%
MS: SRB - Annual Bonus	21 365 982	1 857 064	2 032 101	1 187 684	10 390 447	48.63%
MS: SRB - Standby Allowance	15 084 063	832 522	840 600	850 278	7 098 851	47.06%
MS - Social Contributions						
MS: Soc Contr - Bargaining Council	141 680	9 889	9 839	9 839	59 148	41.75%
MS: Soc Contr - Group Life Insurance	152 303	11 165	11 165	11 165	66 989	43.98%
MS: Soc Contr - Medical	27 925 152	1 994 262	1 985 319	1 983 344	11 964 977	42.85%
MS: Soc Contr - Pension	51 657 807	3 894 460	3 874 519	3 877 326	23 332 089	45.17%
MS: Soc Contr - Unemployment Insur Fund	1 940 513	145 274	143 400	144 445	867 359	44.70%
Remuneration Of Councillors						
Roc - Allowances & Serv Related Benefits						
Speaker - Allowances & Srb						
Speaker: Basic Salary	831 354	91 869	67 262	67 262	423 256	50.91%
Speaker: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Whip - Allowances & Srb						
Whip: Travelling Allowance	108 700	12 012	8 795	8 795	55 341	50.91%
Whip: Basic Salary	326 101	36 036	26 384	26 384	166 023	50.91%
Whip: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Exec Mayor - Allowances & Srb						
Exec Mayor: Basic Salary	1 039 186	114 824	84 077	84 077	529 057	50.91%
Exec Mayor: Cell Phone Allowance	48 414	3 917	3 917	3 917	23 502	48.54%
Exco - Allowances & Srb						
Exco: Travelling Allowance	389 872	64 625	47 315	47 315	282 349	72.42%
Exco: Basic Salary	4 288 604	435 062	331 203	331 203	2 082 229	48.55%
Exco: Cell Phone Allowance	290 484	40 812	23 502	23 502	158 322	54.50%
Other Council - Allowances & Srb						
Oth Council: Travelling Allowance	822 170	88 177	66 273	66 273	414 691	50.44%
Oth Council: Basic Salary	4 110 850	473 893	350 580	350 580	2 200 634	53.53%
Oth Council: Cell Phone Allowance	726 210	62 672	62 672	62 672	376 032	51.78%
Section 79 - Allowance & Srb						
Sect 79 Chair: Travelling Allowance	316 536	34 979	25 610	25 610	161 154	50.91%
Sect 79 Chair: Basic Salary	1 793 704	197 865	145 122	145 122	912 854	50.89%
Sect 79 Chair: Cell Phone Allowance	242 070	19 585	19 585	19 585	117 510	48.54%
Contracted Services						
Outsource Services						
OS: Burial Services	1 534 100	192 000	119 244	96 000	809 525	52.77%
OS: B&A Occupational Health & Safety	630 306	107 099	-	193 472	311 433	49.41%
OS: B&A Valuer	4 392 814	26 012	27 926	26 581	365 221	8.31%
OS: Catering Services	1 310 546	33 281	34 942	32 634	214 429	16.36%
OS: Catering Services - Munic Activities	148 500	2 953	3 571	-	37 839	25.48%
OS: Call Centre	1 641 161	-	1 214 015	-	1 214 015	73.97%
OS: Clearing & Grass Cutting Services	6 499 713	-	265 844	724 822	998 060	15.36%
OS: Hygiene Services	1 726 857	120 989	197 029	203 739	521 758	30.21%
OS: Illegal Dumping	1 641 161	262 525	211 454	-	793 696	48.36%
OS: Litter Picking & Street Cleaning	40 890	-	-	-	-	0.00%
OS: Meter Management	1 406 489	97 063	153 975	62 810	369 130	26.24%
OS: Personnel & Labour	13 410 661	1 248 447	1 018 449	957 302	6 192 164	46.17%
OS: Connect/Dis-Connection: Electricity	5 523 586	-	260 503	-	470 558	8.52%
OS: Connect/Disconnection: Water	8 769 140	502 200	343 682	1 199 721	2 045 603	23.33%
OS: Refuse Removal	2 159 672	-	-	-	-	0.00%
OS: Removal Of Struct & Illegal Signs	4 716 602	278 654	246 394	246 394	1 292 507	27.40%
OS: Security Services	35 478 274	4 179 013	3 574 730	3 313 082	18 376 017	51.80%
OS: Traffic Fines Management	645 655	38 900	38 900	38 900	234 100	36.26%
OS: Transport Services	62 727	-	-	5 500	15 900	25.35%
Consultants And Professional Services						
C&PS: B&A Accountants & Auditors	2 013 138	56 949	87 525	235 582	481 600	23.92%
C&PS: B&A Business & Fin Management	7 229 740	181 891	752 709	253 748	2 837 975	39.25%
C&PS: B&A Communications	456	-	-	-	-	0.00%
C&PS: B&A Human Resources	3 122 784	343 639	393 116	522 436	1 370 912	43.90%
C&PS: B&A Medical Examinations	23 047	-	-	-	-	0.00%
C&PS: B&A ORGANISATIONAL	682 539	-	208 696	121 739	330 435	48.41%
C&PS: B&A Project Management	9 622 069	-	1 461 360	80 000	2 278 811	23.68%
C&PS: B&A Research & Advisory	6 245 698	92 000	-	98 900	190 900	3.06%
C&PS: B&A Forensic Investigators	539 254	-	-	-	-	0.00%
C&PS: I&P Engineering Electrical	356 094	-	-	-	-	0.00%
C&PS: I&P Geodetic Control & Surveys	1 174 276	-	-	-	-	0.00%
C&PS: I&P Town Planner	1 362 374	-	-	-	17 788	1.31%
C&PS: Legal Cost Advice & Litigation	5 054 068	101 809	100 398	7 326	327 182	6.47%
C&PS: Legal Cost Collection	228 031	4 741	1 443	-	6 184	2.71%

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Expenditure	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
Contractors						
Contr: Artists & Performers	66 105	-	-	-	1 900	2.87%
Contr: Waste recycling	100 000	-	-	-	-	0.00%
Contr: Employee Wellness	153 389	3 660	1 700	-	27 100	17.67%
Contr: Fire Services	9 534	-	-	-	-	0.00%
Contr: Maint Of Buildings & Facilities	11 635 636	339 837	252 849	1 049 531	1 914 065	16.45%
Contr: Maintenance Of Equipment	2 800 102	352 085	111 849	108 774	1 101 085	39.32%
Contr: Maintenance Of Unspecified Assets	56 107 296	6 435 793	5 289 706	4 557 402	27 181 722	48.45%
Contr: Maintenance Fleet	15 784 805	1 663 457	1 330 021	2 360 434	8 439 713	53.47%
Contr: Medical Services	46 696	-	-	-	-	0.00%
Contr: Pest Control & Fumigation	171 307	-	-	-	-	0.00%
Contr: Plants Flowers & Oth Decorations	300 000	-	-	282 260	282 260	94.09%
Contr: Safeguard & Security	124 451	-	-	-	-	0.00%
Contr: Sports & Recreation	313 334	-	-	-	7 000	2.23%
Contr: Stage & Sound Crew	81 182	-	-	-	-	0.00%
Contr: Tracing Agents & Debt Collectors	533 864	-	-	1 463	1 463	0.27%
Contr: Traffic & Street Lights	920 310	-	-	-	-	0.00%
Contr: Catering Services	839 242	47 465	8 680	20 900	200 164	23.85%
Contr: Transportation Contractor	196 045	-	-	-	29 800	15.20%
Operational Cost						
OC: T&S Dom Trp - Without Opr Car Rental	463 618	21 652	13 973	20 983	64 967	14.01%
OC: Without opr car rental: DA	34 200	-	-	-	1 132	3.31%
OC: Without opr car rental: ANC	10 800	-	-	-	-	0.00%
OC: Without opr car rental: EFF	3 776	-	-	-	1 132	29.99%
OC: Without opr car rental: FF	3 776	-	-	-	-	0.00%
OC: Without opr car rental: TYM	1 800	-	-	-	-	0.00%
OC: T&S Dom Pub Trp - Air Transport	713 607	65 496	24 589	56 499	223 294	31.29%
OC: Air Transport: DA	73 456	-	-	-	-	0.00%
OC: Air Transport: ANC	23 197	-	-	-	-	0.00%
OC: Air Transport: EFF	7 732	-	-	-	-	0.00%
OC: Air Transport: FF	7 732	-	-	-	-	0.00%
OC: Air Transport: TYM	3 686	-	-	-	-	0.00%
OC: T&S Foreign - Daily Allowance	4 985	-	-	-	-	0.00%
OC: Uniform & Protective Clothing	7 743 403	1 018 563	1 227 274	304 477	3 285 998	42.44%
OC: Vehicle Tracking	946 829	55 238	53 448	-	216 463	22.86%
OC: Workmen's Compensation Fund	1 912 161	-	-	-	-	0.00%
OC: Indigent Relief	378 382	-	-	-	-	0.00%
OC: Lic - Vehicle Lic & Registr Fleet	5 690	-	-	-	-	0.00%
Inventory						
Inventory - Consumable Stores -Std Rated Fleet	115 299	-	-	-	-	0.00%
Inventory - Consumabl Stores -Zero Rated Fleet	26 029 437	1 578 519	1 455 612	2 449 680	8 788 905	33.77%
Inventory - Materials & Supplies	7 615 142	603 804	277 791	692 232	2 788 261	36.61%
Inventory - Stationery	1 871 938	75 660	80 853	38 299	358 013	19.13%
Inventory - Stationery (Cartridges)	28 393	-	6 252	-	6 252	22.02%
Inventory - Computer Requirements	375 306	16 000	-	-	18 825	5.02%
Inventory - Copy Charges	601 572	56 994	-	-	89 488	14.88%
Inventory - Materials & Supplies Fleet	5 962	-	-	-	-	0.00%
Inventory - Water	151 283 505	9 137 306	8 745 382	9 224 726	56 903 503	37.61%
Bulk Purchases						
Eskom	638 155 001	43 881 771	43 412 588	43 594 629	307 004 528	48.11%
Bulk Water Purchases	-	-	-	-	-	0.00%
Interest Dividends And Rent On Land						
Int Paid Bor: Annuity Loans	21 608 518	22 351	19 147	13 100 575	13 215 121	61.16%
Int Paid Bor: Financial Leases	4 109 539	348 731	351 923	347 213	2 073 822	50.46%
Operating Leases						
Bad Debts Written Off						
IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATES	2 723 588	1 055 219	-	752 108	2 676 460	98.27%
IRRECOV DEBTS W/OFF_EXCHG:WASTE WATER	691 054	228 853	-	264 924	690 566	99.93%
IRRECOV DEBTS W/OFF_EXCHG:WATER	5 596 125	1 560 630	-	1 253 789	5 527 996	98.78%
IRRECOV DEBTS W/OFF_EXCHG:ELECTRICITY	301 770	229 459	-	62 864	301 045	99.76%
IRRECOV DEBTS W/OFF_EXCHG:WASTE	1 535 681	430 547	-	309 453	1 009 654	65.75%
Transfers And Subsidies						
Operational : Monetary						
Priv Ent: Oth Trf-Mayors' Charity	2 315 000	-	300 000	80 000	624 100	26.96%
Priv Ent: Oth Trf-Mayors' Charity	346 920	-	-	-	-	0.00%
Depreciation & Amortisation						
Depreciation Elec Hv Substations	1 391 158	-	500 471	100 094	600 565	43.17%
Depreciation Elec Hv Substations	14 356 004	-	5 420 084	1 083 995	6 504 080	45.31%
Dep Infra: Sanitation Pump Station	10 873 479	900 000	1 073 626	934 730	5 608 356	51.58%
Dep & Amor: Roads	29 152 253	4 838 551	5 648 559	2 278 950	13 673 645	46.90%
Dep & Amor: Community Halls	7 294 891	-	2 764 514	552 903	3 317 416	45.48%
Dep & Amor: Libraries	1 296 102	-	579 992	116 339	696 331	53.72%
Dep & Amor: Libraries	139 380	-	45 399	9 080	54 479	39.09%
Dep & Amor: Municipal Buildings	187 508	-	62 623	12 525	75 148	40.08%
Traffic - other specific accounts	84 700 954	3 761 650.00	1 248 200.00	2 401 020.00	19 011 470	22.45%
Property rates	36 061 003	-	-	19 030 495.99	19 030 496	52.77%
Electricity	42 200 497	-	-	1 151 629.21	1 151 629	2.73%
Waste management	7 095 000	-	-	2 872 695.51	2 872 696	40.49%
Waste water management	7 420 000	-	-	2 693 460.01	2 693 460	36.30%
Water	27 995 000	-	-	30 151 036.91	30 151 037	107.70%
Inventory Water Losses	63 415 801	6 026 112.50	9 120 131.08	6 773 194.10	41 668 302	65.71%
TOTAL EXPENDITURE	2 110 702 839	144 216 541	139 894 794	205 379 692	933 176 091	44.21%

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Income Summary Report: Income per item

INCOME	Adjusted Budget	October 2025	November 2025	December 2025	Year to Date	% of Budget
NON - EXCHANGE REVENUE						
PROPERTY RATES						
INTEREST NON EXCH-PROP RATES	22 501 438	2 169 920	1 470 349	1 461 158	11 554 392	51.35%
BUSINESS & COMMERCIAL PROPERTIES	29 140 766	1 347 614	2 994 384	2 982 951	16 440 257	56.42%
INDUSTRIAL PROPERTIES	73 410 235	5 638 170	5 650 524	5 646 208	33 843 310	46.10%
MINING PROPERTIES	40 207	23 607	23 607	23 607	141 641	352.28%
RESIDENTIAL PROPERTIES: DEVELOPED	205 812 564	15 097 135	15 052 176	15 095 253	89 439 938	43.46%
RESIDENTIAL PROPERTIES: VACANT LAND	88 920 127	6 942 877	7 014 662	6 998 904	41 896 533	47.12%
STATE-OWNED PROPERTIES	14 611 604	538 543	521 807	521 807	3 147 579	21.54%
AGRICULTURAL PROPERTY	11 630 885	996 122	997 635	1 000 775	5 981 695	51.43%
FINES PENALTIES AND FORFEITS						
FINES: WAYLEAVE	-	-	3 687	8 296	24 887	0.00%
FINES: OVERDUE BOOKS FINE	149 020	5 520	5 410	5 161	38 257	25.67%
FINES: POUND FEES	92 155	14 702	3 724	3 551	30 408	33.00%
FINES: TRAFFIC - MUNICIPAL	88 230 160	4 228 000	1 730 528	2 646 690	21 717 391	24.61%
TRANSFERS AND SUBSIDIES						
OPERATIONAL : MONETARY						
TS_O_M_NG_EPWP GRANT	2 077 000	-	206 284	-	1 870 716	90.07%
TS_O_M_NG_LOCAL GOV FIN MNG GRANT	2 000 000	324 602	150 444	373 235	969 927	48.50%
TS_O_M_NG_MIG GRANT	3 773 050	132 844	144 035	125 971	780 526	20.69%
TS_O_M_NRF_EQUITABLE SHARE	184 733 000	-	-	61 578 000	138 550 000	75.00%
DM GP: SEDIBENG - ENVIRON HEALTH & SAFET	3 081 089	335 232	330 987	-	1 328 611	43.12%
DM GP: SEDIBENG - HEALTH	5 516 957	267 553	363 992	362 533	1 529 284	27.72%
PG GP - RECAP COMM LIBRARIES GRANT	13 510 000	827 489	890 474	972 826	5 530 978	40.94%
PG GP - RECAPITAL - COMM LIBRARIES GRANT	3 420 000	121 761	27 756	1 024 654	2 021 234	59.10%
CAPITAL : MONETARY						
TS_C_M_NG_ENERGY EFF & DEMAND GRANT	4 000 000	-	1 443 961	1 443 961	-	0.00%
TS_C_M_NG_INEP GRANT	35 209 000	6 686 589	3 074 195	5 933 422	17 259 540	49.02%
TS_C_M_NG_MIG GRANT	34 276 950	6 471 807	1 320 384	6 015 260	23 788 782	69.40%
TS_C_M_NG_NEIGBOORHOUD DEV PARTNER GRANT	1 000 000	290 793	-	175 342	927 067	92.71%
TS_C_M_NG_WSIG GRANT	21 886 000	491 399	3 848 474	4 023 840	9 113 531	41.64%
PRIV ENT: OTH TRF -DEVELOPERS CONTRIB	4 000 000	-	-	-	-	0.00%
PG GP - RAPID RESPONSE VEHICLE & EQUIP	1 500 000	-	-	-	-	0.00%
PG GP - RECAP COMM LIBRARIES GRANT	3 302 000	209 685	716 417	-	1 342 237	40.65%
PG GP - RECAP COMM LIBRARIES GRANT	1 140 000	9 656	286 742	34 190	397 006	34.83%
EXCHANGE REVENUE						
SERVICE CHARGES						
ELEC: CONNEC/RECON DISCONN/RECONN FEES	7 721 714	592 527	502 208	536 389	2 796 111	36.21%
ELEC: NEW CONNECTIONS	2 714 890	93 206	335 716	73 563	1 195 247	44.03%
ELEC: METER READING FEES	40 356	1 845	3 074	2 460	11 455	28.38%
ELEC SALES: COMMERCIAL CONVEN 3-PHASE	56 266 015	4 649 488	4 567 161	4 636 732	29 017 133	51.57%
ELEC SALES: DOMESTI LOW HOME LIGHT 1 60A	2 539 576	227 756	169 199	312 604	674 009	26.54%
ELEC SALES: DOMESTIC LOW: PREPAID	210 269 562	16 238 504	15 911 103	16 052 263	101 543 036	48.29%
ELEC SALES: DOMESTIC HIGH HOME POWER 2	21 838 819	858 610	1 061 210	1 054 027	9 496 967	43.49%
ELEC SALES: AGRICULTURAL MEDIUM	15 346 998	995 610	1 186 450	809 952	7 100 278	46.26%
ELEC SALES: INDUSTR 11 000 VOLTS (HIGH)	295 553 351	20 056 447	21 439 330	20 527 511	138 087 422	46.72%
ELEC SALES: SPORT/CHURCH/HOLIDAY/OLD-AGE	1 905 189	157 483	141 461	147 409	1 047 292	54.97%
ELEC SALES: INDUSTR MORE THAN 11 000 V	91 682 168	6 687 638	8 779 334	8 456 837	49 266 234	53.74%
WASTE MANGEMENT: DISPOSAL FACILITIES	292 340	1 317 878	204 983	17 113	296 005	101.25%
WASTE MANGEMENT: REFUSE REMOVAL	64 068 379	5 359 695	5 337 482	5 344 537	32 100 966	50.10%
WASTE MANGEMENT: SKIP	6 580 066	578 382	383 685	550 780	3 214 653	48.85%
WASTE WATER MANG: SANITATION CHARGES	80 379 851	6 919 502	7 036 914	6 965 061	41 765 045	51.96%
WASTE WATER MANG: AVAILABILITY CHARGES	6 171 836	1 068 885	1 067 726	1 072 557	6 382 371	103.41%
WASTE WATER MANG: CONNECTION/RECONNECTIO	300 000	67 178	31 489	18 681	242 224	80.74%
WASTE WATER M: PUMP/REMOVAL WASTE WATER	120 000	25 294	-	-	66 858	55.71%
WATER: CONNECTION/RECONNECTION	2 637 473	442 556	128 095	86 410	1 223 612	46.39%
WATER: NEW CONNECTIONS	721 591	2 538	-	36 790	5 109	5.10%
INCOME BOREHOLE APPLICATIONS	20 000	7 420	3 704	4 729	25 931	129.66%
WATER: METER READING FEES	288 618	34 278	23 640	11 032	107 976	37.41%
WATER: SALE - CONVENTIONAL	289 223 047	24 597 504	22 476 610	26 629 197	152 148 375	52.61%
WATER: SALE - PREPAID	4 790 828	1 317 738	1 415 859	3 081 297	8 470 167	-176.80%
WATER: INDUSTRIAL WATER	24 424 094	536 645	404 215	386 818	3 025 912	12.39%
INTER: RECEIV - ELECTRICITY	2 502 511	166 589	154 698	154 598	1 020 121	40.76%
INTER: RECEIV - SERVICE CHARGES	600 972	605 135	100 955	271 604	1 592 707	-265.02%
INTER: RECEIV - WASTE MANAGEMENT	3 878 392	403 826	247 224	249 015	2 070 646	53.39%
INTER: RECEIV - WASTE WATER MANAGEMENT	3 503 831	364 810	197 099	198 312	1 830 772	52.25%
INTER: RECEIV - WATER	17 953 871	1 278 282	1 027 967	1 022 024	6 824 395	38.57%
INTER: SHORT TERM INVEST & CALL ACCOUNTS	48 821 661	3 412 333	3 019 190	2 892 688	18 912 471	38.74%
ADMINISTRATIVE HANDLING FEES	2 049 301	45 205	35 278	120 878	466 876	22.78%
CCR: TRANSFERS TO/FROM RESERVES	5 000	3 226	-	-	3 226	64.52%
BREAKAGES RECOVERED	4 448	335	140	-	1 345	30.24%
COLLECTION CHARGES	5 300	-	-	-	194	-3.66%
INCIDENTAL CASH SURPLUSES	6 060	14	-	-	263	-4.34%
STAFF RECOVERIES	140 596	20 085	-	-	90 041	64.04%
REQ INFO - PLAN PRINTING & DUPLICATES	557	-	-	-	-	0.00%
INSURANCE REFUND	2 053 699	-	-	-	753 149	36.67%
SALE OF PROPERTY	426 197	-	-	-	-	0.00%
SKILLS DEVELOPMENT LEVY REFUND	344 806	-	-	-	-	0.00%
M-R PPE: SALINE - OTHER ASSETS	1 230 422	97 479	245 902	92 448	717 735	58.33%
ADVERTISEMENTS	59 011	5 010	1 539	-	21 677	36.73%
CEMETERY & BURIAL	984 732	41 088	74 073	67 948	371 339	37.71%
CLEANING & REMOVAL	1 487 456	3 500	57 417	67 928	1 433 740	96.39%
ESCORT FEES	28 090	-	-	-	-	0.00%
ENTRANCE FEES	319 257	64 282	20 338	46 989	131 609	41.22%
FIRE SERVICES	2 253 351	98 149	62 663	85 064	698 227	30.99%
LEGAL FEES	13 129	-	-	-	-	0.00%
PHOTOCOPIES & FAXES	5 560	461	307	77	1 845	33.18%
PLAN & DEV: BUILDING PLAN APPROVAL	428 698	18 950	7 645	24 514	120 656	28.14%
PLAN & DEV: CLEARANCE CERTIFICATES	236 335	18 024	16 561	67 315	136 178	57.62%
PLAN & DEV: TOWN PLANNING & SERVITUDES	3 864 528	734 420	330 704	179 971	1 828 952	47.33%
SALE OF: PUBLICATION - TENDER DOCUMENTS	61 486	3 253	-	667	10 502	17.08%
SALE OF: VALUATION ROLLS	297	-	57	-	57	-19.16%
TOTAL INCOME	2 125 786 850	142 930 106	140 980 948	208 820 904	1 025 255 200	48.23%

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Municipal manager's quality certification

I, P Magodi, Municipal Manager of the Midvaal Local Municipality, hereby certify that the monthly report on the implementation of the budget and financial state of affairs for the month of **December 2025** of the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Futhermore, I hereby certify, that the quarterly report on the implementation of the budget and financial affairs of the municipality for the **second** quarter of the 2025/2026 financial year has been prepared in accordance with the MFMA and regulations made under that Act.

Lastly, I hereby certify that the Mid-year budget and performance assessment of the municipality for the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**P MAGODI
MUNICIPAL MANAGER**

DATE: 15 January 2026

Submitted to the Office of the Executive Mayor

Received by:

Date: 15 January 2026

MIDVAAL LOCAL MUNICIPALITY MONTHLY BUDGET STATEMENT

Municipal manager's quality certification

I, P Magodi, Municipal Manager of the Midvaal Local Municipality, hereby certify that the monthly report on the implementation of the budget and financial state of affairs for the month of **December 2025** of the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Futhermore, I hereby certify, that the quarterly report on the implementation of the budget and financial affairs of the municipality for the **second** quarter of the 2025/2026 financial year has been prepared in accordance with the MFMA and regulations made under that Act.

Lastly, I hereby certify that the Mid-year budget and performance assessment of the municipality for the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



**P MAGODI
MUNICIPAL MANAGER**

DATE: 15 January 2026

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - 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	351 320	423 586	423 586	32 270	190 891	211 783	(20 892)	-10%	423 586
Service charges	1 008 283	1 173 553	1 173 553	87 845	559 637	586 776	(27 139)	-5%	1 173 553
Investment revenue	44 002	48 822	48 822	2 893	18 912	24 411	(5 498)	-23%	48 822
Transfers and subsidies - Operational	202 091	218 111	218 111	64 437	152 581	109 056	43 526	0	218 111
Other own revenue	96 121	155 421	155 421	6 639	50 406	77 710	(27 305)	-36%	155 421
Total Revenue (excluding capital transfers and contributions)	1 701 817	2 019 473	2 019 473	194 083	972 427	1 009 736	(37 309)	-4%	2 019 473
Employee costs	408 908	476 021	476 016	34 415	212 142	238 011	(25 868)	-11%	476 016
Remuneration of Councilors	15 452	15 431	15 431	1 270	7 950	7 716	234	3%	15 431
Depreciation and amortisation	118 100	126 861	126 861	10 300	61 706	63 431	(1 725)	-3%	126 861
Interest	24 828	25 718	25 718	13 448	15 289	12 859	2 430	19%	25 718
Inventory consumed and bulk purchases	650 905	825 633	826 082	56 000	375 958	412 927	(36 970)	-9%	826 082
Transfers and subsidies	1 774	2 662	2 662	80	624	1 331	(707)	-53%	2 662
Other expenditure	553 361	638 377	637 933	89 867	259 507	319 081	(59 574)	-19%	637 933
Total Expenditure	1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	-12%	2 110 703
Surplus/(Deficit)	(71 513)	(91 230)	(91 230)	(11 297)	39 251	(45 620)	84 871	-186%	(91 230)
Transfers and subsidies - capital (monetary)	134 767	106 314	106 314	14 738	52 828	53 157	(329)	-1%	106 314
Transfers and subsidies - capital (in-kind)	1 300	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	64 554	15 084	15 084	3 441	92 079	7 537	84 542	1122%	15 084
Share of surplus/(deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	64 554	15 084	15 084	3 441	92 079	7 537	84 542	1122%	15 084
Capital expenditure & funds sources									
Capital expenditure	250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	-18%	250 485
Capital transfers recognised	124 624	93 548	93 548	16 696	51 289	46 774	4 514	10%	93 548
Borrowing	82 280	70 240	76 010	9 926	29 354	37 743	(8 389)	-22%	76 010
Internally generated funds	43 819	71 927	80 927	3 504	21 263	40 055	(18 791)	-47%	80 927
Total sources of capital funds	250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	-18%	250 485
Financial position									
Total current assets	951 254	805 086	805 086		977 068				805 086
Total non current assets	2 445 086	2 528 229	2 542 999		2 485 285				2 542 999
Total current liabilities	339 714	374 211	374 211		319 614				374 211
Total non current liabilities	359 266	332 220	332 220		354 243				332 220
Community wealth/Equity	2 697 360	2 611 799	2 626 569		2 789 570				2 626 569
Cash flows									
Net cash from (used) operating	73 404	100 404	100 404	(446 320)	236 023	50 202	(185 821)	-370%	100 404
Net cash from (used) investing	(242 924)	(235 289)	(235 289)	(30 127)	(101 905)	(117 644)	(15 739)	13%	(235 289)
Net cash from (used) financing	81 341	30 213	30 213	(18 456)	(20 090)	15 106	35 197	233%	30 213
Cash/cash equivalents at the month/year end	396 354	389 815	389 815	578 029	578 029	442 151	(135 878)	-31%	389 329
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	—	—	—	—	—	—	—	—	—
Creditors Age Analysis									
Total Creditors	—	—	—	—	—	—	—	—	—

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - 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>		525 414	680 680	680 680	87 673	344 733	340 340	4 393	1%	680 680
Executive and council		6 864	7 144	7 144	2 381	5 358	3 572	1 786	50%	7 144
Finance and administration		518 550	673 536	673 536	85 291	339 375	336 768	2 608	1%	673 536
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		89 464	127 148	127 148	9 287	39 961	63 574	(23 613)	-37%	127 148
Community and social services		21 886	22 510	22 510	2 105	9 702	11 255	(1 553)	-14%	22 510
Sport and recreation		19 944	6 807	6 807	4 081	6 187	3 403	2 783	82%	6 807
Public safety		43 122	92 314	92 314	2 738	22 543	46 157	(23 614)	-51%	92 314
Housing		—	—	—	—	—	—	—	—	—
Health		4 512	5 517	5 517	363	1 529	2 758	(1 229)	-45%	5 517
<i>Economic and environmental services</i>		37 789	22 997	22 997	(15 148)	18 153	11 498	6 655	58%	22 997
Planning and development		13 914	9 396	9 396	(10 946)	2 899	4 698	(1 800)	-38%	9 396
Road transport		20 942	10 519	10 519	(4 202)	13 926	5 260	8 666	165%	10 519
Environmental protection		2 933	3 081	3 081	—	1 329	1 541	(212)	-14%	3 081
<i>Trading services</i>		1 185 217	1 294 962	1 294 962	127 010	622 408	647 481	(25 073)	-4%	1 294 962
Energy sources		671 285	754 919	754 919	70 205	361 913	377 459	(15 546)	-4%	754 919
Water management		351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	-9%	358 668
Waste water management		89 090	99 098	99 098	12 682	50 935	49 549	1 386	3%	99 098
Waste management		73 474	82 278	82 278	9 518	44 245	41 139	3 106	6%	82 278
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 837 884	2 125 787	2 125 787	208 821	1 025 255	1 062 893	(37 638)	-4%	2 125 787
Expenditure - Functional										
<i>Governance and administration</i>		290 161	353 333	355 099	38 557	149 621	177 039	(27 418)	-15%	355 099
Executive and council		41 752	60 773	60 069	2 813	19 615	30 093	(10 478)	-35%	60 069
Finance and administration		248 409	292 560	295 030	35 744	130 006	146 946	(16 940)	-12%	295 030
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		195 133	270 413	271 719	16 715	99 160	135 539	(36 379)	-27%	271 719
Community and social services		29 129	32 618	33 179	2 545	14 069	16 453	(2 384)	-14%	33 179
Sport and recreation		44 398	48 624	48 939	4 474	21 118	24 387	(3 269)	-13%	48 939
Public safety		116 833	182 704	183 136	9 349	61 965	91 465	(29 500)	-32%	183 136
Housing		—	—	—	—	—	—	—	—	—
Health		4 773	6 466	6 466	347	2 007	3 233	(1 226)	-38%	6 466
<i>Economic and environmental services</i>		132 646	146 717	143 013	13 251	63 022	72 445	(9 423)	-13%	143 013
Planning and development		42 758	52 880	52 931	3 501	20 519	26 451	(5 932)	-22%	52 931
Road transport		85 875	89 223	85 365	9 413	40 400	43 654	(3 254)	-7%	85 365
Environmental protection		4 014	4 614	4 697	337	2 103	2 340	(237)	-10%	4 697
<i>Trading services</i>		1 155 389	1 340 240	1 340 872	136 858	621 373	670 334	(48 961)	-7%	1 340 872
Energy sources		593 369	773 454	770 602	53 779	353 201	386 273	(33 072)	-9%	770 602
Water management		334 368	329 687	331 890	57 516	172 034	165 212	6 822	4%	331 890
Waste water management		111 432	113 915	114 863	14 644	50 845	57 166	(6 321)	-11%	114 863
Waste management		116 221	123 184	123 517	10 918	45 293	61 682	(16 389)	-27%	123 517
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	-12%	2 110 703
Surplus/ (Deficit) for the year		64 554	15 084	15 084	3 441	92 079	7 537	84 542	11.217222	15 084

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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	1									
Revenue - Functional										
Municipal governance and administration		525 414	680 680	680 680	87 673	344 733	340 340	4 393	1%	680 680
Executive and council		6 864	7 144	7 144	2 381	5 358	3 572	1 786	0	7 144
Mayor and Council		6 864	7 144	7 144	2 381	5 358	3 572	1 786	0	7 144
Municipal Manager, Town Secretary and Chief Executive								-		
Finance and administration		518 550	673 536	673 536	85 291	339 375	336 768	2 608	0	673 536
Administrative and Corporate Support		4 725	4 332	4 332	160	1 312	2 166	(854)	(0)	4 332
Asset Management								-		
Finance		511 406	667 628	667 628	85 039	337 346	333 814	3 532	0	667 628
Fleet Management								-		
Human Resources		1 304	345	345	-	-	172	(172)	(0)	345
Information Technology								-		
Legal Services								-		
Marketing, Customer Relations, Publicity and Media Co-ordination								-		
Property Services		1 115	1 230	1 230	92	718	615	103	0	1 230
Risk Management								-		
Security Services								-		
Supply Chain Management								-		
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function								-		
Community and public safety		89 464	127 148	127 148	9 287	39 961	63 574	(23 613)	(0)	127 148
Community and social services		21 886	22 510	22 510	2 105	9 702	11 255	(1 553)	(0)	22 510
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums		719	985	985	68	371	492	(121)	(0)	985
Child Care Facilities								-		
Community Halls and Facilities								-		
Consumer Protection								-		
Cultural Matters								-		
Disaster Management								-		
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives		21 167	21 525	21 525	2 037	9 331	10 763	(1 432)	(0)	21 525
Literacy Programmes								-		
Media Services								-		
Museums and Art Galleries								-		
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		19 944	6 807	6 807	4 081	6 187	3 403	2 783	0	6 807
Beaches and Jetties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)		1 305	2 007	2 007	(68)	1 963	1 003	960	0	2 007
Recreational Facilities		18 638	4 800	4 800	4 149	4 234	2 400	1 834	0	4 800
Sports Grounds and Stadiums								-		
Public safety		43 122	92 314	92 314	2 738	22 543	46 167	(23 614)	(0)	92 314
Civil Defence								-		
Cleansing								-		
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection		4 060	3 753	3 753	85	698	1 877	(1 178)	(0)	3 753
Licensing and Control of Animals								-		
Police Forces, Traffic and Street Parking Control		39 072	88 561	88 561	2 653	21 844	44 280	(22 436)	(0)	88 561
Pounds								-		
Housing		-	-	-	-	-	-	-		-
Housing								-		
Informal Settlements								-		
Health		4 512	5 517	5 517	363	1 529	2 758	(1 229)	(0)	5 517
Ambulance								-		
Health Services		4 512	5 517	5 517	363	1 529	2 758	(1 229)	(0)	5 517
Laboratory Services								-		
Food Control								-		
Health Surveillance and Prevention of Communicable Diseases including								-		
Vector Control								-		
Chemical Safety								-		
Economic and environmental services		37 789	22 997	22 997	(15 148)	18 153	11 498	6 655	0	22 997
Planning and development		13 914	9 396	9 396	(10 946)	2 899	4 698	(1 800)	(0)	9 396
Billboards								-		
Corporate Wide Strategic Planning (IDPs, LEDS)								-		

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

Central City Improvement District									
Development Facilitation									
Economic Development/Planning	10 025	5 098	5 098	(11 151)	949	2 549	(1 600)	(0)	5 098
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City Engineer	3 889	4 299	4 299	204	1 950	2 149	(200)	(0)	4 299
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	20 942	10 519	10 519	(4 202)	13 926	5 260	8 666	0	10 519
Public Transport									
Road and Traffic Regulation									
Roads	20 942	10 519	10 519	(4 202)	13 926	5 260	8 666	0	10 519
Taxi Ranks									
Environmental protection	2 933	3 081	3 081	-	1 329	1 541	(212)	(0)	3 081
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control	2 933	3 081	3 081	-	1 329	1 541	(212)	(0)	3 081
Soil Conservation									
Trading services	1 185 217	1 294 962	1 294 962	127 010	622 408	647 481	(25 073)	(0)	1 294 962
Energy sources	671 285	754 919	754 919	70 205	361 913	377 459	(15 546)	(0)	754 919
Electricity	671 285	754 919	754 919	70 205	361 913	377 459	(15 546)	(0)	754 919
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	(0)	358 668
Water Treatment									
Water Distribution	351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	(0)	358 668
Water Storage									
Waste water management	89 090	99 098	99 098	12 682	50 935	49 549	1 386	0	99 098
Public Toilets									
Sewerage	89 090	99 098	99 098	12 682	50 935	49 549	1 386	0	99 098
Storm Water Management									
Waste Water Treatment									
Waste management	73 474	82 278	82 278	9 518	44 245	41 139	3 106	0	82 278
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal	73 474	82 278	82 278	9 518	44 245	41 139	3 106	0	82 278
Street Cleaning									
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	1 837 884	2 125 787	2 125 787	208 821	1 025 255	1 062 893	(37 638)	(0)	2 125 787
Expenditure - Functional	290 161	353 333	355 099	38 567	149 621	177 039	(27 418)	(0)	355 099
Municipal governance and administration	41 752	60 773	60 069	2 813	19 615	30 093	(10 478)	(0)	60 069
Executive and council									
Mayor and Council	33 243	40 335	39 636	2 131	13 588	19 854	(6 266)	(0)	39 636
Municipal Manager, Town Secretary and Chief Executive	8 510	20 438	20 433	682	6 027	10 240	(4 212)	(0)	20 433
Finance and administration	248 409	292 560	295 030	35 744	130 006	146 946	(16 940)	(0)	295 030
Administrative and Corporate Support	59 976	71 597	71 894	4 714	30 093	35 884	(5 791)	(0)	71 894
Asset Management									
Finance	111 731	134 533	136 251	26 002	60 039	67 718	(7 680)	(0)	136 251
Fleet Management	8 003	8 078	8 348	631	3 990	4 115	(124)	(0)	8 348
Human Resources	21 674	24 830	24 838	2 337	10 319	12 418	(2 099)	(0)	24 838
Information Technology	36 836	40 717	40 717	1 727	22 513	20 359	2 155	0	40 717
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-ordination	3 133	3 752	3 874	32	1 379	1 907	(528)	(0)	3 874
Property Services	7 055	9 053	9 107	300	1 673	4 546	(2 873)	(0)	9 107
Risk Management									
Security Services									
Supply Chain Management									
Valuation Service									
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function									
Community and public safety	195 133	270 413	271 719	16 715	99 160	135 539	(36 379)	(0)	271 719
Community and social services	29 129	32 618	33 179	2 645	14 069	16 453	(2 384)	(0)	33 179
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	1 354	1 578	1 578	115	794	789	5	0	1 578
Child Care Facilities									
Community Halls and Facilities									
Consumer Protection									
Cultural Matters									

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

Disaster Management									
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	27 775	31 040	31 600	2 430	13 276	15 664	(2 388)	(0)	31 600
Literacy Programmes									
Media Services									
Museums and Art Galleries									
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	44 398	48 624	48 939	4 474	21 118	24 387	(3 269)	(0)	48 939
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	35 968	39 685	39 987	3 570	16 721	19 914	(3 193)	(0)	39 987
Recreational Facilities	8 430	8 940	8 952	904	4 397	4 473	(76)	(0)	8 952
Sports Grounds and Stadiums									
Public safety	116 833	182 704	183 136	9 349	61 965	91 465	(29 500)	(0)	183 136
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	47 228	55 292	55 718	4 069	27 078	27 757	(679)	(0)	55 718
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control	69 605	127 413	127 418	5 280	34 888	63 708	(28 821)	(0)	127 418
Pounds									
Housing	-	-	-	-	-	-	-	-	-
Housing									
Informal Settlements									
Health	4 773	6 466	6 466	347	2 007	3 233	(1 226)	(0)	6 466
Ambulance									
Health Services	4 773	6 466	6 466	347	2 007	3 233	(1 226)	(0)	6 466
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases including									
Vector Control									
Chemical Safety									
Economic and environmental services	132 646	146 717	143 013	13 251	63 022	72 445	(9 423)	(0)	143 013
Planning and development	42 758	52 880	52 931	3 501	20 519	26 451	(5 932)	(0)	52 931
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDS)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning	22 257	29 135	29 128	1 907	10 195	14 564	(4 368)	(0)	29 128
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City Engineer	20 500	23 746	23 804	1 594	10 323	11 887	(1 564)	(0)	23 804
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	85 875	89 223	85 385	9 413	40 400	43 654	(3 254)	(0)	85 385
Public Transport									
Road and Traffic Regulation									
Roads	85 875	89 223	85 385	9 413	40 400	43 654	(3 254)	(0)	85 385
Taxi Ranks									
Environmental protection	4 014	4 614	4 697	337	2 103	2 340	(237)	(0)	4 697
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control	4 014	4 614	4 697	337	2 103	2 340	(237)	(0)	4 697
Soil Conservation									
Trading services	1 155 389	1 340 240	1 340 872	136 858	621 373	670 334	(48 961)	(0)	1 340 872
Energy sources	593 369	773 454	770 602	53 779	353 201	386 273	(33 072)	(0)	770 602
Electricity	593 369	773 454	770 602	53 779	353 201	386 273	(33 072)	(0)	770 602
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	334 368	329 687	331 890	57 516	172 034	165 212	6 822	0	331 890
Water Treatment									
Water Distribution	334 368	329 687	331 890	57 516	172 034	165 212	6 822	0	331 890
Water Storage									
Waste water management	111 432	113 915	114 863	14 644	50 845	57 166	(6 321)	(0)	114 863
Public Toilets									
Sewerage	81 660	79 224	80 117	10 518	34 985	39 806	(4 820)	(0)	80 117
Storm Water Management									
Waste Water Treatment	29 772	34 690	34 746	4 127	15 860	17 361	(1 501)	(0)	34 746
Waste management	116 221	123 184	123 517	10 918	45 293	61 682	(16 390)	(0)	123 517
Recycling									

MIDVAAL LOCAL MUNICIPALITY

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Solid Waste Disposal (Landfill Sites)		20 328	44 536	45 333	2 429	8 226	22 499	(14 273)	(0)	45 333
Solid Waste Removal		95 893	78 647	78 183	8 489	37 067	39 183	(2 116)	(0)	78 183
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	(0)	2 110 703
Surplus/ (Deficit) for the year		64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The 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 a suitable share to relevant classification

check oprev balance	-	-	-	-	-	-	-37 637 708	-
check opexp balance	-	-	-	-	-	234	-234	-

GT422 Midvaal - 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 01 - Executive & Council		6 864	7 144	7 144	2 381	5 368	3 572	1 786	50.0%	7 144
Vote 02 - Corporate Services		2 419	1 575	1 575	92	718	788	(70)	-8.9%	1 575
Vote 03 - Financial Services		511 406	667 628	667 628	85 039	337 346	333 814	3 532	1.1%	667 628
Vote 04 - Development & Planning		13 914	9 396	9 396	(10 946)	2 899	4 698	(1 800)	-38.3%	9 396
Vote 05 - Health		4 512	5 517	5 517	363	1 529	2 758	(1 229)	-44.6%	5 517
Vote 06 - Community And Social Services		42 723	29 836	29 836	6 186	16 367	14 918	1 449	9.7%	29 836
Vote 07 - Public Safety		4 050	3 753	3 753	85	698	1 877	(1 178)	-62.8%	3 753
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		2 933	3 081	3 081	-	1 329	1 541	(212)	-13.6%	3 081
Vote 10 - Waste Water Management		89 090	99 098	99 098	12 682	50 935	49 549	1 386	2.8%	99 098
Vote 11 - Solid Waste Management		73 474	82 278	82 278	9 518	44 245	41 139	3 106	7.5%	82 278
Vote 12 - Roads And Transport		60 014	99 080	99 080	(1 549)	35 771	49 540	(13 770)	-27.6%	99 080
Vote 13 - Water Services		351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	-7.8%	358 668
Vote 14 - Electrical Services		675 117	758 732	758 732	70 365	362 747	379 366	(16 619)	-4.4%	758 732
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 837 884	2 125 787	2 125 787	208 821	1 025 255	1 062 893	(37 638)	-3.5%	2 125 787
Expenditure by Vote	1									
Vote 01 - Executive & Council		41 053	59 853	59 149	2 638	18 551	29 633	(11 082)	-37.4%	59 149
Vote 02 - Corporate Services		99 234	113 607	113 576	6 866	51 781	56 753	(4 973)	-8.8%	113 576
Vote 03 - Financial Services		111 731	133 481	135 199	26 002	60 039	67 193	(7 154)	-10.6%	135 199
Vote 04 - Development & Planning		42 758	52 380	52 430	3 501	20 519	26 200	(5 682)	-21.7%	52 430
Vote 05 - Health		4 280	5 974	5 974	347	2 007	2 987	(980)	-32.6%	5 974
Vote 06 - Community And Social Services		85 135	93 703	95 012	7 895	41 010	47 238	(6 228)	-13.2%	95 012
Vote 07 - Public Safety		47 218	55 205	55 632	4 068	27 072	27 713	(641)	-2.3%	55 632
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		4 014	4 614	4 697	337	2 103	2 340	(237)	-10.1%	4 697
Vote 10 - Waste Water Management		98 631	100 827	101 776	13 785	45 718	50 623	(4 904)	-9.7%	101 776
Vote 11 - Solid Waste Management		116 341	124 376	124 709	10 929	45 367	62 278	(16 921)	-27.2%	124 709
Vote 12 - Roads And Transport		163 473	224 691	221 128	15 323	79 273	111 466	(32 193)	-28.9%	221 128
Vote 13 - Water Services		334 032	330 779	332 983	57 474	171 885	165 758	6 127	3.7%	332 983
Vote 14 - Electrical Services		625 429	811 214	808 438	56 215	367 861	405 174	(37 313)	-9.2%	808 438
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	-11.6%	2 110 703
Surplus/ (Deficit) for the year	2	64 554	15 084	15 084	3 441	92 079	7 537	84 542	1121.7%	15 084

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

GT422 Midvaal - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - 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	Full Year Forecast
R thousand								%	
Revenue by Vote	1								
Vote 01 - Executive & Council		6 864	7 144	7 144	2 381	5 358	3 572	1 786	50%
01.1 - Municipal Manager		-	-	-	-	-	-	-	-
01.2 - Councillors		6 864	7 144	7 144	2 381	5 358	3 572	1 786	50%
01.3 - Speakers Office		-	-	-	-	-	-	-	-
01.4 - Office Of The Mayor		-	-	-	-	-	-	-	-
01.5 - Savanna City		-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		2 419	1 575	1 575	92	718	788	(70)	-9%
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-
02.2 - Council Building		1 115	1 230	1 230	92	718	615	103	17%
02.3 - Public Relations Officer		-	-	-	-	-	-	-	-
02.4 - IT Services		-	-	-	-	-	-	-	-
02.5 - Performance Audit		-	-	-	-	-	-	-	-
02.6 - Human Resources		1 304	345	345	-	-	172	(172)	-100%
Vote 03 - Financial Services		511 406	667 628	667 628	85 039	337 346	333 814	3 532	1%
03.1 - Financial Services - Administration		510 159	667 202	667 202	85 039	337 346	333 601	3 745	1%
03.2 - Financial Services - Income		800	426	426	-	-	213	(213)	-100%
03.3 - Financial Services - Expenditure		447	-	-	-	-	-	-	-
Vote 04 - Development & Planning		13 914	9 396	9 396	(10 946)	2 899	4 698	(1 800)	-38%
04.1 - Development & Planning		10 025	5 098	5 098	(11 151)	349	2 549	(1 600)	-63%
04.2 - Building Control		288	434	434	25	121	217	(96)	-44%
04.3 - Town Planning		3 600	3 865	3 865	180	1 829	1 932	(103)	-5%
Vote 05 - Health		4 512	5 517	5 517	363	1 529	2 758	(1 229)	-45%
05.1 - Clinic Randvaal		4 512	880	880	363	1 529	440	1 089	248%
05.2 - Clinic Meyerton		-	2 792	2 792	-	-	1 396	(1 396)	-100%
05.3 - Clinic Kookrus		-	1 845	1 845	-	-	922	(922)	-100%
Vote 06 - Community And Social Services		42 723	29 836	29 836	6 186	16 367	14 918	1 449	10%
06.1 - Library Meyerton		19 966	21 525	21 525	1 640	7 592	10 763	(3 171)	-29%
06.2 - Library Henley On Klip		160	-	-	34	1 377	-	1 377	#DIV/0!
06.3 - Library Walkerville		49	-	-	13	13	-	13	#DIV/0!
06.4 - Library Randvaal		180	-	-	125	125	-	125	#DIV/0!
06.5 - Library Sicoel		134	-	-	126	126	-	126	#DIV/0!
06.6 - Lakeside Library		541	-	-	32	32	-	32	#DIV/0!
06.7 - Library Bonte Bonke		148	-	-	66	66	-	66	#DIV/0!
06.8 - Social Services Admin		893	519	519	-	478	260	218	84%
06.9 - Parks		1 305	2 007	2 007	(68)	1 953	1 003	950	95%
06.10 - Swimming Pool		194	319	319	47	132	160	(28)	-18%
06.11 - Sport & Recreation Administration		18 445	4 481	4 481	4 102	4 102	2 240	1 862	83%
06.12 - Cemeteries		719	985	985	68	371	492	(121)	-25%
Vote 07 - Public Safety		4 050	3 753	3 753	85	698	1 877	(1 178)	-63%
07.1 - Fire		4 050	3 753	3 753	85	698	1 877	(1 178)	-63%
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		2 933	3 081	3 081	-	1 329	1 541	(212)	-14%
09.1 - Municipal Health Services (Sedibeng Funding)		2 933	3 081	3 081	-	1 329	1 541	(212)	-14%
Vote 10 - Waste Water Management		89 090	99 098	99 098	12 682	50 935	49 549	1 386	3%
10.1 - Sanitation Network		89 090	99 098	99 098	12 682	50 935	49 549	1 386	3%
10.2 - Waste Water Purification		-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		73 474	82 278	82 278	9 518	44 245	41 139	3 106	8%
11.1 - Landfill Sites		-	-	-	-	-	-	-	-
11.2 - Solid Waste		73 474	82 278	82 278	9 518	44 245	41 139	3 106	8%
Vote 12 - Roads And Transport		60 014	99 080	99 080	(1 549)	35 771	49 540	(13 770)	-28%
12.1 - Traffic		39 072	88 561	88 561	2 653	21 844	44 280	(22 436)	-51%
12.2 - Roads		20 942	10 519	10 519	(4 202)	13 926	5 260	8 666	165%
12.3 - Mechanical Workshop		-	-	-	-	-	-	-	-
12.4 - Storm Water		-	-	-	-	-	-	-	-
Vote 13 - Water Services		351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	-8%
13.1 - Water Network		351 368	358 668	358 668	34 604	165 316	179 334	(14 018)	-8%
Vote 14 - Electrical Services		675 117	758 732	758 732	70 365	362 747	379 366	(16 619)	-4%
14.1 - Electrical Network		671 285	754 919	754 919	70 205	361 913	377 459	(15 546)	-4%
14.2 - Engineering Admin		3 832	3 813	3 813	160	834	1 907	(1 072)	-56%
Vote 15 - Other		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 837 884	2 125 787	2 125 787	208 821	1 025 255	1 062 893	(37 638)	-4%
Expenditure by Vote	1								
Vote 01 - Executive & Council		41 053	59 853	59 149	2 638	18 551	29 633	(11 082)	-37%
01.1 - Municipal Manager		7 581	19 561	19 566	501	4 928	9 801	(4 873)	-50%
01.2 - Councillors		20 052	20 528	20 528	1 284	8 049	10 264	(2 215)	-22%
01.3 - Speakers Office		5 284	7 231	6 332	395	2 159	3 241	(1 082)	-33%
01.4 - Office Of The Mayor		7 906	12 086	12 286	452	3 380	6 103	(2 723)	-45%
01.5 - Savanna City		230	446	446	6	36	223	(187)	-84%
Vote 02 - Corporate Services		99 234	113 607	113 576	6 866	51 781	56 753	(4 973)	-9%
02.1 - Corporate Services Administration		22 817	26 102	25 822	1 817	11 857	12 924	(1 068)	-8%
02.2 - Council Building		7 065	8 938	8 992	300	1 673	4 488	(2 815)	-63%
02.3 - Public Relations Officer		3 133	3 727	3 849	32	1 379	1 894	(515)	-27%

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

02.4 - It Services	36 836	40 463	40 463	1 727	22 513	20 231	2 282	11%	40 463	
02.5 - Performance Audit	7 718	9 814	9 880	652	4 040	4 931	(891)	-18%	9 880	
02.6 - Human Resources	21 674	24 563	24 571	2 337	10 319	12 285	(1 966)	-16%	24 571	
Vote 03 - Financial Services	111 731	133 481	135 199	26 002	60 039	67 193	(7 154)	-11%	135 199	
03.1 - Financial Services - Administration	49 511	58 259	60 359	22 573	31 677	29 714	1 963	7%	60 359	
03.2 - Financial Services - Income	25 318	30 268	30 257	1 825	11 127	15 130	(4 002)	-26%	30 257	
03.3 - Financial Services - Expenditure	36 902	44 954	44 584	1 605	17 234	22 349	(5 115)	-23%	44 584	
Vote 04 - Development & Planning	42 758	52 380	52 430	3 501	20 519	26 200	(5 682)	-22%	52 430	
04.1 - Development & Planning	22 257	28 795	28 788	1 907	10 195	14 394	(4 199)	-29%	28 788	
04.2 - Building Control	17 081	19 821	19 878	1 319	8 562	9 924	(1 363)	-14%	19 878	
04.3 - Town Planning	3 420	3 764	3 764	274	1 762	1 882	(120)	-6%	3 764	
Vote 05 - Health	4 280	5 974	5 974	347	2 007	2 987	(980)	-33%	5 974	
05.1 - Clinic Randvaal	716	1 174	1 174	64	304	587	(282)	-48%	1 174	
05.2 - Clinic Meyerfont	2 364	3 001	2 993	185	1 090	1 499	(408)	-27%	2 993	
05.3 - Clinic Kookrus	1 200	1 799	1 807	98	613	902	(289)	-32%	1 807	
Vote 06 - Community And Social Services	85 135	93 703	95 012	7 895	41 010	47 238	(6 228)	-13%	95 012	
06.1 - Library Meyerfont	22 869	25 993	26 162	2 045	10 976	13 037	(2 061)	-16%	26 162	
06.2 - Library Henley On Klip	1 470	1 407	1 532	122	721	740	(19)	-3%	1 532	
06.3 - Library Walkerville	976	1 131	1 149	88	533	570	(37)	-7%	1 149	
06.4 - Library Randvaal	759	842	862	48	292	426	(134)	-31%	862	
06.5 - Library Sicelo	656	659	812	52	305	368	(63)	-17%	812	
06.6 - Lakeside Library	500	546	621	40	241	292	(51)	-18%	621	
06.7 - Library Bonte Bonke	546	460	460	35	208	230	(23)	-10%	460	
06.8 - Social Services Admin	11 682	12 554	12 988	906	5 883	6 444	(561)	-9%	12 988	
06.9 - Parks	35 894	39 595	39 897	3 541	16 660	19 869	(3 209)	-16%	39 897	
06.10 - Swimming Pool	2 680	3 127	3 135	310	1 174	1 566	(392)	-25%	3 135	
06.11 - Sport & Recreation Administration	5 750	5 812	5 816	594	3 223	2 907	316	11%	5 816	
06.12 - Cemeteries	1 354	1 577	1 577	115	794	788	5	1%	1 577	
Vote 07 - Public Safety	47 218	55 205	55 632	4 068	27 072	27 713	(641)	-2%	55 632	
07.1 - Fire	47 218	55 205	55 632	4 068	27 072	27 713	(641)	-2%	55 632	
Vote 08 - Sport And Recreation	-	-	-	-	-	-	-	-	-	
Vote 09 - Environmental Protection	4 014	4 614	4 697	337	2 103	2 340	(237)	-10%	4 697	
09.1 - Municipal Health Services (Sedibeng Funding)	4 014	4 614	4 697	337	2 103	2 340	(237)	-10%	4 697	
Vote 10 - Waste Water Management	98 631	100 827	101 776	13 785	45 718	50 623	(4 904)	-10%	101 776	
10.1 - Sanitation Network	68 860	66 137	67 090	9 659	29 858	33 262	(3 404)	-10%	67 090	
10.2 - Waste Water Purification	29 772	34 690	34 746	4 127	15 860	17 361	(1 501)	-9%	34 746	
Vote 11 - Solid Waste Management	116 341	124 376	124 709	10 929	45 357	62 278	(16 921)	-27%	124 709	
11.1 - Landfill Sites	20 328	44 536	45 333	2 429	8 226	22 499	(14 273)	-63%	45 333	
11.2 - Solid Waste	96 013	79 840	79 376	8 500	37 131	39 779	(2 648)	-7%	79 376	
Vote 12 - Roads And Transport	163 473	224 691	221 128	15 323	79 273	111 466	(32 193)	-29%	221 128	
12.1 - Traffic	69 605	127 401	127 406	5 280	34 888	63 703	(28 815)	-45%	127 406	
12.2 - Roads	85 824	89 118	85 280	9 410	40 381	43 602	(3 220)	-7%	85 280	
12.3 - Mechanical Workshop	7 993	8 067	8 337	630	3 985	4 109	(124)	-3%	8 337	
12.4 - Storm Water	51	104	104	3	19	52	(34)	-64%	104	
Vote 13 - Water Services	334 032	330 779	332 983	57 474	171 885	165 758	6 127	4%	332 983	
13.1 - Water Network	334 032	330 779	332 983	57 474	171 885	165 758	6 127	4%	332 983	
Vote 14 - Electrical Services	625 429	811 214	808 438	56 215	367 861	405 174	(37 313)	-9%	808 438	
14.1 - Electrical Network	607 950	788 954	786 102	54 886	359 604	394 023	(34 419)	-9%	786 102	
14.2 - Engineering Admin	17 479	22 260	22 337	1 329	8 257	11 151	(2 894)	-26%	22 337	
Vote 15 - Other	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	(0)	2 110 703
Surplus/(Deficit) for the year	2	64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - 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		592 323	705 879	705 879	51 985	340 235	352 939	(12 704)	-4%	705 879
Service charges - Water		281 574	322 106	322 106	24 037	148 098	161 053	(12 954)	-8%	322 106
Service charges - Waste Water Management		70 006	74 628	74 628	5 911	35 692	37 314	(1 622)	-4%	74 628
Service charges - Waste management		64 379	70 941	70 941	5 912	35 612	35 470	141	0%	70 941
Sale of Goods and Rendering of Services		7 600	9 742	9 742	405	4 755	4 871	(116)	-2%	9 742
Agency services								-		
Interest								-		
Interest earned from Receivables		23 041	28 440	28 440	1 896	10 253	14 220	(3 966)	-28%	28 440
Interest from Current and Non Current Assets		44 002	48 822	48 822	2 893	18 912	24 411	(5 498)	-23%	48 822
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		1 115	1 230	1 230	92	718	615	103	17%	1 230
Licence and permits		-	-	-	0	0	-	0	#DIV/0!	-
Special rating levies								-		
Operational Revenue		6 148	5 036	5 036	121	1 314	2 518	(1 204)	-48%	5 036
Non-Exchange Revenue										
Property rates		351 320	423 566	423 566	32 270	190 891	211 783	(20 892)	-10%	423 566
Surcharges and Taxes								-		
Fines, penalties and forfeits		39 051	88 471	88 471	2 664	21 811	44 236	(22 425)	-51%	88 471
Licence and permits								-		
Transfers and subsidies - Operational		202 091	218 111	218 111	64 437	152 581	109 056	43 526	40%	218 111
Interest		18 719	22 501	22 501	1 461	11 554	11 251	304	3%	22 501
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		447	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 701 817	2 019 473	2 019 473	194 083	972 427	1 009 736	(37 309)	-4%	2 019 473
Expenditure By Type										
Employee related costs		408 908	476 021	476 016	34 415	212 142	238 011	(25 868)	-11%	476 016
Remuneration of councillors		15 452	15 431	15 431	1 270	7 960	7 716	234	3%	15 431
Bulk purchases - electricity		507 510	638 155	638 155	43 595	307 005	319 078	(12 073)	-4%	638 155
Inventory consumed		143 395	187 478	187 927	12 405	68 953	93 850	(24 897)	-27%	187 927
Debt impairment		77 618	209 165	205 472	58 300	74 911	103 947	(29 036)	-28%	205 472
Depreciation and amortisation		118 100	126 861	126 861	10 300	61 706	63 431	(1 725)	-3%	126 861
Interest		24 828	25 718	25 718	13 448	15 289	12 859	2 430	19%	25 718
Contracted services		194 128	221 088	219 576	16 801	81 290	110 100	(28 810)	-26%	219 576
Transfers and subsidies		1 774	2 662	2 662	80	624	1 331	(707)	-53%	2 662
Irrecoverable debts written off		95 441	7 155	10 848	2 643	10 206	4 213	5 992	142%	10 848
Operational costs		102 701	137 553	138 621	5 349	51 432	69 113	(17 681)	-26%	138 621
Losses on Disposal of Assets		20 007	-	-	-	-	-	-		-
Other Losses		63 467	63 416	63 416	6 773	41 668	31 708	9 960	31%	63 416
Total Expenditure		1 773 330	2 110 703	2 110 703	205 380	933 176	1 055 356	(122 180)	-12%	2 110 703
Surplus/(Deficit)		(71 513)	(91 230)	(91 230)	(11 297)	39 251	(45 620)	84 871	(0)	(91 230)
Transfers and subsidies - capital (monetary allocations)		134 767	106 314	106 314	14 738	52 828	53 157	(329)	(0)	106 314
Transfers and subsidies - capital (in-kind)		1 300	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084
Income Tax								-		
Surplus/(Deficit) after income tax		64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		64 554	15 084	15 084	3 441	92 079	7 537	84 542	0	15 084

References:

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca **1 837 884** **2 125 787** **2 125 787** **208 821** **1 025 255** **1 062 893** **2 125 787**

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 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	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		—	—	—	—	—	—	—	—	—
Vote 02 - Corporate Services		4 824	7 780	7 780	131	6 023	3 890	2 133	55%	7 780
Vote 03 - Financial Services		1 997	—	—	—	—	—	—	—	—
Vote 04 - Development & Planning		8 636	4 370	870	156	870	785	85	11%	870
Vote 05 - Health		—	—	—	—	—	—	—	—	—
Vote 06 - Community And Social Services		21 187	13 248	13 248	45	4 934	6 624	(1 690)	-26%	13 248
Vote 07 - Public Safety		1 760	1 850	1 850	603	1 240	925	315	34%	1 850
Vote 08 - Sport And Recreation		—	—	—	—	—	—	—	—	—
Vote 09 - Environmental Protection		—	—	—	—	—	—	—	—	—
Vote 10 - Waste Water Management		16 313	13 809	13 809	1 158	2 878	6 904	(4 026)	-58%	13 809
Vote 11 - Solid Waste Management		8 732	20 250	25 750	320	3 895	12 625	(8 730)	-69%	25 750
Vote 12 - Roads And Transport		49 114	37 696	41 196	7 402	33 138	20 248	12 890	64%	41 196
Vote 13 - Water Services		46 817	32 882	32 857	10 307	16 813	16 437	375	2%	32 857
Vote 14 - Electrical Services		40 365	40 764	41 614	8 291	20 677	20 769	(92)	0%	41 614
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	199 745	172 649	178 974	28 412	90 466	89 207	1 259	1%	178 974
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		—	—	—	—	—	—	—	—	—
Vote 02 - Corporate Services		1 531	—	—	—	—	—	—	—	—
Vote 03 - Financial Services		445	400	400	—	—	200	(200)	-100%	400
Vote 04 - Development & Planning		—	—	—	—	—	—	—	—	—
Vote 05 - Health		—	—	—	—	—	—	—	—	—
Vote 06 - Community And Social Services		11 575	4 658	4 658	83	1 915	2 329	(414)	-18%	4 658
Vote 07 - Public Safety		2 278	1 504	1 504	—	81	752	(671)	-89%	1 504
Vote 08 - Sport And Recreation		—	—	—	—	—	—	—	—	—
Vote 09 - Environmental Protection		—	—	—	—	—	—	—	—	—
Vote 10 - Waste Water Management		6 698	9 650	9 650	—	540	4 825	(4 285)	-89%	9 650
Vote 11 - Solid Waste Management		3 179	26 700	35 120	1 420	6 220	17 177	(10 957)	-64%	35 120
Vote 12 - Roads And Transport		5 913	2 219	2 219	—	1 970	1 109	861	78%	2 219
Vote 13 - Water Services		12 178	8 804	8 829	212	690	4 406	(3 716)	-84%	8 829
Vote 14 - Electrical Services		7 181	9 130	9 130	—	22	4 565	(4 543)	-100%	9 130
Vote 15 - Other		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	50 978	63 066	71 511	1 715	11 439	35 364	(23 925)	-68%	71 511
Total Capital Expenditure		250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	-18%	250 485
Capital Expenditure - Functional Classification										
Governance and administration		15 433	8 310	8 310	131	6 144	4 155	1 989	48%	8 310
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		15 433	8 310	8 310	131	6 144	4 155	1 989	48%	8 310
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		36 800	21 161	21 161	730	8 071	10 580	(2 509)	-24%	21 161
Community and social services		10 830	5 442	5 442	127	1 669	2 721	(1 052)	-39%	5 442
Sport and recreation		21 932	12 364	12 364	—	5 081	6 182	(1 101)	-18%	12 364
Public safety		4 038	3 354	3 354	603	1 321	1 677	(357)	-21%	3 354
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		61 595	44 285	44 285	7 557	35 978	22 142	13 835	62%	44 285
Planning and development		8 636	4 370	870	156	870	785	85	11%	870
Road transport		52 959	39 915	43 415	7 402	35 108	21 358	13 751	64%	43 415
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		136 895	161 959	176 729	21 708	51 713	87 693	(35 980)	-41%	176 729
Energy sources		42 977	49 864	50 714	8 291	20 677	25 319	(4 642)	-18%	50 714
Water management		58 995	41 686	41 686	10 519	17 503	20 843	(3 340)	-16%	41 686
Waste water management		23 011	23 459	23 459	1 158	3 419	11 729	(8 311)	-71%	23 459
Waste management		11 911	46 950	60 870	1 740	10 115	29 802	(19 687)	-66%	60 870
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	-18%	250 485
Funded by:										
National Government		109 348	83 802	83 802	16 569	48 314	41 901	6 413	15%	83 802
Provincial Government		8 053	5 746	5 746	127	1 669	2 873	(1 204)	-42%	5 746
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		7 222	4 000	4 000	—	1 306	2 000	(694)	-35%	4 000
Transfers recognised - capital		124 624	93 548	93 548	16 696	51 289	46 774	4 514	10%	93 548
Borrowing		82 280	70 240	76 010	9 926	29 354	37 743	(8 389)	-22%	76 010
Internally generated funds		43 819	71 927	80 927	3 504	21 263	40 055	(18 791)	-47%	80 927
Total Capital Funding	6	250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	-18%	250 485

References:

1. 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).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - 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 %
R thousand									Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
01.3 - Speakers Office		-	-	-	-	-	-	-	-
01.4 - Office Of The Mayor		-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		4 824	7 780	7 780	131	6 023	3 890	2 133	55%
02.1 - Corporate Services Administration		956	580	580	95	192	290	(98)	-34%
02.2 - Council Building		-	200	200	-	11	100	(90)	-90%
02.3 - Public Relations Officer		500	-	-	-	-	-	-	-
02.4 - IT Services		3 368	7 000	7 000	35	5 820	3 500	2 320	66%
Vote 03 - Financial Services		1 997	-	-	-	-	-	-	-
03.1 - Financial Services - Administration		-	-	-	-	-	-	-	-
03.3 - Financial Services - Expenditure		1 997	-	-	-	-	-	-	-
Vote 04 - Development & Planning		8 636	4 370	870	156	870	785	85	11%
04.1 - Development & Planning		8 636	4 370	870	156	870	785	85	11%
Vote 05 - Health		-	-	-	-	-	-	-	-
Vote 06 - Community And Social Services		21 187	13 248	13 248	45	4 934	6 624	(1 690)	-26%
06.1 - Library Meyerton		3 371	1 952	1 952	45	973	976	(3)	0%
06.2 - Library Henley On Klip		-	-	-	-	-	-	-	-
06.3 - Library Walkerville		-	-	-	-	-	-	-	-
06.4 - Library Randvaal		-	-	-	-	-	-	-	-
06.5 - Library Sielo		-	-	-	-	-	-	-	-
06.6 - Lakeside Library		-	-	-	-	-	-	-	-
06.7 - Library Bonte Bonke		-	-	-	-	-	-	-	-
06.8 - Social Services Admin		-	-	-	-	-	-	-	-
06.9 - Parks		2 856	5 200	5 200	-	165	2 600	(2 435)	-94%
06.11 - Sport & Recreation Administration		10 007	5 096	5 096	-	3 796	2 548	1 248	49%
06.12 - Cemeteries		4 952	1 000	1 000	-	-	500	(500)	-100%
Vote 07 - Public Safety		1 760	1 850	1 850	603	1 240	925	315	34%
07.1 - Fire		1 760	1 850	1 850	603	1 240	925	315	34%
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		16 313	13 809	13 809	1 158	2 878	6 904	(4 026)	-58%
10.1 - Sanitation Network		8 135	10 309	10 316	200	1 446	5 157	(3 711)	-72%
10.2 - Waste Water Purification		8 178	3 500	3 493	958	1 432	1 747	(315)	-18%
Vote 11 - Solid Waste Management		8 732	20 250	25 750	320	3 895	12 625	(8 730)	-69%
11.1 - Landfill Sites		3 283	19 500	23 500	320	3 895	11 568	(7 673)	-66%
11.2 - Solid Waste		5 449	750	2 250	-	-	1 057	(1 057)	-100%
Vote 12 - Roads And Transport		49 114	37 696	41 196	7 402	33 138	20 248	12 890	64%
12.1 - Traffic		-	-	-	-	-	-	-	-
12.2 - Roads		47 046	37 696	41 196	7 402	33 138	20 248	12 890	64%
12.3 - Mechanical Workshop		2 068	-	-	-	-	-	-	-
Vote 13 - Water Services		46 817	32 882	32 857	10 307	16 813	16 437	375	2%
13.1 - Water Network		46 817	32 882	32 857	10 307	16 813	16 437	375	2%
Vote 14 - Electrical Services		40 365	40 764	41 614	8 291	20 677	20 769	(92)	0%
14.1 - Electrical Network		40 300	40 764	41 614	8 291	20 677	20 769	(92)	0%
14.2 - Engineering Admin		65	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-
Total multi-year capital expenditure		199 745	172 649	178 974	28 412	90 466	89 207	1 259	1%
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		1 531	-	-	-	-	-	-	-
02.1 - Corporate Services Administration		361	-	-	-	-	-	-	-
02.2 - Council Building		449	-	-	-	-	-	-	-
02.3 - Public Relations Officer		721	-	-	-	-	-	-	-
Vote 03 - Financial Services		445	400	400	-	-	200	(200)	-100%
03.1 - Financial Services - Administration		46	400	400	-	-	200	(200)	-100%
03.3 - Financial Services - Expenditure		399	-	-	-	-	-	-	-
Vote 04 - Development & Planning		-	-	-	-	-	-	-	-
Vote 05 - Health		-	-	-	-	-	-	-	-
Vote 06 - Community And Social Services		11 575	4 658	4 658	83	1 915	2 329	(414)	-18%
06.1 - Library Meyerton		953	1 140	1 140	-	-	570	(570)	-100%
06.2 - Library Henley On Klip		163	275	275	8	129	138	(9)	-6%
06.3 - Library Walkerville		334	125	125	-	11	63	(51)	-82%
06.4 - Library Randvaal		173	125	125	-	109	63	47	74%
06.5 - Library Sielo		173	200	200	-	110	100	10	10%
06.6 - Lakeside Library		548	200	200	22	27	100	(73)	-73%
06.7 - Library Bonte Bonke		163	425	425	53	310	213	97	46%
06.8 - Social Services Admin		-	100	100	-	99	50	49	98%
06.9 - Parks		8 769	68	68	-	-	34	-	68
06.11 - Sport & Recreation Administration		299	2 000	2 000	-	1 120	1 000	-	2 000
Vote 07 - Public Safety		2 278	1 504	1 504	-	81	762	(671)	-99%

MIDVAAL LOCAL MUNICIPALITY

AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY, 22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS

07.1 - Fire	2 278	1 504	1 504	-	81	752	(671)	-89%	1 504
Vote 08 - Sport And Recreation	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management	6 698	9 650	9 650	-	540	4 825	(4 285)	-89%	9 650
10.1 - Sanitation Network	6 698	7 250	7 250	-	-	3 625	(3 625)	-100%	7 250
10.2 - Waste Water Purification	-	2 400	2 400	-	540	1 200	(660)	-55%	2 400
Vote 11 - Solid Waste Management	3 179	26 700	35 120	1 420	6 220	17 177	(10 957)	-64%	35 120
11.1 - Landfill Sites	-	500	6 920	1 420	6 220	3 168	3 052	96%	6 920
11.2 - Solid Waste	3 179	26 200	28 200	-	-	14 009	(14 009)	-100%	28 200
Vote 12 - Roads And Transport	5 913	2 219	2 219	-	1 970	1 109	861	78%	2 219
12.2 - Roads	5 913	2 219	2 219	-	1 970	1 109	861	78%	2 219
Vote 13 - Water Services	12 178	8 804	8 829	212	690	4 406	(3 716)	-84%	8 829
13.1 - Water Network	12 178	8 804	8 829	212	690	4 406	(3 716)	-84%	8 829
Vote 14 - Electrical Services	7 181	9 130	9 130	-	22	4 565	(4 543)	-100%	9 130
14.1 - Electrical Network	2 678	9 100	9 100	-	-	4 550	(4 550)	-100%	9 100
14.2 - Engineering Admin	4 503	30	30	-	22	15	7	46%	30
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	50 978	63 066	71 511	1 715	11 439	35 364	(23 925)	(0)	71 511
Total Capital Expenditure	250 723	235 715	250 485	30 127	101 905	124 571	(22 666)	(0)	250 485

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - 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		464 001	389 815	389 815	489 550	389 815
Trade and other receivables from exchange transactions		276 511	251 312	251 312	295 418	251 312
Receivables from non-exchange transactions		146 834	134 139	134 139	150 458	134 139
Current portion of non-current receivables						
Inventory		36 251	16 983	16 983	40 455	16 983
VAT		25 423	12 858	12 858	1 153	12 858
Other current assets		2 233	(21)	(21)	35	(21)
Total current assets		951 254	805 086	805 086	977 068	805 086
Non current assets						
Investments						
Investment property		49 234	49 351	49 351	49 234	49 351
Property, plant and equipment		2 383 893	2 460 261	2 475 031	2 421 231	2 475 031
Biological assets						
Living and non-living resources						
Heritage assets		19	19	19	19	19
Intangible assets		11 940	18 598	18 598	14 801	18 598
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		2 445 086	2 528 229	2 542 999	2 485 285	2 542 999
TOTAL ASSETS		3 396 339	3 333 315	3 348 085	3 462 353	3 348 085
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		39 487	35 027	35 027	26 017	35 027
Consumer deposits		24 693	23 831	23 831	23 804	23 831
Trade and other payables from exchange transactions		241 803	293 428	293 428	181 237	293 428
Trade and other payables from non-exchange transactions		2 151	3 372	3 372	50 662	3 372
Provision		-	18 554	18 554	-	18 554
VAT		31 581	-	-	37 894	-
Other current liabilities		-	-	-	-	-
Total current liabilities		339 714	374 211	374 211	319 614	374 211
Non current liabilities						
Financial liabilities		255 993	232 404	232 404	250 970	232 404
Provision		103 273	99 816	99 816	103 273	99 816
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		359 266	332 220	332 220	354 243	332 220
TOTAL LIABILITIES		698 980	706 432	706 432	673 857	706 432
NET ASSETS	2	2 697 360	2 626 883	2 641 653	2 788 497	2 641 653
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 047 481	2 611 799	2 626 569	3 151 408	2 626 569
Reserves and funds		(350 121)	-	-	(361 838)	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 697 360	2 611 799	2 626 569	2 789 570	2 626 569

MIDVAAL LOCAL MUNICIPALITY

**AGENDA OF THE 2ND SPECIAL COUNCIL MEETING OF 2026 TO BE HELD ON THURSDAY,
22 JANUARY 2026 AT 14:00 VIA MICROSOFT TEAMS**

GT422 Midvaal - 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		286 439	381 210	381 210	27 372	157 889	190 605	(32 716)	-17%	381 210
Service charges		926 014	1 094 023	1 094 023	90 043	510 380	547 012	(36 632)	-7%	1 094 023
Other revenue		565 905	20 946	20 946	(464 553)	376 512	10 473	366 039	3495%	20 946
Transfers and Subsidies - Operational		175 952	218 111	218 111	62 015	161 169	109 056	52 114	48%	218 111
Transfers and Subsidies - Capital		147 536	104 814	104 814	21 418	90 299	52 407	37 892	72%	104 814
Interest		48 168	48 822	48 822	4 200	31 539	24 411	7 129	29%	48 822
Dividends								-		
Payments										
Suppliers and employees		(2 076 610)	(1 741 803)	(1 741 803)	(186 814)	(1 091 765)	(870 902)	220 863	-25%	(1 741 803)
Interest		-	(25 718)	(25 718)	-	-	(12 859)	(12 859)	100%	(25 718)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		73 404	100 404	100 404	(446 320)	236 023	50 202	(185 821)	-370%	100 404
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	426	426	-	-	213	(213)	-100%	426
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(242 924)	(235 715)	(235 715)	(30 127)	(101 905)	(117 858)	(15 952)	14%	(235 715)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(242 924)	(235 289)	(235 289)	(30 127)	(101 905)	(117 644)	(15 739)	13%	(235 289)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		340	-	-	-	-	-	-		-
Borrowing long term/refinancing		104 043	65 240	65 240	-	-	32 620	(32 620)	-100%	65 240
Increase (decrease) in consumer deposits		(158)	-	-	80	(877)	-	(877)	#DIV/0!	-
Payments										
Repayment of borrowing		(22 884)	(35 027)	(35 027)	(18 535)	(19 213)	(17 514)	1 699	-10%	(35 027)
NET CASH FROM/(USED) FINANCING ACTIVITIES		81 341	30 213	30 213	(18 456)	(20 090)	15 106	35 197	233%	30 213
NET INCREASE/ (DECREASE) IN CASH HELD		(88 179)	(104 672)	(104 672)	(494 902)	114 027	(52 336)			(104 672)
Cash/cash equivalents at beginning:		484 533	494 487	494 487	1 072 931	464 001	494 487			464 001
Cash/cash equivalents at month/year end:		396 354	389 815	389 815	578 029	578 029	442 151			359 329



Service Delivery & Budget Implementation Plan

1 JUL 2025 – 30 JUN 2026

**Local Government: Municipal Finance Management Act,
Act 56 of 2003 (MFMA)
Section 53(1)(c)(ii)**

Quarter 2 & Mid-year Performance Assessment –
Section 52(d) & 72(1)(a)(ii)-MFMA Performance Report on the
Predetermined Objectives
22 Jan 2026



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1. SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN CONCEPT

1.1 DEFINITION

The definition of the Service Delivery & Budget Implementation Plan (SDBIP), explained in the Municipal Finance Management Act, Act 56 of 2003 (MFMA), reads as follows:

"Service Delivery and Budget Implementation Plan"

A detailed plan approved by the Executive Mayor in terms of Section 53(l)(c)(ii) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) for implementing the municipality's delivery of municipal services and its annual budget.

The Service Delivery & Budget Implementation Plan (SDBIP) provides the vital link between the Executive Mayor, Council (Executive) and the administration and facilitates the process for holding management accountable for its performance.

The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and Community.

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council.

It enables the Municipal Manager to monitor the performance of Senior Managers, the Executive Mayor to monitor the performance of the Municipal Manager and for the community to monitor the performance of the municipality.

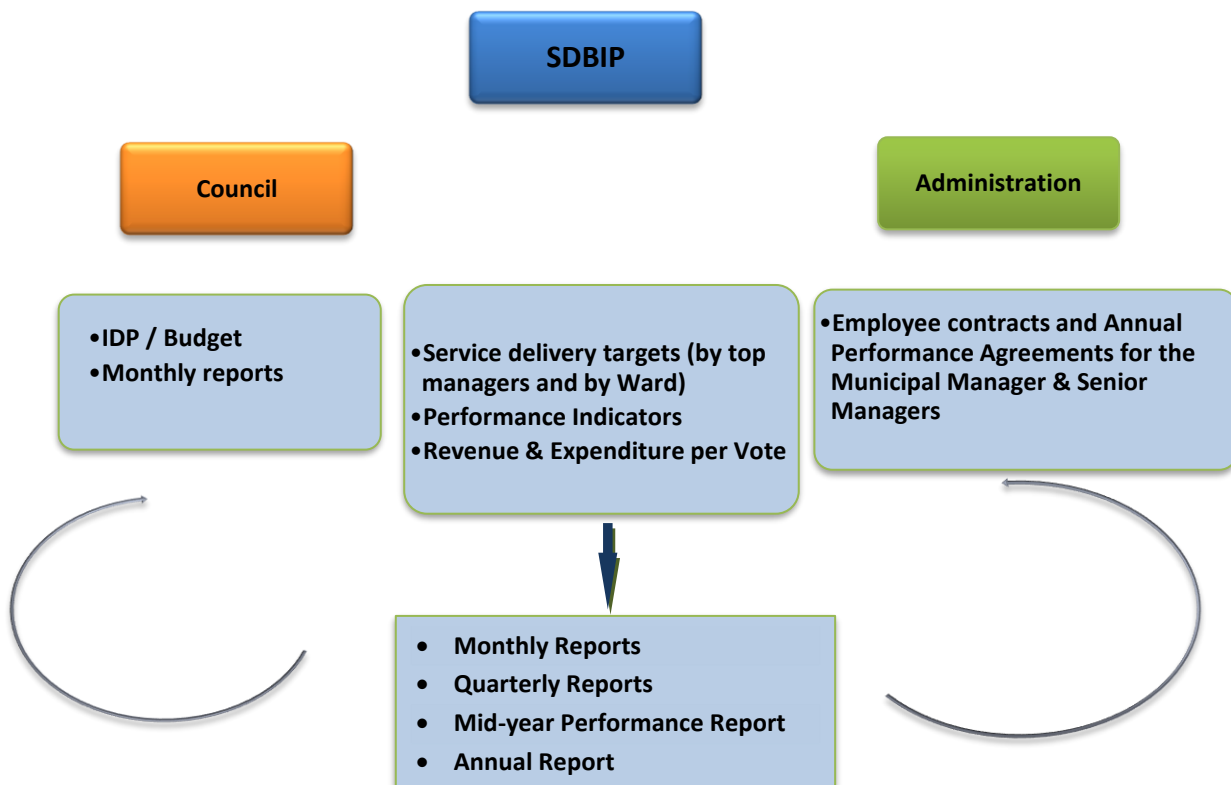
1.2 THE FOLLOWING COMPONENTS MUST BE INDICATED IN THE SDBIP

Projections for each month of:

1. Revenue to be collected by Source
2. Operational and Capital Expenditure by Vote
3. Service delivery targets and performance indicators for each quarter
4. Capital budget broken down per ward
5. Any other matters that may be prescribed and includes any revisions of such plan by the Executive Mayor in terms of Section 54(1) of the MFMA

The SDBIP serves as a contract between Council and the Administration.

This diagram explains the Service Delivery & Budget Implementation Plan (SDBIP) Concept.



1.3 THE SDBIP CONCEPT IS FURTHER EXPLAINED IN THE FOLLOWING SEQUENCE

1. Top Management sets the targets	
2. Top Management develops the detail on the operational level	
3. SDBIP tabled in Council and made public	
4. Municipal Manager is responsible for submitting the SDBIP to the Executive Mayor	
5. Executive Mayor to approve SDBIP within 28 days after the budget approval	
6. Performance Agreements reviewed by the Executive Mayor to ensure compliance	
7. Monthly monitoring by Executive Mayor – any revisions to the top layer must be approved by Council	
8. Council should reserve the oversight role over the end of year performance Annual Report tabled by the Executive Mayor	

1.4 DEFINITIONS/CONCEPTS RELEVANT TO THE SDBIP

ABBREVIATION	DEFINITION / CONCEPT
APPROVED BUDGET	An Annual Budget approved by Council per Council Resolution
ADJUSTMENTS BUDGET	The revision of the Annual Budget in terms of Section 28 of the MFMA
ALLOCATIONS	The money received from the Provincial or National Government or other municipalities
ANNUAL BUDGET	The Medium-Term Revenue and Expenditure Framework (MTREF) Financial Plan approved by Council per Council Resolution for a specific financial year (1 Jul – 30 Jun)
BUDGET	The Budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan
BUDGET-RELATED POLICY	A policy of the municipality affecting or affected the Annual Budget, including the tariff policy, rates policy, credit control and debt collection policy contained in the Approved Budget
BUDGET YEAR	The financial year for which an annual budget is to be approved in terms of Section 16(1) of the MFMA
CAPITAL EXPENDITURE	The spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's statement of financial position
CASH FLOW STATEMENT	A statement including only actual receipts and expenditures by the municipality. Cash payments and receipts do not always coincide with budgeted timings. Example: When an invoice is received it is shown as expenditure in the month it is received, even though it may not be paid in the same month. The same principle applies to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period. The receipt is recognised at the date of receipt.
CATEGORY	Functional classification
DORA	The Division of Revenue Act, that shows the total annual allocations made by National to Provincial and local government
EQUITABLE SHARE	A financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions
EXPENDITURE	Operational / Capital Expenditure
IDP	Integrated Development Plan
MFMA	Local Government: Municipal Finance Management Act, Act 56 of 2003
REVENUE	Budgets must be funded from realistically anticipated revenues (income), cash back reserves and borrowing for capital only
SDBIP	The SDBIP gives effect to the Integrated Development Plan (IDP) and Budget of the municipality and will be possible if the IDP and the Budget are fully aligned with each other, as required by the MFMA The SDBIP therefore serves as a "contract" between the administration, Council and community expressing the goals and objectives set by the Council as quantifiable outcomes that can be implemented by the administration over the next twelve months This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the Budget
SOURCE	Source of income
MTREF	Medium Term Revenue & Expenditure Framework 2025/2026 – 2027/2028

VOTE One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality	The Votes for Midvaal are: Vote 01 - Executive & Council 01.1 - Municipal Manager 01.2 – Councillors 01.3 – Office of the Speaker 01.4 - Office Of the Mayor 01.5 - Savanna City Vote 02 - Corporate Services 02.1 - Corporate Services (Administration) 02.2 - Council Building 02.3 - Public Relations Officer 02.4 - ICT Services 02.5 - Performance Audit 02.6 - Human Resources Vote 03 - Financial Services 03.1 - Financial Services (Administration) 03.2 - Financial Services (Income) 03.3 - Financial Services (Expenditure) Vote 04 - Development & Planning 04.1 - Development & Planning 04.2 - Building Control 04.3 - Town Planning 04.4 - Building Regulation & Enforcement Vote 05 – Health 05.1 - Clinic Randvaal 05.2 - Clinic Meyerton 05.3 - Clinic Kookrus Vote 06 - Community And Social Services 06.1 - Library Meyerton 06.2 - Library Henley on Klip 06.3 - Library De Deur (Walkerville) 06.4 - Library Randvaal 06.5 - Library Sicelo 06.6 - Lakeside Library 06.7 - Library Bonte Bonke 06.8 - Social Services (Administration) 06.9 - Library Savanna City 06.10 - Library Mamello 06.11 – Parks 06.12 - Swimming Pool 06.13 - Sport & Recreation (Administration) 06.14 – Cemeteries Vote 07 - Public Safety 07.1 – Traffic 07.2 – Fire Vote 08 - Sport and Recreation Vote 09 - Environmental Protection 09.1 - Municipal Health Services (Sedibeng Funding) 09.2 - Environmental Management Vote 10 - Wastewater Management 10.1 - Sanitation Network 10.2 - Wastewater Purification Vote 11 - Solid Waste Management 11.1 - Landfill Sites 11.2 - Solid Waste Vote 12 - Roads and Transport 12.1 – Traffic 12.2 – Roads 12.3 - Mechanical Workshop 12.4 – Stormwater 12.5 – Stormwater Vote 13 - Water Services 13.1 - Water Network Vote 14 - Electrical Services 14.1 - Electrical Network 14.2 - Engineering (Administration) Vote 15 – Other
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2. PERFORMANCE MANAGEMENT FRAMEWORK

The Performance Management System (PMS) entails a framework that describes and represents how the municipality's process of performance planning, monitoring, measurement review, reporting and improvement will be conducted, organised and managed, including determining the different role-players.

The policy document guides the development of a PMS. It also forms the basis of aligning the IDP with the operational SDBIPs, performance areas and performance indicators of the various departments.

The Performance Management Framework is the way the Municipality collects, presents and uses its performance information. It is a practical plan, made up of mechanisms and processes, to collect, process, arrange and classify, examine and evaluate, audit, reflect on and report performance information. These mechanisms and processes work in a cycle which must be linked to the normal planning (IDP and otherwise) and the annual budgeting cycle.

The annual process of managing performance at organisational level involves the steps set out in the diagram below and explained/defined below:



2.1 PERFORMANCE PLANNING

The performance of Midvaal is to be managed in terms of its IDP. The process of compiling an IDP and the SDBIP and the annual review of the IDP thereof, constitutes the process of planning for performance.

It should be noted that the last component of the process is that of performance review and the outcome of such review process inform the next cycle of the IDP compilation/review by focusing the planning processes on those areas in which Midvaal has underperformed.

2.2 PERFORMANCE MEASUREMENT

Performance measurement refers to the formal process of collecting and capturing performance data to enable reporting to take place for each Key Performance Indicator and against the target set for such indicator.

The setting of measures/indicators and targets happens during the IDP process and is linked to the strategic objectives of the municipality.

To ensure the integrity of the indicators and targets set, baseline information based on backlog and current performance should be used as the basis for setting sound measures/indicators and targets. Performance measurement allows Midvaal to compare their actual performance in relation to backlog and current (baseline) performance.

2.3 PERFORMANCE MONITORING

The purpose of performance monitoring is to ensure:

1. Performance is monitored against the information available (supporting evidence)
2. The MFMA requires the Accounting Officer to regularly monitor and report on performances
3. The Act stresses the need for regular monitoring reports to be submitted to NT, so serve as early warning
4. Performance against the budget and service delivery plans
5. Council is alerted and managers are taking appropriate remedial actions

It is important to understand the duties, roles and responsibilities of the different stakeholders and role-players in the various processes that together constitute the framework of the PMS. It is important that the accountabilities and relationships and priorities of the various stakeholders are set to ensure that there is a complete understanding of the participation, consultation and involvement of all stakeholders for maximum inputs into and success of the PMS.

Performance monitoring and reporting are very important. It ensures timeous identification of non-performance.

Performance monitoring is an ongoing process by which the Manager (Indicator Owner) accountable for a specific indicator and target, as set out in the SDBIP, continuously monitors current performance against the predetermined objectives (PDOs). The aim of the monitoring process is to take appropriate and immediate interim (or preliminary) action where the indication is that a target is not going to be achieved by the time that the formal process of performance measurement, analysis, reporting and review is due.

2.4 PERFORMANCE ANALYSIS

Performance analysis involves the process of making sense of measurements/indicators. It requires interpretation of the measurements as conducted in terms of the previous step to determine whether targets have been achieved and exceeded and to project whether future targets will be achieved or not.

Where targets have not been achieved, performance analysis requires that the reasons therefore should be examined and corrective action recommended.

Where targets have been achieved or exceeded, the key factors that resulted in such success, should be documented and shared, to ensure organisational learning.

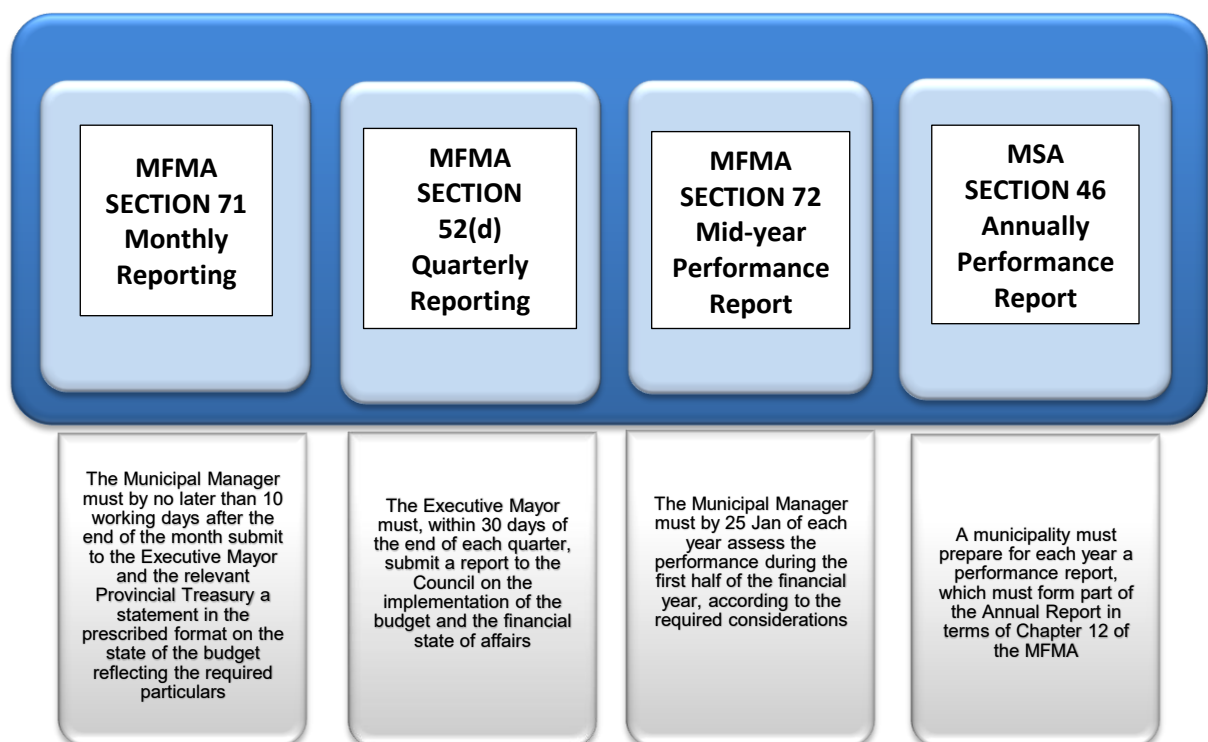
2.5 PERFORMANCE REPORTING

The purpose of performance reporting is to:

1. Monitor the financial position, performance and cash flows
2. Review ongoing progress towards achieving performance objectives
3. Early Warning System for budget overspending
4. Highlight performance shortcomings: Under expenditure
5. Integral part of ongoing management
6. Budget holders accountable through regular reporting
7. Integrated financial and performance management determine cost effectiveness

The executive management should also ensure that quality performance reports are submitted to the Mayoral Committee and that adequate response strategies are proposed in cases of poor performance.

Performance reporting is done according to the sections regulated by the MFMA:



The assessment terminology of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP, is illustrated in terms of the following descriptions:

Level	Terminology	Description
5	Outstanding Performance	Performance far exceeds the standard expected of an employee at this level. The appraisal indicates that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the PA and Performance Plan and maintained this in all areas of responsibility throughout the year.
4	Performance Significantly Above Expectations	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.
3	Fully Effective	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the PA and Performance Plan.
2	Not Fully Effective	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the PA and Performance Plan.
1	Unacceptable Performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance Plan. The Employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.

The performance assessment in terms of Section 52(d) (Quarter 2) and Section 72 (Mid-year performance assessment) of the Local Government: Municipal Finance Management Act, Act 56 of 2003, is therefore reported to Council.

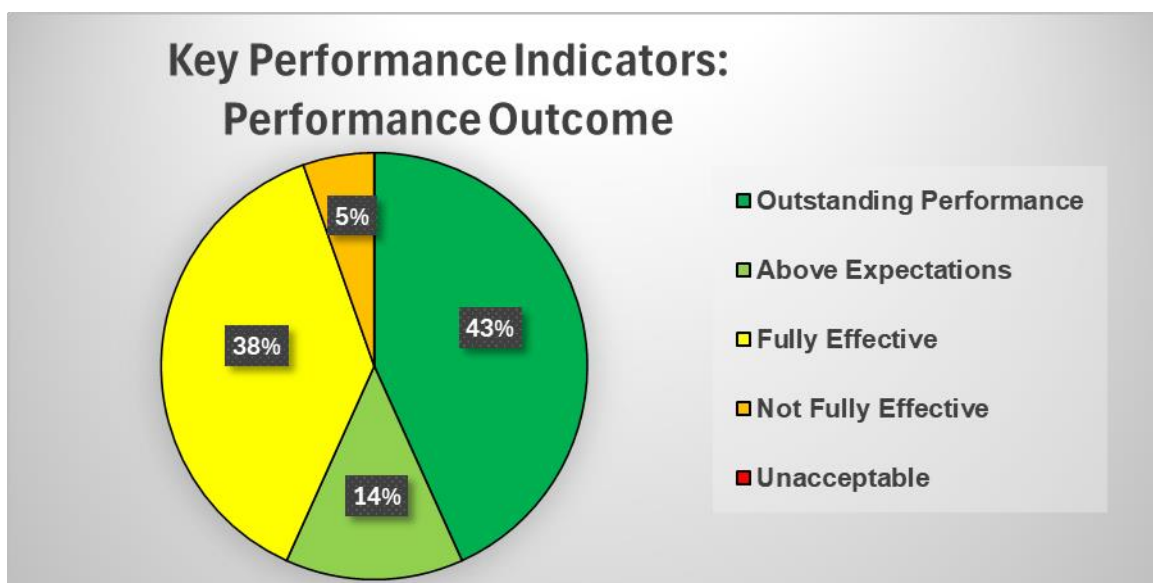
It is expected of the Executive Mayor to submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality, within 30 days of the end of each quarter.

The quarterly organisational performance comparison in terms of the Measurable Performance Objectives, for the period under review (Q2), is reported below. A total performance outcome of **79.58%** is reported.

CRITERIA	Q1	Q2	Q3	Q4	YtD
1. Total number of indicators	76	76			
2. Number of Indicators applicable for the period under review	37	49			
3. Number of Indicators Achieved	35	39			
4. Number of Indicators not Achieved	2	10			
5. Number of Indicators not applicable for the period under review	39	27			
% Performance	94.59%	79.58%			

GRAPHICAL PERFORMANCE REPORTING: QUARTER 1

QUARTER 1



Legend:

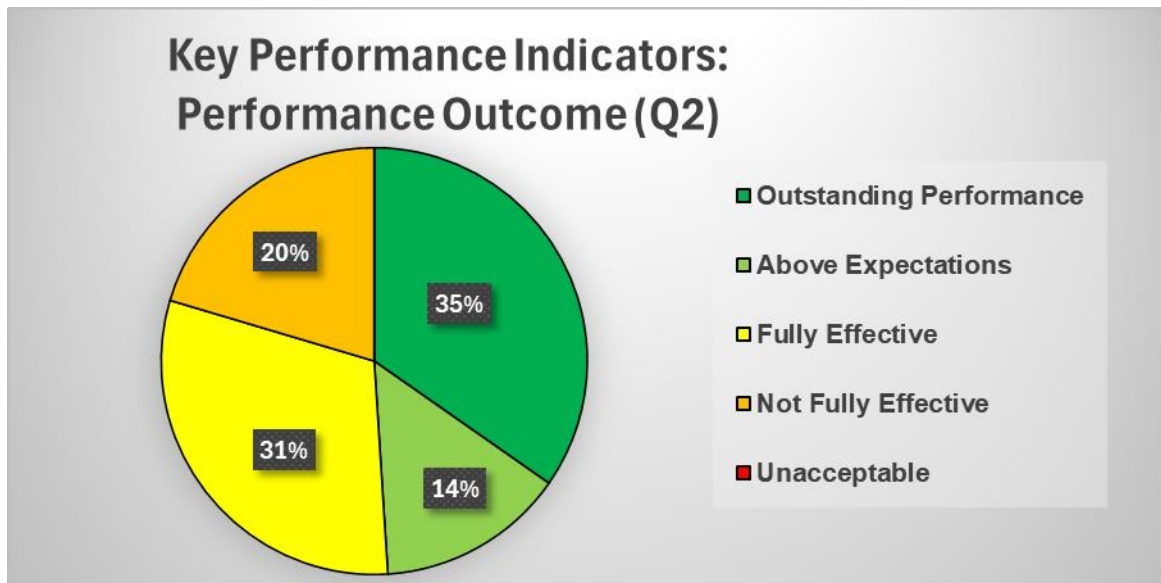
		YtD (%)
Outstanding Performance	16	43.24
Above Expectations	5	13.51
Fully Effective	14	37.84
Not Fully Effective	2	5.41
Unacceptable	0	0
Not Applicable	39	48.68
Not Evaluated	0	0
TOTAL: KPIs	76	94.59

Departmental Performance:

DEPT	NUMBER OF INDICATORS	NUMBER OF TARGETS APPLICABLE	NUMBER OF TARGETS NOT APPLICABLE	UNACCEP-TABLE	NOT FULLY EFFECTIVE	FULLY EFFECTIVE	ABOVE EXPECTATIONS	OUTSTANDING PERFORMANCE	%
CORP	13	9	4	-	-	8	-	1	100
FIN	11	9	2	-	2	1	2	4	77.78
DP	8	8	0	-	-	2	2	4	100
COMM	9	3	6	-	-	1	1	1	100
ENG	14	2	12	-	-	-	-	2	100
MM	13	4	9	-	-	2	-	2	100
PSR	8	2	6	-	-	-	-	2	100
	76	37	39	-	2	14	5	16	94.59%

GRAPHICAL PERFORMANCE REPORTING: QUARTER 2 (Mid-year Performance Assessment)

QUARTER 2



Legend:

			YtD (%)
Outstanding Performance	17		34.69
Above Expectations	7		14.29
Fully Effective	15		30.61
Not Fully Effective	10		20.41
Unacceptable	0		0
Not Applicable	27		64.47
Not Evaluated	0		0
TOTAL: KPIs	76		79.59

Departmental Performance:

DEPT	NUMBER OF INDICATORS	NUMBER OF TARGETS APPLICABLE	NUMBER OF TARGETS NOT APPLICABLE	UNACCEP- TABLE	NOT FULLY EFFECTIVE	FULLY EFFECTIVE	ABOVE EXPECTATIONS	OUTSTANDING PERFORMANCE	%
CORP	13	9	4	-	1	7	1	-	88.89
FIN	11	9	2	-	1	1	3	4	90
DP	8	7	1	-	-	2	1	4	100
COMM	9	6	3	-	3	1	1	1	50
ENG	14	4	10	-	1	-	-	3	75
MM	13	10	3	-	2	4	1	3	89
PSR	8	4	4	-	2	-	-	2	50
	76	49	27	-	10	15	7	17	79.59

Performance management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

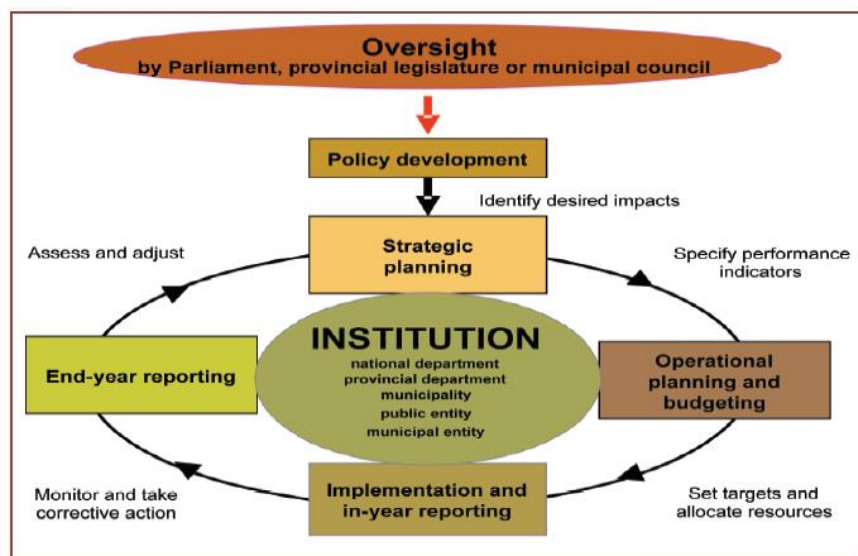


Figure 5 Planning, budgeting and reporting cycle

2.6 ANNUAL PERFORMANCE REPORTING AND REVIEW

On an annual basis a comprehensive report on the performance of the MLM also needs to be compiled.

The requirements for the compilation, consideration and review of such an annual report are set out in Chapter 12 of the MFMA. In summary it requires that:

1. All municipalities for each financial year compile an annual report;
2. The annual report be tabled within seven months after the end of the financial year (However, in terms of a National Treasury directive municipalities are required to approve the first draft of an annual report during August);
3. The annual report immediately after it has been tabled be made public and that the local community be invited to submit representations thereon;
4. The municipal Council consider the annual report within nine months after the end of the financial year and adopt an oversight report containing the council's comments on the annual report;
5. The oversight report as adopted be made public;
6. The annual report as tabled and the Council's oversight report be forwarded to the Auditor-General, the Provincial Treasury and the department responsible for local government in the Province; and
7. The annual report as tabled and the Council's oversight report are submitted to the Provincial legislature.

The oversight report to be adopted provides the opportunity for full Council to review the performance of the MLM. The requirement that the annual report once tabled and the oversight report be made public similarly provides the mechanism for the general public to review the performance of the MLM.

The Council may also resolve that annually a public campaign be embarked upon to involve the citizens of the MLM in the review of municipal performance over and above the legal requirements of the Municipal Systems Act and the MFMA. Such a campaign could involve all or any combination of the following methodologies:

- Various forms of media including radio, newspapers and billboards could be used to convey the Annual Report;
- The public may be invited to submit comments on the Annual Report via telephone, fax and e-mail;
- Public hearings could be held in a variety of locations to obtain input of the Annual Report;
- Making use of existing structures such as ward and/or development committees to disseminate the Annual Report and invite comments; and
- Hosting a number of public meetings and roadshows at which the Annual Report could be discussed and input invited.

3. ROLES & RESPONSIBILITIES

STAKEHOLDERS / ROLE-PLAYERS	ROLES AND RESPONSIBILITIES
1. Developing and sanctioning the performance management process	Mayoral Committee Ratify and adopt the PMS Policy
2. Developing measures / indicators	Officials 1. Provide the IDP documentation and (when appropriate) the PMS documentation of the previous reporting period 2. Provide inputs into the process with reference to the available resources within their respective departments 3. Document the measures/indicators 4. Provide the schedule of measures/indicators to relevant stakeholders Councillors 1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities 2. Engage with the officials to ensure maximum utilisation of the resources taking into account the budgetary guidelines and possible limitations Local Community and Stakeholders Provide inputs into the process with reference to their specific needs and requirements
3. Setting targets	Officials 1. Provide inputs into the process with reference to the available resources within their respective departments 2. Document the targets 3. Provide and publicise the schedule of targets to the relevant stakeholders Councillors 1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities 2. Engage with the officials to ensure maximum utilisation of the resources taking into account the budgetary guidelines and possible limitations Local Community and Stakeholders Provide inputs into the process with reference to their specific needs and requirements

4. Linking measures/indicators and targets to performance commitments of staff	
Municipal Manager	
1.	Prepare performance agreements with agreed and approved measures/indicators and targets
2.	Ensure that the measures/indicators and targets in the performance agreements of senior managers are linked with his/her agreement
3.	Ensure that all senior managers performance agreements are published
4.	Provide inputs into senior managers performance agreements
5.	Ensure that the measures/indicators and targets of the departments and sub-ordinates are linked with the senior managers agreements
Mayoral Committee	
Ratify and adopt the performance agreements	
5. Monitoring and Evaluation	
Executive Mayor	
Monitor and evaluate (according to agreed schedule) the measures/indicators and targets of the Municipal Manager	
Municipal Manager	
1.	Monitor and evaluate (according to the agreed schedule) the measures/indicators and targets of senior managers
2.	Ensure that the results are documented and publicised to the relevant stakeholders
6. Information collection, processing and analysis	
Councillors	
1.	Provide inputs into the process with reference to the needs and requirements of their constituents and the communities
2.	Ensure with the council officials that all information is made available
3.	Examen, scrutinise and critically analyse the measures/indicators, targets, outputs and outcomes
Officials	
Collect, process and provide the relevant and appropriate information from their respective departments/Sections	
Local community and Stakeholders	
Provide inputs into the process with reference to their specific needs and requirements	
7. Auditing of information	
Performance Management Manager	
1.	Collect and process relevant and appropriate information from departments
2.	Examen (Verify), scrutinise and critically analyse information from departments
Performance & Audit Committee	
Examination, scrutinise and critically analyse information from departments	
Auditor-General	
1.	Collect and process the relevant and appropriate information from the Municipality
2.	Examination, scrutiny and critical analysis of information from the Municipality

8. Audit reporting	
Internal Auditor	
Provide an independent audit report to the Audit, Performance, Integrity & Risk Management Committee	
Audit, Performance, Integrity & Risk Management Committee	
Provide an independent audit report to the Municipal Manager and Mayoral Committee	
9. Reporting	
Municipal Manager	
Provide approved, relevant and appropriate information and reports to National- and Provincial Government and the Auditor-General	
10. Report to Community	
Municipal Manager	
Ensure that the results are documented and publicised to the relevant stakeholders	
11. Review of performance management and setting of new measures/indicators and targets	
Officials	
1.	Provide inputs into the process with reference to the available resources within their respective departments
2.	Document the measures/indicators and targets
3.	Provide and publicise the schedule of revised measures/indicators and targets to relevant stakeholders
Councillors	
1.	Provide inputs into the process with reference to the needs and requirements of their constituents and the communities
2.	Engage with the officials to ensure maximum utilisation of the resources considering the budgetary guidelines and possible limitations in the light of the revised measures/indicators and targets
Local Community and Stakeholders	
Provide inputs into the process with reference to their specific needs and requirements in the light of the revised measures/indicators and targets	

4. PROCESS PLAN

Section 28 of the Municipal Systems Act, Act 32 of 2000, states that:

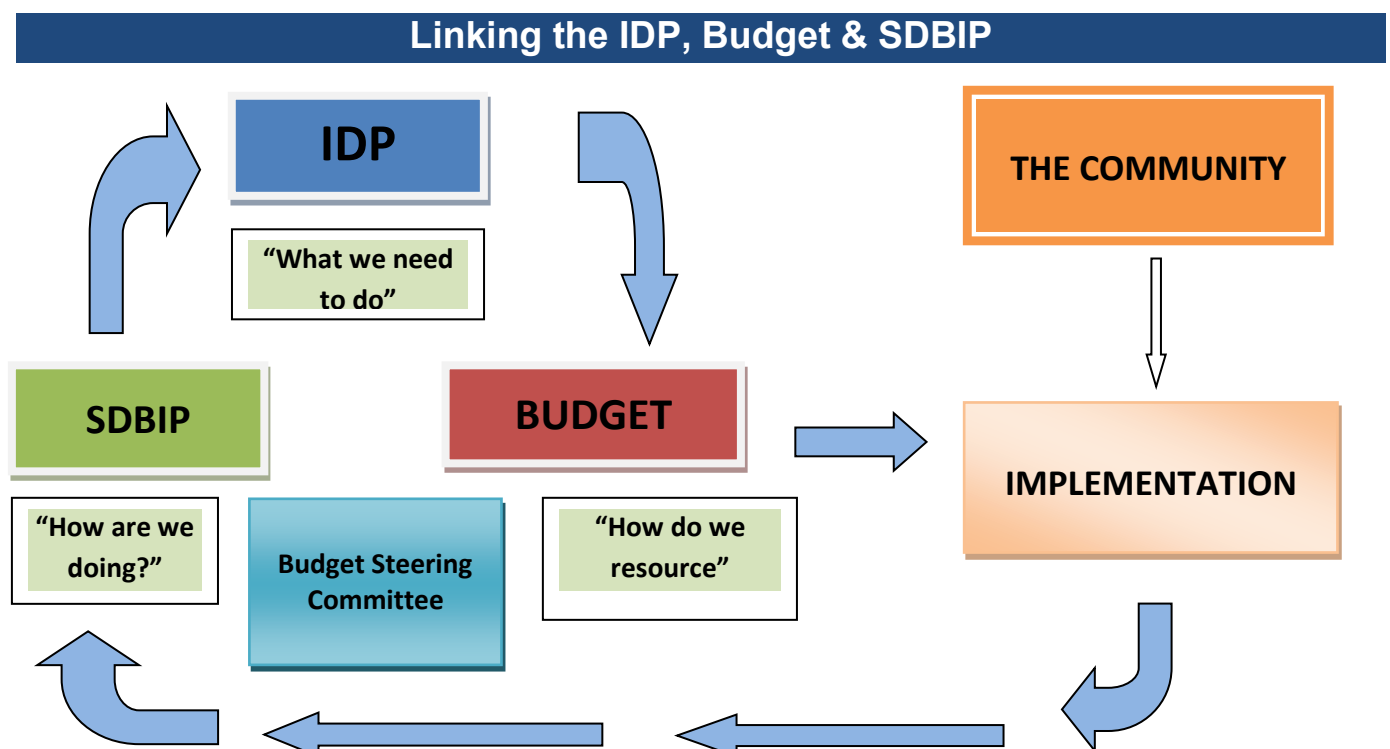
Each Municipal Council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its Integrated Development Plan.

The Process Plan will, amongst others, include the following:

- ☐ Institutional arrangements (internal and external role-players)
- ☐ Mechanisms and procedures for public participation
- ☐ The Integrated Development Plan (IDP) year planner
- ☐ Alignment of the IDP
- ☐ Conclusion

The complete process plan is contained in the IDP.

The full process is simplified in the following diagram:





5. FIVE NECESSARY COMPONENTS OF THE TOP-LAYER OF THE SDBIP

The next section (funding/budget) of the SDBIP must be read with the afore-mentioned requirements to be able to give effective implementation of the full process, linked to the Performance Management System.

- 5.1 Monthly projections of Revenue to be collected for each source;
- 5.2 Monthly projections of Expenditure for each Vote Operating Expenditure per Category;
- 5.3 Monthly projections for Revenue and Operating expenditure for each Vote;
- 5.4 Quarterly projections of service delivery targets and performance indicators for each Vote;
- 5.5 Ward Information for expenditure and service delivery.

5.1 MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED FOR EACH SOURCE

The Medium-Term Revenue & Expenditure Framework (MTREF) 2025/2026 – 2027/2028, approved by Council, approved the projections of Revenue to be collected as follows. The Revenue for 2025/2026 is budgeted at R2 125 786 850, which is an increase of 9.79% from the 2024/2025-adjusted budget.

Table 1 Consolidated Overview of the 2025/26– 2027/2028 MTREF

	Adjusted Budget	2025/2026	2026/2027	2027/2028
Financial Overview				
Total Operating Revenue	1 936 090 711	2 125 786 850	2 269 856 277	2 419 055 379
Total Operating Expenditure	1 836 571 852	2 110 702 839	2 229 839 821	2 356 745 641
Total Capital Expenditure	273 801 053	235 715 132	177 883 500	179 963 157
Total Expenditure	1 886 881 692	2 110 702 839	2 229 839 821	2 356 745 641
Employee Cost	425 059 676	476 021 320	500 031 660	523 785 417
Employee Cost as a % of Opex	22.53%	22.55%	22.42%	22.22%

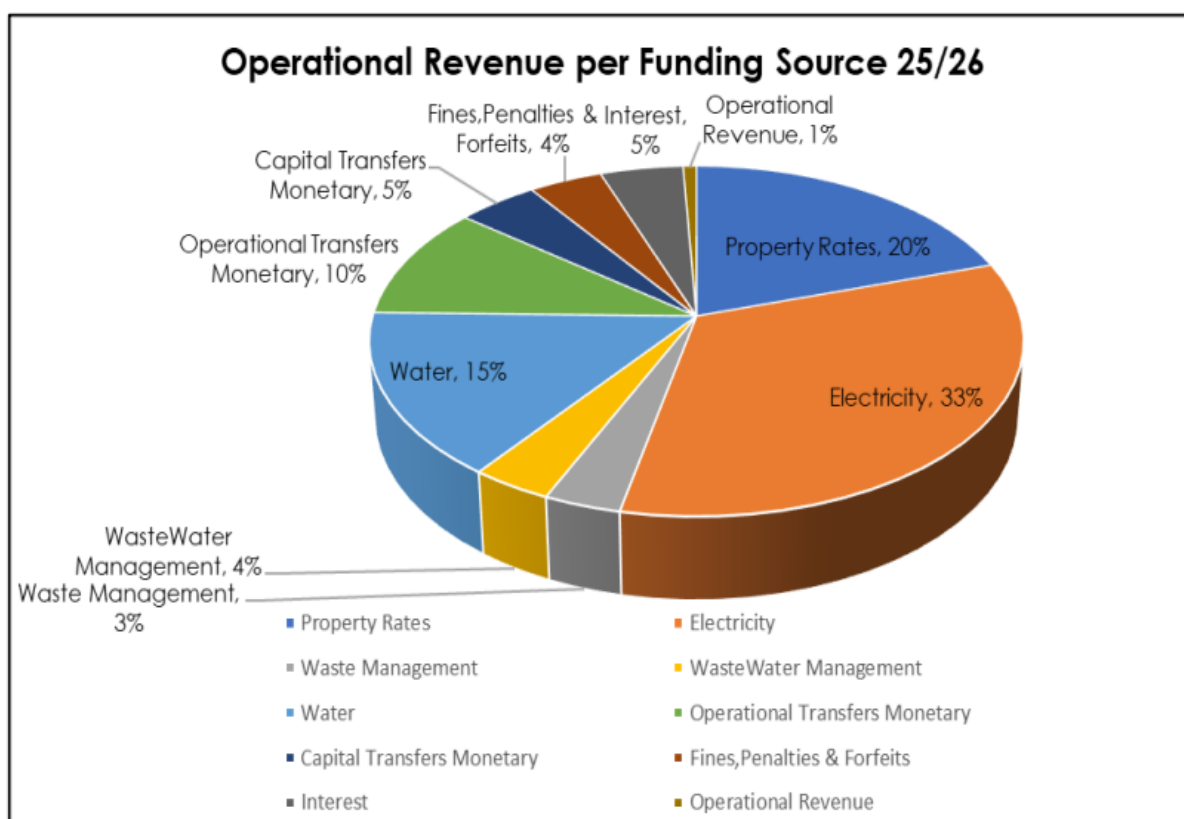


Figure 1: Operating Revenue Distribution for the 2025/26 Financial Year

Table 3 Percentage growth in revenue by main revenue source

Revenue by Source				2025/26 Medium Term Revenue & Expenditure Framework					
	Original Budget	Adjusted Budget	%	Budget 2025/2026	%	Budget 2026/2027	%	Budget 2027/2028	%
Income									
Property Rates	349 604 867	350 054 867	1.00%	423 566 388	1.21%	448 980 371	1.06%	475 919 193	1.06%
Service Charges Electricity	616 262 131	626 640 131	1.02%	705 878 638	1.13%	748 068 462	1.06%	800 243 211	1.07%
Service Charges Water	294 204 750	294 224 750	1.00%	322 105 651	1.09%	349 307 478	1.08%	377 773 574	1.08%
Service Charges Waste Water	71 007 561	70 427 561	0.99%	74 628 015	1.06%	79 080 496	1.06%	83 800 127	1.06%
Service Charges Waste	66 299 799	66 299 799	1.00%	70 940 785	1.07%	75 906 641	1.07%	81 220 105	1.07%
Rental of facilities & Equipment	1 160 775	1 160 775	1.00%	1 230 422	1.06%	1 304 247	1.06%	1 382 502	1.06%
Interest, Dividends and Rent on land	85 856 621	90 576 621	1.05%	99 762 676	1.10%	104 666 779	1.05%	109 653 741	1.05%
Fines Penalties and Forfeits	83 413 524	83 463 524	1.00%	88 471 335	1.06%	93 779 615	1.06%	99 406 392	1.06%
Transfers and subsidies	206 570 289	202 672 120	0.98%	218 111 096	1.08%	227 469 846	1.04%	234 428 096	1.03%
Other revenue	12 891 693	13 941 693	1.08%	14 777 894	1.06%	15 562 142	1.05%	16 373 488	1.05%
Total Revenue (excl capital transfers)	1 787 272 010	1 799 461 841	1.01%	2 019 472 900	1.12%	2 144 126 077	1.06%	2 280 200 429	1.06%

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 2: Summary of revenue classified by main revenue source

GT422 Midvaal - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	461 979	438 811	487 421	616 262	626 640	626 640	488 048	705 879	748 068	800 243
Service charges - Water	2	214 585	244 870	271 745	294 205	294 225	294 225	235 671	322 106	349 307	377 774
Service charges - Waste Water Management	2	54 450	61 723	66 825	71 008	70 428	70 428	58 342	74 628	79 080	83 800
Service charges - Waste Management	2	55 102	57 490	61 186	66 300	66 300	66 300	53 618	70 941	75 907	81 220
Sale of Goods and Rendering of Services		5 482	8 247	8 113	8 141	9 191	9 191	6 142	9 742	10 288	10 859
Agency services											
Interest											
Interest earned from Receivables		13 009	16 074	24 666	25 252	25 172	25 172	19 807	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		18 248	32 679	43 678	44 209	46 809	46 809	37 865	48 822	51 067	53 314
Dividends											
Rent on Land											
Rental from Fixed Assets		1 098	1 083	1 234	1 161	1 161	1 161	940	1 230	1 304	1 383
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special riding levies											
Operational Revenue		1 641	3 878	1 620	4 751	4 751	4 751	1 619	5 036	5 274	5 514
Non-Exchange Revenue											
Property rates	2	273 314	296 169	322 780	349 605	350 055	350 055	293 693	423 566	448 980	475 919
Surcharges and Taxes											
Fines, penalties and forfeits		68 387	74 543	45 062	83 414	83 464	83 464	32 851	88 471	93 780	99 406
Licences or permits											
Transfer and subsidies - Operational		150 862	172 219	189 555	206 570	203 157	203 157	199 600	218 111	227 470	234 428
Interest		5 509	13 794	16 507	16 396	18 596	18 596	15 515	22 501	23 852	25 283
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(70)	-	-	-	-	-	-	-	-	-
Other Gains		55	74	46	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		1 323 631	1 421 663	1 540 419	1 787 272	1 799 946	1 799 946	1 443 711	2 019 473	2 144 126	2 280 200

5.2 MONTHLY PROJECTIONS OF EXPENDITURE FOR EACH VOTE OPERATING EXPENDITURE PER CATEGORY

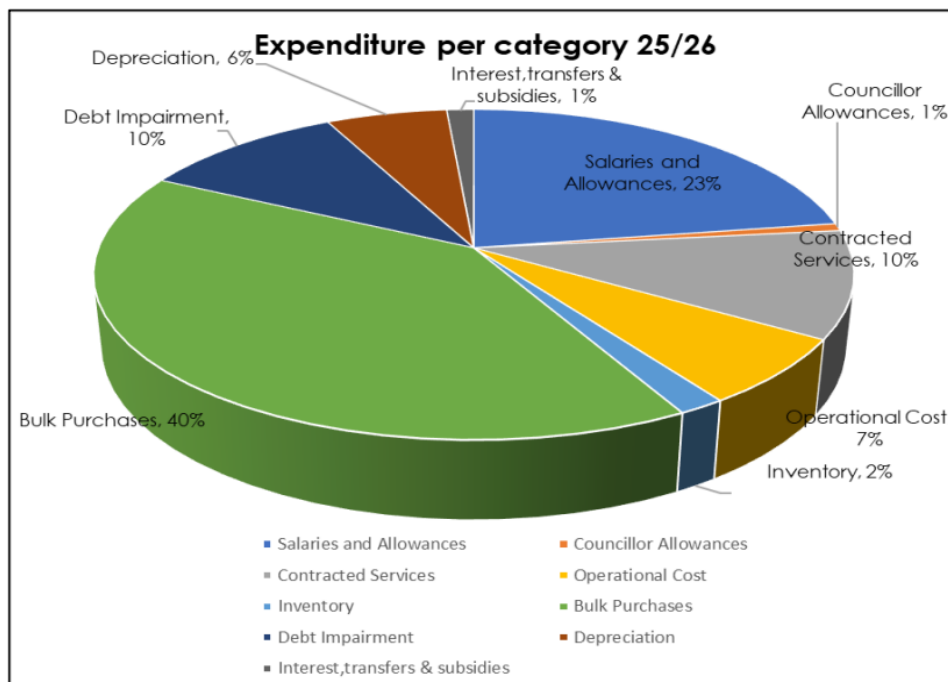


Figure 2 Operating Expenditure Distribution for the 2025/26 Financial Year

Table 8 Summary of operating expenditure by standard classification item

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

Expenditure											
Employee related costs	2	322 148	345 632	368 364	423 686	425 060	425 060	301 622	476 508	500 032	523 785
Remuneration of councillors		12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Bulk purchases - electricity	2	387 270	371 399	457 789	556 242	566 242	566 242	374 451	638 155	672 615	714 318
Inventory consumed	8	107 595	107 794	127 785	166 072	166 488	166 488	93 438	187 845	201 930	216 616
Debt impairment	3	64 731	67 104	102 030	146 245	146 245	146 245	21 649	209 165	233 747	253 631
Depreciation and amortisation		127 289	98 891	104 714	118 783	120 825	120 825	77 717	126 861	133 199	139 854
Interest		30 123	22 946	14 625	23 767	24 658	24 658	13 658	25 718	26 901	28 085
Contracted services		127 895	145 648	193 611	250 144	235 196	235 196	113 837	223 735	229 897	239 760
Transfers and subsidies		1 534	1 465	1 278	2 500	2 662	2 662	1 065	2 662	2 662	2 662
Irrecoverable debts written off		58 514	50 566	49 385	6 814	6 814	6 814	7 993	7 155	7 513	7 889
Operational costs		58 791	71 212	106 418	113 497	120 923	120 923	67 840	138 002	143 085	148 099
Losses on disposal of Assets		7 739	4 904	2 333	-	-	-	-	-	-	-
Other Losses		31 095	36 805	40 120	50 001	55 001	55 001	45 050	63 416	68 806	74 448
Total Expenditure		1 337 691	1 338 731	1 583 619	1 873 620	1 886 397	1 886 397	1 130 017	2 114 653	2 236 605	2 366 159

5.3 MONTHLY PROJECTIONS FOR REVENUE AND OPERATING EXPENDITURE FOR EACH VOTE

Table 12 MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
<i>Governance and administration</i>		381 878	449 327	494 335	525 872	526 548	526 548	680 680	719 998	776 399
Executive and council		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
Finance and administration		375 405	442 662	487 670	519 008	519 684	519 684	673 536	712 567	768 672
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		108 893	107 018	96 918	135 376	136 413	136 413	127 148	127 047	131 667
Community and social services		22 927	18 965	21 969	22 146	22 146	22 146	22 510	23 386	22 159
Sport and recreation		9 946	4 523	18 416	21 313	21 363	21 363	6 807	1 915	2 030
Public safety		71 361	79 403	52 420	86 888	87 874	87 874	92 314	96 229	101 961
Housing		–	–	–	–	–	–	–	–	–
Health		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
<i>Economic and environmental services</i>		14 067	8 165	23 294	28 704	38 146	38 146	22 997	27 708	9 978
Planning and development		10 845	7 929	19 483	14 023	14 123	14 123	9 396	14 627	6 897
Road transport		2	(4 010)	729	11 600	20 942	20 942	10 519	10 000	–
Environmental protection		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
<i>Trading services</i>		915 274	966 292	1 030 940	1 223 851	1 234 984	1 234 984	1 294 962	1 395 103	1 501 012
Energy sources		488 835	472 394	529 799	689 466	705 680	705 680	754 919	780 189	840 478
Water management		276 686	313 620	342 550	368 809	364 018	364 018	358 668	420 341	450 171
Waste water management		85 622	113 758	88 375	89 841	89 551	89 551	99 098	107 091	116 758
Waste management		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 420 112	1 530 801	1 645 486	1 913 804	1 936 091	1 936 091	2 125 787	2 269 856	2 419 055
Expenditure - Functional										
<i>Governance and administration</i>		211 180	220 868	286 051	323 542	343 645	343 645	353 333	386 290	411 721
Executive and council		30 882	36 429	44 765	58 040	58 495	58 495	60 773	60 417	62 585
Finance and administration		180 298	184 439	241 286	265 501	285 150	285 150	292 560	325 874	349 136
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		185 836	202 340	189 324	244 532	218 039	218 039	270 413	280 051	288 346
Community and social services		23 004	25 268	26 100	28 126	30 634	30 634	32 618	33 014	33 781
Sport and recreation		32 569	36 719	39 340	43 986	45 053	45 053	48 624	50 106	52 408
Public safety		125 805	135 968	119 307	166 585	136 385	136 385	182 704	190 255	195 186
Housing		–	–	–	–	–	–	–	–	–
Health		4 458	4 384	4 577	5 835	5 968	5 968	6 466	6 675	6 971
<i>Economic and environmental services</i>		106 862	111 110	115 224	133 503	131 444	131 444	146 717	153 010	160 136
Planning and development		38 941	38 540	37 765	47 631	47 538	47 538	52 880	55 028	57 601
Road transport		63 762	68 222	72 944	81 573	79 555	79 555	89 223	93 098	97 414
Environmental protection		4 160	4 347	4 515	4 300	4 351	4 351	4 614	4 884	5 121
<i>Trading services</i>		855 352	837 747	1 021 408	1 171 443	1 193 753	1 193 753	1 340 240	1 410 489	1 496 543
Energy sources		482 044	442 714	539 292	667 925	680 488	680 488	773 454	821 054	871 332
Water management		226 777	245 775	286 994	274 567	288 028	288 028	329 687	354 262	380 158
Waste water management		75 598	86 214	97 306	100 856	100 442	100 442	113 915	112 251	117 295
Waste management		70 932	63 043	97 816	128 095	124 795	124 795	123 184	122 923	127 758
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 359 229	1 372 064	1 612 007	1 873 020	1 886 882	1 886 882	2 110 703	2 229 840	2 356 746
Surplus/(Deficit) for the year		60 883	158 736	33 479	40 784	49 209	49 209	15 084	40 016	62 310

5.4 QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE

Table 20 MBRR Table A10 – Basic Service Delivery Measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		19 850	–	–	21 743	21 743	21 743	22 303	22 303	22 303
Piped water inside yard (but not in dwelling)		5 484	–	–	5 484	5 484	5 484	5 000	4 500	4 500
Using public tap (at least min.service level)	2	1 496	–	–	123	123	123	123	123	123
Other water supply (at least min.service level)	4	–	–	–	26 304	26 304	26 304	8 498	8 498	8 498
<i>Minimum Service Level and Above sub-total</i>		26 830	–	–	53 654	53 654	53 654	35 924	35 424	35 424
Using public tap (< min.service level)	3	2 442	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	150	150	150	150	150	150
No water supply		1 291	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		3 733	–	–	150	150	150	150	150	150
Total number of households	5	30 563	–	–	53 804	53 804	53 804	36 074	35 574	35 574
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		17 717	–	–	18 029	18 029	18 029	19 127	24 488	24 488
Flush toilet (with septic tank)		5 615	–	–	10 385	10 385	10 385	10 385	10 385	10 385
Chemical toilet		1 879	–	–	2 044	2 044	2 044	2 044	2 044	2 044
Pit toilet (ventilated)		487	–	–	1 400	1 400	1 400	1 400	1 400	1 400
Other toilet provisions (> min.service level)		3 589	–	–	42	42	42	42	42	42
<i>Minimum Service Level and Above sub-total</i>		29 287	–	–	31 900	31 900	31 900	32 998	38 359	38 359
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		658	–	–	86	86	86	86	86	86
No toilet provisions		618	–	–	618	618	618	618	500	500
<i>Below Minimum Service Level sub-total</i>		1 276	–	–	704	704	704	704	586	586
Total number of households	5	30 563	–	–	32 604	32 604	32 604	33 702	38 945	38 945
Energy:										
Electricity (at least min.service level)		16 224	–	–	18 127	18 127	18 127	18 763	19 399	19 399
Electricity - prepaid (min.service level)		7 650	–	–	14 733	14 733	14 733	14 733	14 733	14 733
<i>Minimum Service Level and Above sub-total</i>		23 874	–	–	32 860	32 860	32 860	33 496	34 132	34 132
Electricity (< min.service level)		370	–	–	1 536	1 536	1 536	32 321	32 421	32 421
Electricity - prepaid (< min.service level)		–	–	–	–	–	–	49 909	50 109	50 109
Other energy sources		6 319	–	–	21 527	21 527	21 527	82 230	82 530	82 530
<i>Below Minimum Service Level sub-total</i>		6 689	–	–	23 063	23 063	23 063	164 460	165 060	165 060
Total number of households	5	30 563	–	–	55 923	55 923	55 923	197 956	199 192	199 192
Refuse:										
Removed at least once a week		25 086	–	–	25 086	25 086	25 086	25 086	25 806	25 806
<i>Minimum Service Level and Above sub-total</i>		25 086	–	–	25 086	25 086	25 086	25 086	25 806	25 806
Removed less frequently than once a week		309	–	–	309	309	309	309	309	309
Using communal refuse dump		591	–	–	–	–	–	–	–	–
Using own refuse dump		3 241	–	–	3 241	3 241	3 241	3 241	3 241	3 241
Other rubbish disposal		967	–	–	967	967	967	967	967	967
No rubbish disposal		5 370	–	–	5 478	5 478	5 478	5 478	5 478	5 478
<i>Below Minimum Service Level sub-total</i>		10 478	–	–	9 995	9 995	9 995	9 995	9 995	9 995
Total number of households	5	35 564	–	–	35 081	35 081	35 081	35 081	35 801	35 801
Households receiving Free Basic Service	7									
Water (6 kilolitre per household per month)		–	–	–	12 374 591	12 374 591	12 374 591	12 374 591	12 374 591	12 374 591
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	715 348	715 348	715 348	715 348	715 348	715 348
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
<i>Informal Settlements</i>		–	–	–	13	13	13	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitre per indigent household per month)		4 434	4 507	4 105	5 648	3 248	3 248	3 557	3 859	4 176
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		2 334	3 435	4 206	3 860	4 060	4 060	4 575	4 850	5 189
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	6 768	7 942	8 311	9 508	7 308	7 308	8 132	8 709	9 365
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitre per household per month)										
Sanitation (kilolitre per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		42 184	45 758	49 675	50 109	51 809	51 809	62 689	66 450	70 437
Water (in excess of 6 kilolitre per indigent household per month)		–	(2)	(21)	(11)	(11)	(11)	(12)	(13)	(14)
Sanitation (in excess of free sanitation service to indigent households)		15 702	16 193	17 753	18 156	19 156	19 156	20 305	21 523	22 815
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		9 631	9 768	10 664	11 081	10 110	10 110	10 818	11 575	12 385
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	67 517	71 718	78 071	79 335	81 064	81 064	93 800	99 536	105 623

Refer to Section 9 for the quarterly projections of service delivery targets and performance indicators for each vote

5.5 WARD INFORMATION FOR EXPENDITURE AND SERVICE DELIVERY

The capital amount proposed for 2025/2026 amounts to R235 715 132.00.

The capital budget will be funded as follows:

FUNDING	Final Budget	Budget 2627	Budget 2728
Own Funding	71 927 088	43 544 197	34 991 462
Leases	27 740 000	23 750 000	23 400 000
Loans	42 500 000	-	-
DAC	3 302 000	4 800 000	3 000 000
DAC	1 140 000	850 000	1 350 000
NDPG	869 565	8 695 652	1 739 130
MIG	29 806 044	32 171 478	35 423 435
WSIG	19 031 304	41 811 303	59 130 434
Developer	4 000 000	4 000 000	2 000 000
INEP	30 616 522	14 782 609	15 450 435
FFRG	1 304 348	-	-
EE	3 478 261	3 478 261	3 478 261
	235 715 132	177 883 500	179 963 157

The following graph provides a breakdown of the capital budget to be spent per funding source:

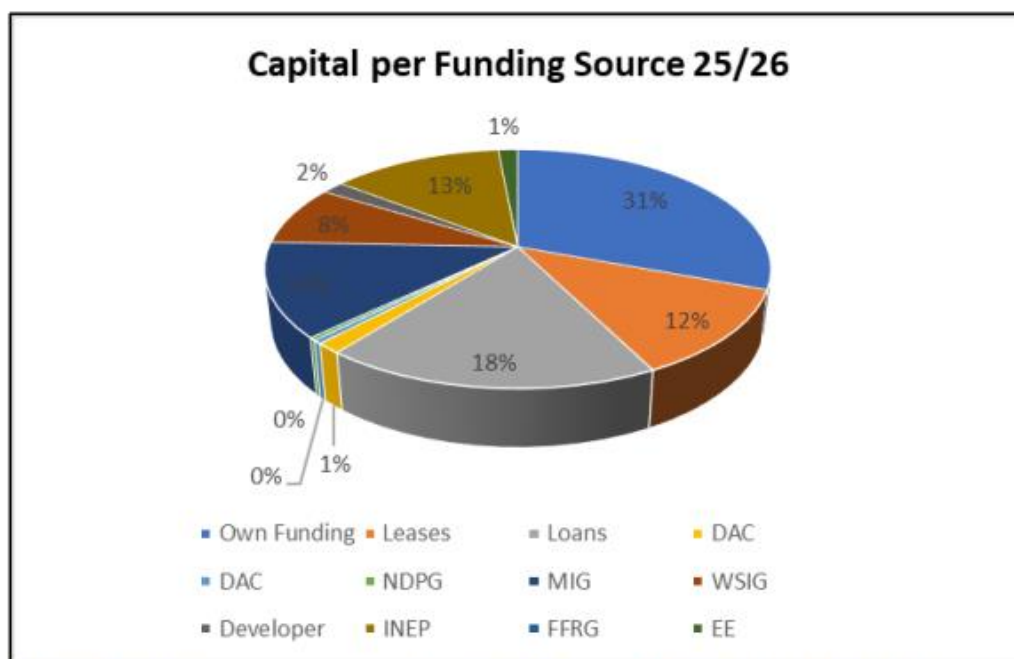
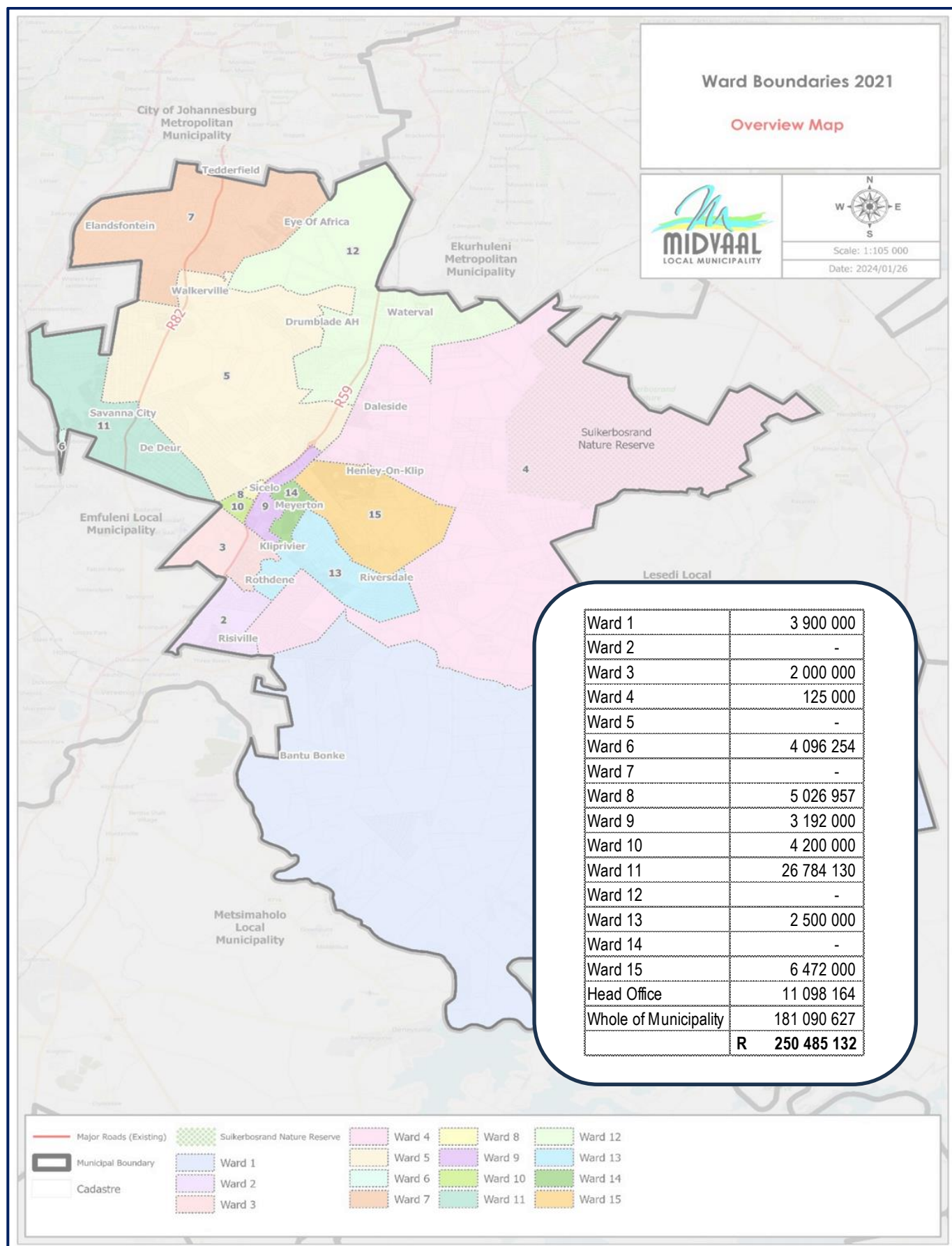


Figure 3 Capital Expenditure per Funding Source for the 2025/2026 financial year

Table 10 2025/26 Medium-term capital budget per vote

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		17	2	117	-	-	-	-	-	-	-
Vote 02 - Corporate Services		6 499	2 298	8 335	4 770	4 846	4 846	3 461	7 780	4 520	4 000
Vote 03 - Financial Services		956	2 786	18 387	2 000	2 000	2 000	1 730	-	-	-
Vote 04 - Development & Planning		7 676	4 270	15 715	10 000	8 696	8 696	5 247	4 370	8 696	1 739
Vote 05 - Health		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community And Social Services		13 526	11 289	29 015	22 773	19 858	19 858	12 904	13 248	7 900	6 470
Vote 07 - Public Safety		7 375	10 171	9 962	2 000	1 770	1 770	1 685	1 850	800	9 600
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		16 553	10 491	16 904	14 850	18 813	18 813	8 942	13 809	13 414	14 978
Vote 11 - Solid Waste Management		14 935	4 018	13 093	20 000	17 066	17 066	2 462	24 250	17 000	11 400
Vote 12 - Roads And Transport		18 776	34 421	36 416	40 887	49 328	49 328	39 227	37 696	13 246	-
Vote 13 - Water Services		47 350	48 425	47 917	51 817	47 157	47 157	41 461	32 882	52 099	41 061
Vote 14 - Electrical Services		30 965	40 594	47 955	31 090	43 378	43 378	30 398	43 364	27 550	41 883
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	164 627	168 766	243 817	200 187	212 912	212 912	147 516	179 249	145 225	131 131
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	506	520	1 726	1 726	1 052	-	-	-
Vote 03 - Financial Services		-	-	-	-	455	455	-	400	-	-
Vote 04 - Development & Planning		-	-	-	-	-	-	-	-	-	-
Vote 05 - Health		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community And Social Services		-	-	2 000	12 096	11 532	11 532	7 732	4 668	1 350	1 350
Vote 07 - Public Safety		-	-	170	2 200	2 315	2 315	1 335	1 504	2 200	-
Vote 08 - Sport And Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	326	9 500	5 000	5 000	2 376	9 650	8 500	-
Vote 11 - Solid Waste Management		-	-	-	11 700	11 500	11 500	-	22 700	6 100	3 000
Vote 12 - Roads And Transport		-	-	-	3 300	7 918	7 918	1 407	2 219	4 074	2 721
Vote 13 - Water Services		-	-	1 150	7 000	12 619	12 619	10 032	8 804	10 435	24 370
Vote 14 - Electrical Services		-	-	-	20 115	7 824	7 824	5 898	6 530	-	17 391
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	4 152	66 431	60 889	60 889	29 831	56 466	32 659	48 832
Total Capital Expenditure - Vote		164 627	168 766	247 970	266 618	273 801	273 801	177 347	235 715	177 884	179 963

5.6 CAPITAL EXPENDITURE BREAKDOWN PER WARD



#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	03056473520FGK75ZZWM	FORMALISATION OF INFORMAL TRADING STALLS	3,500,563.00	Project	MIG	WM	ENG
2	03056475020NDJ43ZZWM	ECONOMIC INFRASTR / URBAN REGENERATION	869,565.00	Project	NDPG	WM	ENG
3	05056473520GBR77ZZWM	RENEWABLE ENERGY FOR LIBRARIES	900,000.00	Project	DAC	WM	COMM
4	07106420420GRRBGZZWM	LANDCRUISER	1,304,348.00	Vehicles	FFRG	WM	PSR
5	07106456420F5R96ZZWM	EQUIPMENT AND TOOLS	200,000.00	Materials & Equipment	Own Funding	WM	PSR
6	07106460020F5H29ZZWM	CCTV CAMERAS & EQUIPMENT NEW	1,500,000.00	Project	Own Funding	WM	PSR
7	07106460020F5H41ZZWM	RADIOS AND REPEATER	350,000.00	Materials & Equipment	Own Funding	WM	PSR
8	08056420420F4H99ZZWM	TRUCK	3,300,000.00	Vehicles	Leases	WM	COMM
9	08056420420F4J17ZZWM	LDV'S (REPLACEMENTS)	1,000,000.00	Vehicles	Leases	WM	COMM
10	08056456020F5H08ZZWM	CHAINSAWS	100,000.00	Materials & Equipment	Own Funding	WM	COMM
11	08056456020F5H47ZZWM	BRUSH CUTTERS	300,000.00	Materials & Equipment	Own Funding	WM	COMM
12	08056456020F5H52ZZWM	TELESCOPIC POLE PRUNERS	100,000.00	Materials & Equipment	Own Funding	WM	COMM
13	08056456020F5K06ZZWM	NEW MACHINERY AND EQUIPMENT	400,000.00	Materials & Equipment	Own Funding	WM	COMM
14	08156456020F5H49ZZWM	RIDE-ON LAWNMOWERS WITH TRAILERS	1,000,000.00	Vehicles	Own Funding	WM	COMM
15	08206473520FPL40ZZWM	UPGRADE & EXTENSION CEMETERIES MIDVAAL	1,000,000.00	Project	Loans	WM	COMM
16	10056420420F4RAFZZWM	SINGLE CAB	320,000.00	Vehicles	Leases	WM	ENG
17	10056420420F4RAGZZWM	DOUBLE CAB	2,280,000.00	Vehicles	Leases	WM	ENG
18	10056449420FGRAZZWM	REFURBISHMENT OF SEWER INFRASTRUCTURE (PHASE 1)	3,308,696.00	Project	MIG	WM	ENG
19	10056449420FQK68ZZWM	SEWER CONNECTIONS NEW	2,000,000.00	Project	Dev Contr	WM	ENG
20	10056456420F5K05ZZWM	EQUIPMENT & TOOLS	2,000,000.00	Materials & Equipment	Own Funding	WM	ENG
21	10106420420F4RAMZZWM	SINGLE CABS	1,600,000.00	Vehicles	Leases	WM	ENG
22	10106449420FPD13ZZWM	PUMPSTATION REFURBISHMENT AND UPGRADE	3,500,000.00	Project	Loans	WM	ENG
23	11056420420F4J48ZZWM	GRADER	2,800,000.00	Vehicles	Leases	WM	PSR
24	11056456020F5K50ZZWM	EQUIPMENT	200,000.00	Materials & Equipment	Own Funding	WM	PSR
25	11056472420F5R90ZZWM	ROAD REHABILITATION	1,028,924.00	Project	Own Funding	WM	PSR
26	11056472420FGD94ZZWM	GRAVEL TO TAR (MIG) NEW	8,695,652.00	Project	MIG	WM	PSR
27	11056472420FPL54ZZWM	ROADS REHABILITATION	10,000,000.00	Project	Loans	WM	PSR
28	11056472420FPL55ZZWM	GRAVEL TO TAR	12,000,000.00	Project	Loans	WM	PSR
29	11056473020F5RALZZWM	STORMWATER	4,000,000.00	Project	Own Funding	WM	PSR
30	12056191420F5L36ZZWM	SOFTWARE APPLICATION	4,000,000.00	Materials & Equipment	Own Funding	WM	ENG

31	12056420420F4RAJZZWM	TLB	650,000.00	Vehicles	Leases	WM	ENG
32	12056420420F4RBEZZWM	DOUBLE CAB	2,850,000.00	Vehicles	Leases	WM	ENG
33	12056444420FNJ44ZZWM	AGED BULK WATER PIPE REPLACEMENT	15,233,914.00	Project	WSIG	WM	ENG
34	12056444420FNJ45ZZWM	REFURBISHMENT/REPLACEMENT - SUPPLY VALVES	869,563.00	Project	WSIG	WM	ENG
35	12056444420FNJ46ZZWM	BULK WATER METERS	1,623,479.00	Project	WSIG	WM	ENG
36	12056446020F5L53ZZWM	JOJO TANKS	150,000.00	Materials & Equipment	Own Funding	WM	ENG
37	12056446020FGRBCZZWM	UPGRADE OF BULK WATER SUPPLY	9,504,879.00	Project	MIG	WM	ENG
38	12056446020FNL69ZZWM	WATER METER REPLACEMENT PROGRAMME	1,304,348.00	Project	WSIG	WM	ENG
39	12056446420F5L74ZZWM	PUMPSTATION REFURBISHMENT AND UPGRADE	1,000,000.00	Project	Own Funding	WM	ENG
40	12056446420F5L75ZZWM	CHLORINE BOOSTER STATION	1,000,000.00	Project	Own Funding	WM	ENG
41	12056475020FPRBDZZWM	FENCING	700,000.00	Project	Loans	WM	ENG
42	13056420420F4L12ZZWM	CHERRY PICKER	2,600,000.00	Vehicles	Leases	WM	ENG
43	13056420420F4RAKZZWM	10 TON TRUCK WITH MOUNTED CRANE	3,000,000.00	Vehicles	Leases	WM	ENG
44	13056430020EERAYZZWM	HIGHMAST & STREET LIGHTS: UNSERVICED AREAS	3,478,261.00	Project	Energy Efficient Grant	WM	ENG
45	13056430020FQH78ZZWM	ELECTRICITY METERING	1,000,000.00	Materials & Equipment	Dev Contr	WM	ENG
46	13056430020FQH80ZZWM	NEW CONNECTIONS	1,000,000.00	Project	Dev Contr	WM	ENG
47	13056434020F5RASZZWM	STRENGTHENING ELECTRICITY INFRASTRUCTURE	3,200,000.00	Project	Own Funding	WM	ENG
48	13056456420F5K05ZZWM	EQUIPMENT & TOOLS	600,000.00	Materials & Equipment	Own Funding	WM	ENG
49	13056456420FPRBAZZWM	PARAMETER SECURITY	1,000,000.00	Materials & Equipment	Loans	WM	ENG
50	14056444420F5RAWZZWM	BOREHOLE	500,000.00	Project	Own Funding	WM	COMM
51	14056450020F5K92ZZWM	ADDITIONAL LANDFILL SITE	6,000,000.00	Project	Own Funding	WM	COMM
52	14056450020F5K94ZZWM	SAVANNA CITY TRANSFER STATIONS	4,500,000.00	Project	Own Funding	WM	COMM
53	14056450020F5L45ZZWM	WEIGHBRIDGE	1,500,000.00	Project	Own Funding	WM	COMM
54	14056450020FPL39ZZWM	TRANSFER STATIONS	2,500,000.00	Project	Loans	WM	COMM
55	15056473520FGRA3ZZWM	EQUIPMENT	30,435.00	Materials & Equipment	MIG	WM	ENG
56	17056420420F4K14ZZWM	LDV	750,000.00	Vehicles	Leases	WM	COMM
57	17056420420F4L35ZZWM	ROLL ON TRUCK	4,000,000.00	Vehicles	Leases	WM	COMM
58	17056420420F4L83ZZWM	GRAB TRUCK	2,000,000.00	Vehicles	Leases	WM	COMM
59	17056420420F5RANZZWM	STEEL WHEEL LANDFILL COMPACTOR	15,200,000.00	Vehicles	Own Funding	WM	COMM
60	17056420420F5RAPZZWM	TIPPER TRUCKS	5,000,000.00	Vehicles	Own Funding	WM	COMM

R166,302,627.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	01106460020F5H40ZZHO	OFFICE FURNITURE	580,000.00	Materials & Equipment	Own Funding	HO	CORP
2	01256460020F5C11ZZHO	AIR CONDITIONERS	200,000.00	Materials & Equipment	Own Funding	HO	CORP
3	01356470020F5H27ZZHO	NETWORKS & COMPUTER RELATED HARDWARE	4,500,000.00	Materials & Equipment	Own Funding	HO	CORP
4	01356470020F5K89ZZHO	LAPTOPS & DESKTOPS (MOBILE DEV REFURBISH)	2,500,000.00	Materials & Equipment	Own Funding	HO	CORP
5	05406460020F5RABZZHO	AIR CONDITIONERS	100,000.00	Materials & Equipment	Own Funding	HO	COMM
6	08056473520F5RAUZZHO	EQUIPMENT	68,164.00	Materials & Equipment	Own Funding	HO	COMM
7	10056420420F5RATZZHO	6000 L VACUUM TRUCK	2,650,000.00	Vehicles	Own Funding	HO	ENG
8	12056456020F5K06ZZHO	MACHINERY AND EQUIPMENT (NEW)	500,000.00	Materials & Equipment	Own Funding	HO	ENG

R3,318,164.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05356473520GAH58ZZ01	BANTU BONKE LIBRARY BOOKS	125,000.00	Materials & Equipment	DAC	1	COMM
2	05356473520GBRA7ZZ01	BANTU BONKE ELECTRIC FENCE	100,000.00	Project	DAC	1	COMM
3	05356475020GBK65ZZ01	BANTU BONKE CARPORTS	200,000.00	Project	DAC	1	COMM
4	12056448020FPL57ZZ01	VAAL MARINA WATER TREATMENT PLANT REFURBISHMENT	1,000,000.00	Project	Loans	1	ENG
5	14056450020F5RAVZZ01	VAAL MARINA LANDFILL SITE EXTENSION	2,500,000.00	Project	Own Funding	1	COMM

R3,925,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	10056446420FPR85ZZ03	ROTHDENE PUMPSTATION REHABILITATION	2,000,000.00	Project	Loans	3	ENG

R2,000,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05206473520GAH63ZZ04	RANDVAAL LIBRARY BOOKS	125,000.00	Materials & Equipment	DAC	4	COMM

R125,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05306473520GAH61ZZ06	LAKESIDE LIBRARY BOOKS	200,000.00	Materials & Equipment	DAC	6	COMM
2	08156473520FGJ42ZZ06	LAKESIDE SPORT CENTRE (MIG)	3,896,254.00	Project	MIG	6	PMU

R4,096,254.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	13056430020FTJ30ZZ08	SICELO ELECTRIFICATION NETWORK	5,026,957.00	Project	INEP	8	ENG

R5,026,957.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05056151020GBH74ZZ09	MEYERTON LIBRARY RFID SECURITY SYSTEM	100,000.00	Materials & Equipment	DAC	9	COMM
2	05056460020GBJ67ZZ09	MEYERTON LIBRARY FURNITURE & EQUIPMENT	452,000.00	Materials & Equipment	DAC	9	COMM
3	05056470020GBH68ZZ09	ICT HARDWARE (COMPUTORS)	1,000,000.00	Materials & Equipment	DAC	9	COMM
4	05056473520GAH62ZZ09	MEYERTON LIBRARY BOOKS	240,000.00	Materials & Equipment	DAC	9	COMM
5	05056473520GBH62ZZ09	MOBILE LIBRARY BUS BOOKS	400,000.00	Materials & Equipment	DAC	9	COMM
6	11056473520F5RBFZZ09	SIDEWALK PROJECT	1,000,000.00	Project	Own Funding	9	PSR

R3,192,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05256473520GAH64ZZ10	SICELO LIBRARY BOOKS	200,000.00	Materials & Equipment	DAC	10	COMM
2	08156430020FPRAXZZ10	SICELO SPORT FIELD HIGHMAST LIGHTS	2,000,000.00	Project	Loans	10	COMM
3	10056449420FPL68ZZ10	BELL ROAD (RAILWAY LINE) SEWER OUTFLOW UPGRADING	2,000,000.00	Project	Loans	10	ENG

R4,200,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	05156473520GAH59ZZ11	DE DEUR LIBRARY BOOKS	125,000.00	Materials & Equipment	DAC	11	COMM
2	08156456020F5K06ZZ11	NEW MACHINERY AND EQUIPMENT	200,000.00	Materials & Equipment	Own Funding	11	COMM
3	13056430020FGJ31ZZ11	SAVANNA CITY HIGHMAST LIGHTS	869,565.00	Project	MIG	11	ENG
4	13056430020FTJ29ZZ11	SAVANNA CITY ELECTRIFICATION NETWORK	25,589,565.00	Project	INEP	11	ENG

R26,784,130.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	13056446420FPRBBZZ13	RIVERSDALE PUMPSTATION	2,500,000.00	Project	Loans	13	ENG

R2,500,000.00

#	Vote Number	Vote Description	Original Budget	Category	Funding Source	Region	Entity Dept
1	02056420420F4RAEZZ15	LDV (Finance Services - Administration)	400,000.00	Vehicles	Leases	15	PSR
2	05106473520GAH60ZZ15	HENLEY ON KLIP LIBRARY BOOKS	125,000.00	Materials & Equipment	DAC	15	COMM
3	05106473520GBRA8ZZ15	HENLEY ON KLIP LIBRARY ELECTRIC FENCE	150,000.00	Project	DAC	15	COMM
4	10056446420FPRAAZZ15	PUMPSTATION REFURBISHMENT AND UPGRADE	1,000,000.00	Project	Loans	15	ENG
5	10106473520F5RADZZ15	FENCE	800,000.00	Project	Own Funding	15	ENG
6	11056421420F4RACZZ15	TRAILERS (Roads)	190,000.00	Vehicles	Leases	15	PSR
7	12056456020FPRA9ZZ15	FIRE HYDRANTS	1,300,000.00	Project	Loans	15	ENG
8	14056450020F5G97ZZ15	HENLEY ON KLIP LANDFILL SITE REHABILITATION (CLOSING JUNE 2021)	2,500,000.00	Project	Own Funding	15	COMM

R6,065,000.00



6. COUNCIL'S VISION & MISSION

Midvaal Local Municipality prides itself on being a stable institution able to provide services to its residents efficiently while improving their socio-economic conditions. The municipal Vision for the 2022 – 2027 IDP is:

“Achieve excellence in service delivery”

To achieve this Vision Midvaal strives to:

1. Enhance service delivery through innovative technologies
2. Enable a safe, healthy community and environment
3. Promote local economic development and tourism
4. Adopt clean, renewable energy
5. Build strong partnerships
6. Be a people centred, compassionate institution



7. MIDVAAL'S APPROVED KEY PERFORMANCE AREAS (KPAs)

The Midvaal Performance Framework is composed of Key Performance Areas (KPAs) which are the areas of focus required for the Municipality to achieve its strategic objectives and are aligned with the Promises made as part of the political vision.

Midvaal has developed eight KPAs, the eight KPAs have been closely aligned to governmental and political objectives with the detailed association provided.

The KPAs have been further broken down into focus areas for implementation referred to as Key Focus Areas (KFAs). The focus areas segment the KPA into its constituent opportunities and are supported by Key Performance Indicators (KPIs), which are in turn achieved through project implementation.

KPA 1 Good Governance

To promote increased participation and improved communication with all key internal and external stakeholders

KPA 2 Safe & Healthy Environments

To create a sustainable environment safe from harm

KPA 3 Community Development

To create an environment focused on uplifting the youth, the poor and the most vulnerable

KPA 4 Institutional Transformation

To transform and align the people, processes and systems of the municipality to achieve its objectives

KPA 5 Financial Sustainability

To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements

KPA 6 Infrastructure & Sustainable Living Environments

To ensure efficient infrastructure and energy supply that will improve the quality of life of the community

KPA 7 Communication & Customer Care

To deliver inclusive and excellent services to the community

KPA 8 Economic Growth & Spatial Transformation

To facilitate sustainable economic empowerment for all communities within Midvaal and through the development of partnerships and innovation

8. APPROVAL OF SERVICE DELIVERY & PERFORMANCE TARGETS

These targets and indicators must be:

1. **Approved in the budget as an annual indicator with projections for at least two outer years based on the strategic priorities:**

“The budget resolution must approve measurable performance objectives for each vote (and for key sub-functions as may be prescribed) including service delivery targets and other performance indicators so that council can be judged on service delivery as well as revenue and expenditure”

2. **Split into quarterly projections for the forthcoming budget in the SDBIP:**

“The SDBIP would then break the annual targets and indicators into quarterly projections to assist with implementation. Quarterly reviews would compare targets with actual and revise future targets as necessary”

3. **Contained in Annual Performance Agreements of the Municipal Manager and Senior Managers:**

“The quarterly projections in the SDBIP must be consistent with the annual performance agreements of the Municipal Manager and Senior Managers so that they can be held accountable for performance in line with the SDBIP, Budget & IDP”

4. **Reported on for in-year reporting (quarterly and mid-year) and the annual report:**

“The Annual Report must include an assessment by the Accounting Officer of performance against the measurable performance objectives approved in the budget and contained in the SDBIP and annual performance agreements including service delivery targets and other performance indicators.”

In terms of Section 54(1) of the Municipal Finance Management Act, Act 56 of 2003

- (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 –
 - (a) consider the statement or report
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure –
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;

The Final Medium-Term Revenue & Expenditure Framework (MTREF), required by Section 24 of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 was approved by Council per Resolution C3534/05/2025 dated 29 May 2025. The Integrated Development Plan (IDP) was subsequently approved by Council per item C3533/05/2025 dated 29 May 2025.

The Executive Mayor approved within 28 days after the approval of the budget the Service Delivery & Budget Implementation Plan (SDBIP), according to Section 53(1)(c)(ii) of the MFMA.

9. KEY PERFORMANCE AREAS (KPAs) / KEY FOCUS AREAS (KFAs) (Measurable Performance Objectives)

As earlier referred to, the Key Performance Areas (KPAs) have been broken down into focus areas for implementation referred to as Key Focus Areas (KFAs). The focus areas segment the KPA into its constituent opportunities and are supported by Key Performance Indicators (KPIs), which are in turn achieved through project implementation.

KPA 1 Good Governance	KPA 2 Safe & Healthy Environments	KPA 3 Community Development	KPA 4 Institutional Development	KPA 5 Financial Stability	KPA 6 Infrastructure & Sustainable Living Environments	KPA 7 Communications & Customer Care	KPA 8 Economic Growth & Spatial Transformation
KFA 1 Governance Structures	KFA 5 Safety & Security	KFA 9 Parks, Sports & Recreation	KFA 13 Human Resources & Skills Development	KFA 17 Financial Management	KFA 21 Electricity, Energy Efficiency & Renewable Energy	KFA 27 Communications & Marketing	KFA 29 Municipal Planning & Built Environment
KFA 2 Risk Management	KFA 6 Emergency Services	KFA 10 Libraries, Arts, Culture & Special Programmes	KFA 14 Monitoring & Evaluation & Performance Management	KFA 18 Revenue Management	KFA 22 Roads & Stormwater Infrastructure	KFA 28 Customer Relations	KFA 30 Spatial Planning & Investment
KFA 3 Stakeholder Participation	KFA 7 Disaster Management	KFA 11 Health, Early Childhood Development & Social	KFA 15 Information Technology	KFA 19 Supply Chain Management	KFA 23 Water & Sanitation Infrastructure		KFA 31 Local Economic Development
KFA 4 Inter-governmental Relations	KFA 8 Environmental Health	KFA 12 Cemeteries & Crematoria	KFA 16 Policies, Processes & Procedures	KFA 20 Assets, Equipment & Fleet Management	KFA 24 Solid Waste Management		
					KFA 25 Project Management & Public Facilities		
					KFA 26 Climate Change Adaptation & Mitigation		

The cascading of performance from KPA through to KPI, ensures that all projects contribute in some way to the achievement of a Midvaal Local Municipality Strategic Objective and in turn District, Provincial and National objectives.

KPA 1
GOOD GOVERNANCE

To promote increased participation and improved communication with all key internal and external stakeholders

KFA 1
Governance Structures

To promote sound and sustainable governance

KFA 2
Risk Management

To co-ordinate activities to identify, assess, management and monitor risks in a systematic and formalised manner

KFA 3
Stakeholder Participation

To increase active stakeholder participation

KFA 4
Inter-governmental Relations

To improve Inter-governmental relations

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	MM	KPI 001	KPA 1	KFA 02	Number of quarterly Strategic & Operational Risk Register Reports submitted to Council	Quarterly reports submitted to Council with an analysis from the Chief Risk Officer and progress made on actions implemented to mitigate risks, by the last day of the month after the end of the quarter (Council Resolution)	3 = Quarterly Organisational progress reports completed and submitted within 30 days after the end of the quarter into the Reporting Cycle	4	1	1	Target Achieved Report submitted into reporting cycle on 26 Oct 2025 (Council Resolution - C3680/12/2025)	-	Fully Effective	2	1	1
2	CORP	KPI 019	KPA 1	KFA 04	Number of Mayoral Committee reports on formalised Inter-governmental Relations (IGR) Fora meetings attended within one month after the end of the quarter	Report submitted into the reporting cycle within one month after the end of the quarter in the predefined format to the Mayoral Committee: (1) Type of meeting (2) Purpose of the Meeting (3) Responsible Department (4) Delegate attended	3 = Outcome report submitted into reporting cycle as per indicator definition, quarterly	4	1	1	Target Achieved Progress Report submitted into reporting cycle on 24 Oct 2025 (within one month after the end of the quarter in the predefined format)	-	Fully Effective	2	1	1
3	MM	KPI 020	KPA 1	KFA 01	Percentage external findings addressed on OPCA Plan by 30 June 2026	External findings on the OPCA Plan 2024/2025 reviewed by the Municipal Manager before submission into the reporting cycle by 31 Dec 2025 (Number of external findings raised versus number of external findings addressed)	3 = 90% 4 = 90.1% - 95% 5 = 95.1% - 100%	90%	-	-	-	-	Not Applicable	-	-	90%
4	CORP	KPI 027	KPA 1	KFA 03	Number of Ward Committee meetings arranged annually	(1) Meetings arranged according to Council approved Annual Year Planner (2) Ward Committee meeting represents either establishment or ordinary meeting chaired by the Speaker or Ward Councillor	3 = Ward Committee meetings arranged according to approved Year Planner quarterly	60	15	15	Target Achieved Ward Committee meetings were arranged according to the approved Year Planner	-	Fully Effective	30	15	15

KPA 2
SAFE & HEALTHY ENVIRONMENTS

To create a sustainable environment safe from harm

KFA 5
Safety & Security

To improve the safety of
the community in both
rural and suburban areas

KFA 6
Emergency Services

To ensure adequate
prevention measures as
well as prompt response
to emergencies

KFA 7
Disaster Management

To outline policy and
procedures for proactive
disaster prevention and
mitigation

KFA 8
Environmental Health

To ensure healthy living
environments

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	PSR	KPI 040	KPA 2	KFA 06	Percentage of fire services vehicles dispatched within 3 minutes of receiving call	Emergency vehicles dispatched within 3 minutes after receiving call (Priority 1-calls = Vehicle Fires, Structural Fires, Special Services & MVAs, quarterly Definitions: 1st Response Time = Time of receiving the call at the Call Centre 2nd "Time Out" = Time leaving the premises	3 = 90.1% - 92.99% 4 = 93.1% - 96% 5 = 96.1% - 100%	90%	90%	100%	Target Exceeded Total Number of Calls: 210 Total P1-calls: 169 Total P1-calls responded to within 3 minutes: 100%	-	Outstanding Performance	100%	90%	90%
2	MM	KPI 090	KPA 2	KFA 08	Status Quo Database of all environmental authorisations, environmental licenses and associated projects signed off by the Municipal Manager by end Oct 2025	Consolidated Status Quo Database (Register) for all environmental authorisations, environmental licenses and associated projects (waste management facilities, infrastructure development, land use changes, waste treatment plants, cemeteries, substations and any other permits or licenses that have environmental conditions attached) signed off by the Municipal Manager by end Oct 2025	3 = Consolidated Status Quo Database signed off by the Municipal Manager by end Oct 2025	1	1	1	Target Achieved	-	Fully Effective	1	-	-
3	PSR	KPI 048	KPA 2	KFA 07	Review the Disaster Management Plan	Reviewed Disaster Management Plan approved as Annexure of the Integrated Development Plan (IDP) for the forth-coming financial year by 31 May 2026	3 = Updated, reviewed and submitted with Draft IDP by 15 Mar 2026 4 = Public participation finalised by 30 Apr 2026 5 = Annually Reviewed Disaster Management Plan approved (considering the public participation outcome) with the Integrated Development Plan (IDP) for the forth-coming financial year by 31 May 2026	1	-	-	-	-	Not Applicable	-	-	1
4	COMM	KPI 049	KPA 2	KFA 08	Number of inspections conducted at 3 identified industrial high-risk environmental contraveners	(1) Submission of monitoring/inspection reports to the Mayoral Committee for consideration on the identified industries quarterly (2) Report to Mayoral Committee submitted into the reporting cycle by the 15th working day of the following quarter	3 = 3 Number of inspections conducted 4 = Identified contraveners served with non-compliance notices by Council 5 = Reporting status quo (outcome of inspection) to Gauteng Department of Environment (GDEnv)	4	1	1	Target Achieved 1) Inspections conducted on: 1) Atlas Organic Fertilisers: 25 Nov 2025 2) Paws to Heaven: 27 Nov 2025 3) Flexilube (Pty Ltd): 02 Dec 2025 4) Oilskip Waste Solutions: 03 Dec 2025 2) Report to Mayoral Committee submitted into the reporting cycle on 07 Jan 2026	None	Fully Effective	2	1	1

5	PSR	KPI 051	KPA 2	KFA 05	Percentage traffic camera speed tickets successfully downloaded captured for mailing, monthly	Percentage calculated = Number of traffic camera speed tickets successfully downloaded (excluding defined fines as per the Standard Operating Procedure) versus the number downloaded captured	3 = 80% - 85% 4 = 85.1% - 90% 5 = 90.1% - 100%	80%	80%	98,90%	Target Exceeded Total speed infringements issued: 10 295 Successfully downloaded: 10 190	-	Outstanding Performance	99%	80%	80%
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**KPA 3
COMMUNITY DEVELOPMENT**

To create an environment focused on uplifting the youth, the poor and the most vulnerable

**KFA 9
Parks, Sport & Recreation**

To create an ecosystem of sports and recreation activities

**KFA 10
Libraries, Arts, Culture & Special Programmes**

To promote the development of cultural and social programs to uplift the community

**KFA 11
Health, ECD and Social**

To promote the well-being of communities through provision of adequate social facilities and community development

**KFA 12
Cemeteries & Crematoria**

To provide accessible and adequate cemeteries and crematoria

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	COMM	KPI 043	KPA 3	KFA 10	Number of Gender, Elderly, Youth and Disabled Groups (GEYODI) programmes implemented	Gender, Elderly, Youth or Disabled Groups (GEYODI) implemented according to approved Annual Year Planner	3 = 1 programme 4 = 2 additional programmes implemented with external stakeholders that does not require internal funding 5 = 3 additional programmes implemented with external stakeholders that does not require internal funding	4	1	2	Target Achieved <u>Programme Planned for Q2</u> 16 Days of Activism Commemoration Programme <u>The programmes implemented:</u> 16 Days of Activism, Date: 05 Dec 2025 <u>Supported Programme</u> Lifeline Vaal -16 Days of Activism, Date: 02 Dec 2025	None	Above Expectations	5	1	1
2	COMM	KPI 044	KPA 3	KFA 11	Number of visits conducted at <u>formalised</u> Early Childhood Development Centres as per the MRR Tool conducted quarterly	Report on visits conducted at <u>formalised</u> , Early Childhood Development Centres (ECDs) as per the MRR Tool = Register of Formalised ECDs versus the Monitoring Tool signed by the Principle, Social Auxiliary Worker and the Deputy Director quarterly	3 = 13 inspections per quarter 4 = 15 inspections per quarter 5 = 16 inspections per quarter	55	-	-	Progress Reported: 14 visits conducted	-	Not Applicable	29	-	55
3	MM	KPI 089	KPA 3	KFA 11	Number of additional Day Mothers established	Signed contract per Day Mother, with implementing Non-Profit Organisation	3 = 5 4 = 6 5 = 7	5	-	-	-	-	Not Applicable	-	-	5
4	COMM	KPI 078	KPA 3	KFA 11	Growth and Developmental Milestone Checklist Report and the Baseline Report drafted and signed off by the Deputy Director: Social Development by 30 Jun 2026	List of number of Day Mothers trained according to Child Growth Checklist (Developmental Milestone Database for 3 and 4 years old) finalised by 30 Mar 2026	3 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 30 Mar 2025. Baseline report submitted by 30 Jun 2025 4 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 29 Febr 2025. Baseline report submitted by 30 May 2025 5 = Submission of baseline report by 30 May 2025	1	-	-	-	-	Not Applicable	-	1	-

5	COMM	KPI 079	KPA 3	KFA 10	Number of library events conducted for the community, quarterly	Library events conducted according to the Year Planner approved by the Executive Director: Community Services by 31 Jul 2025, as well as adhoc events implemented in collaboration with other stakeholders (Events that align with IFLA sustainable development goals: Promoting literacy and access to information)	3 = 2 Events per quarter 4 = 3 Events per quarter 5 = 4 or more Events per quarter	8	2	5	Target Exceeded <u>Planned programme for Q2</u> National Book Week School holiday programme <u>The programmes implemented were the following:</u> 1) White Cane Day: 15 Oct 2025 2) School holiday programme: (2.1) Community Concert: 08 Dec 2025 (2.2) Outdoor Games: 09 Dec 2025 (2.3) Midvaal Libraries E-Gaming Tournament: 18 Dec 2025 (2.4) Checkers / Draught: 01 - 18 Dec 2025	None	Outstanding Performance	9	2	2
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KPA 4
INSTITUTIONAL TRANSFORMATION

To transform and align the people, processes and systems of the municipality to achieve its objectives

KFA 13
Human Resources & Skills Development

To ensure adequate internal capacity and capability to deliver on the municipality's objectives

KFA 14
Monitoring & Evaluation & Performance Management

To develop and implement an effective and efficient performance management

KFA 15
Information Technology

To enhance systems and technology to enable the municipality to deliver excellent customer experience

KFA 16
Policies, Processes and Procedures

To write and review processes and procedures to ensure the objectives of the municipality are achieved

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	CORP	KPI 021	KPA 4	KFA 15	Average percentage compliance to baseline turn-around time to attend to calls logged via the ICT Help Desk, per month	ICT Service Desk Report wherein compliance to the baseline reaction time to calls is reported, i.e. number of calls logged, attended to within/outside time limit not to exceed target, signed off by the Director: ICT by the 10th working day monthly	3 = 95% 4 = 95% - 97% 5 = 97% - 100%	95%	95%	90.18%	Target Not Achieved	Reason: Lack of capacity at the Section with a Technician position being frozen An item has been drafted to be table for HOD's consideration and Council approval to dissolve Helpdesk position and distribute responsibilities to Technicians for quicker turn-around times for resolving incidents	Not Fully Effective	94,28%	95%	95%
2	CORP	KPI 022	KPA 4	KFA 16	Report status quo of all existing Council's policies to Council by 30 Sep 2025	Report status quo of all existing Council policies requiring review by 30 Sep 2025 as follows: (a) annual review (b) review within 36 months (c) review once within the term of office (d) withdrawn policies	3 = Status quo of all existing policies reported to Council by 30 Sep 2025 (Council Resolution)	1	-	-	-	-	Not Applicable	1	-	-
3	CORP	KPI 023	KPA 4	KFA 16	Number of average working days litigation actions is assessed, monthly	Legal & Property Action Register reflecting turn-around time to be within 7 working days (as per court rules, i.e. first day out and last day in, excluding weekends and public holidays) = Date of receipt by Legal Section vs date assessed (determination of legal process to be followed)	3 = Litigation actions assessed within an average of 7 working days per quarter	7	7	2.12	Target Achieved Total number of legal actions received: 91 Total number of legal actions referred to Finance: 73 Average number of working days to assess litigation actions and legal process to be followed determined: 2.12	-	Fully Effective	2,18	7	7
4	MM	KPI 024	KPA 4	KFA 14	Number of Section 52(d)-performance reports on Predetermined Objectives submitted to Council within 30 days after the end of each quarter	Report considered by Council within 30 days after the end of each quarter into the Reporting Cycle (Council Resolution)	3 = Section 52(d)-performance report submitted on primary assessment, based on Portfolio of Evidence	4	1	1	Report to serve at Council on 22 Jan 2026	-	Fully Effective	2	1	1
5	CORP	KPI 076	KPA 4	KFA 16	Number of reports on critical emerging/current litigation matters exceeding R500 000 in value reported to the Mayoral Committee (In Committee) quarterly	Report on critical emerging/current litigation matters submitted into the reporting cycle within 10 working days after the end of the quarter (In Committee to the Municipal Manager & Heads of Department Meeting)	3 = Report submitted into reporting cycle (Confidential - only to Mayoral Committee) as per indicator definition	4	1	1	Target Achieved Report submitted into reporting on 16 Jan 2026 (within 10 working days after the end of the quarter)	-	Fully Effective	2	1	1
6	CORP	KPI 028	KPA 4	KFA 13	(NKPI - 6) - Percentage of a municipality's budget actually spent on implementing its Workplace Skills Plan (WSP)	Accumulative percentage of municipal budget allocated for training viz % spent reported as per the Solar print-out on Vote (All expenditure to include VAT) and signed off by Director	3 = 90% 4 = 90.1% - 94.99% 5 = 95% and above	90%	-	-	Actual Quarterly expenditure: (R1 370 911.73) Year-to-Date expenditure, excluding commitments: 51.74%	-	Not Applicable	51,74%	-	90%

7	CORP	KPI 029	KPA 4	KFA 13	(NKPI - 5) - Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved Employment Equity Plan	Report (2025) submitted into reporting cycle by Jan 2026, signature and date of Committee Clerk, to Mayoral Committee, on verified number of appointed staff on the 3 highest levels (Section 56/57, Directors & Deputy Director) as per the municipality's Annual Employment Equity Plan	3 = Employment Equity Report (2025) submitted into the reporting cycle by end Jan 2026	1	-	-	EE report submitted into reporting cycle on 27 Nov 2025	-	Not Applicable	-	1	-
8	CORP	KPI 067	KPA 4	KFA 15	Source, procure and implement systems to enhance service delivery and address OPCA findings	SOLAR assessment with recommendations by 31 Dec 2025, submitted to the Executive Director: Corporate Services	3 = Assessment report submitted by 31 Dec 2025	1	1	1	Target Achieved	-	Fully Effective	1	-	-
9	MM	KPI 084	KPA 4	KFA 14	Percentage consolidated organisational performance of the Service Delivery & Budget Implementation Plan (SDBIP) reported to Council within 30 days after the end of the quarter	Percentage outcome of the consolidated organisational consolidated performance reported to Council within 30 days after the end of the quarter as per the Section 52(d)-MFMA report (Council Resolution & Date)	3 = 85% - 86% 4 = 86.01% - 87% 5 = 87.01% - Above	85%	85%	79,59%	Number of targets applicable for the period under review, not fully achieved: 10 Number of targets applicable for the period: 49 YTD: 79.59%	(1) Root causes in terms of non-achievement of targets identified (2) End-user departments to enhance departmental controls to monitor performance progress (3) Corrective measures to be implemented, where identified	Not Fully Effective	79,59%	85%	85%

KPA 5
FINANCIAL STABILITY

To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements

KFA 17
Financial Management

To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability

KFA 18
Revenue Management

To protect and enhance the revenue position to enable the objectives of the municipality

KFA 19
Supply Chain Management

To develop and maintain and effective supply chain which uplifts local business and the youth

KFA 20
Assets, Equipment & Fleet Management

To adequately maintain the assets of the municipality

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	FIN	KPI 007	KPA 5	KFA 17	(NKPI - 7c) - Annual Cost Coverage	Available cash + investments / Monthly fixed operating expenditure (cash expenditure)	3 = 2.50 months 4 = 3 - 4 months 5 = more than 4	2,50	2,50	3.74	Quarterly Target Achieved Cash and Cash Equivalents: R490 492 019 Monthly Cash Expenditure: R131 058 921 Actual Cash Expendiure for the year: R786 353 526 = 3.74	-	Above Expectations	3,74	2,50	2,50
2	FIN	KPI 008	KPA 5	KFA 17	Annual Liquidity Ratio	Current Assets: Current Liabilities (as per the Statement of Financial Position) annually reported	3 = 1.5 : 1 4 = 1.6 : 1 - 3 : 1 5 = 3.1 : 1 - 4 : 1	1.5 : 1	1.5 : 1	3.34	Quarterly Target Achieved Current Assets as per monthly Section 71-MFMA Report: R940 116 259 Current Liabilities as per monthly Section 71-MFMA Report: R281 719 815 = 3.34	-	Outstanding Performance	3,34	1.5 : 1	1.5 : 1
3	MM	KPI 009	KPA 5	KFA 17	Audit opinion issued by the Auditor-General	Audit Report issued by the Auditor-General(SA) by 30 Nov annually in terms of Section 126(3)(b) of the MFMA	1 = Any regression below Clean Audit 5 = Maintaining Clean Audit	Clean Audit	Clean Audit	Clean Audit	Target Achieved	-	Outstanding Performance	12th Clean Audit	-	-
4	FIN	KPI 010	KPA 5	KFA 18	(NKPI - 7a) - Annual Debt Coverage	Total operating revenue - operating grants received / debt service payments due within the year. Operating grants will include all grants recognised as grants on the operating budget. Operating revenue will exclude capital revenue	3 = 15 4 = 16 5 = >17	15	15	26.68	Quarterly Target Achieved Total Operating Revenue: R1 739 691 944 Operating and Capital Grants: - Interest Payments: R25 718 057 Redemption Payments: R39 486 583 = 26.68	-	Outstanding Performance	26,68	15	15
5	FIN	KPI 011	KPA 5	KFA 18	(NKPI - 7b) - Annual percentage of outstanding service debtors to revenue	Total outstanding service debtors (GROSS, excluding VAT) / revenue received for services calculated per annum (all levels of outstanding debt)	3 = 50% 4 = 49% - 46% 5 = 45% and lower	50%	50%	48.85%	Target Achieved Outstanding Service Debtors as per Annual Financial Statements (Gross): R733 205 931.00 Total revenue for services (Property Rates & Service Charges): R1 501 055 892 = 48.85%	-	Above Expectations	48,85%	50%	50%

6	FIN	KPI 012	KPA 5	KFA 18	Percentage Collection Rate maintained, annually	Actual amount collected (cash) / amount billed for the period (per billing cycle - excluding any debt write-offs)	3 = 90% 4 = 90.1% - 90.99% 5 = >91%	90%	90%	89.82%	Target Not Achieved Amount collected as per Section 71-MFMA Report (Cash): R780 748 314 Amount billed as per Section 71-MFMA Report: R869 242 107 = 89.82%	The following remedial actions are being implemented: (1) Strictly enforcement of the Credit Control Policy (2) Sent sms reminders to default customers (3) During Nov 2025 an Indigent Campaign was done to register indigents (4) High consumption consumers are monitored and called (5) Deduction of 60% from prepaid customers if accounts are in arrears (6) Customers in arrears are handed over for	Not Fully Effective	89,82%	90%	90%
7	FIN	KPI 013	KPA 5	KFA 17	(NKPI - 2) - Percentage of households earning less than a combined income of 3 times maximum old age pension per month with access to free basic services	Percentage of number of households registered as formal indigent households who receive the benefit (subsidy) of free basic services. (Households earning less than a combined income of 3 times maximum old age pension per month)	3 = 99% 4 = 99.1% - 99.99% 5 = 100%	99%	99%	100%	Number of Indigents as at end Nov 2025: 7 160 Total Indigents as at end Dec 2025: 7 160 Received subsidy: 7 096 Mamelo Communal Stand Pipe: 181 Lakeside no subsidy: 12 Customers receiving BSST 50 kWh: 8 New owner received subsidy: 1 Previous owner received subsidy: 0 New Indigent did not receive subsidy yet: 1 Customers not receiving water subsidy: 0 = (100%)	-	Outstanding Performance	100%	99%	99%
8	MM	KPI 014.1	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 90% 4 = 90.1% - 92.99% 5 = 93.1% - 100%	90%	50%	40,68%	Target Not Achieved Approved budget: R250 485 132 Budget Spent: R101 905 475 YTD: 40.68%	Compliance with approved Procurement Plans to be enforced	Not Fully Effective	40,68%	-	90%
9	CORP	KPI 014.3	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	77,41%	Target Exceeded Approved budget: R7 780 000 Budget Spent: R6 022 668 YTD: 77.41%	-	Above Expectations	77,41%	-	95%
10	ENG	KPI 014.5	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	44,18%	Target Not Achieved Approved budget: R138 701 696.00 Budget Spent: R61 279 855 YTD: 44.18%	(1) To accelerate construction activities to recover lost time (2) Contractors to submit comprehensive catch-up plans	Not Fully Effective	44,18%	-	95%
11	COMM	KPI 014.6	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	45,12%	Target Not Achieved Approved budget: R17 710 164.00 Budget Spent: R7 991 629.00 YTD: 45.12%	(1) Non-awards to be urgently addressed (2) Service providers to ensure timeous submission of invoices	Not Fully Effective	45,12%	-	95%

12	PSR	KPI 014.7	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	30,84%	Target Not Achieved Approved budget: R86 293 272.00 Budget Spent: R26 611 323.00 YTD: 30.84%	Compliance with approved Procurement Plans to be enforced	Not Fully Effective	30,84%	-	95%
13	FIN	KPI 015	KPA 5	KFA 19	Percentage of annual procurement spent awarded in terms of the MLM Preferential Procurement Policy specific goals, which include township economics, local enterprises, youth ownership, women ownership and B-BBEE	(1) % calculated by dividing the total awards in terms of MLM Preferential Procurement Policy specific goal suppliers by the total procurement awards x 100 (2) Reporting to reflect R-Value compared to total expenditure for period under review as well as local businesses	3 = 20% 4 = 20.1% - 22% 5 = 22.1% and above	20%	-	43.44%	Quarterly Progress Monitored: Total awards (R-Value) compared to total expenditure for period under review (R-Value) = 43.44%	-	Not Applicable	43,44%	-	20%
14	FIN	KPI 017	KPA 5	KFA 20	Percentage of annual operational budget allocated to repairs and maintenance	Repairs & Maintenance Budget as a % of the total Operating Budget (exclusive of internal charges)	3 = 8% - 9% 4 = 10% - 12% 5 = 12% and more	8%	8%	10.33%	Quarterly Progress Report: Repairs & Maintenance Budget: R218 128 990 Approved Operating Budget: R2 110 702 839 = 10.33%	-	Above Expectations	10,33%	8%	8%
15	FIN	KPI 039	KPA 5	KFA 17	Percentage Annual Total Borrowings to Total Revenue	Percentage calculated by adding the Debt (Short Term Borrowings, Bank Overdraft, Short Term Lease, Long Term Borrowing & Long Term Lease) and dividing it by the (Total Operating Revenue minus Operating Conditional Grant) x 100	3 = 30% 4 = 29% - 21% 5 = 20% and lower	30%	30%	15,95%	Quarterly Target Exceeded Debt (Short Term Borrowings, Bank Overdraft, Short Term Lease, Long Term Borrowing & Long Term Lease): R276 986 288 Total Operating Revenue minus Operating Conditional Grant: R1 739 691 944 = 15.95%	-	Outstanding Performance	15,95%	30%	30%
16	FIN	KPI 057	KPA 5	KFA 19	Number of compliance to Budget Procurement Plan reports submitted to the Mayoral Committee within 15 working days after the end of the quarter	Compliance to Budget Procurement Plan reports submitted into the reporting cycle within 15 working days after the end of the quarter to the Mayoral Committee	3 = Report submitted into reporting cycle by the 15 working day quarterly	4	1	1	Target Achieved Compliance Report submitted into the reporting cycle 14 Jan 2026	-	Fully Effective	1	1	1
17	FIN	KPI 071	KPA 5	KFA 17	Final Budget submitted to Council for approval by 31 May 2026 to include Procurement Plans signed off by the Heads of Department	Final Budget approved by 31 May 2026 to include Procurement Plans signed off by the Heads of Department (Council Resolution)	3 = Procurement Plan signed off by 15 Jul 2025	1	-	-	-	-	Not Applicable	-	-	-
18	ENG	KPI 072.1	KPA 5	KFA 19	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	95%	50%	71,40%	Target Exceeded: MIG: 70.18% INEP: 49.61% WSIG: 42.20% NDPG: 100% EEDSMG: 94.98% YTD: 71.40%	-	Outstanding Performance	89,06%	-	95%

19	MM	KPI 072.2	KPA 5	KFA 19	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.01% - 96% 5 = 96.01% - above%	95%	50%	55.82%	Target Exceeded MIG: 70.18% INEP: 49.61% WSIG: 42.20% DAC: 37.58% NDPG: 100% FFRG: 0% EEDSMG: 94.98% YTD: 55.82%	-	Above Expectations	55,82%	-	95%
20	PSR	KPI 072.3	KPA 5	KFA 19	Percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	95%	50%	0%	Target not Achieved Budget Approved: R1 304 348 Budget Spent: R0 YTD: 0%	Awaiting corrected invoice from service provider	Not Fully Effective	0%	-	95%
21	COMM	KPI 072.4	KPA 5	KFA 19	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	95%	50%	37.58%	Budget Approved: R4 442 000 Budget Spent: R1 669 220 YTD: 37.58%	(1) The Solar project delayed due to finalisation of specifications (2) RFID System supplied not aligned to the specifications	Not Fully Effective	37,58%	-	95%

KPA 6

INFRASTRUCTURE & SUSTAINABLE LIVING ENVIRONMENTS

To ensure efficient infrastructure and energy supply that will improve the quality of life of the community

KFA 21 Electricity, Energy Efficiency & Renewable Energy

To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all

KFA 22 Roads & Stormwater Infrastructure

To plan, construct and maintain roads and stormwater infrastructure

KFA 23 Water & Sanitation Infrastructure

To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents

KFA 24 Solid Waste Management

To provide sustainable, reliable and affordable waste disposal services to all residents. To plan, construct and maintain landfill sites and transfer stations

KFA 25 Project Management & Public Facilities

To plan, construct and maintain municipal and public facilities

KFA 26 Climate Change Adaptation and Mitigation

To provide a framework for the municipal response to climate change mitigation and adaptation

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	ENG	KPI 006	KPA 6	KFA 25	Construction of Lakeside Multi-purpose Sports Hall	Completion Certificate (Phase 4) signed off by the Head of the Department by 30 Jun 2026	3 = Completed end Jun 2026 within budget (Contractual agreement completion) 4 = Completed before end of May 2026 within budget 5 = Completed before end of Apr 2026 within budget	1	-	-	Progress Reported: All major project work completed, subjected to the outstanding snag list being finalized	-	Not Applicable	Not Applicable	-	1
2	ENG	KPI 030	KPA 6	KFA 21	Percentage of electricity losses not to exceed target annually	Electricity kW purchase/kW accounted for due to technical loss	3 = (-10%) 4 = (-9.99%) to (-9.50%) 5 = (-9.49%) and lower	-10%	-	-	Progress Reported: Electricity losses is at - 11.26% to date	-	Not Applicable	-11,26%	-	-10%
3	PSR	KPI 031	KPA 6	KFA 22	Percentage of allocated budget spent to reseal tarred roads annually	(1) Budget allocation = Votes identified to reseal roads with: (1.1) Fog-spray and/or (1.2) Slurry Seal (2) Report progress to Mayoral Committee quarterly (3) Report R-Value on resealing against approved budget allocation	3 = 90% by 31 Dec 2025 4 = 90.1% - 94.99% by 31 Oct 2025	90%	-	-	Progress Reported: Approved budget: R1 028 924 Budget Spent: R970 175 YTD: 94.3%	-	Not Applicable	94,30%	-	90%
4	ENG	KPI 032	KPA 6	KFA 23	Percentage of water losses reduced in line with the Water Demand Management (WDM) Plan per annum	kL water purchased divided by kL of water accounted for (Calculation as per IWA Standards)	3 = -30% 4 = -29.99% to -27.00% 5 = -26.99% and lower	-30%	-	-	Progress Reported: Water losses at -30.94% to date	-	Not Applicable	-30,94%	-	-30%
5	ENG	KPI 033	KPA 6	KFA 23	(NKPI - 1b) - Percentage of households with access to basic sanitation	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	3 = 67.61% 4 = 67.62% to 69.99% 5 = 70% and higher	68%	-	-	Progress Reported: 67.34%	-	Not Applicable	67,34%	-	68%
6	ENG	KPI 034	KPA 6	KFA 23	Number of additional formal households with access to basic level of sanitation per annum	Number of additional formal houses connected to basic sanitation: (1) Actual connections done according to completed Works Orders by the Sanitation Section	3 = 35 4 = 36 - 40 5 = 40 and higher	35	-	-	Progress Reported: Oct: 9 Nov: 13 Dec: 5 Actual: 27 YTD: 45	-	Not Applicable	45	-	35
7	ENG	KPI 035	KPA 6	KFA 23	(NKPI - 1a) - Percentage of households with access to basic water	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	3 = 84.27% 4 = 84.28% to 86.99% 5 = 87% and higher	84,27%	-	-	Progress Reported: YTD: 80.20%	-	Not Applicable	80,20%	-	84,27%
8	ENG	KPI 036	KPA 6	KFA 23	Number of additional formal households with access to basic level of water per annum	Number of additional formal houses connected to basic water: (1) Actual connections done according to completed Works Orders by the Water Section	3 = 80 4 = 81 - 90 5 = 91 and higher	80	-	-	Progress Reported: Oct: 15 Nov: 5 Dec: 7 Actual: 28 YTD: 65	-	Not Applicable	65	-	80

9	ENG	KPI 037	KPA 6	KFA 21	(NKPI - 1c) - Percentage of households with access to basic electricity	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	3 = 64.13% 4 = 64.14% to 66.99% 5 = 67% and higher	64,13%	-	-	Progress Reported: 67.78%	-	Not Applicable	67,78%	-	64,13%
10	ENG	KPI 038	KPA 6	KFA 21	Number of additional formal households with access to basic level of electricity per annum	Number of additional formal houses connected to basic electricity (a) Actual connections done according to completed Works Orders by the Electrical Section (b) Actual connections done by a appointed contractor/Council	3 = 350 4 = 351 - 370 5 = 371 and higher	350	-	-	Progress Reported: Oct: 7 Nov: 10 Dec:13 Actual: 30 YTD: 67	-	Not Applicable	67	-	350
11	COMM	KPI 047	KPA 6	KFA 24	(NKPI - 1d) - Percentage of households with access to basic level of solid waste removal	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account plus internal list of known informal settlements (Minimum level of services = 86%)	3 = 86% 4 = 86.1% - 89.99% 5 = 90% and above	86%	-	-	-	-	Not Applicable	-	-	86%
12	ENG	KPI 053	KPA 6	KFA 22	Number of km/m of gravel road converted to tarred road	Completion Certificate for 860 m gravel road converted to tar road: 1. Papegaai Street (Meyerton Farms) signed off by the Employer's agent by 30 Jun 2026	3 = Project completed by 30 Jun 2026 4 = Project completed during May 2026 5 = Project completed during Apr 2026	860 m	-	-	Progress Reported: 100% Completed. Completion Certificate to be received on Monday, 19 Jan 2026	-	Not Applicable	100%	-	860 m
13	PSR	KPI 060.1	KPA 6	KFA 22	Percentage of allocated budget spent to rehabilitate (layer works correction/overlay/resurface) identified critical roads	Percentage expenditure of allocated budget (Votes identified)	3 = 90% 4 = 90.1% - 94.99% 5 = 95% and above	90%	-	-	Approved budget: R10 000 000 Budget Spent: R9 984 071.30 YTD: 99.8%	-	Not Applicable	99,80%	-	90%
14	PSR	KPI 060.2	KPA 6	KFA 22	Percentage of allocated budget spent to upgrade identified roads from gravel to surface annually	Percentage expenditure of allocated budget (Votes identified)	3 = 90% 4 = 91% - 94.99% 5 = 95% and above	90%	-	-	Approved budget: R12 000 000 Budget Spent: R11 073 977.68 YTD: 92.3%	-	Not Applicable	92,30%	-	90%
15	COMM	KPI 063	KPA 6	KFA 24	Prefeasibility Study Report submitted to Council by 31 Dec 2025	Council Resolution (Doornkuil Landfill Site & Cemetery)	3 = Prefeasibility Study report considered by Council by end Dec 2025	1	1	0	(1) The project was transferred to Engineering Services (PMU) to assist (2) The report was presented to the Heads of Department by Engineering Services, but referred for minor amendments	(1) Target to be moved to Q3 during the Mid-year performance assessments (2) The amended report to be resubmitted by Engineering into the reporting cycle before end Feb 2026	Not Fully Effective	0	-	-
16	MM	KPI 092	KPA 6	KFA 21	Prefeasibility Study for Power Generation & or Alternative Power Supply in Eskom Supply Points within Midvaal Local Municipality	Pre-Feasibility Study on IPP to M1 Sub-station, reported to Council by 31 Jan 2026	3= Report to Council by January 2026	1	1	-	-	Submission date to submit report into reporting cycle to be extended to end Mar 2026, during Mid-year performance assessment	Not Applicable	-	-	-
17	MM	KPI 082	KPA 6	KFA 21	Report status quo to Council to establish a Public Private Partnership (PPP) for the electricity infrastructure by 30 Oct 2025	Council Resolution on status quo to establish a Public Private Partnership (PPP) for electricity infrastructure by 30 Oct 2025	3 = Status quo report considered by Council by 30 Oct 2025	1	1	1	Target Achieved Item served at Mayoral Committee on 14 Oct 2025 Council Resolution - C3645/10/2025	-	Fully Effective	1	-	-


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graph TD; KPA7(KPA 7  
COMMUNICATION & CUSTOMER CARE  
To deliver inclusive and excellent services to the community); KFA27(KFA 27  
Communication & Marketing  
To improve internal and external communication to enhance the perception of the municipality); KFA28(KFA 28  
Customer Relations  
To provide a user-friendly platform for citizens to engage with the municipality); KPA7 --- KFA27; KPA7 --- KFA28;
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KPA 7

COMMUNICATION & CUSTOMER CARE

To deliver inclusive and excellent services to the community

KFA 27

Communication & Marketing

To improve internal and external communication to enhance the perception of the municipality

KFA 28

Customer Relations

To provide a user-friendly platform for citizens to engage with the municipality

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026								
								YEAR 4	1 JULY 2025 - 30 JUNE 2026								
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4	
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)	
1	CORP	KPI 018	KPA 7	KFA 27	Annual Events Year Planner approved by Mayoral Committee by 28 Aug 2025	Annual Events Year Planner approved by Mayoral Committee by 28 Aug 2025 (Mayoral Resolution)	3 = Approved Annual Year Planner by Mayoral Committee by 28 Aug 2025	1	-	-	-	-	Not Applicable	1	-	-	
2	MM	KPI 088	KPA 7	KFA 28	Percentage of consolidated number of Customer Care Complaints closed reported to the Mayoral Committee quarterly	Submit the consolidated Customer Care Complaints Report into the reporting cycle within 15 working days after the end of the quarter to the Mayoral Committee quarterly	3 = 75% 4 = 75.01% - 76% 5 = 76.01 - 100%	75%	75%	85%	Target Exceeded Incidents Logged: 10 293 Incidents Closed: 8 711 Report submitted into reporting cycle on 12 Jan 2026	-	Outstanding Performance	89%	75%	75%	
3	CORP	KPI 026	KPA 7	KFA 27	Percentage compliance to update the Website within 5 working days in terms of Section 75 of the MFMA monthly	Website updated within 5 working days after the Council Resolution date	3 = Website updated as per indicator definition	100%	100%	100%	Target Achieved	-	Fully Effective	100%	100%	100%	
4	CORP	KPI 025	KPA 7	KFA 28	Number of Customer Care Complaints reports submitted to Mayoral Committee quarterly	Report the consolidated Customer Care complaints report to the Mayoral Committee within 15 working days after the end of the quarter (Proof of submission into the reporting)	3 = Customer Care Complaints report distributed quarterly as per indicator definition	4	1	1	Target Achieved Consolidated Customer Care Complaints Report submitted into reporting cycle on 12 Jan 2026 (within 15 working days after the end of the quarter)	-	Fully Effective	2	1	1	

KPA 8

ECONOMIC GROWTH & SPATIAL TRANSFORMATION

To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation

KFA 29

Municipal Planning & Built Environment

To improve land use and building developments in line with legislation and policy

KFA 30

Spatial Planning and Investment

To develop an effective spatial framework to promote development in the municipality, focused on enabling and aligning development objectives

KFA 31

Local Economic Development

To facilitate and promote local economic growth development objectives

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026								
								YEAR 4	1 JULY 2025 - 30 JUNE 2026								
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4	
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT	REVIEW	TARGET (Q3)	TARGET (Q4)	
1	DP	KPI 002	KPA 8	KFA 29	Maintain average of 30 working days turn-around time to consider building plan applications quarterly	Maintain register to comply with average of 30 working days turn-around time to consider Building Plan Applications in the predetermined reporting format: (1) Number of building plans received versus considered (2) Number of building plans rejected (3) R-Value of building plans received (4) Reflection of square metres (5) Number of building plans rejected (2) Narrative Report submitted to the Executive Director by the 10th working day monthly	3 = Average of 16 - 30 working days maintained per quarter 4 = Average of 8 - 15 working days maintained per quarter 5 = Average of less than 7 working days maintained per quarter	30	30	9	Target Achieved (1) An average of 9 working days turn-around time were maintained (1.1) Number of building plans received: 140 (2) Report submitted to reflect: (2.1) Number of building plans considered: 372 (including applications in the system from previous quarters) (2.2) Number of plans issued with non-approval: 207 (2.3.1) R-Value of building plans received: R726 423.94 (2.3.2) Total project valuation R256 820 751.40 (2.4) 42 528.94 sqm	-	Outstanding Performance	9	30	30	
2	DP	KPI 003	KPA 8	KFA 29	Average turn-around time maintained to consider land use applications quarterly	Compliance to average of 8 months turn-around time to consider applications submitted in terms of the Spatial Planning & Land Use Management Act, Act 16 of 2013 (SPLUMA) (1) Date of Legally Compliant Application received versus Date Considered	3 = 1 - 20 applications considered in 8 months per quarter 4 = 1 - 20 applications considered in >7 but <8 months per quarter 5 = 1 - 20 & >20 applications considered in <7 months per quarter	Within 8 months	Within 8 months	3.53	Quarterly Target Achieved 30 x Land Use applications considered within an average of 3.53 months	-	Outstanding Performance	3,53	Within 8 months	Within 8 months	
3	ENG	KPI 004.1	KPA 8	KFA 29	Average percentage turn-around time to consider land use applications within 15 working days maintained monthly	Maintain Land Use Applications Register in predefined format to reflect compliance with the average of 15 working days turn-around time to consider land use applications: Date of Application received versus date considered (Average according to number of applications received calculated)	3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	90%	80%	91.14%	Quarterly Target Exceeded (1) Land Use Applications: Total Number Received: 79 Number of applications commented on: 79 Number of applications commented on within 15 days: 72 Number of applications commented on more than 15 days: 07 91.14%	-	Outstanding Performance	91,14%	85%	90%	
4	ENG	KPI 004.2	KPA 8	KFA 29	Average percentage turn-around time to consider building plan applications within 15 working days maintained monthly	Maintain Building Plan Applications Register in predefined format to reflect compliance with the average of 15 working days turn-around time to consider building plan applications: Date of Application received versus date considered (Average according to number of applications received calculated)	3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	90%	80%	100%	Quarterly Target Achieved Building Plan Applications: Number of applications received: 206 Number of applications commented on: 206 Number of applications commented on within 15 days: 206 Number of applications commented on more than 15 days: 0 100%	-	Outstanding Performance	100%	85%	90%	

5	DP	KPI 005	KPA 8	KFA 31	(NKPI - 4) - Number jobs created through municipality's local economic development initiatives including capital projects	(1.) Report (EPWP and any other jobs created, excluding CWP for the 2024/2025-FY submitted into reporting cycle by 20 Aug 2025 for consideration by the Mayoral Committee (2.) Proof of submission into reporting cycle by 20 Aug 2025 (Job created = 1 day's full work)	3 = 1 500 - 2 000 4 = 2 000 5 = > 2 001	1500	-	982	Progress on number of jobs created: 982	-	Not Applicable	982	-	-
6	MM	KPI 091	KPA 8	KFA 31	Operationalisation of the Local Economic Development (LED) Strategy	Operationalise the local economic development strategy to more measurable activities and reports submitted into the reporting cycle	3 = Report into reporting cycle by Jan 2026	1	-	-	Report submitted into reporting cycle on the 20 Nov 2025	-	Not Applicable	-	1	-
7	DP	KPI 050	KPA 8	KFA 30	Percentage of land invasion complaints responded to within 48 hours, quarterly	Register maintained = Date complaint received from Call Centre versus date responded to	3 = 100% within 35 - 48 hours per threat reported 4 = 100% within 25 - 34 hours per threat reported 5 = 100% within 1 - 24 hours per threat reported	100%	100%	100%	Quarterly Target Achieved 1) 100% 1.1) 9 x Land Invasions complaints received and attended to within an average of 11.05 hours 1.2) Narrative Report on land invasions 2. Report signed off by Executive Director on 14 Jan 2026 3) Call Centre report	-	Outstanding Performance	100%	100%	100%
8	DP	KPI 055	KPA 8	KFA 29	Number of illegal building activities surveys conducted, quarterly	Report on illegal building activities survey outcome and proposed actions to Mayoral Committee: (1) Survey outcome to identify illegal building activities within the MLM jurisdiction conducted (2) Proposed actions initiated in terms of non-compliance (3) Report submitted into the reporting cycle to the Mayoral Committee by 15th working day after the end of the quarter	3 = 360 per annum 4 = 361 - 380 per annum 5 = 381 and above per annum	360	90	213	Quarterly Target Achieved (1) 213 properties surveyed and 93 notices issued (2) Report submitted into reporting cycle 13 Jan 2026	-	Outstanding Performance	213	90	90
9	DP	KPI 056	KPA 8	KFA 29	Percentage turn-around time maintained to consider Certificates of Occupancy (COOs) for properties fully compliant to SANS 10400 within 14 calendar days	Register maintained to consider Certificate of Occupancy (COO) within 14 calendar days namely Date of COO application received versus date considered	3 = 100% turn-around time of 12 - 14 days maintained per quarter 4 = 100% turn-around time of 9 - 11 days maintained per quarter 5 = 100% turn-around time of 1 - 8 days maintained per quarter	100%	100%	100%	Target Exceeded in terms of turn-around time maintained (1) 76 x Certificate of Occupancy issued within a turn-around time of 9 calendar days (2) Register signed off by Executive Director	-	Above Expectations	100%	100%	100%
10	DP	KPI 086	KPA 8	KFA 31	Number of training sessions held for Informal Businesses/Township Businesses/SMMes/Co-operatives/Farmers with relevant stakeholders quarterly	Training Sessions held as per the approved Annual Training Programme evidenced	3 = 2 x session/workshop 4 = 3 x sessions/workshops 5 = 4 x sessions/workshops	8	2	2	Quarterly Target Achieved 2 x Training sessions/workshop conducted. Digital Awareness Training held on 25 - 26 Nov 2025 Innovation Business Bootcamp/Training held on 27 Nov 2025	-	Fully Effective	4	2	2
11	DP	KPI 087	KPA 8	KFA 29	Number of public awareness campaigns conducted in the Built Environment with the community quarterly	Annual Public Awareness Campaign Programme executed quarterly evidenced	3 = 1 x campaign 4 = 2 x campaigns 5 = 3 x campaigns	4	1	1	Quarterly Target Achieved 1 x Build Right Build Safe Public Awareness Campaign held on 18 Dec 2025 as per the Annual Training Programme signed on 29 Aug 2025	-	Fully Effective	2	1	1



10. PERFORMANCE TARGETS NOT ACHIEVED: Q2

Note:

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N/E	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2025/2026	DEFINITION	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025/2026							
								YEAR 4	1 JULY 2025 - 30 JUNE 2026							
								2025/2026	Q2	Q2	Q2	Q2	Q2	MID-YEAR REVIEW	Q3	Q4
								TARGET	TARGET (Q2)	ACTUAL (Q2)	REASON FOR PERFORMANCE	REMEDIAL ACTION	MEASURE OF ATTAINMENT		TARGET (Q3)	TARGET (Q4)
1	FIN	KPI 012	KPA 5	KFA 18	Percentage Collection Rate maintained, annually	Actual amount collected (cash) / amount billed for the period (per billing cycle - excluding any debt write-offs)	3 = 90% 4 = 90.1% - 90.99% 5 = >91%	90%	90%	89.82%	Target Not Achieved Amount collected as per Section 71-MFMA Report (Cash): R780 748 314 Amount billed as per Section 71-MFMA Report: R869 242 107 = 89.82%	The following remedial actions are being implemented: (1) Strictly enforcement of the Credit Control Policy (2) Sent sms reminders to default customers (3) During Nov 2025 an Indigent Campaign was done to register indigents (4) High consumption consumers are monitored and called (5) Deduction of 60% from prepaid customers if accounts are in arrears (6) Customers in arrears are handed over for collection and/or to settle accounts and/or to make payment arrangements	Not Fully Effective	89,82%	90%	90%
2	MM	KPI 014.1	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 90% 4 = 90.1% - 92.99% 5 = 93.1% - 100%	90%	50%	40,68%	Target Not Achieved Approved budget: R250 485 132 Budget Spent: R101 905 475 YTD: 40.68%	Compliance with approved Procurement Plans to be enforced	Not Fully Effective	40,68%	-	90%
3	ENG	KPI 014.5	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	44,18%	Target Not Achieved Approved budget: R138 701 696.00 Budget Spent: R61 279 855 YTD: 44.18%	(1) To accelerate construction activities to recover lost time (2) Contractors to submit comprehensive catch-up plans	Not Fully Effective	44,18%	-	95%
4	COMM	KPI 014.6	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	45,12%	Target Not Achieved Approved budget: R17 710 164.00 Budget Spent: R7 991 629.00 YTD: 45.12%	(1) Non-awards to be urgently addressed (2) Service providers to ensure timeous submission of invoices	Not Fully Effective	45,12%	-	95%
5	PSR	KPI 014.7	KPA 5	KFA 19	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on <u>own and any other funding sources</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	50%	30,84%	Target Not Achieved Approved budget: R86 293 272.00 Budget Spent: R26 611 323.00 YTD: 30.84%	Compliance with approved Procurement Plans to be enforced	Not Fully Effective	30,84%	-	95%

6	CORP	KPI 021	KPA 4	KFA 15	Average percentage compliance to baseline turn-around time to attend to calls logged via the ICT Help Desk, per month	ICT Service Desk Report wherein compliance to the baseline reaction time to calls is reported, i.e. number of calls logged, attended to within/outside time limit not to exceed target, signed off by the Director: ICT by the 10th working day monthly	3 = 95% 4 = 95% - 97% 5 = 97% - 100%	95%	95%	90.18%	Target Not Achieved	Reason: Lack of capacity at the Section with a Technician position being frozen An item has been drafted to be table for HOD's consideration and Council approval to dissolve Helpdesk position and distribute responsibilities to Technicians for quicker turn-around times for resolving incidents	Not Fully Effective	94,28%	95%	95%
7	COMM	KPI 063	KPA 6	KFA 24	Prefeasibility Study Report submitted to Council by 31 Dec 2025	Council Resolution (Doornkuil Landfill Site & Cemetery)	3 = Prefeasibility Study report considered by Council by end Dec 2025	1	1	0	(1) The project was transferred to Engineering Services (PMU) to assist (2) The report was presented to the Heads of Department by Engineering Services, but referred for minor amendments	(1) Target to be moved to Q3 during the Mid-year performance assessments (2) The amended report to be resubmitted by Engineering into the reporting cycle before end Feb 2026	Not Fully Effective	0	-	-
8	PSR	KPI 072.3	KPA 5	KFA 19	Percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	95%	50%	0%	Target not Achieved Budget Approved: R1 304 348 Budget Spent: R0 YTD: 0%	Awaiting corrected invoice from service provider	Not Fully Effective	0%	-	95%
9	COMM	KPI 072.4	KPA 5	KFA 19	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental <u>grant funding</u> (all line items on capital budget), excluding fiscal dumping	3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	95%	50%	37.58%	Budget Approved: R4 442 000 Budget Spent: R1 669 220 YTD: 37.58%	(1) The Solar project delayed due to finalisation of specifications (2) RFID System supplied not aligned to the specifications	Not Fully Effective	37,58%	-	95%
10	MM	KPI 084	KPA 4	KFA 14	Percentage consolidated organisational performance of the Service Delivery & Budget Implementation Plan (SDBIP) reported to Council within 30 days after the end of the quarter	Percentage outcome of the consolidated organisational consolidated performance reported to Council within 30 days after the end of the quarter as per the Section 52(d)-MFMA report (Council Resolution & Date)	3 = 85% - 86% 4 = 86.01% - 87% 5 = 87.01% - Above	85%	85%	79,59%	Number of targets applicable for the period under review, not fully achieved: 10 Number of targets applicable for the period: 49 YTD: 79.59%	(1) Root causes in terms of non-achievement of targets identified (2) End-user departments to enhance departmental controls to monitor performance progress (3) Corrective measures to be implemented, where identified	Not Fully Effective	79,59%	85%	85%



11. COUNCIL RESOLUTION