VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

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BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

I, **N.B Mokoena,** Acting Municipal Manager of Victor Khanye Local Municipality, hereby certify that the Budget Statement for October 2025/26 has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.

INITIALS AND SURNAME T. M MASHABELA

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE ....

DATE 2025/11/12

VICTOR KHANYE

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BUDGET AND TREASURY

Enquires: S Maphanga **Ref: 8/2/1/2**

TO : MUNICIPAL MANAGER
T.M MASHABELA

FROM : CHIEF FINANCIAL OFFICER
T.P MAHLANGU

DATE : 11 NOVEMBER 2025

RE : SECTION 71 REPORT

PURPOSE

To provide the Executive Mayor/Council with the budget and financial performance report for 31 October 2025_26.

BACKGROUND

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month. The format was amended in line with the Municipal Budget and Reporting Regulation and approved in terms of Section 168 of the Municipal Finance Management Act per Government Gazette No. 32141 dated 17 October 2009for implementation with effect from 1 OCTOBER 2009 as follows:

a) Actual revenue, per revenue source;
b) Actual borrowings;
c) Actual operating expenditure, per vote;
d) Actual capital expenditure, per vote;
e) The amount of any allocation received;
f) Actual expenditure on those allocations, excluding expenditure on – Its share of the local government equitable share; and

ii. Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph and;

g) When necessary, an explanation of –

iii. Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;

iv. Any material variance from the service delivery and budget implementation plan; and

v. Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget

The format was amended in line with the Municipal Budget and reporting regulations and approved in terms of section 168 of the MFMA, per government gazette no 32141 dated 17 OCTOBER 2009 for implementation with effect from 1 OCTOBER 2009 as follows:

Table C1 s71 actual monthly Budget Statement Summary;

Table C2 actual monthly Budget Statement- Financial Performance (standard classification);

Table C3 actual monthly Budget Statement – Financial Performance (per vote);

Table C4 actual monthly Budget Statement – Financial Performance (revenue and expenditure);

Table C5 actual monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding);

Table C6 actual monthly budget statement – financial position.

Table C7 actual monthly statement - Cash flow.

DISCUSSION

To ensure legally sound financial management on the activities performed by the municipality and financial viability, also to provide monthly report on the implementation of the Annual Budget and the actual monthly expenditure and revenue on standard classification of votes.

1. EXECUTIVE SUMMARY

- Table C1: **Monthly Budget Statement Summary October 2025_26**

Description	**Budget**	**Oct Actual**	**YTD Actual**	**YTD Budget**
Revenue	- 948 495 000	- 132 581 000	- 563 083 000	- 316 165 000
Expenditure	994 017 000	81 751 000	275 940 000	331 339 000
Surplus/Deficit	45 522 000	- 50 830 000	- 287 143 000	
Capital expenditure	29 618 000	7 072 000	12 955 000	21 748 000
Debtors		1 584 445 472		
Creditors		1 689 779 880		
Avarege payment rate	85%	20%		

The actual revenue billed for October amounted to **R132.5 million** with a year-to-date actual of **R563 million**. In comparison with the year-to-date budget of **R316 million**, there is appositive variance of **R246 million (78%).**

The expenditure amounted to **R81.7 million** with a year-to-date actual of **R275 million**. In comparison with the year-to-date budget of **R331 million**, there is a negative variance of **R55 million (-17%).**

The net operating surplus for October amounts to **R50 million** and the year-to-date surplus amounts to **R287 million**.

Grant allocation for MIG received in October amounted to **R8 million**. Capital expenditure incurred in amounted to **R7 million, R3 million** from MIG and **R4 million** from internally generated funds

Total year-to-date on debtors was **R1.5 billion** and on Creditors **R1.6 billion** in which the highest is an amount of R**1.1 billion** owed to Eskom and **R515 million** owed to Rand Water.

Though the rates have not increased, yet the new valuation for Kusile Power Station amounts to **R24 billion**. The on-going engagement with the mine has their account in arrears, which has not been settled. However, the payment received for October **(R1 400)** is as it was before the new valuation**,** hence the low collection rate of **20%**. However, the collection rate for October would have been **46%** had the Kusile Power station's new valuation not included.

REVENUE VARIANCES

	Original budget 2025/26	Monthly Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Revenue By Source						
Exchange revenue						
Service charges - electricity revenue	246 628 000	15 435 000	73 305 000	82 209 000	- 8 904 000	-11%
Service charges - water revenue	78 691 000	1 888 000	34 615 000	26 230 000	8 385 000	32%
Service charges - sanitation revenue	14 392 000	1 082 000	4 451 000	4 797 000	- 346 000	-7%
Service charges - refuse revenue	15 318 000	1 171 000	5 291 000	5 106 000	185 000	4%
Sale of Goods and rendering of services	7 231 000	275 000	780 000	1 808 000	- 1 028 000	-57%
Interest earned - outstanding debtors	165 255 000	206 000	222 000	55 085 000	- 54 863 000	-100%
Rental of facilities and equipment	1 641 000	174 000	745 000	547 000	198 000	36%
Operational revenue	806 000	25 000	95 000	269 000	- 174 000	-65%
Interest from non_current Assets	-	-	-	-	-	
Non-exchange revenue					-	
Property rates	128 920 000	95 534 000	375 394 000	42 973 000	332 421 000	774%
Fines, penalties and forfeits	2 235 000	201 000	536 000	745 000	- 209 000	-28%
Surcharges and Taxes	73 281 000	5 365 000	22 624 000	24 427 000	- 1 803 000	-7%
interest	53 090 000	11 223 000	36 863 000	17 697 000	19 166 000	108%
other Gains		-	-	-	-	
Transfers and Subsidies - Operational	161 007 000	-	8 161 000	53 669 000	- 45 508 000	-85%
Total revenue (excluding capital transfe	**948 495 000**	**132 579 000**	**563 082 000**	**315 562 000**	**247 520 000**	**78%**

EXCHANGE AND NON-EXCHANGE REVENUE

Service Charges – Electricity

The billing for October amounted to **R15 million** and a year to date of **R73 million**, it shows a slight variance when in comparison with the year to date budget (-11%).

Service Charges – Water

The billing for October amounted to **R11 million,** however, due to adjustments made amounting to **R9 million** the remaining **R1.8 million** shows as a result. These adjustments are due to the high consumption showing on the water meter reading, but the root cause of this is still under investigation.

Service Charge – Sanitation

The billed revenue for October amounted to **R1 million,** the year to date was **R4.4 million** and compared with the year to date budget of **R4.7 million,** the variance is **(-7%).** This is the low performing service charge; however, it remains within the acceptable norm.

Service Charge – Refuse removal

The billed revenue amounted to **R1.1 million,** the year to date was **R5 million** and compared to the year to date budget of **R5 million**, there is a positive variance of **4%.**

Rental of facilities and equipment

Billing for rental of facilities amounted to **R174 thousand**, revenue generated can improve as the municipality also does the maintenance of these facilities.

Property Rates

Billing for property rates for October amounted to **R95 million** and the year to date amounted to **R375 million** as compared to the year to date budget of **R42.9 million**, there is huge negative variance of **(774%)**. The engagement with Kusile power station over the new valuation is still ongoing. The payment received for October **(R1 400)** is as it was before the new valuation, and with the interest charged on the account, the collection rate has dropped even further down to **20%**. The municipality has requested intervention from National Treasury on this matter, and the scheduled meeting is in November 2025.

Surcharges and Taxes – Other revenue collected amounted to **R5.3 million (-6%).** There is minor fluctuation as other residents are being approved for indigence. Surcharges comprise of the flat rates for households in Botleng and extention 3.

Transfers and subsidies

Capital and in-kind (-100%) are only acknowledged at the end of the financial year when they are recognised as revenue.

Interest

Billing for interest amounted to **R7.6 million** for both the exchange and non-exchange revenue respectively.

EXPENDITURE

Monthly Budget Statement - Financial Performance (Expenditure) – October 2025_26

	Original Budget 2025/26	Monthly Actual	YTD Actual	YTD budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	211 691 000	17 789 000	70 742 000	70 564 000	178 000	0%
Remuneration of councillors	12 146 000	810 000	3 279 000	4 049 000	- 770 000	-19%
Bulk purchases - Electricity	228 174 000	20 174 000	82 925 000	76 058 000	6 867 000	9%
Inventory consumed and Bulk pu	124 623 000	8 842 000	35 543 000	41 541 000	- 5 998 000	-14%
Debt impairment	89 408 000	-	-	29 803 000	- 29 803 000	-100%
Depreciation and asset impairme	53 279 000	14 567 000	14 567 000	17 760 000	- 3 193 000	-18%
Finance charges	50 000 000	9 471 000	27 152 000	16 667 000	10 485 000	63%
Contracted services	128 878 000	6 029 000	23 170 000	42 959 000	- 19 789 000	-46%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	31 594 000	283 000	2 795 000	10 531 000	- 7 736 000	-73%
Operationsl Costs	64 224 000	3 787 000	15 768 000	21 408 000	- 5 640 000	-26%
Losses on Disposal of Asset		-	-	-	-	0%
Other Losses	-	-	-	-	-	0%
Total Expenditure	**994 017 000**	**81 752 000**	**275 941 000**	**331 340 000**	**- 55 399 000**	**-17%**

Employee related cost – For October 2025_26 total salaries, allowances and benefits including remuneration of councillors amounted to **R18.5 million.**

Bulk Purchases - Electricity – Eskom invoices for September amounted to **R20 million.** Due to lateness, the invoice for bulk electricity for October was not captured when the month was closed. The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R9 million** was made for both main and sub-account.

Inventory consumed – The consumables as well as bulk water for September amounted **R8.8 million.** However, also due to lateness, the invoice for bulk water for October was not captured. This line item caters for all inventory, including bulk water and store items. A payment of **R5 million** was made to Rand Water.

Finance charges – Interest charged amounted to **R9.4 million,** and it remains high as the debt for bulk purchases.

Contracted services – Expenditure on contracted services amounted to **R6 million**. Contracted services consist of legal fees, general maintenance of infrastructure, financial and non-financial systems, telephones, maintenance of toilets in informal settlement etc.

Operational costs – For October, general expenditure also amounted to **R3.7 million.** General expenses are, but not limited to PPE, telephone lines, audit fees, skills development, operating lease, etc.

Repairs and Maintenance

Description R thousands	Original Budget 2025/26	Monthly Actual	Year to Date Actual	Year to date Budget	Variance	Variance %
Infrastructure	**17 778 000**	**1 488 000**	**3 150 000**	**5 926 000**	- **2 776 000**	**-133%**
Roads Infrastructure	**4 000 000**	**375 000**	**375 000**	**1 333 000**	- **958 000**	**-72%**
Capital Spares	4 000 000	375 000	375 000	1 333 000	- 958 000	-72%
Electrical Infrastructure	**6 000 000**	**1 085 000**	**1 696 000**	**2 000 000**	- **304 000**	**-15%**
Capital Spares	6 000 000	1 085 000	1 696 000	2 000 000	- 304 000	-15%
Water Supply Infrastructure	**2 000 000**	**-**	**12 000**	**667 000**	- **655 000**	**-98%**
Capital Spares	2 000 000	-	12 000	667 000	655 000	98%
Sanitation Infrastructure	**2 000 000**	**-**	**1 016 000**	**667 000**	**349 000**	**52%**
Capital Spares	2 000 000	-	1 016 000	667 000	349 000	52%
Solid Waste Infrastructure	**3 778 000**	**28 000**	**51 000**	**1 259 000**	- **1 208 000**	**110%**
Capital Spares	3 778 000	28 000	51 000	1 259 000	1 208 000	96%
Information and communication infrastructure	**10 950 000**	**168 000**	**373 000**	**3 650 000**	- **3 277 000**	**-90%**
Data centres	10 950 000	168 000	**373 000**	**3 650 000**	- 3 277 000	**-90%**
Capital Spares	10 950 000	168 000	373 000	3 650 000	- 3 277 000	-90%
Total Repairs and Maintenance Expenditure	**28 728 000**	**1 656 000**	**3 523 000**	**9 576 000**	- **6 053 000**	**-63%**

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for October amounts to **R1.6 million.**

NORMS AND RATIOS

Current ratio (0:46)

The ratio shows that the municipality is having financial challenges and insufficient cash to pay off its short-term liabilities using its short-term assets.

Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		0,46
				Current Assets	993 571 000
				Current Liabilities	2 150 371 000

Collection Rate (20%)

A low collection rate signal problems with billing, credit policies, or customer payment habits, potentially impacting revenue.

Collection Rate	(Gross Debtors Closing Balance + Bailled revenue - Gross Debtors Opening Balance - Bad debts written off) Billed revenue x100	Statement of Financial Position, Statement of financial performance, Notes to the AFS, Budget in-year reports, IDP and AR	95%		20%
				Gross Debtors closing balance	1 584 445 472
				Gross Debtors opening balance	1 483 505 468
				Bad debts written Off	-
				Billed Revenue	147 790 731

Cash/Cost coverage ratio (0 Month)

The ratio shows the municipality will be vulnerable and at a higher risk in the event of financial "shocks/set-backs" and its ability to meet its obligations to provide basic services or its financial commitment is compromised.

Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		0 Month
				Cash and cash equivalents	8 964 951
				Unspent Conditional Grants	-
				Overdraft	-
				Short Term Investments	-
				Total Annual Operational Expenditure	994 017 000

Capital expenditure to operating expenditure (8%)

The ratio shows that the low spending by the municipality in infrastructure holds potential risks to service delivery and that the existing infrastructure may deteriorate, requiring more costly repairs and maintenance in the future.

Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		8%
				Total Operating Expenditure	81 751 000
				Taxation Expense	-
				Total Capital Expenditure	7 072 000

Contracted services (7%)

Outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		7%
				Contracted Services	6 029 000
				Total Operating Expenditure	81 751 000
				Taxation Expense	-

Creditor's payment period (346 Days)

The number of days it takes the municipality to pay its suppliers after receiving goods or services a period of longer than 30 days to settle creditors is normally an indication that the Municipality October be experiencing cash flow problems.

Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		346 days
				Trade Creditors	1 689 779 880
				Contracted Services	23 170 000
				Repairs and Maintenance	3 522 000
				General expenses	81 751 000
				Bulk Purchases	1 673 028 000
				Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	-

4. BUDGET PERFOMANCE OVERVIEW

4.1 CAPITAL EXPENDITURE

Grants	Gazetted Amnt	Total Received to date	Oct Actual	YTD spending	% spent on received amt
MIG	29 618 000	16 308 000	7 072 000	12 955 000	79%

Total allocation for capital grants from the National Treasury for the **2025_26** financial year amounted to **and R29.6 million** for MIG as per the gazette. Allocation received in October 2025 amounted to **R8 million.** Capital expenditure incurred in October 2025 amounted to **R7 million, R3 million** from MIG and **R4 million** from internally generated funds.

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for October amounted to an unfavourable **R2.1 million** which is supported by grants received from operational and capital project. As part of the budget-funding plan the municipality is busy with the data cleansing, review of tariffs to be cost reflecting and meter audit to ensure that municipality is not grant depended.

Net Cash from investing activities

The net cash from investing activities for October amounted to **R7 million** of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded a decrease in net cash held of **R21 million** as at 31 October 2025.

Description R thousands	Oct 2025_26 Actual
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	9 472
Service charges	15 575
Other revenue	37 530
Government - operating	–
Government - capital	–
Interest	314
Dividends	–
Total receipts	**62 891**
Payments	
Suppliers and employees	(44 171)
Finance charges	(9 471)
Transfers and Grants	(7 072)
Total payments	**(60 714)**
NET CASH FROM/(USED) OPERATING ACTIVITIES	**2 177**
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	–
Disposal of assets	–
(Increase) / Decrease in non-current investments	–
Payments	(7 072)
Capital assets	(7 072)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(7 072)**
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts	
Increase in consumer deposits	3
Borrowing long term/refinancing	–
Payments	
Repayment of borrowing	–
Finance lease payments	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**3**
NET INCREASE/ (DECREASE) IN CASH HELD	**(21 579)**
Cash/cash equivalents at beginning of the month:	30 544
Cash/cash equivalents at month end:	8 965

5. IN-YEAR BUDGET STATEMENT TABLES

Table C2: **Monthly Financial Performance by Vote** realized by vote for revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column.

The difference in revenue variations between Table C2 and Table C1 is the result of capital grants received, which are included in Table C2.

Table C3: **Monthly Financial Performance (Revenue and Expenditure by Vote):**

Table C3 measures the actual year to date against the year to date SDBIP figures, which have been realised by vote for the revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column. Total revenue by vote for October resulted in a favourable balance of **R132.5 million** and total expenditure amounted to **R80.7 million**.

Table C4: **Monthly Financial Performance by Revenue Source and Expenditure Type**

Table C4 provides details of the service delivery targets for revenue by source and expenditure by type. For revenue, the main deviations are service charges: water, rental of facilities, interest on investments and outstanding debtors, fines, licenses and permits and agency services and other revenue. In the case of expenditure finance charges, contracted services, bulk purchases, other materials, transfer & subsidies and other expenditure. The total deficit in revenue is **78%** and deviation of **-17%** for expenditure for the month compared to the budget.

Table C5: **Monthly Capital Expenditure by Vote**

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures. For October, the expenditure amounted to **R7 million**.

All municipal departments have been sensitise on the urgency of spending on capital projects that are grant funded and the spending have been linked to the performance of each Executive Directorate.

Table C6: **Monthly Budget Statement Financial Position**

The table provides an overview of the financial position of the municipality's assets and liabilities. As at 31 October 2025_26, the community wealth amounts to an unfavourable **R159 million**, Total liabilities amounts to **R2 billion,** whilst total assets amount to **R2.2 billion** which resulted in an unfavourable net-assets of **R159 million**, all figures are accumulative.

Table C7: **Monthly Budget Statement Cash Flow**

Table C7 provides detail of the actual year to date in-flow and out-flow. For October, the net cash from operating activities is an unfavourable **R842 thousand**, the Net cash from investing activities amounted to an unfavourable **R5.6 million.** The net cash from financing activities amounts to **R0.** The Bank balance at the end of the month amounted to **R8.9 million**.

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	3 089 698
STD BANK	CALL ACCOUNT ELE(	3 277 604
STD BANK	CALL ACCOUNT	537 227
STD BANK	TRAFFIC	323 532
STD BANK	MONEY MARKET	1 218 912
ABSA BANK	CALL ACCOUNT	517 979
BALANCE		**8 964 951**

SUPPORTING DOCUMENTATION

3.1 PERFOMANCE INDICATORS:

- Supporting table SC2 provides detail on performance indicators in particular to revenue management.
- The measurement of the payment rate is based on the circular 71 methods as prescribed by National Treasury. The formula is based on the gross debtor opening balance plus billed revenue less gross debtor closing balance less bad debts written off divide by billed revenue **(20%).**

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1.5 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R1.2 billion**. The table below reflects the debtor's age analysis by customer group.

CUSTOMER GROUP	OCTOBER
Organs of state	12 036 526,78
Commercial	84 769 133,08
Households	961 274 769,70
Mines	20 914 662,14
Farms	425 635 264,83
Indigents	45 338 696,48
Top 200	29 860 386,68
Municipal prop	16 236,91
Other	4 599 795,22
	1 584 445 471,82

3.3 CREDITORS ANALYSIS:

Supporting table SC4 provides details on aged creditors. In terms of the Municipal Finance Management Act, all creditors must be paid within 30 days of receiving the invoice or statement.

For the month ended in October 2025_26, creditors amounted to **R 1.6 billion** and the bulk of the creditors relates to Eskom account with an amount **R1 billion** and Rand Water with an amount of **R510 million.**

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For October 2025_26, total salaries, allowances and benefits amounted to **R 18.5 million**.

3.5 CAPITAL EXPENDITURE TREND

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table, capital expenditure incurred for October 2025 amounted to **R7 million**.

Attached as Annexure are the following:

- The actual monthly Budget Statement Annexure "A"
- An analysis of top 20 creditors for the month Annexure "B"
- Actual year to date of consumer debtors – Age analysis Annexure "C"
- Non-compliance letter from Provincial Treasury and self-assessment for October 2025 is attached as Annexure "D"
- MFMA Circular 124 – completeness of revenue for October 2025 is attached Annexure É"

6. DEBTORS

Debtors' Age Analysis for the month ended 31 October 2025_26, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.5 billion** of which consumer debtor's amount to **R1.4 billion** and sundry debtors amount to **R144 million**. Creditors to the amount **R1.6 billion** were not paid during the month.

R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 939	6 737	7 273	258 380	–	–	–	–	283 328	265 653	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 508	3 397	2 201	22 303	–	–	–	–	40 409	24 504	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	94 975	89 383	88 475	241 560	–	–	–	–	514 394	330 035	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 034	588	496	23 481	–	–	–	–	25 598	23 976	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 210	673	579	27 547	–	–	–	–	30 009	28 125	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	5 724	5 486	5 437	253 711	–	–	–	–	270 358	259 147	–	–
Interest on Arrear Debtor Accounts	1810	11 623	9 624	8 546	246 245	–	–	–	–	276 039	254 792	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	3 369	1 843	1 281	137 819	–	–	–	–	144 312	139 100	–	–
Total By Income Source	**2000**	**141 382**	**117 731**	**114 287**	**1 211 046**	**–**	**–**	**–**	**–**	**1 584 445**	**1 325 333**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	713	828	441	10 054	–	–	–	–	12 037	10 496	–	–
Commercial	2300	5 976	4 132	2 583	72 078	–	–	–	–	84 769	74 661	–	–
Households	2400	22 894	21 504	20 875	896 001	–	–	–	–	961 275	916 876	–	–
Other	2500	111 799	91 266	90 388	232 913	–	–	–	–	526 365	323 300	–	–
Total By Customer Group	**2600**	**141 382**	**117 731**	**114 287**	**1 211 046**	**–**	**–**	**–**	**–**	**1 584 445**	**1 325 333**	**–**	**–**

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04_2025-26

Description	NT Code	Budget Year 2025/26								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	26 294	–	27 912	39 047	1 064 395	–		–	1 157 648
Bulk Water	0200	9 927	12 263	13 695	14 468	465 027	–		–	515 379
PAYE deductions	0300	–	–	–	–	–	–	-	–	–
VAT (output less input)	0400	–	–	–	–	–	–	-	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	-	–	–
Loan repayments	0600	–	–	–	–	–	–	-	–	–
Trade Creditors	0700	10 309	–	–	–	–	–	-	–	10 309
Auditor General	0800	3 241	2 023	19	31	–	–	-	–	5 314
Financial Systems	0900	1 537	–	–	–	–	–	-	–	1 537
Total By Customer Type	**1000**	**51 309**	**14 286**	**41 626**	**53 545**	**1 529 421**	**–**	**–**	**–**	**1 690 187**

8. Allocation and grant receipts and expenditure

Grants	Gazetted Amnt	Total Received to date	Oct Actual	YTD Actual	% spent on received amount
FMG	1 900 000	1 900 000	52 240	477 547	25%
EPWP	1 976 000	494 000	-	-	0%
MIG	29 618 000	16 308 000	7 072 000	12 955 000	79%

9. Councillors and employee benefits

Number of months--------->	4				
	Pro-rata	**Oct**	**YTD**	**%**	**Reason for Variance**
	Budget	**Actual**	**Actual**	**Actual**	
Councillors:					
Allowances	4 048 667	810 000	3 279 000	81,0%	None
Employees:					
Basic salary	39 004 000	10 508 000	42 018 000	107,7%	Variance is due to new appointments
Travelling allowance	4 605 000	1 033 000	4 062 000	88,2%	None
Overtime	6 900 333	1 438 000	5 477 000	79,4%	None
Employee social contributions	20 057 667	4 810 000	19 185 000	95,6%	None
TOTAL	**74 615 667**	**18 599 000**	**74 021 000**	**99,2%**	

Choose name from list - Table C1 Monthly Budget Statement Summary - M04 - October

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	108 696	128 920	–	95 534	375 394	42 973	332 421	774%	128 920
Service charges	315 713	355 029	–	19 577	117 661	118 343	(682)	-1%	355 029
Investment revenue	1 265	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 285	161 007	–	0	8 161	53 669	(45 508)	-85%	161 007
Other own revenue	171 201	303 539	–	17 470	61 866	101 180	(39 313)	-39%	303 539
Total Revenue (excluding capital transfers and contributions)	**750 159**	**948 495**	**–**	**132 581**	**563 083**	**316 165**	**246 918**	**78%**	**948 495**
Employee costs	207 328	211 691	–	17 789	70 742	70 564	178	0%	211 691
Remuneration of Councillors	9 790	12 146	–	810	3 279	4 049	(770)	-19%	12 146
Depreciation and amortisation	59 405	53 279	–	14 567	14 567	17 760	(3 193)	-18%	53 279
Interest	97 555	50 000	–	9 471	27 152	16 667	10 485	63%	50 000
Inventory consumed and bulk purchases	297 491	352 797	–	29 016	118 468	117 599	869	1%	352 797
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	413 472	314 105	–	10 099	41 733	104 702	(62 968)	-60%	314 105
Total Expenditure	**1 085 042**	**994 017**	**–**	**81 751**	**275 940**	**331 339**	**(55 399)**	**-17%**	**994 017**
Surplus/(Deficit)	**(334 883)**	**(45 522)**	**–**	**50 830**	**287 143**	**(15 174)**	**302 317**	**-1992%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)	44 337	46 618	–	–	–	15 539	(15 539)	-100%	46 618
Transfers and subsidies - capital (in-kind)	16 063	30 500	–	–	–	10 167	(10 167)	-100%	30 500
Surplus/(Deficit) after capital transfers &	**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**	**276 611**	**2626%**	**31 596**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**	**276 611**	**2626%**	**31 596**
Capital expenditure & funds sources									
Capital expenditure	**86 343**	**65 245**	**–**	**7 072**	**12 955**	**21 748**	**(8 794)**	**-40%**	**65 245**
Capital transfers recognised	77 304	46 645	–	2 915	8 798	15 548	(6 750)	-43%	46 645
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 924**	**18 600**	**–**	**4 156**	**4 156**	**6 200**	**(2 044)**	**-33%**	**18 600**
Total sources of capital funds	**85 229**	**65 245**	**–**	**7 072**	**12 955**	**21 748**	**(8 794)**	**-40%**	**65 245**
Financial position									
Total current assets	617 910	202 468	–		993 571				202 468
Total non current assets	1 060 427	1 030 231	–		1 058 815				1 030 231
Total current liabilities	2 063 894	932	–		2 150 371				932
Total non current liabilities	61 841	686 528	–		61 841				686 528
Community wealth/Equity	**(447 397)**	**545 239**	**–**		**(159 827)**				**545 239**
Cash flows									
Net cash from (used) operating	93 120	119 775	–	(842)	25 565	39 925	14 360	36%	119 775
Net cash from (used) investing	64 037	(65 245)	–	(5 646)	(14 692)	(21 748)	(7 056)	32%	(65 245)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**160 882**	**76 659**	**–**	**–**	**23 234**	**40 306**	**17 072**	**42%**	**66 891**
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	–	–	–	–	–	–	–	–	–

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 - October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**388 607**	**311 972**	**–**	**115 707**	**457 319**	**103 991**	353 329	340%	**311 972**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		388 607	311 972	–	115 707	457 319	103 991	353 329	340%	311 972
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 829**	**7 760**	**–**	**623**	**1 891**	**2 587**	(696)	-27%	**7 760**
Community and social services		2 208	2 608	–	156	245	869	(625)	-72%	2 608
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		7 471	3 511	–	293	901	1 170	(269)	-23%	3 511
Housing		4 150	1 641	–	174	745	547	198	36%	1 641
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(2 290)**	**4 356**	**–**	**–**	**–**	**1 452**	(1 452)	-100%	**4 356**
Planning and development		–	4 356	–	–	–	1 452	(1 452)	-100%	4 356
Road transport		(2 290)	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**410 413**	**701 525**	**–**	**16 251**	**103 873**	**233 842**	**(129 968)**	-56%	**701 525**
Energy sources		174 972	329 394	–	12 110	57 092	109 798	(52 706)	-48%	329 394
Water management		117 460	208 373	–	1 888	34 615	69 458	(34 843)	-50%	208 373
Waste water management		29 237	113 471	–	1 082	4 451	37 824	(33 373)	-88%	113 471
Waste management		88 744	50 286	–	1 171	7 715	16 762	(9 047)	-54%	50 286
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**810 559**	**1 025 613**	**–**	**132 581**	**563 083**	**341 871**	**221 212**	**65%**	**1 025 613**
Expenditure - Functional										
Governance and administration		**468 317**	**347 625**	**–**	**24 701**	**93 711**	**115 875**	(22 164)	-19%	**347 625**
Executive and council		47 972	45 242	–	3 781	14 901	15 081	(179)	-1%	45 242
Finance and administration		420 345	302 383	–	20 920	78 810	100 794	(21 985)	-22%	302 383
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**77 122**	**103 623**	**–**	**8 010**	**29 667**	**34 541**	(4 874)	-14%	**103 623**
Community and social services		30 876	34 792	–	3 086	12 385	11 597	787	7%	34 792
Sport and recreation		4 011	2 493	–	652	708	831	(123)	-15%	2 493
Public safety		40 466	64 699	–	4 103	16 006	21 566	(5 561)	-26%	64 699
Housing		1 769	1 639	–	170	568	546	22	4%	1 639
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**44 904**	**68 810**	**–**	**8 507**	**12 377**	**22 937**	(10 560)	-46%	**68 810**
Planning and development		6 156	19 956	–	429	997	6 652	(5 655)	-85%	19 956
Road transport		41 339	47 093	–	7 901	11 199	15 698	(4 499)	-29%	47 093
Environmental protection		(2 591)	1 760	–	177	181	587	(406)	-69%	1 760
Trading services		**494 699**	**473 960**	**–**	**40 534**	**140 186**	**157 987**	**(17 801)**	-11%	**473 960**
Energy sources		329 715	275 709	–	24 418	90 944	91 903	(959)	-1%	275 709
Water management		117 446	130 169	–	11 123	32 511	43 390	(10 879)	-25%	130 169
Waste water management		42 283	53 845	–	4 431	14 317	17 948	(3 631)	-20%	53 845
Waste management		5 255	14 237	–	563	2 414	4 746	(2 332)	-49%	14 237
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**1 085 042**	**994 017**	**–**	**81 751**	**275 940**	**331 339**	**(55 399)**	**-17%**	**994 017**
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**	**276 611**	**2626%**	**31 596**

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Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 - October

Vote Description R thousands	Ref	2024/25 Audited	Budget Year 2025/26 Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		388 607	311 972	–	115 707	457 319	103 991	353 329	339.8%	311 972
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		2 208	2 608	–	156	245	869	(625)	-71.9%	2 608
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		7 471	3 511	–	293	901	1 170	(269)	-23.0%	3 511
Vote 7 - Housing		4 150	1 641	–	174	745	547	198	36.2%	1 641
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 356	–	–	–	1 452	(1 452)	-100.0%	4 356
Vote 10 - Roads Transport		(2 290)	–	–	–	–	–	–		–
Vote 11 - Electricity Services		174 972	329 394	–	12 110	57 092	109 798	(52 706)	-48.0%	329 394
Vote 12 - Water Services		117 460	208 373	–	1 888	34 615	69 458	(34 843)	-50.2%	208 373
Vote 13 - Waste Water Management		29 237	113 471	–	1 082	4 451	37 824	(33 373)	-88.2%	113 471
Vote 14 - Solid Waste Management		88 744	50 286	–	1 171	7 715	16 762	(9 047)	-54.0%	50 286
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**810 559**	**1 025 613**	**–**	**132 581**	**563 083**	**341 871**	**221 212**	**64.7%**	**1 025 613**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		59 534	66 115	–	4 976	19 317	22 038	(2 721)	-12.3%	66 115
Vote 2 - Budget and Treasury		389 795	270 388	–	16 812	64 722	90 129	(25 408)	-28.2%	270 388
Vote 3 - Corporate Services		6 273	186	–	1 145	4 616	62	4 554	7346.8%	186
Vote 4 - Community and Social Services		30 876	34 792	–	3 086	12 385	11 597	787	6.8%	34 792
Vote 5 - Sport and Recreation		4 011	2 493	–	652	708	831	(123)	-14.8%	2 493
Vote 6 - Public Safety		40 466	64 699	–	4 103	16 006	21 566	(5 561)	-25.8%	64 699
Vote 7 - Housing		1 769	1 639	–	170	568	546	22	4.0%	1 639
Vote 8 - Health Services		(2 591)	1 760	–	177	181	587	(406)	-69.2%	1 760
Vote 9 - Planning and Development		4 113	14 622	–	–	44	4 874	(4 830)	-99.1%	14 622
Vote 10 - Roads Transport		50 738	62 244	–	9 115	13 158	20 748	(7 590)	-36.6%	62 244
Vote 11 - Electricity Services		329 715	275 709	–	24 418	90 944	91 903	(959)	-1.0%	275 709
Vote 12 - Water Services		117 446	130 169	–	11 123	32 511	43 390	(10 879)	-25.1%	130 169
Vote 13 - Waste Water Management		42 283	53 845	–	4 431	14 317	17 948	(3 631)	-20.2%	53 845
Vote 14 - Solid Waste Management		5 255	14 237	–	563	2 414	4 746	(2 332)	-49.1%	14 237
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 079 683**	**992 897**	**–**	**80 769**	**271 890**	**330 966**	**(59 076)**	**-17.8%**	**992 897**
Surplus/ (Deficit) for the year	2	**(269 123)**	**32 716**	**–**	**51 812**	**291 194**	**10 905**	**280 289**	**2570.2%**	**32 716**

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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 - October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		213 902	246 628	–	15 435	73 305	82 209	(8 905)	-11%	246 628
Service charges - Water		72 976	78 691	–	1 888	34 615	26 230	8 385	32%	78 691
Service charges - Waste Water Management		13 174	14 392	–	1 082	4 451	4 797	(347)	-7%	14 392
Service charges - Waste management		15 661	15 318	–	1 171	5 291	5 106	185	4%	15 318
Sale of Goods and Rendering of Services		2 228	7 231	–	275	780	2 410	(1 630)	-68%	7 231
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		68 849	165 255	–	206	222	55 085	(54 862)	-100%	165 255
Interest from Current and Non Current Assets		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 860	1 641	–	174	745	547	198	36%	1 641
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1 533	806	–	25	95	269	(173)	-65%	806
Non-Exchange Revenue								–		
Property rates		108 696	128 920	–	95 534	375 394	42 973	332 421	774%	128 920
Surcharges and Taxes		69 951	73 281	–	5 365	22 624	24 427	(1 803)	-7%	73 281
Fines, penalties and forfeits		6 801	2 235	–	201	536	745	(209)	-28%	2 235
Licence and permits		–	–	–	–	–	–			–
Transfers and subsidies - Operational		153 285	161 007	–	0	8 161	53 669	(45 508)	-85%	161 007
Interest		13 718	53 090	–	11 223	36 863	17 697	19 167	108%	53 090
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		6 262	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**750 159**	**948 495**	**–**	**132 581**	**563 083**	**316 165**	**246 918**	**78%**	**948 495**
Expenditure By Type										
Employee related costs		207 328	211 691	–	17 789	70 742	70 564	178	0%	211 691
Remuneration of councillors		9 790	12 146	–	810	3 279	4 049	(770)	-19%	12 146
Bulk purchases - electricity		227 563	228 174	–	20 174	82 925	76 058	6 867	9%	228 174
Inventory consumed		69 928	124 623	–	8 842	35 543	41 541	(5 998)	-14%	124 623
Debt impairment		108 927	89 408	–	–	–	29 803	(29 803)	-100%	89 408
Depreciation and amortisation		59 405	53 279	–	14 567	14 567	17 760	(3 193)	-18%	53 279
Interest		97 555	50 000	–	9 471	27 152	16 667	10 485	63%	50 000
Contracted services		129 371	128 878	–	6 029	23 170	42 959	(19 789)	-46%	128 878
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		73 709	31 594	–	283	2 795	10 531	(7 737)	-73%	31 594
Operational costs		52 065	64 224	–	3 787	15 768	21 408	(5 640)	-26%	64 224
Losses on Disposal of Assets		9 065	–	–	–	–	–	–		–
Other Losses		40 336	–	–	–	–	–	–		–
Total Expenditure		**1 085 042**	**994 017**	**–**	**81 751**	**275 940**	**331 339**	**(55 399)**	**-17%**	**994 017**
Surplus/(Deficit)		**(334 883)**	**(45 522)**	**–**	**50 830**	**287 143**	**(15 174)**	**302 317**	**-1992%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)		44 337	46 618	–	–	–	15 539	(15 539)	-100%	46 618
Transfers and subsidies - capital (in-kind)		16 063	30 500	–	–	–	10 167	(10 167)	-100%	30 500
Surplus/(Deficit) after capital transfers & contributions		**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**			**31 596**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**			**31 596**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**			**31 596**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(274 483)**	**31 596**	**–**	**50 830**	**287 143**	**10 532**			**31 596**

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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 - October

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Roads Transport		–	–	–	–	–	–	–		–
Vote 11 - Electricity Services		–	–	–	–	–	–	–		–
Vote 12 - Water Services		–	–	–	–	–	–	–		–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 14 - Solid Waste Management		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Office of the Municipal Manager		3 627	3 600	–	1 105	1 105	1 200	(95)	-8%	3 600
Vote 2 - Budget and Treasury		40 449	950	–	28	28	317	(289)	-91%	950
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		(393)	200	–	–	–	67	(67)	-100%	200
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	300	–	–	–	100	(100)	-100%	300
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		29	550	–	30	30	183	(154)	-84%	550
Vote 10 - Roads Transport		22 212	23 700	–	4 856	8 038	7 900	138	2%	23 700
Vote 11 - Electricity Services		38 198	5 000	–	–	–	1 667	(1 667)	-100%	5 000
Vote 12 - Water Services		(20 390)	20 500	–	463	900	6 833	(5 933)	-87%	20 500
Vote 13 - Waste Water Management		528	6 445	–	590	1 520	2 148	(628)	-29%	6 445
Vote 14 - Solid Waste Management		2 083	4 000	–	–	1 333	1 333	(0)	0%	4 000
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	86 343	65 245	–	7 072	12 955	21 748	**(8 794)**	**-40%**	65 245
Total Capital Expenditure		**86 343**	**65 245**	**–**	**7 072**	**12 955**	**21 748**	**(8 794)**	**-40%**	**65 245**
Capital Expenditure - Functional Classification										
Governance and administration		**50 310**	**10 550**	**–**	**4 127**	**4 127**	**3 517**	610	17%	**10 550**
Executive and council		185	350	–	–	–	117	(117)	-100%	350
Finance and administration		50 125	10 200	–	4 127	4 127	3 400	727	21%	10 200
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(393)**	**500**	**–**	**–**	**–**	**167**	(167)	-100%	**500**
Community and social services		(393)	200	–	–	–	67	(67)	-100%	200
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	300	–	–	–	100	(100)	-100%	300
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**16 007**	**18 250**	**–**	**1 892**	**5 074**	**6 083**	(1 009)	-17%	**18 250**
Planning and development		29	550	–	30	30	183	(154)	-84%	550
Road transport		15 978	17 700	–	1 862	5 045	5 900	(855)	-14%	17 700
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**20 420**	**35 945**	**–**	**1 053**	**3 754**	**11 982**	(8 228)	-69%	**35 945**
Energy sources		38 198	5 000	–	–	–	1 667	(1 667)	-100%	5 000
Water management		(20 390)	20 500	–	463	900	6 833	(5 933)	-87%	20 500
Waste water management		528	6 445	–	590	1 520	2 148	(628)	-29%	6 445
Waste management		2 083	4 000	–	–	1 333	1 333	(0)	0%	4 000
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**86 343**	**65 245**	**–**	**7 072**	**12 955**	**21 748**	**(8 794)**	**-40%**	**65 245**
Funded by:										
National Government		77 304	46 645	–	2 915	8 798	15 548	(6 750)	-43%	46 645
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**77 304**	**46 645**	**–**	**2 915**	**8 798**	**15 548**	**(6 750)**	**-43%**	**46 645**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 924	18 600	–	4 156	4 156	6 200	(2 044)	-33%	18 600
Total Capital Funding		**85 229**	**65 245**	**–**	**7 072**	**12 955**	**21 748**	**(8 794)**	**-40%**	**65 245**

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 - October

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		12 361	76 659	–	(37 659)	76 659
Trade and other receivables from exchange transactions		96 710	(7 735)	–	165 932	(7 735)
Receivables from non-exchange transactions		20 449	146 472	–	362 002	146 472
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 418	(35 945)	–	(4 809)	(35 945)
VAT		485 972	23 017	–	509 120	23 017
Other current assets		0	–	–	(1 016)	–
Total current assets		**617 910**	**202 468**	**–**	**993 571**	**202 468**
Non current assets						
Investments		–	–	–	–	–
Investment property		92 507	66 580	–	92 192	66 580
Property, plant and equipment		966 782	964 328	–	965 485	964 328
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 075	1 075	–	1 075	1 075
Intangible assets		64	(1 752)	–	64	(1 752)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 060 427**	**1 030 231**	**–**	**1 058 815**	**1 030 231**
TOTAL ASSETS		**1 678 337**	**1 232 699**	**–**	**2 052 386**	**1 232 699**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 692	–	–	4 692	–
Consumer deposits		1 710	(8 865)	–	1 745	(8 865)
Trade and other payables from exchange transactions		1 701 058	113 075	–	1 755 534	113 075
Trade and other payables from non-exchange transactions		2 911	(117 122)	–	13 533	(117 122)
Provision		8 701	11 546	–	8 701	11 546
VAT		344 822	2 298	–	366 167	2 298
Other current liabilities		–	–	–	–	–
Total current liabilities		**2 063 894**	**932**	**–**	**2 150 371**	**932**
Non current liabilities						
Financial liabilities		(3 419)	7 528	–	(3 419)	7 528
Provision		21 276	679 000	–	21 276	679 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		43 984	–	–	43 984	–
Total non current liabilities		**61 841**	**686 528**	**–**	**61 841**	**686 528**
TOTAL LIABILITIES		**2 125 735**	**687 460**	**–**	**2 212 212**	**687 460**
NET ASSETS	2	**(447 397)**	**545 239**	**–**	**(159 827)**	**545 239**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(447 397)	545 239	–	(159 827)	545 239
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**(447 397)**	**545 239**	**–**	**(159 827)**	**545 239**

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Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 - October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		108 019	236 078	–	9 997	43 021	78 693	(35 671)	-45%	236 078
Service charges		308 925	450 169	–	22 361	108 202	150 056	(41 854)	-28%	450 169
Other revenue		58 809	23 809	–	1 683	22 727	7 936	14 791	186%	23 809
Transfers and Subsidies - Operational		33 912	161 007	–	0	4 818	53 669	(48 851)	-91%	161 007
Transfers and Subsidies - Capital		18 911	46 618	–	–	–	15 539	(15 539)	-100%	46 618
Interest		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(436 721)	(797 906)	–	(34 883)	(153 204)	(265 969)	112 765	-42%	(797 906)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**93 120**	**119 775**	**–**	**(842)**	**25 565**	**39 925**	**14 360**	**36%**	**119 775**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		64 037	(65 245)	–	(5 646)	(14 692)	(21 748)	7 056	-32%	(65 245)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**64 037**	**(65 245)**	**–**	**(5 646)**	**(14 692)**	**(21 748)**	**(7 056)**	**32%**	**(65 245)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**157 156**	**54 530**	**–**	**(6 488)**	**10 873**	**18 177**			**54 530**
Cash/cash equivalents at beginning:		3 725	22 130	–		12 361	22 130			12 361
Cash/cash equivalents at month/year end:		160 882	76 659	–		23 234	40 306			66 891

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 764	6 985	–	455	1 814	2 328	(514)	-22%	6 985
Pension and UIF Contributions		1 022	1 230	–	89	354	410	(56)	-14%	1 230
Medical Aid Contributions		379	448	–	32	128	149	(22)	-15%	448
Motor Vehicle Allowance		186	428	–	32	125	143	(18)	-13%	428
Cellphone Allowance		799	985	–	67	270	328	(59)	-18%	985
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 640	2 070	–	136	588	690	(102)	-15%	2 070
Sub Total - Councillors		**9 790**	**12 146**	**–**	**810**	**3 279**	**4 049**	**(770)**	**-19%**	**12 146**
% increase	4		**24.1%**							**24.1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 185	5 336	–	339	1 441	1 779	(338)	-19%	5 336
Pension and UIF Contributions		352	106	–	15	60	35	25	70%	106
Medical Aid Contributions		271	73	–	6	23	24	(1)	-6%	73
Overtime		–	9	–	1	3	3	(0)	-9%	9
Performance Bonus		218	–	–	–	93	–	93	#DIV/0!	–
Motor Vehicle Allowance		687	632	–	65	271	211	60	29%	632
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		360	146	–	10	40	49	(9)	-18%	146
Other benefits and allowances		1	5	–	0	0	2	(1)	-84%	5
Payments in lieu of leave		–	–	–	2	6	–	6	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		35	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**6 109**	**6 307**	**–**	**438**	**1 937**	**2 102**	**(166)**	**-8%**	**6 307**
% increase	4		**3.2%**							**3.2%**
Other Municipal Staff										
Basic Salaries and Wages		116 828	111 676	–	10 169	40 577	37 225	3 351	9%	111 676
Pension and UIF Contributions		26 869	30 052	–	2 398	9 575	10 017	(443)	-4%	30 052
Medical Aid Contributions		11 135	12 797	–	1 087	4 168	4 266	(98)	-2%	12 797
Overtime		13 120	20 692	–	1 437	5 474	6 897	(1 423)	-21%	20 692
Performance Bonus		8 591	10 172	–	854	3 515	3 391	124	4%	10 172
Motor Vehicle Allowance		10 158	13 183	–	968	3 791	4 394	(603)	-14%	13 183
Cellphone Allowance		42	143	–	11	45	48	(3)	-6%	143
Housing Allowances		1 292	830	–	33	136	277	(140)	-51%	830
Other benefits and allowances		6 570	4 008	–	317	1 245	1 336	(91)	-7%	4 008
Payments in lieu of leave		1 215	–	–	–	–	–	–		–
Long service awards		0	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	3 250	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		300	157	–	26	103	52	51	98%	157
Acting and post related allowance		1 849	1 675	–	51	176	558	(382)	-68%	1 675
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**201 220**	**205 385**	**–**	**17 351**	**68 805**	**68 462**	**344**	**1%**	**205 385**
% increase	4		**2.1%**							**2.1%**
Total Parent Municipality		**217 119**	**223 837**	**–**	**18 599**	**74 021**	**74 612**	**(592)**	**-1%**	**223 837**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 - October

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
<u>Other Staff of Entities</u>										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		217 119	223 837	–	18 599	74 021	74 612	(592)	-1%	223 837
% increase	4		3.1%							3.1%
TOTAL MANAGERS AND STAFF		207 328	211 691	–	17 789	70 742	70 564	178	0%	211 691

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 - October

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 364	5 437	–	787	787	5 437	4 650	85.5%	1%
August	8 730	5 437	–	(264)		10 874	–		
September	1 762	5 437	–	5 360	#VALUE!	16 311	#VALUE!	#VALUE!	#VALUE!
October	4 992	5 437	–	7 072	#VALUE!	21 748	#VALUE!	#VALUE!	#VALUE!
November	2 807	5 437	–	–		27 185	–		
December	5 679	5 437	–	–		32 623	–		
January	1 356	5 437	–	–		38 060	–		
February	3 230	5 437	–	–		43 497	–		
March	5 859	5 437	–	–		48 934	–		
April	1 587	5 437	–	–		54 371	–		
May	5 874	5 437	–	–		59 808	–		
June	40 102	5 437	–	–		65 245	–		
Total Capital expenditure	**86 343**	**65 245**	**–**	**12 955**					

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**67 499**	**28 728**	–	**1 656**	**3 522**	**9 576**	6 054	**63.2%**	**28 728**
Roads Infrastructure		2 399	4 000	–	375	375	1 333	958	**71.9%**	4 000
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		2 399	4 000	–	375	375	1 333	(958)	(0)	4 000
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		56 462	6 000	–	1 085	1 696	2 000	304	**15.2%**	6 000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		56 462	6 000	–	1 085	1 696	2 000	(304)	(0)	6 000
Water Supply Infrastructure		2 096	2 000	–	–	12	667	655	**98.2%**	2 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		2 096	2 000	–	–	12	667	(655)	(0)	2 000
Sanitation Infrastructure		5 298	2 000	–	–	1 016	667	(349)	**-52.4%**	2 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		5 298	2 000	–	–	1 016	667	349	0	2 000
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		1 093	3 778	–	28	51	1 259	1 209	**96.0%**	3 778
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		1 093	3 778	–	28	51	1 259	(1 209)	(0)	3 778
Information and Communication Infrastructure		150	10 950	–	168	373	3 650	3 277	**89.8%**	10 950
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		150	10 950	–	168	373	3 650	(3 277)	(0)	10 950
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

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									
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–

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Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 - October

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									
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	67 499	28 728	–	1 656	3 522	9 576	6 054	63.2%	28 728

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Annexure A2 - Monthly

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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Oct'25
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	MP311
District	Nkangala
Demarcation Description	Victor Khanye

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Notes/Comments

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)		Notes/Comments
1	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 6.12 .2*	Yes	
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No	
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	Yes	
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
	6.4	Compliance with a funded MTREF – *(choose from drop down list the MTREF assessed)*	2025/26 Adopted MTREF	
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes	
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	

9	6.4.1	- Has the municipality made adequate provision for debt impairment *(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)* on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".		
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment *(considering its asset register and physical state of assets)* on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
		Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".		
11	6.4.2	***- If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	
		Note - If the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.		
12	6.4.2	***- If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? ***Note** - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes	
14	6.5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
	6.6	**Electricity and water as collection tools** – has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:		
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? ***Note** – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes	
	6.6	***Supporting evidence**: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*		
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**		
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No	

		Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following** :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	No
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	No
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	**Municipality's Completeness of the revenue base –**	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***Note*** *- monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	N/a
28	6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	Yes
	6.9	**Monitor and report on implementation –**	
29	6.9.1	- **MFMA section 71 reporting –** has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? ***Note*** *- condition 6.9.2 has a typing error and must refer to 6.9.1.*	Yes
31	6.9.3	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP
		Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.	
	6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes

34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? ***Note*** *- in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		Note *- If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.*	
36	**6.11**	**Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		Note *- there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.*	
	6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**	
37	6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		Note: *Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).*	
39		***Supporting evidence*** **:** Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	**6.13**	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? ***Note*** *- to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes
41	**6.14**	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		Note: *By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*	

PT: HOD/ NT / MM Name: T. M. MASHABEZA

Signature of HOD/ NT/ MM:

Date: 11/11/2025

*** **Note** – If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.*

13. Conclusion

14. Annexure A: C Schedules

15. Annexure B: Compliance with the conditions for Municipal Debt Relief

16. Municipal Manager's quality certificate

Circular 124, for debt relief program - Eskom reconciliation as at 31 October 2025.

Kindly note the payments made on an accrual basis.

ESKOM MAIN ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*				
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID	REBILLED ADJUSTME	BALANCE + INVOICE - PAID
Jul-25	564731882911	R 919 521 846,63	R 16 793 909,51	R 2 519 086,43	R 3 150 642,01	R 22 463 637,95			R 941 985 484,58
Aug-25	564495502814	R 941 985 484,58	R 16 040 229,23	R 2 406 034,38	R 3 222 585,81	R 21 668 849,42	**R 1 500 000,00**		R 962 154 334,00
Sept-25	564769460259	R 962 154 334,00	R 10 532 433,80	R 1 579 865,07	R 3 738 308,67	R 15 850 607,54	**R 9 500 000,00**	**R 3 668,50**	R 968 501 273,04
Oct-25	564542747192	R 968 501 273,04	R 9 265 125,12	R 1 389 768,77	R 4 539 163,61	R 15 194 057,50	**R 4 500 000,00**		R 979 195 330,54
Nov-25									
Dec-25									
Jan-26									
Feb-26									
Mar-26									
Apr-26									
May-26									
Jun-26									

ESKOM SUB ACCOUNT

Segment in ledger ==================>			*Bulk Purchases*	*VAT*	*Interest expense*				
MONTH	INVOICE NO	BALANCE BROUGHT FORWARD	TOTAL EXC	VAT	INTEREST	TOTAL INC	AMOUNT PAID	REBILLED ADJUSTME	BALANCE + INVOICE - PAID = TOTAL DUE
Jul-25	889781822327	R 134 765 327,14	R 15 617 398,99	R 2 342 609,85	R 1 183 867,66	R 19 143 876,50			R 153 909 203,64
Aug-25	889497857686	R 153 909 203,64	R 14 253 554,22	R 2 138 033,13	R 1 252 752,71	R 17 644 340,06	**R 2 000 000,00**		R 169 553 543,70
Sept-25	889378192530	R 169 533 543,70	R 9 215 435,02	R 1 382 615,25	R 1 464 013,65	R 12 062 063,92	**R 9 500 000,00**	**R 262 671,36**	R 171 832 936,26
Oct-25	889763053264	R 171 852 636,26	R 7 897 298,06	R 1 184 594,71	R 2 018 272,63	R 11 100 165,40	**R 4 500 000,00**		R 178 452 801,66
Nov-25									
Dec-25									
Jan-26									
Feb-26									
Mar-26									
Apr-26									
May-26									
Jun-26									
			46 983 686,29	**7 047 852,94**	**5 918 906,65**				

17. Recommendations

1. That the Municipal Council consider the report in terms of Section 71 of MFMA.
2. That the Municipal Council consider that Table c1 – Table C7 is obtained in terms guided by the National Treasury.
3. That the Municipality consider that both Eskom and Rand Water debt as at 31 October 2025_26 amounts to **R 1.1 billion** and **R515 million** respectively;
4. That the Municipal Council consider that the debt book amounts to **R1.6 billion;**
5. Therefore, the implementation of credit control and debt collection policy must be intensified.
6. The council to consider the debt relief circular 124 for October 2025.

Mahlangu

T.P MAHLANGU
CHIEF FINANCIAL OFFICER