VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

P.O BOX 6 DELMAS 2210
013 665 6008
013 665 2913
Email: thokom@victorkhanyelm.gov.za
Website: www.victorkhanyelm.gov.za

BUDGET & TREASURY OFFICE

QUALITY CERTIFICATE

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

INITIALS AND SURNAME ......NB MOKOENA......

MUNICIPAL MANAGER OF VICTOR KHANYE LOCAL MUNICIPALITY MP311

SIGNATURE..............................

DATE......2026/01/05......

VICTOR KHANYE

LOCAL MUNICIPALITY – PLAASLIKE MUNISIPALITEIT

6 DELMAS 2210

013 665 6005

013 665 2913

Email: info@victorkhanyelm.gov.za

Website: www.victorkhanyelm.gov.za

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 : 15 DECEMBER 2025

RE : SECTION 71 REPORT

PURPOSE

To provide the Executive Mayor/Council with the budget and financial performance report for 30 November 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 November2009for implementation with effect from 1 NOVEMBER2009 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 NOVEMBER2009 for implementation with effect from 1 NOVEMBER2009 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 November 2025_26**

Description	Budget	Nov Actual	YTD Actual	YTD Budget
Revenue	- 948 495 000	- 124 267 000	- 687 350 000	- 395 206 000
Expenditure	994 017 000	104 600 000	380 540 000	414 174 000
Surplus/Deficit	45 522 000	- 19 667 000	- 306 810 000	
Capital expenditure	29 618 000	1 547 000	10 345 000	27 185 000
Debtors		1 672 833 741		
Creditors		1 709 572 417		
Avarege payment rate	85%	25%		

The actual revenue billed for November amounted to **R124 million** with a year-to-date actual of **R687.3 million**. In comparison with the year-to-date budget of **R395.2 million**, there is a positive variance of **R292 million (74%).**

The expenditure amounted to **R104.6 million** with a year-to-date actual of **R380.5 million**. In comparison with the year-to-date budget of **R414 million**, there is a negative variance of **R33.6 million (-8%).**

The net operating surplus for November amounts to **R19.6 million** and the year-to-date surplus amounts to **R306.8 million**.

Grant allocation received for EPWP in November amounted to **R889 thousand**. Capital expenditure incurred for MIG in amounted to **R1.5 million.**

Total year-to-date on debtors was **R1.6 billion** and on Creditors **R1.7 billion** in which the highest is an amount of **R1.177 billion** owed to Eskom and **R515 million** owed to Rand Water.

The scheduled meeting between Kusile Power Station, National Treasury and the municipality did not sit but was post phoned to December. The current charge billed amounted to **R82 million**, and payment received for November amounted to **R1 400**, hence the low collection rate of **25%**. However, the collection rate for November would have been **59%** had the Kusile Power station's new valuation not included.

REVENUE VARIANCES

	Original budget 2023/2024	Monthly Actual	YTD Actual	YTD Budget	Variance	Variance %
R thousands						
Revenue By Source						
Exchange revenue						
Service charges - electricity revenue	246 628 000	15 922 000	89 227 000	102 762 000	- 13 535 000	-13%
Service charges - water revenue	78 691 000	- 255 000	34 361 000	32 788 000	1 573 000	5%
Service charges - sanitation revenue	14 392 000	1 120 000	5 571 000	5 997 000	- 426 000	-7%
Service charges - refuse revenue	15 318 000	1 379 000	6 670 000	6 382 000	288 000	5%
Sale of Goods and rendering of services	7 231 000	241 000	1 021 000	3 013 000	- 1 992 000	-66%
Interest earned - outstanding debtors	165 255 000	- 2 000	221 000	68 856 000	- 68 635 000	-100%
Rental of facilities and equipment	1 641 000	207 000	952 000	684 000	268 000	39%
Operational revenue	806 000	12 000	107 000	336 000	- 229 000	-68%
Interest from non_current Assets	-	-	-	-	-	
Non-exchange revenue					-	
Property rates	128 920 000	95 434 000	470 828 000	53 716 000	417 112 000	777%
Fines, penalties and forfeits	2 235 000	196 000	732 000	931 000	- 199 000	-21%
Surcharges and Taxes	73 281 000	5 489 000	28 113 000	30 534 000	- 2 421 000	-8%
interest	53 090 000	4 523 000	41 386 000	22 121 000	19 265 000	87%
other Gains	-	-	-	-	-	
Transfers and Subsidies - Operational	161 007 000	-	8 162 000	67 086 000	- 58 924 000	-88%
Total revenue (excluding capital transfe	**948 495 000**	**124 266 000**	**687 351 000**	**395 206 000**	**292 145 000**	**74%**

EXCHANGE AND NON-EXCHANGE REVENUE

Service Charges – Electricity

The billing for November amounted to **R15.9 million** and a year to date of **R89.2 million**, it shows a slight variance when in comparison with the year to date budget **(-13%).**

Service Charges – Water

The billing for November amounted to **R11 million,** however, due to adjustments made in correcting the meter readings, the billing was affected, hence the negative **R255 thousand.**

Service Charge – Sanitation

The billed revenue for November amounted to **R1.1 million,** the year to date was **R5.5 million** and compared with the year to date budget of **R5.9 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 **R1.3 million,** the year to date was **R6.6 million** and compared to the year to date budget of **R6.3 million**, there is a positive variance of **5%.**

Rental of facilities and equipment

Billing for rental of facilities amounted to **R241 thousand**, revenue generated can improve as the municipality also does the maintenance of these facilities.

Property Rates

Billing for property rates for November amounted to **R95.4 million** and the year to date amounted to **R470.8 million** as compared to the year to date budget of **R53.7 million**, there is huge negative variance of **(777%)**. The engagement with Kusile power station over the new valuation is still ongoing. The payment received for November **(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 **25%**. The meeting scheduled between Kusile Power Station, The Municipality and National Treasury did not sit in November but was post phoned to December 2025.

Surcharges and Taxes – Other revenue collected amounted to **R5.4 million (-8%).** 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 **R4.5 million** for both the exchange and non-exchange revenue respectively.

EXPENDITURE

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

	Original Budget	Monthly Actual	YTD Actual	YTD budget	Variance	Variance %
R thousands						
Expenditure By Type						
Employee related costs	211 691 000	18 090 000	88 832 000	88 205 000	627 000	1%
Remuneration of councillors	12 146 000	819 000	4 098 000	5 061 000	- 963 000	-19%
Bulk purchases - Electricity	228 174 000	33 501 000	116 426 000	95 072 000	21 354 000	22%
Inventory consumed and Bulk pu	124 623 000	13 315 000	48 858 000	51 926 000	- 3 068 000	-6%
Debt impairment	89 408 000	-	-	37 253 000	- 37 253 000	-100%
Depreciation and asset impairme	53 279 000	-	14 567 000	22 199 000	- 7 632 000	-34%
Finance charges	50 000 000	20 474 000	47 625 000	20 833 000	26 792 000	129%
Contracted services	128 878 000	10 503 000	33 674 000	53 699 000	- 20 025 000	-37%
Transfers and subsidies	-	-	-	-	-	0%
Irrecoverable debts written off	31 594 000	-	2 795 000	13 164 000	- 10 369 000	-79%
Operationsl Costs	64 224 000	7 898 000	23 667 000	26 760 000	- 3 093 000	-12%
Losses on Disposal of Asset		-	-	-	-	0%
Other Losses	-	-	-	-	-	0%
Total Expenditure	**994 017 000**	**104 600 000**	**380 542 000**	**414 172 000**	**- 33 630 000**	**-8%**

Employee related cost – For November 2025_26 total salaries, allowances and benefits including remuneration of councillors amounted to **R18.8 million.**

Bulk Purchases - Electricity – Eskom invoices for November amounted to **R33.5 million.** The municipality remains non-compliant regarding circular 124 of the Eskom debt relief. A payment of **R3.5 million** was made for both main and sub-account.

Inventory consumed – The consumables as well as bulk water for November amounted **R8.3 million.** This line item caters for all inventory, including bulk water and store items. A payment of **R5.4 million** was made to Rand Water.

Finance charges – Interest charged amounted to **R20.4 million,** and it remains high as the debt for bulk purchases.

Contracted services – Expenditure on contracted services amounted to **R10.5 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 November, general expenditure also amounted to **R7.8 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**	**2 801 000**	**5 950 000**	**7 407 000**	**- 1 457 000**	**-72%**
Roads Infrastructure	**4 000 000**	**23 000**	**398 000**	**1 667 000**	**- 1 269 000**	**-76%**
Capital Spares	4 000 000	23 000	398 000	1 667 000	- 1 269 000	-76%
Electrical Infrastructure	**6 000 000**	**2 265 000**	**3 960 000**	**2 500 000**	**1 460 000**	**58%**
Capital Spares	6 000 000	2 265 000	3 960 000	2 500 000	1 460 000	58%
Water Supply Infrastructure	**2 000 000**	**189 000**	**201 000**	**833 000**	**- 632 000**	**-76%**
Capital Spares	2 000 000	189 000	201 000	833 000	632 000	76%
Sanitation Infrastructure	**2 000 000**	**-**	**1 016 000**	**833 000**	**183 000**	**22%**
Capital Spares	2 000 000	-	1 016 000	833 000	183 000	22%
Solid Waste Infrastracture	**3 778 000**	**324 000**	**375 000**	**1 574 000**	**- 1 199 000**	**88%**
Capital Spares	3 778 000	324 000	375 000	1 574 000	1 199 000	76%
Information and communication infrastructure	**10 950 000**	**218 000**	**591 000**	**4 563 000**	**- 3 972 000**	**-87%**
Data centres	10 950 000	218 000	**591 000**	**3 650 000**	- 3 059 000	**-87%**
Capital Spares	10 950 000	218 000	591 000	4 563 000	- 3 972 000	-87%
Total Repairs and Maintenance Expenditure	**28 728 000**	**3 019 000**	**6 541 000**	**11 970 000**	**- 5 429 000**	**-45%**

Repairs and maintenance analysis Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. Expenditure incurred for November amounts to **R3 million.**

NORMS AND RATIOS

Current ratio (0:47)

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		0.47
				Current Assets	1 040 271 000
				Current Liabilities	2 199 831 000

Collection Rate (38%)

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

Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		38%
				Gross Debtors closing balance	1 672 833 741
				Gross Debtors opening balance	1 584 445 472
				Bad debts written Off	-
				Billed Revenue	143 503 608

Cash/Cost coverage ratio (1 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.

					1 Month
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	Cash and cash equivalents	8 226 966
				Unspent Conditional Grants	-
				Overdraft	-
				Short Term Investments	-
				Total Annual Operational Expenditure	104 600 000

Capital expenditure to operating expenditure (1%)

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.

					1%
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%	Total Operating Expenditure	104 600 000
				Taxation Expense	-
				Total Capital Expenditure	1 547 000

Contracted services (10%)

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.

					10%
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%	Contracted Services	10 503 000
				Total Operating Expenditure	104 600 000
				Taxation Expense	-

Creditor's payment period (32 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 might be experiencing cash flow problems.

					32 days
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	Trade Creditors	9 494 169
				Contracted Services	10 503 000
				Repairs and Maintenance	3 019 000
				General expenses	60 596 000
				Bulk Purchases	33 501 000
				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	Nov Actual	YTD spending	% spent on received amt
MIG	29 618 000	16 308 000	1 547 000	14 502 000	89%

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. No allocation received in November. However, the expenditure incurred in November 2025 amounted to **R1.5 million.**

4.2 CASH FLOW STATEMENT

Net Cash from operating activities

The net cash from operating activities for November amounted to an unfavourable **R2.3 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 November amounted to **R1.5 million** of capital projects.

Net Increase/ Decrease in cash held

The municipality recorded a decrease in net cash held of **R738 thousand** as at 30 November 2025.

Description R thousands	Nov 2025_26 Actual
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts	
Property rates, penalties & collection charges	10 632
Service charges	18 585
Other revenue	28 768
Government - operating	889
Government - capital	–
Interest	355
Dividends	–
Total receipts	**59 229**
Payments	
Suppliers and employees	(39 543)
Finance charges	(20 474)
Transfers and Grants	(1 547)
Total payments	**(61 564)**
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(2 334)**
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts	
Received from arrangements	–
Disposal of assets	–
(Increase) / Decrease in non-current investments	–
Payments	(1 547)
Capital assets	(1 547)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(1 547)**
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	**(738)**
Cash/cash equivalents at beginning of the month:	8 965
Cash/cash equivalents at month end:	8 227

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 November resulted in a favourable balance of **R124 million** and total expenditure amounted to **R104.6 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 **74%** and deviation of **-8%** 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 November, the expenditure amounted to **R1.5 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 30 November2025_26, the community wealth amounts to an unfavourable **R164 million**, Total liabilities amounts to **R2.2 billion,** whilst total assets amount to **R2 billion** which resulted in an unfavourable net-assets of **R164 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 **R1.4 million**, the Net cash from investing activities amounted to an unfavourable **R4 million.** The net cash from financing activities amounts to **R0.** The Bank balance at the end of the month amounted to **R8.2 million.**

BANK NAME	TYPE OF ACCOUNT	BALANCE
STD BANK	MAIN ACCOUNT	755 348
STD BANK	CALL ACCOUNT ELE	3 827 604
STD BANK	CALL ACCOUNT	537 227
STD BANK	TRAFFIC	99 703
STD BANK	MONEY MARKET	7 252
ABSA BANK	CALL ACCOUNT	2 999 832
BALANCE		**8 226 966**

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 **(25%).**

3.2 DEBTORS/RECEIVABLES ANALYSIS:

- 3.3.1 Supporting table SC3 provides details on consumer debtors. Currently outstanding debtors amounts to **R1.6 billion** including interest on arrears. Outstanding debtors over 90days amounts to **R1.3 billion**. The table below reflects the debtor's age analysis by customer group.

CUSTOMER GROUP	NOVEMBER
Organs of state	10 945 259
Commercial	84 904 631
Households	969 058 195
Mines	21 467 516
Farms	504 884 187
Indigents	51 897 502
Top 200	25 251 900
Municipal prop	46 457
Other	4 378 094
	1 672 833 741

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 November 2025_26, creditors amounted to **R 1.7 billion** and the bulk of the creditors relates to Eskom account with an amount **R1.177 billion** and Rand Water with an amount of **R518 million.**

3.4 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS ANALYSIS:

The table SC8 provides details for councillor and employee benefits. For November2025_26, total salaries, allowances and benefits amounted to **R 18.9 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 November2025 amounted to **R1.5 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 November2025 is attached as Annexure "D"
- MFMA Circular 124 – completeness of revenue for November2025 is attached Annexure É"

6. DEBTORS

Debtors' Age Analysis for the month ended 30 November 2025_26, outstanding debtors comprise of consumer and sundry debtors. The total outstanding debtors amounts to **R1.6** the consumer debtors amount to **R144 million**. Creditors to the amount **R1.7 billion** were not paid during the month.

Description		Budget Year 2025/26											
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	4 768	4 645	6 402	264 662	–	–	–	–	280 477	271 064	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 962	1 489	1 285	23 776	–	–	–	–	39 511	25 060	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	94 597	89 193	88 200	325 716	–	–	–	–	597 706	413 916	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 185	723	552	27 848	–	–	–	–	30 308	28 400	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 044	555	488	23 552	–	–	–	–	25 639	24 040	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	5 601	5 389	5 406	258 086	–	–	–	–	274 481	263 492	–	–
Interest on Arrear Debtor Accounts	1810	9 030	8 935	8 711	254 425	–	–	–	–	281 100	263 136	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	2 271	919	1 510	138 911	–	–	–	–	143 611	140 421	–	–
Total By Income Source	**2000**	**131 459**	**111 846**	**112 553**	**1 316 975**	**–**	**–**	**–**	**–**	**1 672 834**	**1 429 529**	**–**	**–**
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	500	425	795	9 226	–	–	–	–	10 945	10 021	–	–
Commercial	2300	5 730	3 003	2 457	73 715	–	–	–	–	84 905	76 172	–	–
Households	2400	21 025	19 653	20 699	907 681	–	–	–	–	969 058	928 381	–	–
Other	2500	104 204	88 766	88 602	326 353	–	–	–	–	607 926	414 956	–	–
Total By Customer Group	**2600**	**131 459**	**111 846**	**112 553**	**1 316 975**	**–**	**–**	**–**	**–**	**1 672 834**	**1 429 529**	**–**	**–**

7. CREDITORS AGE ANALYSIS

MP311 Victor Khanye - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05_2025-26

Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	23 287	26 294	–	27 912	1 100 442	–		–	1 177 936
Bulk Water	0200	8 362	9 927	12 283	13 695	474 055	–		–	518 323
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	5 316	–	–	–	–	–	–	–	5 316
Auditor General	0800	–	3 270	909	–	–	–	–	–	4 179
Financial Systems	0900	1 511	–	–	–	–	–	–	–	1 511
Total By Customer Type	**1000**	**38 476**	**39 491**	**13 192**	**41 608**	**1 574 497**	**–**	**–**	**–**	**1 707 264**

8. Allocation and grant receipts and expenditure

Grants	Gazetted Amnt	Total Received to date	Nov Actual	YTD Actual	% spent on received amount
FMG	1 900 000	1 900 000	324 041	911 362	48%
EPWP	1 976 000	494 000	445 701	445 701	90%
MIG	29 618 000	16 308 000	1 547 000	14 502 000	89%

9. Councillors and employee benefits

Number of months--------->	5				
	Pro-rata	Nov	YTD	%	Reason for Variance
	Budget	Actual	Actual	Actual	
Councillors:					
Allowances	5 060 833	819 000	4 098 000	81.0%	None
Employees:					
Basic salary	48 755 000	10 902 000	52 920 000	108.5%	Variance is due to new appointments
Travelling allowance	5 756 250	979 000	5 040 000	87.6%	None
Overtime	8 625 417	1 454 000	6 928 000	80.3%	None
Employee social contributions	25 072 083	4 755 000	23 943 000	95.5%	None
TOTAL	**93 269 583**	**18 909 000**	**92 929 000**	**99.6%**	

13. Conclusion

14. Annexure A: C Schedules

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

16. Municipal Manager's quality certificate

Choose name from list - Table C1 Monthly Budget Statement Summary - M05 - November

Description	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
Financial Performance									
Property rates	108 696	128 920	–	95 434	470 828	53 716	417 112	777%	128 920
Service charges	315 713	355 029	–	18 167	135 828	147 929	(12 101)	-8%	355 029
Investment revenue	1 265	–	–	–	–	–	–		–
Transfers and subsidies - Operational	153 285	161 007	–	1	8 162	67 086	(58 925)	-88%	161 007
Other own revenue	171 201	303 539	–	10 665	72 532	126 475	(53 943)	-43%	303 539
Total Revenue (excluding capital transfers and contributions)	**750 159**	**948 495**	**–**	**124 267**	**687 350**	**395 206**	**292 144**	**74%**	**948 495**
Employee costs	207 328	211 691	–	18 090	88 832	88 205	627	1%	211 691
Remuneration of Councillors	9 790	12 146	–	819	4 098	5 061	(963)	-19%	12 146
Depreciation and amortisation	60 151	53 279	–	–	14 567	22 199	(7 633)	-34%	53 279
Interest	97 555	50 000	–	20 474	47 625	20 833	26 792	129%	50 000
Inventory consumed and bulk purchases	297 491	352 797	–	46 816	165 284	146 999	18 285	12%	352 797
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	434 350	314 105	–	18 402	60 135	130 877	(70 742)	-54%	314 105
Total Expenditure	**1 106 667**	**994 017**	**–**	**104 600**	**380 540**	**414 174**	**(33 634)**	**-8%**	**994 017**
Surplus/(Deficit)	**(356 507)**	**(45 522)**	**–**	**19 667**	**306 810**	**(18 968)**	**325 777**	**-1718%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)	44 337	46 618	–	–	–	19 424	(19 424)	-100%	46 618
Transfers and subsidies - capital (in-kind)	16 063	30 500	–	–	–	12 708	(12 708)	-100%	30 500
contributions	**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**	**293 645**	**2231%**	**31 596**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**	**293 645**	**2231%**	**31 596**
Capital expenditure & funds sources									
Capital expenditure	**86 343**	**65 245**	**–**	**1 547**	**14 502**	**27 185**	**(12 684)**	**-47%**	**65 245**
Capital transfers recognised	77 304	46 645	–	1 547	10 345	19 435	(9 090)	-47%	46 645
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 924	18 600	–	–	4 156	7 750	(3 594)	-46%	18 600
Total sources of capital funds	**85 229**	**65 245**	**–**	**1 547**	**14 502**	**27 185**	**(12 684)**	**-47%**	**65 245**
Financial position									
Total current assets	577 142	202 468	–		1 040 271				202 468
Total non current assets	1 057 141	1 030 231	–		1 057 076				1 030 231
Total current liabilities	2 044 004	932	–		2 199 831				932
Total non current liabilities	61 841	686 528	–		61 841				686 528
Community wealth/Equity	(449 937)	545 239	–		(164 325)				545 239
Cash flows									
Net cash from (used) operating	93 120	119 775	–	(1 439)	24 126	49 906	25 780	52%	119 775
Net cash from (used) investing	64 037	(65 245)	–	(4 196)	(18 889)	(27 185)	(8 297)	31%	(65 245)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**160 882**	**76 659**	**–**	**–**	**17 598**	**44 850**	**27 252**	**61%**	**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) - M05 - November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		**388 607**	**311 972**	**–**	**108 338**	**565 657**	**129 989**	435 669	335%	**311 972**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		388 607	311 972	–	108 338	565 657	129 989	435 669	335%	311 972
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**13 829**	**7 760**	**–**	**536**	**2 427**	**3 233**	(807)	-25%	**7 760**
Community and social services		2 208	2 608	–	30	275	1 087	(812)	-75%	2 608
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		7 471	3 511	–	299	1 200	1 463	(263)	-18%	3 511
Housing		4 150	1 641	–	207	952	684	268	39%	1 641
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(2 290)**	**4 356**	**–**	**–**	**–**	**1 815**	(1 815)	-100%	**4 356**
Planning and development		–	4 356	–	–	–	1 815	(1 815)	-100%	4 356
Road transport		(2 290)	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**410 413**	**701 525**	**–**	**15 393**	**119 266**	**292 302**	**(173 036)**	-59%	**701 525**
Energy sources		174 972	329 394	–	13 147	70 240	137 248	(67 008)	-49%	329 394
Water management		117 460	208 373	–	(255)	34 361	86 822	(52 462)	-60%	208 373
Waste water management		29 237	113 471	–	1 120	5 571	47 280	(41 708)	-88%	113 471
Waste management		88 744	50 286	–	1 379	9 095	20 953	(11 858)	-57%	50 286
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**810 559**	**1 025 613**	**–**	**124 267**	**687 350**	**427 339**	**260 011**	**61%**	**1 025 613**
Expenditure - Functional										
Governance and administration		**508 492**	**347 625**	**–**	**42 892**	**136 603**	**144 844**	(8 241)	-6%	**347 625**
Executive and council		47 972	45 242	–	5 076	19 978	18 851	1 127	6%	45 242
Finance and administration		460 520	302 383	–	37 816	116 625	125 993	(9 368)	-7%	302 383
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**77 185**	**103 623**	**–**	**8 578**	**38 245**	**43 176**	(4 931)	-11%	**103 623**
Community and social services		30 918	34 792	–	3 076	15 461	14 497	964	7%	34 792
Sport and recreation		4 011	2 493	–	450	1 159	1 039	120	12%	2 493
Public safety		40 489	64 699	–	4 918	20 924	26 958	(6 034)	-22%	64 699
Housing		1 766	1 639	–	133	702	683	19	3%	1 639
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**44 710**	**68 810**	**–**	**1 358**	**13 734**	**28 671**	(14 937)	-52%	**68 810**
Planning and development		6 151	19 956	–	230	1 227	8 315	(7 088)	-85%	19 956
Road transport		41 150	47 093	–	1 121	12 320	19 622	(7 303)	-37%	47 093
Environmental protection		(2 591)	1 760	–	7	188	734	(546)	-74%	1 760
Trading services		**476 281**	**473 960**	**–**	**51 773**	**191 958**	**197 483**	**(5 525)**	-3%	**473 960**
Energy sources		310 743	275 709	–	37 504	128 448	114 879	13 569	12%	275 709
Water management		117 464	130 169	–	10 190	42 701	54 237	(11 536)	-21%	130 169
Waste water management		42 384	53 845	–	3 424	17 742	22 435	(4 694)	-21%	53 845
Waste management		5 690	14 237	–	654	3 068	5 932	(2 864)	-48%	14 237
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 106 667**	**994 017**	**–**	**104 600**	**380 540**	**414 174**	**(33 634)**	**-8%**	**994 017**
Surplus/ (Deficit) for the year		**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**	**293 645**	**2231%**	**31 596**

2023/10/04 11:49:42

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 - November

Vote 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 by Vote	1									
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		388 607	311 972	–	108 338	565 657	129 989	435 669	335,2%	311 972
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		2 208	2 608	–	30	275	1 087	(812)	-74,7%	2 608
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		7 471	3 511	–	299	1 200	1 463	(263)	-18,0%	3 511
Vote 7 - Housing		4 150	1 641	–	207	952	684	268	39,2%	1 641
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	4 356	–	–	–	1 815	(1 815)	-100,0%	4 356
Vote 10 - Roads Transport		(2 290)	–	–	–	–	–	–		–
Vote 11 - Electricity Services		174 972	329 394	–	13 147	70 240	137 248	(67 008)	-48,8%	329 394
Vote 12 - Water Services		117 460	208 373	–	(255)	34 361	86 822	(52 462)	-60,4%	208 373
Vote 13 - Waste Water Management		29 237	113 471	–	1 120	5 571	47 280	(41 708)	-88,2%	113 471
Vote 14 - Solid Waste Management		88 744	50 286	–	1 379	9 095	20 953	(11 858)	-56,6%	50 286
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**810 559**	**1 025 613**	**–**	**124 267**	**687 350**	**427 339**	**260 011**	**60,8%**	**1 025 613**
Expenditure by Vote	1									
Vote 1 - Office of the Municipal Manager		59 529	66 115	–	7 610	26 927	27 548	(621)	-2,3%	66 115
Vote 2 - Budget and Treasury		430 659	270 388	–	33 569	98 291	112 662	(14 371)	-12,8%	270 388
Vote 3 - Corporate Services		6 273	186	–	1 135	5 750	77	5 673	7322,1%	186
Vote 4 - Community and Social Services		30 918	34 792	–	3 076	15 461	14 497	964	6,6%	34 792
Vote 5 - Sport and Recreation		4 011	2 493	–	450	1 159	1 039	120	11,5%	2 493
Vote 6 - Public Safety		40 489	64 699	–	4 918	20 924	26 958	(6 034)	-22,4%	64 699
Vote 7 - Housing		1 766	1 639	–	133	702	683	19	2,8%	1 639
Vote 8 - Health Services		(2 591)	1 760	–	7	188	734	(546)	-74,4%	1 760
Vote 9 - Planning and Development		4 113	14 622	–	7	51	6 093	(6 042)	-99,2%	14 622
Vote 10 - Roads Transport		49 859	62 244	–	867	14 024	25 935	(11 911)	-45,9%	62 244
Vote 11 - Electricity Services		310 743	275 709	–	37 504	128 448	114 879	13 569	11,8%	275 709
Vote 12 - Water Services		117 464	130 169	–	10 190	42 701	54 237	(11 536)	-21,3%	130 169
Vote 13 - Waste Water Management		42 384	53 845	–	3 424	17 742	22 435	(4 694)	-20,9%	53 845
Vote 14 - Solid Waste Management		5 690	14 237	–	654	3 068	5 932	(2 864)	-48,3%	14 237
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 101 307**	**992 897**	**–**	**103 545**	**375 434**	**413 707**	**(38 273)**	**-9,3%**	**992 897**
Surplus/ (Deficit) for the year	2	**(290 748)**	**32 716**	**–**	**20 722**	**311 916**	**13 631**	**298 284**	**2188,2%**	**32 716**

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 - November

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	–	15 922	89 227	102 762	(13 535)	-13%	246 628
Service charges - Water		72 976	78 691	–	(255)	34 361	32 788	1 573	5%	78 691
Service charges - Waste Water Management		13 174	14 392	–	1 120	5 571	5 997	(425)	-7%	14 392
Service charges - Waste management		15 661	15 318	–	1 379	6 670	6 382	287	5%	15 318
Sale of Goods and Rendering of Services		2 228	7 231	–	241	1 021	3 013	(1 992)	-66%	7 231
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		68 849	165 255	–	(2)	221	68 856	(68 636)	-100%	165 255
Interest from Current and Non Current Assets		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 860	1 641	–	207	952	684	268	39%	1 641
Licence and permits		–	–	–	–	–	–	–		–
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		1 533	806	–	12	107	336	(229)	-68%	806
Non-Exchange Revenue								–		
Property rates		108 696	128 920	–	95 434	470 828	53 716	417 112	777%	128 920
Surcharges and Taxes		69 951	73 281	–	5 489	28 113	30 534	(2 421)	-8%	73 281
Fines, penalties and forfeits		6 801	2 235	–	196	732	931	(199)	-21%	2 235
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		153 285	161 007	–	1	8 162	67 086	(58 925)	-88%	161 007
Interest		13 718	53 090	–	4 523	41 386	22 121	19 265	87%	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**	**–**	**124 267**	**687 350**	**395 206**	**292 144**	**74%**	**948 495**
Expenditure By Type										
Employee related costs		207 328	211 691	–	18 090	88 832	88 205	627	1%	211 691
Remuneration of councillors		9 790	12 146	–	819	4 098	5 061	(963)	-19%	12 146
Bulk purchases - electricity		227 563	228 174	–	33 501	116 426	95 072	21 353	22%	228 174
Inventory consumed		69 928	124 623	–	13 315	48 858	51 926	(3 068)	-6%	124 623
Debt impairment		149 695	89 408	–	–	–	37 253	(37 253)	-100%	89 408
Depreciation and amortisation		60 151	53 279	–	–	14 567	22 199	(7 633)	-34%	53 279
Interest		97 555	50 000	–	20 474	47 625	20 833	26 792	129%	50 000
Contracted services		110 395	128 878	–	10 503	33 674	53 699	(20 025)	-37%	128 878
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		73 709	31 594	–	–	2 795	13 164	(10 370)	-79%	31 594
Operational costs		51 150	64 224	–	7 898	23 667	26 760	(3 093)	-12%	64 224
Losses on Disposal of Assets		9 065	–	–	–	–	–	–		–
Other Losses		40 336	–	–	–	–	–	–		–
Total Expenditure		**1 106 667**	**994 017**	**–**	**104 600**	**380 540**	**414 174**	**(33 634)**	**-8%**	**994 017**
Surplus/(Deficit)		**(356 507)**	**(45 522)**	**–**	**19 667**	**306 810**	**(18 968)**	**325 777**	**-1718%**	**(45 522)**
Transfers and subsidies - capital (monetary allocations)		44 337	46 618	–	–	–	19 424	(19 424)	-100%	46 618
Transfers and subsidies - capital (in-kind)		16 063	30 500	–	–	–	12 708	(12 708)	-100%	30 500
Surplus/(Deficit) after capital transfers & contributions		**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**			**31 596**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**			**31 596**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**			**31 596**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(296 107)**	**31 596**	**–**	**19 667**	**306 810**	**13 165**			**31 596**

2023/10/04 11:49:51

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 - November

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 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	1 500	(395)	-26%	3 600
Vote 2 - Budget and Treasury		40 449	950	–	–	28	396	(368)	-93%	950
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		(393)	200	–	–	–	83	(83)	-100%	200
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	300	–	–	–	125	(125)	-100%	300
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health Services		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		29	550	–	–	30	229	(200)	-87%	550
Vote 10 - Roads Transport		22 212	23 700	–	1 525	9 563	9 875	(312)	-3%	23 700
Vote 11 - Electricity Services		38 198	5 000	–	–	–	2 083	(2 083)	-100%	5 000
Vote 12 - Water Services		(20 390)	20 500	–	22	922	8 542	(7 620)	-89%	20 500
Vote 13 - Waste Water Management		528	6 445	–	–	1 520	2 685	(1 165)	-43%	6 445
Vote 14 - Solid Waste Management		2 083	4 000	–	–	1 333	1 667	(333)	-20%	4 000
Vote 15 -		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	86 343	65 245	–	1 547	14 502	27 185	**(12 684)**	**-47%**	65 245
Total Capital Expenditure		**86 343**	**65 245**	**–**	**1 547**	**14 502**	**27 185**	**(12 684)**	**-47%**	**65 245**
Capital Expenditure - Functional Classification										
Governance and administration		**50 310**	**10 550**	**–**	**–**	**4 127**	**4 396**	(269)	-6%	**10 550**
Executive and council		185	350	–	–	–	146	(146)	-100%	350
Finance and administration		50 125	10 200	–	–	4 127	4 250	(123)	-3%	10 200
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(393)**	**500**	**–**	**–**	**–**	**208**	(208)	-100%	**500**
Community and social services		(393)	200	–	–	–	83	(83)	-100%	200
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	300	–	–	–	125	(125)	-100%	300
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**16 007**	**18 250**	**–**	**1 525**	**6 599**	**7 604**	(1 005)	-13%	**18 250**
Planning and development		29	550	–	–	30	229	(200)	-87%	550
Road transport		15 978	17 700	–	1 525	6 570	7 375	(805)	-11%	17 700
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**20 420**	**35 945**	**–**	**22**	**3 776**	**14 977**	(11 202)	-75%	**35 945**
Energy sources		38 198	5 000	–	–	–	2 083	(2 083)	-100%	5 000
Water management		(20 390)	20 500	–	22	922	8 542	(7 620)	-89%	20 500
Waste water management		528	6 445	–	–	1 520	2 685	(1 165)	-43%	6 445
Waste management		2 083	4 000	–	–	1 333	1 667	(333)	-20%	4 000
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**86 343**	**65 245**	**–**	**1 547**	**14 502**	**27 185**	**(12 684)**	**-47%**	**65 245**
Funded by:										
National Government		77 304	46 645	–	1 547	10 345	19 435	(9 090)	-47%	46 645
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**77 304**	**46 645**	**–**	**1 547**	**10 345**	**19 435**	**(9 090)**	**-47%**	**46 645**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 924	18 600	–	–	4 156	7 750	(3 594)	-46%	18 600
Total Capital Funding		**85 229**	**65 245**	**–**	**1 547**	**14 502**	**27 185**	**(12 684)**	**-47%**	**65 245**

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M05 - November

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	–	(48 278)	76 659
Trade and other receivables from exchange transactions		57 707	(7 735)	–	134 869	(7 735)
Receivables from non-exchange transactions		16 333	146 472	–	438 984	146 472
Current portion of non-current receivables		–	–	–	–	–
Inventory		2 418	(35 945)	–	(5 216)	(35 945)
VAT		488 323	23 017	–	520 929	23 017
Other current assets		0	–	–	(1 016)	–
Total current assets		**577 142**	**202 468**	–	**1 040 271**	**202 468**
Non current assets						
Investments		–	–	–	–	–
Investment property		97 136	66 580	–	96 821	66 580
Property, plant and equipment		958 866	964 328	–	959 117	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		**1 057 141**	**1 030 231**	–	**1 057 076**	**1 030 231**
TOTAL ASSETS		**1 634 283**	**1 232 699**	–	**2 097 347**	**1 232 699**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 692	–	–	4 692	–
Consumer deposits		1 710	(8 865)	–	1 784	(8 865)
Trade and other payables from exchange transactions		1 681 168	113 075	–	1 793 274	113 075
Trade and other payables from non-exchange transactions		2 911	(117 122)	–	21 613	(117 122)
Provision		8 701	11 546	–	8 701	11 546
VAT		344 822	2 298	–	369 768	2 298
Other current liabilities		–	–	–	–	–
Total current liabilities		**2 044 004**	**932**	–	**2 199 831**	**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		**2 105 845**	**687 460**	–	**2 261 672**	**687 460**
NET ASSETS	2	**(471 562)**	**545 239**	–	**(164 325)**	**545 239**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(449 937)	545 239	–	(164 325)	545 239
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**(449 937)**	**545 239**	–	**(164 325)**	**545 239**

2023/10/04 11:49:59

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M05 - November

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	–	11 593	54 614	98 366	(43 752)	-44%	236 078
Service charges		308 925	450 169	–	24 848	133 051	187 570	(54 520)	-29%	450 169
Other revenue		58 809	23 809	–	1 773	24 500	9 920	14 579	147%	23 809
Transfers and Subsidies - Operational		33 912	161 007	–	1	4 819	67 086	(62 267)	-93%	161 007
Transfers and Subsidies - Capital		18 911	46 618	–	–	–	19 424	(19 424)	-100%	46 618
Interest		1 265	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(436 721)	(797 906)	–	(39 653)	(192 858)	(332 461)	139 603	-42%	(797 906)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**93 120**	**119 775**	**–**	**(1 439)**	**24 126**	**49 906**	**25 780**	**52%**	**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)	–	(4 196)	(18 889)	(27 185)	8 297	-31%	(65 245)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**64 037**	**(65 245)**	**–**	**(4 196)**	**(18 889)**	**(27 185)**	**(8 297)**	**31%**	**(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**	**–**	**(5 636)**	**5 237**	**22 721**			**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	–		17 598	44 850			66 891

2023/10/04 11:50:01

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 - November

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 764	6 985	–	455	2 269	2 910	(641)	-22%	6 985
Pension and UIF Contributions		1 022	1 230	–	89	443	513	(69)	-14%	1 230
Medical Aid Contributions		379	448	–	32	159	187	(27)	-15%	448
Motor Vehicle Allowance		186	428	–	32	156	178	(22)	-12%	428
Cellphone Allowance		799	985	–	67	337	411	(74)	-18%	985
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 640	2 070	–	145	733	863	(130)	-15%	2 070
Sub Total - Councillors		**9 790**	**12 146**	**–**	**819**	**4 098**	**5 061**	**(963)**	**-19%**	**12 146**
% increase	4		**24,1%**							**24,1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 185	5 336	–	339	1 780	2 223	(444)	-20%	5 336
Pension and UIF Contributions		352	106	–	15	75	44	31	70%	106
Medical Aid Contributions		271	73	–	6	29	30	(2)	-6%	73
Overtime		–	9	–	1	4	4	(0)	-9%	9
Performance Bonus		218	–	–	–	93	–	93	#DIV/0!	–
Motor Vehicle Allowance		687	632	–	64	334	263	71	27%	632
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		360	146	–	10	50	61	(11)	-18%	146
Other benefits and allowances		1	5	–	0	0	2	(2)	-84%	5
Payments in lieu of leave		–	–	–	2	8	–	8	#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**	**–**	**436**	**2 373**	**2 628**	**(255)**	**-10%**	**6 307**
% increase	4		**3,2%**							**3,2%**
Other Municipal Staff										
Basic Salaries and Wages		116 828	111 676	–	10 563	51 140	46 532	4 609	10%	111 676
Pension and UIF Contributions		26 869	30 052	–	2 389	11 964	12 522	(558)	-4%	30 052
Medical Aid Contributions		11 135	12 797	–	1 062	5 229	5 332	(103)	-2%	12 797
Overtime		13 120	20 692	–	1 454	6 928	8 621	(1 693)	-20%	20 692
Performance Bonus		8 591	10 172	–	866	4 380	4 238	142	3%	10 172
Motor Vehicle Allowance		10 158	13 183	–	915	4 706	5 493	(787)	-14%	13 183
Cellphone Allowance		42	143	–	11	56	60	(4)	-6%	143
Housing Allowances		1 292	830	–	29	165	346	(181)	-52%	830
Other benefits and allowances		6 570	4 008	–	329	1 574	1 670	(96)	-6%	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	129	65	64	98%	157
Acting and post related allowance		1 849	1 675	–	10	186	698	(512)	-73%	1 675
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**201 220**	**205 385**	**–**	**17 654**	**86 459**	**85 577**	**882**	**1%**	**205 385**
% increase	4		**2,1%**							**2,1%**
Total Parent Municipality		**217 119**	**223 837**	**–**	**18 909**	**92 929**	**93 266**	**(336)**	**0%**	**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		–	–	–	–	–	–	–		–

2023/10/04 11:50:23

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 - November

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
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers 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		–	–	–	–	–	–	–		–
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									
Other Staff 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		–	–	–	–	–	–	–		–
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	–	18 909	92 929	93 266	(336)	0%	223 837
% increase	4		3,1%							3,1%
TOTAL MANAGERS AND STAFF		207 328	211 691	–	18 090	88 832	88 205	627	1%	211 691

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 - November

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	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	–	1 547	#VALUE!	27 185	#VALUE!	#VALUE!	#VALUE!
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**	**–**	**14 502**					

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 - November

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**48 524**	**28 728**	**–**	**3 019**	**6 541**	**11 970**	5 429	**45,4%**	**28 728**
Roads Infrastructure		2 399	4 000	–	23	398	1 667	1 269	**76,1%**	4 000
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		2 399	4 000	–	23	398	1 667	(1 269)	(0)	4 000
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		37 487	6 000	–	2 265	3 960	2 500	(1 460)	**-58,4%**	6 000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		37 487	6 000	–	2 265	3 960	2 500	1 460	0	6 000
Water Supply Infrastructure		2 096	2 000	–	189	201	833	632	**75,8%**	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	–	189	201	833	(632)	(0)	2 000
Sanitation Infrastructure		5 298	2 000	–	–	1 016	833	(182)	**-21,9%**	2 000
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		5 298	2 000	–	–	1 016	833	182	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	–	324	375	1 574	1 199	**76,2%**	3 778
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		1 093	3 778	–	324	375	1 574	(1 199)	(0)	3 778
Information and Communication Infrastructure		150	10 950	–	218	591	4 563	3 972	**87,1%**	10 950
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–

2023/10/04 11:50:45

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 - November

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								%	
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		150	10 950	–	218	591	4 563	(3 972)	(0)	10 950
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 - November

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
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	48 524	28 728	–	3 019	6 541	11 970	5 429	45,4%	28 728

Circular 124, for debt relief program - Eskom reconciliation as at 30 November 2025.

Kindly note the payments are 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	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 -	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 10 529 243,80	R 1 579 386,57	R 3 738 308,67	R 15 846 939,04	R 9 500 000,00	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	564014852493	R 979 195 330,54	R 8 059 499,90	R 1 208 924,99	R 3 597 262,60	R 12 865 687,49	R 2 000 000,00	R 990 061 018,03
Dec-25								
Jan-26								
Feb-26								
Mar-26								
Apr-26								
May-26								
Jun-26								
			R 60 688 007,56	R 9 103 201,14	R 18 247 962,70			

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	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 -	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 169 553 543,70	R 8 987 025,14	R 1 348 053,77	R 1 464 013,65	R 11 799 092,56	R 9 500 000,00	R 171 852 636,26
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	889280628311	R 178 452 801,66	R 7 788 570,39	R 1 168 285,56	R 1 464 878,67	R 10 421 734,62	R 1 000 000,00	R 187 874 536,28
Dec-25								
Jan-26								
Feb-26								
Mar-26								
Apr-26								
May-26								
Jun-26								
			54 543 846,80	8 181 577,02	7 383 785,32			

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 30 November 2025_26 amounts to **R 1.177 billion** and **R518 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 November 2025.

T.P MAHLANGU
CHIEF FINANCIAL OFFICER

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	Nov'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

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	
	6.10	*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.* *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: TSWALEDI McDONALD MASHABELA

Signature of HOD/ NT/ MM:

Date: 15.12.2025

****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.*