



# THEMBELIHLE

*Incorporating the towns of Strydenburg and Hopetown*

*Northern Cape Province, Republic of South Africa*

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# MONTHLY BUDGET STATEMENT: SECTION 71 MONTHLY REPORT: JULY 2025

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**PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 JULY 2025**

**TO: THE EXECUTIVE MAYOR**

**FROM: FINANCE DEPARTMENT**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 JULY 2025**

**1. Purpose**

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 June 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasuries containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

**2. Background**

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 June 2009, regarding the "Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations" necessitates those specific financial particulars be reported on and in the format prescribed, hence this report to meet legislative compliance.

"The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act". Further, Section 71 of the MFMA requires that, "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 national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month".

For the reporting period ending 30 July 2025, the ten working day reporting limit expires on the 15<sup>th</sup> August 2025. The National Treasury will use only the MSCOA data strings required for submission as prescribed and all publications will use the data collected from, the MSCOA data strings" which must be submitted before or on 15 August 2025.

### 3. Executive summary

The Statement of Financial Performance shown in Annexure A, Table C4, is prepared on the prescribed monthly C-schedules, detailing Revenue by source and Expenditure by type. The consolidated summary of the financial performance is indicated in Table 1 below:

| YTD BUDGET VS YTD ACTUALS: JULY 2025                                   |   |                            |                         |  |                              |  |
|--|---|----------------------------|-------------------------|--|------------------------------|--|
| Description<br>thousand  | R | YTD<br>Budget<br>July 2025 | YTD Actual<br>July 2025 | Variance<br>Favourable<br>(Unfavourable) | %YTD Actual vs YTD<br>Budget |  |
| Total Revenue<br>(including capital<br>transfers and<br>contributions) |   | 22 271<br>million          | 9 758                   | R36 769 million                          | 128%                         |  |
| Total Operational<br>Expenditure                                       |   | R11 106<br>million         | R8 133<br>million       | (2 974 million)                          | -27%                         |  |

### 4. Budget performance overview

The municipality is implementing the original budget for 2025/2026 financial year. The original budget for 2025/2026 was assessed as unfunded with a recommendation from National Treasury that the municipality should engage in a process of developing a Budget Funding plan. The municipality engaged in the process of developing a Cost Reflective Tariff which is bound to assist the municipality in attaining a funded budget.

The municipality's Debt Relief application to National Treasury was approved on the 1<sup>st</sup> December 2023 with the condition of maintaining bulk Eskom and Water account amongst other conditions. The municipality received a notice of breach in relation to the Debt Relief Program for none payments made to Eskom.

## 4.1 Operating Revenue by Source

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| Description  | Ref | Budget Year 2025/26     |                 |                 |                |               |               |               |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|  |     | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |     |                         |                 |                 |                |               |               |               |                |                    |
| <b>Revenue</b>   |     |                         |                 |                 |                |               |               |               |                |                    |
| <b>Exchange Revenue</b>  |     |                         |                 |                 |                |               |               |               |                |                    |
| Service charges - Electricity  |     | 15 251                  | 25 343          | -               | 2 048          | 2 048         | 2 112         | (64)          | -3%            | 25 343             |
| Service charges - Water  |     | (1 499)                 | 6 311           | -               | 484            | 484           | 526           | (42)          | -8%            | 6 311              |
| Service charges - Waste Water Management                             |     | (109)                   | 4 208           | -               | 409            | 409           | 351           | 58            | 17%            | 4 208              |
| Service charges - Waste management                                   |     | (254)                   | 3 302           | -               | 220            | 220           | 275           | (55)          | -20%           | 3 302              |
| Sale of Goods and Rendering of Services                              |     | 188                     | 274             | -               | 15             | 15            | 23            | (8)           | -33%           | 274                |
| Agency services  |     | 679                     | -               | -               | -              | -             | -             | -             | -              | -                  |
| Interest   |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Interest earned from Receivables                                     |     | 6 736                   | 12 727          | -               | 516            | 516           | 1 061         | (545)         | -51%           | 12 727             |
| Interest from Current and Non Current Assets                         |     | 156                     | 392             | -               | -              | -             | 33            | (33)          | -100%          | 392                |
| Dividends  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Rent on Land   |     | -                       | 312             | -               | -              | -             | 26            | (26)          | -100%          | 312                |
| Rental from Fixed Assets   |     | 716                     | 699             | -               | 44             | 44            | 58            | (14)          | -24%           | 699                |
| Licence and permits  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Special rating fees  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Operational Revenue  |     | 1 359                   | 2 281           | -               | 263            | 263           | 190           | 13            | 7%             | 2 281              |
| <b>Non-Exchange Revenue</b>  |     |                         |                 |                 |                |               |               |               |                |                    |
| Property rates   |     | 6 992                   | 10 021          | -               | 4 023          | 4 023         | 835           | 3 187         | 382%           | 10 021             |
| Surcharges and Taxes   |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Fines, penalties and tribals   |     | 21                      | 65              | -               | -              | -             | 5             | (5)           | -100%          | 65                 |
| Licence and permits  |     | 416                     | 456             | -               | 10             | 10            | 38            | (28)          | -75%           | 456                |
| Transfers and subsidies - Operational                                |     | 45 497                  | 43 772          | -               | 13 920         | 13 920        | 3 648         | 10 272        | 282%           | 43 772             |
| Interest   |     | 1 763                   | 1 936           | -               | 146            | 146           | 161           | (15)          | -9%            | 1 936              |
| Fuel Levy  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Operational Revenue  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| Gains on disposal of Assets  |     | -                       | 5 000           | -               | -              | -             | 417           | (417)         | -100%          | 5 000              |
| Other Gains  |     | -                       | -               | -               | -              | -             | -             | -             | -              | -                  |
| <b>Discontinued Operations</b>                                       |     |                         |                 |                 |                |               |               |               |                |                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>77 911</b>           | <b>117 100</b>  | <b>-</b>        | <b>22 037</b>  | <b>22 037</b> | <b>9 758</b>  | <b>12 278</b> | <b>128%</b>    | <b>117 100</b>     |

### Comparison against the YTD Budget

#### Exchange Revenue

- **Service charges – Electricity** is showing a variance of -3%. Electricity comprises of pre-paid and conventional electricity meter boxes. The municipality generates more revenue from pre-paid electricity sold at the municipality pay point of sale and the electricity vendors.
- **Service chargers' water** is showing a under-recovery of minus -8%. Reason for the difference between the actual and budgeted amount is because majority of the consumers are not paying, and that can be because of accounts not reaching them or meters that are covered by the soil, cements, uninstalled meters and faulty meters resulting in unmetered consumption therefore the meter reader cannot read actual readings. The municipality is currently busy with a water meter audit and where there are no meters, meters are currently being installed. All properties must be considered on the General Valuation Roll, and the same applies to all service chargers like sanitation and refuse as it is also showing an under-recovery compared to the YTD budget.

- Sale of Goods and Rendering of Services is
- Interest earned from Receivables is showing a variance of minus 25% due to the increase in debt over 90 days not being serviced.
- Interest from Current and Non-current Assets shows a negative variance of 59%, and operational revenue is showing a variance of -15% as a result of slow recovery on incidental cash surpluses and commission: transaction handling fees.

**Non-Exchange Revenue**

- Property Rates is showing a minus variance of 382% which is an improvement.
- Fines, penalties and forfeits is showing a variance of 100%, due to the under-recovery on fines: Law Enforcement.
- Transfers and subsidies – Operational are showing a variance of 282%.
- Operational Revenue shows a variance of for the month under review.
- Gains and disposal of assets, shows a negative variance of 100%.



## 4.2 Operating Expenditure by Type

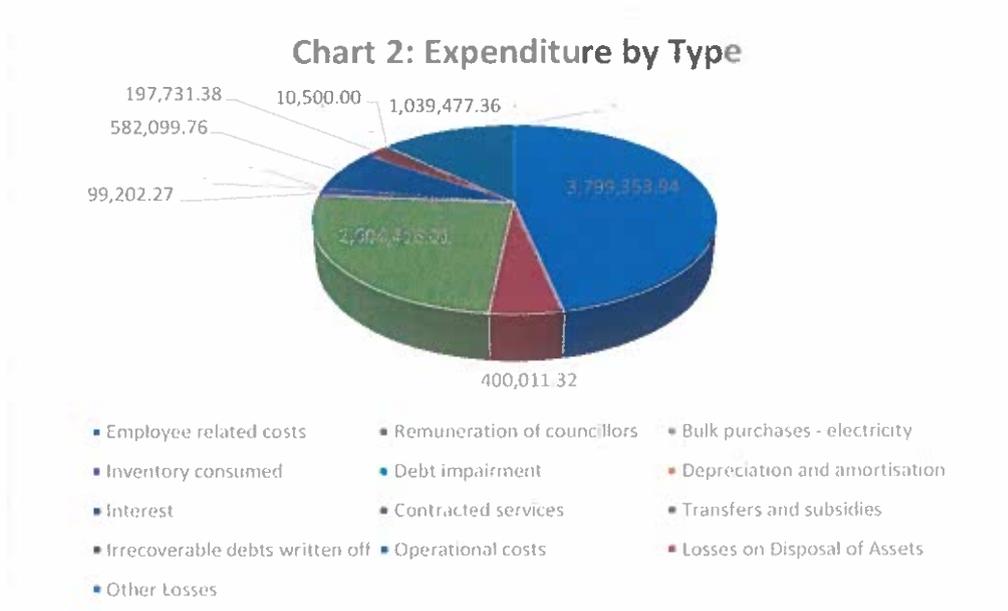
| 0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July |     |                 |                 |                 |                     |               |               |                |                |                    |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|----------------|----------------|--------------------|
| 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 |
| <i>R thousands</i>   |     |                 |                 |                 |                     |               |               |                |                |                    |
| <b>Expenditure By Type</b>   |     |                 |                 |                 |                     |               |               |                |                |                    |
| Employee related costs   |     | 37 818          | 45 983          | --              | 3 781               | 3 781         | 3 832         | (51)           | -1%            | 45 983             |
| Remuneration of councillors  |     | 5 793           | 4 326           | --              | 400                 | 400           | 360           | 40             | 11%            | 4 326              |
| Bulk purchases - electricity   |     | 19 435          | 21 151          | --              | 2 004               | 2 004         | 1 763         | 242            | 14%            | 21 151             |
| Inventory consumed   |     | 2 014           | 4 535           | --              | 85                  | 85            | 378           | (293)          | -78%           | 4 535              |
| Debt impairment  |     | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Depreciation and amortisation  |     | --              | 11 220          | --              | --                  | --            | 905           | (905)          | -100%          | 11 220             |
| Interest   |     | 6 993           | 10 660          | --              | 578                 | 578           | 888           | (311)          | -35%           | 10 660             |
| Contracted services  |     | 4 363           | 11 603          | --              | 180                 | 180           | 967           | (787)          | -81%           | 11 603             |
| Transfers and subsidies  |     | 268             | --              | --              | 11                  | 11            | --            | 11             | #DIV/0!        | --                 |
| Irrecoverable debts written off  |     | --              | 10 224          | --              | --                  | --            | 852           | (852)          | -100%          | 10 224             |
| Operational costs  |     | 21 064          | 13 579          | --              | 1 020               | 1 020         | 1 131         | (112)          | 10%            | 13 579             |
| Losses on Disposal of Assets   |     | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Other Losses   |     | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| <b>Total Expenditure</b>   |     | <b>97 727</b>   | <b>133 280</b>  | <b>--</b>       | <b>8 058</b>        | <b>8 058</b>  | <b>11 106</b> | <b>(3 048)</b> | <b>-27%</b>    | <b>133 280</b>     |

### Comparison against YTD Budget

As indicated in the Table above, as of 30 July 2025 current YTD expenditure shows an unsatisfactory variance of minus -27%. The YTD actual amounted to R8 058 against the YTD Budget of R133 280 million.

- Employee related costs show an underspending variance of -1%, due to the YTD actual being slightly less than projected. Post-retirement benefit obligations are not factored in and will only be finalised as part of year – end procedures.
- Remuneration of councillors is showing an 11 variance, slightly higher than the projected expenditure%.
- Bulk purchase – Electricity is showing a variance of 14% and all invoices to date has been captured on the system.
- Inventory consumed is showing an unsatisfactory variance of minus 78%. Expenditure on inventory consumed needs to be monitored closely and remedial action be taken to ensure that funds are spent effectively with good value for money and that funds will be fully spent at year-end.
- Depreciation and impairment on assets - Depreciation is a decrease in asset value throughout based on the estimated asset life span. Impairment is the provision made in the annual financial statement that shows an unexpected decrease in the performance of an asset. Currently the system does not make provision for the calculation of the asset depreciation and impairment. Both depreciation and impairment are only calculated at year end through the proposed journals.

- Interest is showing a variance of - 35% due to delay in paying creditors.
- Contracted services have a variance of minus 80%; it includes the professional services or other services offered by the consultants and other companies and a signed service level agreement with the service providers are in place. All SLA are reviewed on a regular basis to ensure that the service is carried out as outlined in the SLA.
- Operational cost is showing a positive variance of 8% as a result various line items under operational cost being spent.



Also indicated in Chart 2 above is the weighting of the YTD Actual on Expenditure by Type as a 27% of total operational expenditure as at 30 July 2025. The main cost drivers of the municipality are Employee related costs, Operational Costs and Bulk purchases-electricity.

**Electricity bulk purchases and small accounts.**

The municipality purchases the electricity from Eskom to provide electricity services to some of the wards within the municipal jurisdiction. The municipality does not supply electricity in all wards. Debt owed to Eskom increased to R173 142 181. For the month of July 2025, the municipality's bill amount to R1 927 748.55 for electricity bulk purchases. As part of the Debt

Relief conditions the municipality is bound to make a monthly payment on current accounts and pay off an amount of R12million over a period of 12 months. For the Month of July, the Municipality made a payment of R 500 000 To Eskom.

**Vanderkloof water user association** – The amount due for the month under review equals to R79,758.73. No payment has been made and no payment arrangement has been agreed upon by the municipality and the Water association.

#### **4.3 Capital expenditure**

**Table C5 Monthly Budget Statement – Capital Expenditure – July 2025**

| Capital expenditure & funds sources |       |        |   |   |   |       |         |       |        |
|-------------------------------------|-------|--------|---|---|---|-------|---------|-------|--------|
| Capital expenditure                 | 5,381 | 15,858 | - | - | - | 1,322 | (1,322) | -100% | 15,858 |
| Capital transfers recognized        | 5,381 | 15,858 | - | - | - | 1,322 | (1,322) | -100% | 15,858 |
| Borrowing                           | -     | -      | - | - | - | -     | -       | -     | -      |
| Internally generated funds          | -     | -      | - | - | - | -     | -       | -     | -      |
| Total sources of capital funds      | 5,381 | 15,858 | - | - | - | 1,322 | (1,322) | -100% | 15,858 |

As indicated above, there is no spending YTD Actual on capital expenditure as at end of July 2025 when compared to the YTD budget of R1 322 million. The total YTD capex is funded from Capital grants R4 374 million (100%). Capex is extremely low and major intervention is required for the financial year. Contract management also needs to be monitored more closely, placing emphasis on the performance of appointed service providers and addressing issues of non-performance immediately. The capital expenditure report shown in Annexure A, Table C5 has been prepared on the prescribed monthly C-schedule, and is categorised by municipal vote and functional classification.

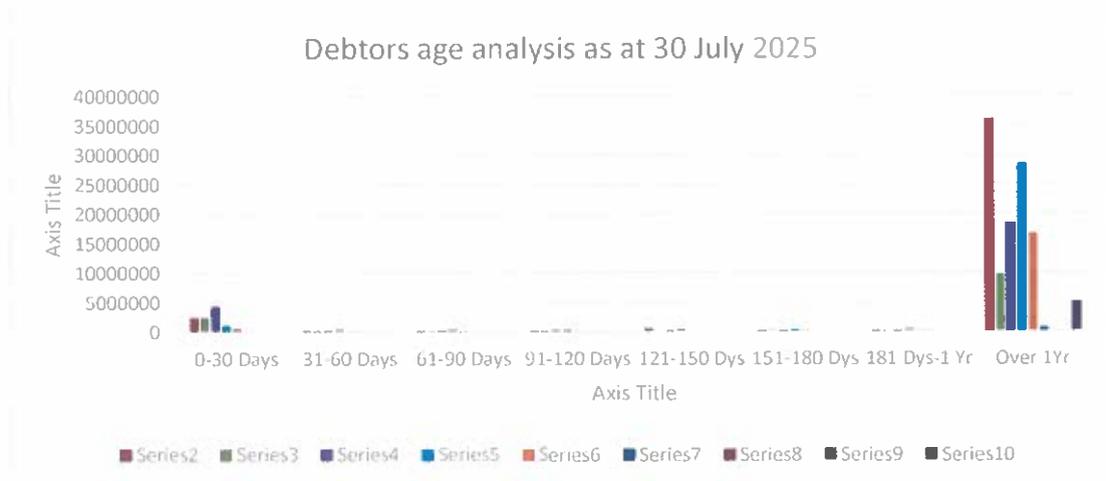
#### **5. In-year budget statement tables**

The financial results for the period under review is included in Annexure A, consisting of the following C-schedule tables.

- a) Table C1: Summary
- b) Table C2: Financial Performance (Functional Classification)
- c) Table C3: Financial Performance (Revenue and Expenditure by Municipal vote)
- d) Table C4: Financial Performance (Revenue and Expenditure)
- e) Table C5: Capital Expenditure by vote, functional classification and funding
- f) Table C6: Statement of Financial Position

**6. Debtors' Analysis**

Interest on area accounts is the outstanding amounts calculated by a certain interest rate, normally 10% calculated by the system as per the policy and this interest rate is calculated on different service items. Interest on area accounts starts with 30-60 ageing and going forward to more than 120 days.

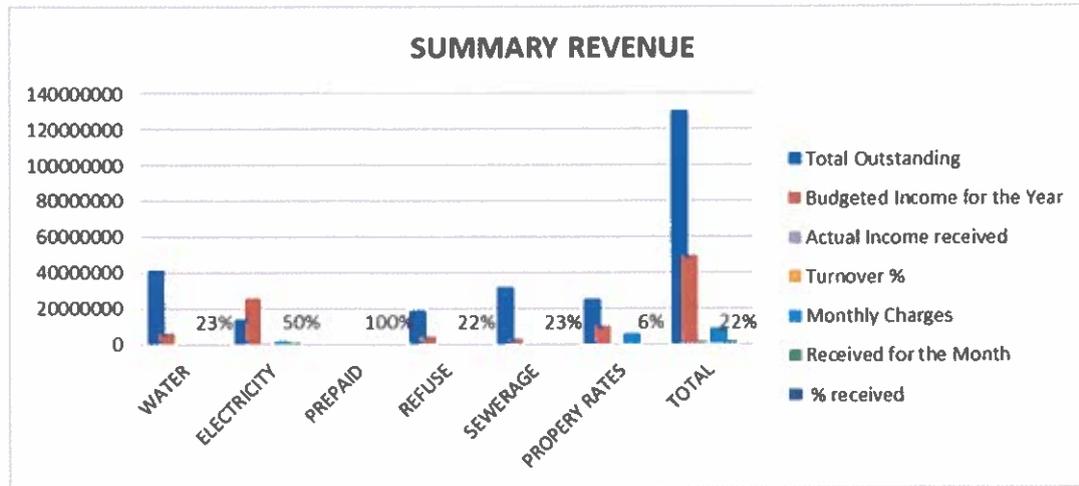


To-date, the municipality is owed **R136 944 million** and the debt over 90 days stand at **R122 058 million**. In accordance with the above tables, it is evident that there was no improvement in collection. Currently, the households' debtors constitute highest portion of the total debtor's book however the total debtor's book has been handed over to an external company for collection on behalf of the municipality. The monitoring of the progress status of the appointed company (Khumalo Masondo Attorney's Inc) is monitored on a continuous basis. Some of the consumers accounts are billed on an estimated billing readings and still need to be attended to. Reason for these estimates are meters that are covered by the soil, cements and uninstalled meters. The municipality should move in the direction of installing smart meters and constant maintenance should be prioritized on infrastructure.

**Revised collection rate**

| Services       | Total Outstanding  | Budgeted Income for the Year | Actual Income received | Turnover % | Monthly Charges   | Received for the Month | % received |
|----------------|--------------------|------------------------------|------------------------|------------|-------------------|------------------------|------------|
| WATER          | 40966167.47        | 6311000                      | 67810.76               | 15%        | 289965.17         | 67810.76               | 23%        |
| ELECTRICITY    | 13396594.02        | 25343000                     | 1019662.14             | 189%       | 2045259.66        | 1019662.14             | 50%        |
| PREPAID        |                    | 0                            | 359408                 |            | 359408            | 359408                 | 100%       |
| REFUSE         | 18536260.47        | 4208000                      | 59296.64               | 23%        | 267211.97         | 59296.64               | 22%        |
| SEWERAGE       | 32002625.6         | 3302000                      | 115377.44              | 10%        | 495177.42         | 115377.44              | 23%        |
| PROPERTY RATES | 25161330.06        | 10021000                     | 301854.53              | 40%        | 5353057.91        | 301854.53              | 6%         |
| <b>TOTAL</b>   | <b>130062977.6</b> | <b>49185000</b>              | <b>1923409.51</b>      | <b>38%</b> | <b>8810079.13</b> | <b>1923409.51</b>      | <b>22%</b> |

The above figures depict the financial performance movement from July 2025 and total revenue for the month of July 2025 amounts to R1 923 409.51. To-date the municipality has performed the total revenue collection by 22%.



**Property rates**

The property rates as indicated on the graph shows an inconsistent fluctuation of collection rate. For the month of July 2025, the municipality collected about 6% and has a turnover of 40%.

**Electricity (Conventional and pre-paid)**

Electricity comprises of pre-paid and conventional electricity meter boxes. The municipality generates more revenue from pre-paid electricity sold at the municipality pay point of sale and the electricity vendors. For the month of July 2025, electricity sales amounted to R1 011 662 including the pre-paid sales.

**Water**

Revenue on water services billed amounts to R289 965 for the month of July 2025 and to-date the municipality collected for water services R67 810.76 for the month. Reason for the difference between the actual and billed amount is because majority of the consumers are not paying, and that can be because of accounts not reaching them or meters that are covered by the soil, cements, uninstalled meters and faulty meters resulting in unmetered consumption therefore the meter reader cannot read actual readings.

**Refuse**

Refuse is the collection of rubbish in all areas within Thembelihle and a certain refuse bill is required as part of the services rendered. Currently there is a refuse collection schedule that guides the employees in executing the refuse job. For the month of July 2025, the municipality billed R276 211 and actual collection amounts to R59 296 billing on refuse has been consistent since the beginning of the financial year.

**Sanitation**

This is the provision of sewerage network to households and there are two different types of sewerage network, namely:

- Sceptic tanks
- Manhole's network

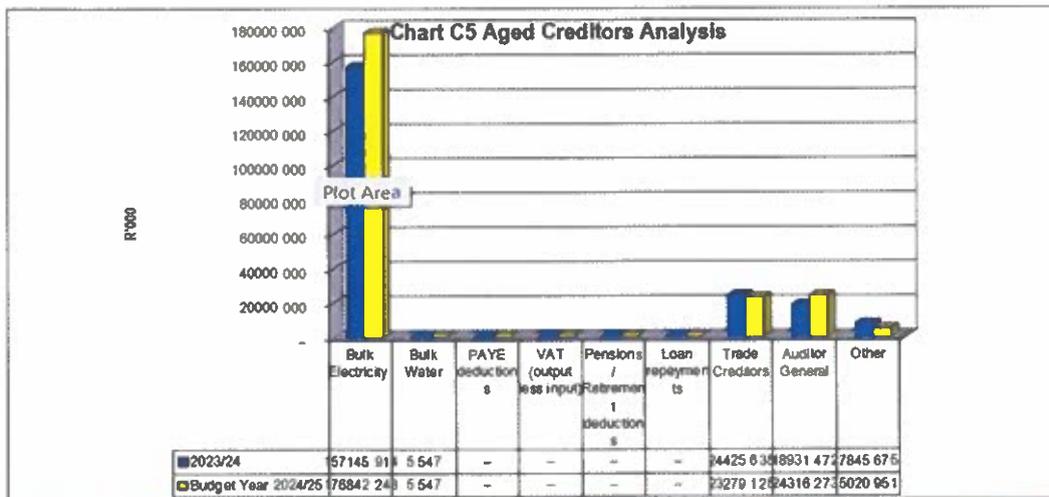
Sceptic tank is a cash service given to consumers where a call will be logged through the call centre and the consumer will make a payment at the cashier's point and keep proof of payment for the service paid.

Manhole services is the sewerage network that sucks all the waste water to the sewerage pump station and subsequently to the waste water treatment plant for recycling. For the month of July 2025, the municipality billed R495 177 actual received is R115 377.44 and this includes the conventional and cash transactions for the sceptic sanitation tank.

**7. Creditors' Analysis**

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

| Description                                    | NT Code     | Budget Year 2025/26 |               |              |               |                |                |                   |                |                | Total          | Prior year debts for chart (same period) |
|--|-------------|---------------------|---------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|----------------|--|
|  |             | 0 - 30 Days         | 31 - 60 Days  | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year    |                |                |  |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |               |              |               |                |                |                   |                |                |                |  |
| Bulk Electricity                               | 0100        | 2,970               | 2,906         | 2,176        | 2,289         | 2,091          | 2,335          | 13,092            | 152,881        | 198,521        | 163,102        |  |
| Bulk Water                                     | 0200        | -                   | -             | -            | -             | -              | -              | -                 | 6              | 6              | 6              |  |
| PAYE deductions                                | 0300        | -                   | -             | -            | -             | -              | -              | -                 | -              | -              | -              |  |
| VAT (output less input)                        | 0400        | -                   | -             | -            | -             | -              | -              | -                 | -              | -              | -              |  |
| Pensions / Retirement deductions               | 0500        | -                   | -             | -            | -             | -              | -              | -                 | -              | -              | -              |  |
| Loan repayments                                | 0600        | -                   | -             | -            | -             | -              | -              | -                 | -              | -              | -              |  |
| Trade Creditors                                | 0700        | 4,869               | 7,637         | 1,310        | 918           | 906            | 678            | 3,532             | 16,511         | 36,191         | 20,287         |  |
| Auditor General                                | 0800        | 92                  | 96            | 92           | 89            | 103            | 106            | 2,933             | 18,781         | 22,286         | 19,431         |  |
| Other  | 0900        | 124                 | 1,983         | 654          | 696           | 599            | 96             | 373               | 4,385          | 8,920          | 5,169          |  |
| Medical Aid deductions                         | 0950        | -                   | -             | -            | -             | -              | -              | -                 | -              | -              | -              |  |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>7,884</b>        | <b>12,617</b> | <b>4,233</b> | <b>3,972</b>  | <b>3,700</b>   | <b>3,215</b>   | <b>19,931</b>     | <b>202,374</b> | <b>257,925</b> | <b>207,995</b> |  |



**Auditor General** – The municipality has a payment arrangement with the AG on paying the total balance within 48 months. A payment of R550 000,00 was made from the equitable share received in December 2024. As for the month under review, no payment was made to honour the payment arrangement.

**Eskom** – As at 30 June 2025, the total outstanding debt owed to Eskom amount to more than R173 million. According to the June 2025 invoice, the outstanding balance for the month under review is R1 927 748.55. The municipality is part of the Debt Relief program and has not fully complied with the conditions attached to it and a notice of intend to terminate or remove the municipality from the program was received from National Treasury. No payments were made for the month under review on bulk accounts.

**Vanderkloof water user association** –The invoice for July 2025 amounts to R79,758.73 and no payment nor payment arrangement has been made. I recommend that management make a payment arrangement to service this debt and commence to participate in the debt relief.

**PAYE and Pension** – statutory deductions are paid over monthly to the relevant institutions on or before seventh of the new month, however for the month of July 2025 no payment was made on PAYE. It must be noted that the municipality has a payment agreement with CRF pension fund to pay an amount of R2.5million on receipt of each equitable share. For the month of July a payment of R3000 000 was made.

**Trade creditors** – all suppliers are registered on the municipality's database and it is a prerequisite for these suppliers to be registered on the Central Supplier Database (CSD).

**Other creditors** – includes Sundry creditors which were unpaid as at 30 June 2025.

#### **8. Investment portfolio analysis**

The bellow table consist of the total investments balances as at end of July 2025. The total balance amounts to **R3 344 458.86** and these amounts is in the investment's accounts for capital projects purposes. All these transactions will eventually be transferred and recognised to revenue when the invoices are due for payment for a consultant or contractor.

| <b>No.</b> | <b>Investment type</b>    | <b>Closing Balance</b> |
|------------|---------------------------|------------------------|
| <b>1</b>   | <b>INEP</b>               | <b>R1 761 889.60</b>   |
| <b>2</b>   | <b>Operational Grants</b> | <b>R 1 420 583.86</b>  |
| <b>3</b>   | <b>WSIG</b>               | <b>R 1 145.07</b>      |
| <b>4</b>   | <b>MIG</b>                | <b>R 160 840.33</b>    |
|            | <b>TOTAL</b>              | <b>R 3,344,458.86</b>  |



will be recognized at year-end in the Statement of Financial performance, when all conditions of the grant have been met.

Rollover Grant: Expenditure – No application was submitted.

**10. Councillors allowances and employee benefits**

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

| Summary of Employee and Councillor remuneration          | 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  |     | A               | B               | C                   |                |               |               |              | D              |                    |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 4 581           | 3 879           | -                   | 335            | 335           | 323           | 12           | 4%             | 3 879              |
| Pension and UIF Contributions                            |     | 0               | -               | -                   | -              | -             | -             | -            | #DIV/0!        | -                  |
| Medical Aid Contributions                                |     | 157             | -               | -                   | 10             | 10            | -             | 10           | #DIV/0!        | -                  |
| Motor Vehicle Allowance                                  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Cellphone Allowance                                      |     | 433             | 447             | -                   | 37             | 37            | 37            | (0)          | -1%            | 447                |
| Housing Allowances                                       |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                            |     | 622             | -               | -                   | 17             | 17            | -             | 17           | #DIV/0!        | -                  |
| <b>Sub Total - Councillors</b>                           |     | <b>5 793</b>    | <b>4 326</b>    | <b>-</b>            | <b>400</b>     | <b>400</b>    | <b>360</b>    | <b>40</b>    | <b>11%</b>     | <b>4 326</b>       |
| % Increase   | 4   |                 | -25.3%          |                     |                |               |               |              |                | -25.3%             |
| <b>Senior Managers of the Municipality</b>               |     |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 2 000           | 4 344           | -                   | 302            | 302           | 362           | (60)         | -17%           | 4 344              |
| Pension and UIF Contributions                            |     | 3               | 2               | -                   | 2              | 2             | 0             | 2            | 100%           | 2                  |
| Medical Aid Contributions                                |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Overtime   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Performance Bonus  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                  |     | 30              | 264             | -                   | 26             | 26            | 22            | 4            | 16%            | 264                |
| Cellphone Allowance                                      |     | 46              | 148             | -                   | 13             | 13            | 12            | 0            | 3%             | 148                |
| Housing Allowances                                       |     | -               | -               | -                   | 0              | 0             | -             | 0            | #DIV/0!        | -                  |
| Other benefits and allowances                            |     | 113             | -               | -                   | 2              | 2             | -             | 2            | #DIV/0!        | -                  |
| Payments in lieu of leave                                |     | 169             | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Long service awards                                      |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                      |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Entertainment  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Scarcity   |     | 46              | 170             | -                   | 7              | 7             | 14            | (6)          | -54%           | 170                |
| Acting and post-related allowance                        |     | 25              | -               | -                   | 6              | 6             | -             | 6            | #DIV/0!        | -                  |
| In kind benefits   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>2 432</b>    | <b>4 928</b>    | <b>-</b>            | <b>357</b>     | <b>357</b>    | <b>411</b>    | <b>(53)</b>  | <b>-13%</b>    | <b>4 928</b>       |
| % Increase   | 4   |                 | 102.7%          |                     |                |               |               |              |                | 102.7%             |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                     |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |     | 26 383          | 27 756          | -                   | 2 492          | 2 492         | 2 313         | 179          | 8%             | 27 756             |
| Pension and UIF Contributions                            |     | 4 189           | 6 063           | -                   | 416            | 416           | 505           | (89)         | -18%           | 6 063              |
| Medical Aid Contributions                                |     | 1 328           | 1 468           | -                   | 123            | 123           | 122           | 1            | 0%             | 1 468              |
| Overtime   |     | 1 440           | 1 708           | -                   | 222            | 222           | 142           | 80           | 56%            | 1 708              |
| Performance Bonus  |     | 1 204           | 1 778           | -                   | 104            | 104           | 148           | (44)         | -30%           | 1 778              |
| Motor Vehicle Allowance                                  |     | 5               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Cellphone Allowance                                      |     | 300             | 221             | -                   | 24             | 24            | 18            | 6            | 33%            | 221                |
| Housing Allowances                                       |     | 23              | 33              | -                   | 2              | 2             | 3             | (0)          | -15%           | 33                 |
| Other benefits and allowances                            |     | 154             | 23              | -                   | 1              | 1             | 2             | (1)          | -48%           | 23                 |
| Payments in lieu of leave                                |     | 266             | 1 179           | -                   | -              | -             | 98            | (98)         | -100%          | 1 179              |
| Long service awards                                      |     | -               | 210             | -                   | 39             | 39            | 18            | 22           | 123%           | 210                |
| Post-retirement benefit obligations                      |     | 94              | 558             | -                   | -              | -             | 46            | (46)         | -100%          | 558                |
| Entertainment  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Scarcity   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Acting and post-related allowance                        |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| In kind benefits   |     | -               | 60              | -                   | -              | -             | 5             | (5)          | 100%           | 60                 |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>35 387</b>   | <b>41 055</b>   | <b>-</b>            | <b>3 424</b>   | <b>3 424</b>  | <b>3 421</b>  | <b>3</b>     | <b>0%</b>      | <b>41 055</b>      |
| % Increase   | 4   |                 | 16.0%           |                     |                |               |               |              |                | 16.0%              |
| <b>Total Parent Municipality</b>                         |     | <b>43 612</b>   | <b>50 309</b>   | <b>-</b>            | <b>4 181</b>   | <b>4 181</b>  | <b>4 192</b>  | <b>(11)</b>  | <b>0%</b>      | <b>50 309</b>      |

As depicted in the Table above, Employee related costs show an overspending variance of 8%. Post – retirement benefit obligations will be finalized as part of year – end procedures. It should be noted that the disclosure under performance bonus, is the annual bonuses that is budgeted for and paid out to employees. We do have individuals acting on vacant position from time to time, but all such acting allowances forms part of basic salary line item. Councillors Remuneration is showing a variance of 4 % when compared to the YTD Budget.

The same trend is transpiring for the current year. Overtime can be monitored by implementing more stringent control measures. The municipality should also ensure that critical positions to compliment capacity on the ground is expedited and filled with qualified personnel. The overtime policy was developed and approved by Council. There are some challenges with the implementation, especially pertaining to time-off in lieu of Overtime remuneration.

The BTO office recommends the following:

- ✓ The monitoring of daily tasks/assignments.
- ✓ Finding means to actually verify work performed, even if this means that for the first few questionable overtimes work that managers/supervisors actually go out to the site, if possible.
- ✓ Using the vehicle tracking reports to ascertain the timespan at a particular site.
- ✓ Request a detailed description of the nature of work done and insist on the exact site where work was performed being specified.
- ✓ The adherence to the overtime policy stipulations, is imperative in order to address the issues on overtime.

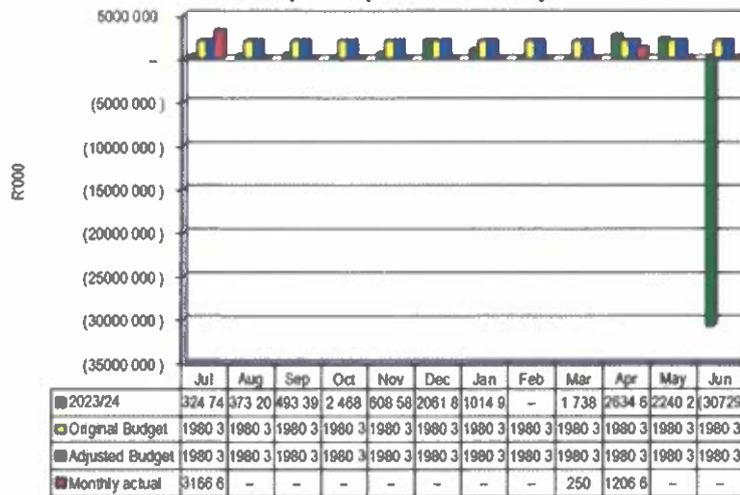
**11. Material variances to the service delivery and budget implementation plan**

Material variances pertaining to financial performance are primarily addressed in the executive summary under Section 4.1 to 4.3 or emphasised elsewhere in this Monthly Budget Statement. Any other material variances to the SDBIP will be included in the quarterly Section 52 (d) report for the period ending 30 July 2025.

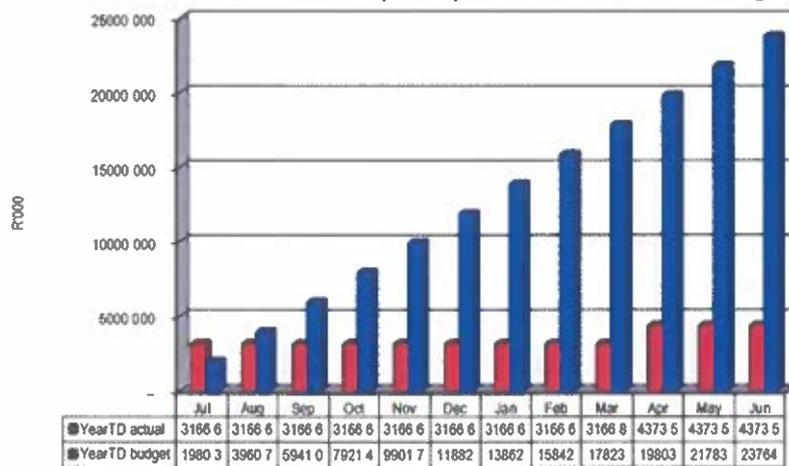
**12. Capital programme performance**

Please refer to notes on Capital Expenditure in the Executive Summary. Section 4.3.

**Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target**



**13. Other supporting documents**

Additionally, information or supporting documentation for July 2025 include;

1. Monthly Debt Relief Non-Compliance/Intend to terminate letter accompanied by the Municipal.
2. Eskom Invoices and Proof of payments for the month under review
3. Collection rate Report.

4. Indigent Monthly report

**14. Conclusion**

I recommend that all the expenditure movements be discussed with the respective sections, so that line managers could be abreast with the expenditure movements to-date.

**Recommendations**

It is recommended that the Mayoral Committee take note of:

1. Monthly budget statement of July 2025.

2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set out in Condition 6.1 on the non-compliance letter.

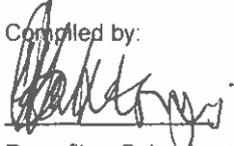
3. The following remedial actions necessary to improve the municipality's compliance in terms of the Debt Relief Conditions:

4. As per recommendations:

- After receipt of the water meter audit by Inzalo EMS, accounts be corrected.
- Implement the credit control & debt collection policy
- Establish new accounts where there are no accounts
- Source funding for the installation of smart meters for both water and electricity
- Constantly and consistently investigate and address areas contributing to water and electricity losses and take corrective measures.
- Improve and increase registration of indigents on a monthly basis
- Adopt and implement cost-containment policy rigorously and consistently

**Quality Certificate**

Compiled by:



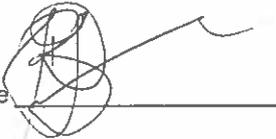
Remofilwe Babeetswejang  
Chief Financial Officer

I, Kealeboga Eporone, the Municipal Manager of Thembelihle

Local Municipality hereby certify that-

- Section 71 reporting for the month of July 2025 of Thembelihle Local Municipality has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Municipal Manager of Thembelihle Local Municipality

Signature: 

Date: 14/08/2025

**Acknowledgement receipt of section 71 report: Mayor**

I, MARNUS STANLEY U'ISSA, the Mayor of Thembelihle

Local Municipality hereby acknowledge the receipt of the section 71 report for the month of July

\_\_\_\_\_ of \_\_\_\_\_

Signature: 

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**15. Annexure A: C-schedules**

0 - Table C1 Monthly Budget Statement Summary - M01 July

| Description  | 2024/25         |                 |                 | Budget Year 2025/26 |               |               |                |                |                    |
|--|-----------------|-----------------|-----------------|---------------------|---------------|---------------|----------------|----------------|--------------------|
|  | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual      | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>Revenues</b>  |                 |                 |                 |                     |               |               |                |                |                    |
| <b>Financial Performance</b>   |                 |                 |                 |                     |               |               |                |                |                    |
| Property rates   | 6 992           | 10 021          | --              | 4 023               | 4 023         | 635           | 3 187          | 38%            | 10 021             |
| Service charges  | 13 389          | 39 164          | --              | 3 160               | 3 160         | 3 264         | (104)          | 9%             | 39 164             |
| Investment income  | 156             | 352             | --              | --                  | --            | 33            | (33)           | 100%           | 352                |
| Transfers and subsidies (revenue)                                    | 45 497          | 43 772          | --              | 13 900              | 13 900        | 3 648         | 10 252         | 0              | 43 772             |
| Other own revenue  | 11 877          | 23 751          | --              | 934                 | 934           | 1 979         | (1 045)        | 53%            | 23 751             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>77 911</b>   | <b>117 000</b>  | <b>--</b>       | <b>22 037</b>       | <b>22 037</b> | <b>9 759</b>  | <b>12 278</b>  | <b>128%</b>    | <b>117 000</b>     |
| Employee costs   | 37 818          | 45 983          | --              | 3 781               | 3 781         | 3 832         | (51)           | 1%             | 45 983             |
| Remuneration of Councilors   | 5 793           | 4 326           | --              | 400                 | 400           | 360           | 40             | 11%            | 4 326              |
| Impairment and provisions  | --              | 11 220          | --              | --                  | --            | 935           | (935)          | 100%           | 11 220             |
| Interest   | 6 993           | 10 660          | --              | 578                 | 578           | 888           | (311)          | 35%            | 10 660             |
| Inventory consumed and bulk purchases                                | 21 449          | 25 686          | --              | 2 089               | 2 089         | 2 140         | (52)           | 2%             | 25 686             |
| Materials and supplies   | 265             | --              | --              | 11                  | 11            | --            | 11             | #DIV/0!        | --                 |
| Other expenditure  | 25 407          | 35 405          | --              | 1 200               | 1 200         | 2 950         | (1 751)        | 59%            | 35 405             |
| <b>Total Expenditure</b>   | <b>87 727</b>   | <b>133 280</b>  | <b>--</b>       | <b>8 958</b>        | <b>8 958</b>  | <b>11 106</b> | <b>(2 948)</b> | <b>-27%</b>    | <b>133 280</b>     |
| Surplus/(Deficit)  | (19 816)        | (18 180)        | --              | 13 978              | 13 978        | (1 346)       | 15 327         | -1137%         | (18 180)           |
| Transfers and subsidies - capital (monetary allocations)             | 6 289           | 15 958          | --              | --                  | --            | 1 322         | (1 322)        | 102%           | 15 958             |
| Transfers and subsidies - capital (in kind)                          | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(13 526)</b> | <b>(322)</b>    | <b>--</b>       | <b>13 978</b>       | <b>13 978</b> | <b>(2)</b>    | <b>14 006</b>  | <b>-52889%</b> | <b>(322)</b>       |
| Share of surplus/ (deficit) of associate                             | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(13 526)</b> | <b>(322)</b>    | <b>--</b>       | <b>13 978</b>       | <b>13 978</b> | <b>(2)</b>    | <b>14 006</b>  | <b>-52889%</b> | <b>(322)</b>       |
| <b>Capital expenditure &amp; financial activities</b>                |                 |                 |                 |                     |               |               |                |                |                    |
| Capital expenditure  | 4 778           | 15 958          | --              | --                  | --            | 1 322         | (1 322)        | -100%          | 15 958             |
| Capital transfers recognized   | 8 778           | 15 958          | --              | --                  | --            | 8 320         | (1 320)        | 100%           | 15 958             |
| Borrowing  | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Internally generated funds   | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| <b>Total sources of capital funds</b>                                | <b>4 778</b>    | <b>15 958</b>   | <b>--</b>       | <b>--</b>           | <b>--</b>     | <b>1 322</b>  | <b>(1 322)</b> | <b>-100%</b>   | <b>15 958</b>      |
| <b>Financial position</b>  |                 |                 |                 |                     |               |               |                |                |                    |
| Total current assets   | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Total non-current assets   | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Total current liabilities  | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Total non-current liabilities  | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Community wealth/equity  | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| <b>Cash flows</b>  |                 |                 |                 |                     |               |               |                |                |                    |
| Net cash from (used) operating                                       | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Net cash from (used) investing                                       | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Net cash from (used) financing                                       | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |
| Cash/cash equivalents at the month/year end                          | --              | --              | --              | --                  | --            | --            | --             | --             | --                 |

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

| Vote Description                        | Ref | 2024/25         |                 | Budget Year 2025/26 |                |               |               |                |                  |                    |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|------------------|--------------------|
|   |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance %   | Full Year Forecast |
| <b>R thousands</b>                      |     |                 |                 |                     |                |               |               |                |                  |                    |
| <b>Revenue by Vote</b>                  | 1   |                 |                 |                     |                |               |               |                |                  |                    |
| Vote 1 - Executive Council              |     | 39 520          | 37 640          | -                   | 13 848         | 13 848        | 3 137         | 10 711         | 34.15%           | 37 640             |
| Vote 2 - Public Safety                  |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 3 - Office of Financial Management |     | 15 362          | 19 155          | -                   | 4 432          | 4 432         | 1 596         | 2 836          | 177.6%           | 19 155             |
| Vote 4 - Corporate Services             |     | 1 452           | 12 330          | -                   | 647            | 647           | 1 027         | (380)          | -37.0%           | 12 330             |
| Vote 5 - Road Transport                 |     | 1 137           | 9 948           | -                   | -              | -             | 829           | (829)          | -100.0%          | 9 948              |
| Vote 6 - Community & Social Services    |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 7 - Planning & Development         |     | -               | 524             | -                   | -              | -             | 44            | (44)           | -100.0%          | 524                |
| Vote 8 - Budget & Treasury              |     | (4)             | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 9 - Electricity                    |     | 17 461          | 32 273          | -                   | 1 933          | 1 933         | 2 689         | (757)          | -28.1%           | 32 273             |
| Vote 10 - Water                         |     | 8 582           | 9 914           | -                   | 471            | 471           | 826           | (355)          | -43.0%           | 9 914              |
| Vote 11 - Waste Water Management        |     | (100)           | 5 672           | -                   | 411            | 411           | 473           | (61)           | -12.9%           | 5 672              |
| Vote 12 - Waste Management              |     | 770             | 5 502           | -                   | 295            | 295           | 459           | (163)          | -35.6%           | 5 502              |
| Vote 13 - [NAME OF VOTE 13]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 14 - [NAME OF VOTE 14]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 15 - [NAME OF VOTE 15]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| <b>Total Revenue by Vote</b>            | 2   | <b>84 199</b>   | <b>132 958</b>  | <b>-</b>            | <b>22 037</b>  | <b>22 037</b> | <b>11 000</b> | <b>10 957</b>  | <b>98.9%</b>     | <b>132 958</b>     |
| <b>Expenditure by Vote</b>              | 1   |                 |                 |                     |                |               |               |                |                  |                    |
| Vote 1 - Executive Council              |     | 9 618           | 9 007           | -                   | 560            | 560           | 751           | (191)          | -25.5%           | 9 007              |
| Vote 2 - Public Safety                  |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 3 - Office of Financial Management |     | 29 934          | 39 810          | -                   | 2 060          | 2 060         | 3 317         | (1 257)        | -37.9%           | 39 810             |
| Vote 4 - Corporate Services             |     | 14 984          | 18 526          | -                   | 1 204          | 1 204         | 1 544         | (340)          | -22.0%           | 18 526             |
| Vote 5 - Road Transport                 |     | 7 258           | 14 211          | -                   | 960            | 960           | 1 184         | (224)          | -18.9%           | 14 211             |
| Vote 6 - Community & Social Services    |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 7 - Planning & Development         |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 8 - Budget & Treasury              |     | 29              | 81              | -                   | -              | -             | 7             | (7)            | -100.0%          | 81                 |
| Vote 9 - Electricity                    |     | 23 632          | 34 848          | -                   | 2 347          | 2 347         | 2 904         | (557)          | -19.2%           | 34 848             |
| Vote 10 - Water                         |     | 8 331           | 10 845          | -                   | 603            | 603           | 904           | (301)          | -33.3%           | 10 845             |
| Vote 11 - Waste Water Management        |     | 1 058           | 2 234           | -                   | 64             | 64            | 186           | (122)          | -65.7%           | 2 234              |
| Vote 12 - Waste Management              |     | 3 044           | 3 718           | -                   | 261            | 261           | 310           | (49)           | -15.8%           | 3 718              |
| Vote 13 - [NAME OF VOTE 13]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 14 - [NAME OF VOTE 14]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| Vote 15 - [NAME OF VOTE 15]             |     | -               | -               | -                   | -              | -             | -             | -              | -                | -                  |
| <b>Total Expenditure by Vote</b>        | 2   | <b>97 687</b>   | <b>133 280</b>  | <b>-</b>            | <b>8 058</b>   | <b>8 058</b>  | <b>11 106</b> | <b>(3 048)</b> | <b>-27.4%</b>    | <b>133 280</b>     |
| <b>Surplus/ (Deficit) for the year</b>  | 2   | <b>(13 688)</b> | <b>(322)</b>    | <b>-</b>            | <b>13 979</b>  | <b>13 979</b> | <b>(27)</b>   | <b>14 005</b>  | <b>-52609.5%</b> | <b>(322)</b>       |

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

| Description   | Ref | 2024/25         |                 | Budget Year 2025/26 |                |               |               |              |                |                    |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Revenue</b>  |     |                 |                 |                     |                |               |               |              |                |                    |
| <b>Exchange Revenue</b>                                       |     |                 |                 |                     |                |               |               |              |                |                    |
| Service charges - Electricity                                 |     | 15 251          | 25 343          | -                   | 2 048          | 2 048         | 2 112         | (64)         | 3%             | 25 343             |
| Service charges - Water                                       |     | (1 499)         | 6 311           | -                   | 484            | 484           | 526           | (42)         | -8%            | 6 311              |
| Service charges - Waste Water Management                      |     | (109)           | 4 208           | -                   | 409            | 409           | 351           | 58           | 17%            | 4 208              |
| Service charges - Waste management                            |     | (254)           | 3 302           | -                   | 220            | 220           | 275           | (55)         | -20%           | 3 302              |
| Sale of Goods and Rendering of Services                       |     | 188             | 274             | -                   | 15             | 15            | 23            | (8)          | -33%           | 274                |
| Agency services   |     | 679             | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Interest  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Interest earned from Receivables                              |     | 6 736           | 12 727          | -                   | 516            | 516           | 1 061         | (545)        | -51%           | 12 727             |
| Interest from Current and Non Current Assets                  |     | 156             | 392             | -                   | -              | -             | 33            | (33)         | -100%          | 392                |
| Dividends   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Rent on Land  |     | -               | 312             | -                   | -              | -             | 26            | (26)         | 100%           | 312                |
| Rental from Fixed Assets                                      |     | 716             | 699             | -                   | 44             | 44            | 58            | (14)         | -24%           | 699                |
| License and permits   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Special rating levies   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Operational Revenue   |     | 1 359           | 2 281           | -                   | 203            | 203           | 190           | 13           | 7%             | 2 281              |
| <b>Non-Exchange Revenue</b>                                   |     |                 |                 |                     |                |               |               |              |                |                    |
| Property rates  |     | 6 992           | 10 021          | -                   | 4 023          | 4 023         | 836           | 3 187        | 382%           | 10 021             |
| Surcharges and Taxes  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Fines, penalties and forfeits                                 |     | 21              | 65              | -                   | -              | -             | 5             | (5)          | -100%          | 65                 |
| License and permits   |     | 416             | 456             | -                   | 10             | 10            | 38            | (28)         | -75%           | 456                |
| Transfers and subsidies - Operational                         |     | 45 497          | 43 772          | -                   | 13 920         | 13 920        | 3 648         | 10 272       | 282%           | 43 772             |
| Interest  |     | 1 763           | 1 936           | -                   | 145            | 145           | 161           | (15)         | -9%            | 1 936              |
| Fuel Levy   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Operational Revenue   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Gains on disposal of Assets                                   |     | -               | 5 000           | -                   | -              | -             | 417           | (417)        | -100%          | 5 000              |
| Other Gains   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| <b>Discontinued Operations</b>                                |     |                 |                 |                     |                |               |               |              |                |                    |
| Total Revenue (excluding capital transfers and contributions) |     | 77 911          | 117 100         | -                   | 22 037         | 22 037        | 9 758         | 12 278       | 126%           | 117 100            |
| <b>Expenditure By Type</b>                                    |     |                 |                 |                     |                |               |               |              |                |                    |
| Employee related costs  |     | 37 818          | 45 983          | -                   | 3 781          | 3 781         | 3 832         | (51)         | -1%            | 45 983             |
| Remuneration of councillors                                   |     | 5 793           | 4 326           | -                   | 400            | 400           | 360           | 40           | 11%            | 4 326              |
| Bulk purchases - electricity                                  |     | 19 436          | 21 151          | -                   | 2 004          | 2 004         | 1 763         | 242          | 14%            | 21 151             |
| Inventory consumed  |     | 2 014           | 4 535           | -                   | 85             | 85            | 378           | (293)        | -78%           | 4 535              |
| Debt impairment   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Depreciation and amortisation                                 |     | -               | 11 220          | -                   | -              | -             | 935           | (935)        | -100%          | 11 220             |
| Interest  |     | 6 993           | 10 660          | -                   | 578            | 578           | 888           | (311)        | -35%           | 10 660             |
| Contracted services   |     | 4 353           | 11 603          | -                   | 180            | 180           | 967           | (787)        | -81%           | 11 603             |
| Transfers and subsidies                                       |     | 266             | -               | -                   | 11             | 11            | -             | 11           | #DIV/0!        | -                  |
| Irrecoverable debts written off                               |     | -               | 10 224          | -                   | -              | -             | 852           | (852)        | -100%          | 10 224             |
| Operational costs   |     | 21 054          | 13 579          | -                   | 1 020          | 1 020         | 1 131         | (112)        | -10%           | 13 579             |
| Losses on Disposal of Assets                                  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Other Losses  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Total Expenditure   |     | 97 727          | 133 289         | -                   | 8 058          | 8 058         | 11 106        | (3 048)      | -27%           | 133 289            |
| <b>Surplus/(Deficit)</b>                                      |     |                 |                 |                     |                |               |               |              |                |                    |
| Surplus/(Deficit)   |     | (19 816)        | (16 189)        | -                   | 13 978         | 13 978        | (1 348)       | 15 327       | (0)            | (16 189)           |
| Transfers and subsidies - capital (monetary allocations)      |     | 6 209           | 15 858          | -                   | -              | -             | 1 322         | (1 322)      | (0)            | 15 858             |
| Transfers and subsidies - capital (in-kind)                   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) after capital transfers & contributions     |     | (13 528)        | (322)           | -                   | 13 978         | 13 978        | (27)          | 14 005       | (1)            | (322)              |
| Income Tax  |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) after income tax                            |     | (13 528)        | (322)           | -                   | 13 978         | 13 978        | (27)          | 14 005       | (1)            | (322)              |
| Share of Surplus/Deficit attributable to Joint Venture        |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Share of Surplus/Deficit attributable to Minorities           |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) attributable to municipality                |     | (13 528)        | (322)           | -                   | 13 978         | 13 978        | (27)          | 14 005       | (1)            | (322)              |
| Share of Surplus/Deficit attributable to Associate            |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Intercompany/Parent subsidiary transactions                   |     | -               | -               | -                   | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) for the year                                |     | (13 528)        | (322)           | -                   | 13 978         | 13 978        | (27)          | 14 005       | (1)            | (322)              |

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

| Vote Description  | Ref        | 2024/25         |                 |                 |                | Budget Year 2025/26 |                |              |                |                    |
|---|------------|-----------------|-----------------|-----------------|----------------|---------------------|----------------|--------------|----------------|--------------------|
|   |            | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual       | YearTD budget  | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  | <b>1</b>   |                 |                 |                 |                |                     |                |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>   | <b>2</b>   |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 1 - Executive Council  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 2 - Public Safety  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 3 - Office of Financial Management   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 4 - Corporate Services   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 5 - Road Transport   |            | 3 708           |                 |                 |                |                     |                |              |                |                    |
| Vote 6 - Community & Social Services  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 7 - Planning & Development   |            |                 | 9 948           |                 |                |                     | 829            | (829)        | -100%          | 9 948              |
| Vote 8 - Budget & Treasury  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 9 - Electricity  |            |                 | 5 910           |                 |                |                     | 493            | (493)        | -100%          | 5 910              |
| Vote 10 - Water   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 11 - Waste Water Management  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 12 - Waste Management  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 13 - [NAME OF VOTE 13]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 14 - [NAME OF VOTE 14]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 15 - [NAME OF VOTE 15]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| <b>Total Capital Multi-year expenditure</b>   | <b>4.7</b> | <b>3 708</b>    | <b>15 858</b>   |                 |                | <b>1 322</b>        | <b>(1 322)</b> | <b>-100%</b> | <b>15 858</b>  |                    |
| <b>Single Year expenditure appropriation</b>  | <b>2</b>   |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 1 - Executive Council  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 2 - Public Safety  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 3 - Office of Financial Management   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 4 - Corporate Services   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 5 - Road Transport   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 6 - Community & Social Services  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 7 - Planning & Development   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 8 - Budget & Treasury  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 9 - Electricity  |            | 1 069           |                 |                 |                |                     |                |              |                |                    |
| Vote 10 - Water   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 11 - Waste Water Management  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 12 - Waste Management  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 13 - [NAME OF VOTE 13]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 14 - [NAME OF VOTE 14]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Vote 15 - [NAME OF VOTE 15]   |            |                 |                 |                 |                |                     |                |              |                |                    |
| <b>Total Capital single-year expenditure</b>  | <b>4</b>   | <b>1 069</b>    |                 |                 |                |                     |                |              |                |                    |
| <b>Total Capital Expenditure</b>  |            | <b>4 778</b>    | <b>15 858</b>   |                 |                | <b>1 322</b>        | <b>(1 322)</b> | <b>-100%</b> | <b>15 858</b>  |                    |
| <b>Capital Expenditure - Functional Classification</b>  |            |                 |                 |                 |                |                     |                |              |                |                    |
| <i>Governance and administration</i>  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Executive and council   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Finance and administration  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Internal audit  |            |                 |                 |                 |                |                     |                |              |                |                    |
| <i>Community and public safety</i>  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Community and social services   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Sport and recreation  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Public safety   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Housing   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Health  |            |                 |                 |                 |                |                     |                |              |                |                    |
| <i>Economic and environmental services</i>  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Planning and development  |            | 138             | 9 948           |                 |                | 829                 | (829)          | -100%        | 9 948          |                    |
| Road transport  |            | 138             | 9 948           |                 |                | 829                 | (829)          | -100%        | 9 948          |                    |
| Environmental protection  |            |                 |                 |                 |                |                     |                |              |                |                    |
| <i>Trading services</i>   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Energy sources  |            | 4 640           | 5 910           |                 |                | 493                 | (493)          | -100%        | 5 910          |                    |
| Water management  |            | 1 909           | 5 910           |                 |                | 493                 | (493)          | -100%        | 5 910          |                    |
| Waste water management  |            | 3 571           |                 |                 |                |                     |                |              |                |                    |
| Waste management  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Other   |            |                 |                 |                 |                |                     |                |              |                |                    |
| <b>Total Capital Expenditure - Functional Classification</b>  | <b>3</b>   | <b>4 778</b>    | <b>15 858</b>   |                 |                | <b>1 322</b>        | <b>(1 322)</b> | <b>-100%</b> | <b>15 858</b>  |                    |
| <b>Funded by:</b>   |            |                 |                 |                 |                |                     |                |              |                |                    |
| National Government   |            | 4 778           | 15 858          |                 |                | 1 322               | (1 322)        | -100%        | 15 858         |                    |
| Provincial Government   |            |                 |                 |                 |                |                     |                |              |                |                    |
| Dist ct Municipality  |            |                 |                 |                 |                |                     |                |              |                |                    |
| Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |            |                 |                 |                 |                |                     |                |              |                |                    |
| Transfers recognised - capital  |            | 4 778           | 15 858          |                 |                | 1 322               | (1 322)        | -100%        | 15 858         |                    |
| Borrowing   | 6          |                 |                 |                 |                |                     |                |              |                |                    |
| Internally generated funds  |            |                 |                 |                 |                |                     |                |              |                |                    |
| <b>Total Capital Funding</b>  |            | <b>4 778</b>    | <b>15 858</b>   |                 |                | <b>1 322</b>        | <b>(1 322)</b> | <b>-100%</b> | <b>15 858</b>  |                    |

## 0 - Table C6 Monthly Budget Statement - Financial Position - M01 July

| Description   | Ref | Budget Year 2025/26           |                    |                    |               |                       |
|---|-----|-------------------------------|--------------------|--------------------|---------------|-----------------------|
|   |     | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | YearTD actual | Full Year<br>Forecast |
| R thousands   | 1   |                               |                    |                    |               |                       |
| <b>ASSETS</b>   |     |                               |                    |                    |               |                       |
| <b>Current assets</b>                                   |     |                               |                    |                    |               |                       |
| Cash and cash equivalents                               |     | 52                            | (15 318)           | -                  | 17 695        | (15 318)              |
| Trade and other receivables from exchange transactions  |     | 21 501                        | 3 754              | -                  | 2 266         | 3 754                 |
| Receivables from non-exchange transactions              |     | 11 678                        | -                  | -                  | 3 510         | -                     |
| Current portion of non-current receivables              |     | -                             | -                  | -                  | -             | -                     |
| Inventory   |     | 53                            | 2                  | -                  | -             | 2                     |
| VAT   |     | 45 077                        | -                  | -                  | 444           | -                     |
| Other current assets                                    |     | (52)                          | -                  | -                  | -             | -                     |
| <b>Total current assets</b>                             |     | <b>78 310</b>                 | <b>(11 582)</b>    | <b>-</b>           | <b>23 915</b> | <b>(11 562)</b>       |
| <b>Non current assets</b>                               |     |                               |                    |                    |               |                       |
| Investments   |     | -                             | -                  | -                  | -             | -                     |
| Investment property                                     |     | 22 727                        | 23 148             | -                  | -             | 23 148                |
| Property, plant and equipment                           |     | 239 775                       | 278 346            | -                  | -             | 278 346               |
| Biological assets                                       |     | -                             | -                  | -                  | -             | -                     |
| Living and non-living resources                         |     | -                             | -                  | -                  | -             | -                     |
| Heritage assets   |     | 2 305                         | -                  | -                  | -             | -                     |
| Intangible assets                                       |     | 43                            | 36                 | -                  | -             | 36                    |
| Trade and other receivables from exchange transactions  |     | -                             | -                  | -                  | -             | -                     |
| Non-current receivables from non-exchange transactions  |     | -                             | -                  | -                  | -             | -                     |
| Other non-current assets                                |     | -                             | -                  | -                  | -             | -                     |
| <b>Total non current assets</b>                         |     | <b>264 850</b>                | <b>301 529</b>     | <b>-</b>           | <b>-</b>      | <b>301 529</b>        |
| <b>TOTAL ASSETS</b>                                     |     | <b>343 160</b>                | <b>289 987</b>     | <b>-</b>           | <b>23 915</b> | <b>289 987</b>        |
| <b>LIABILITIES</b>                                      |     |                               |                    |                    |               |                       |
| <b>Current liabilities</b>                              |     |                               |                    |                    |               |                       |
| Bank overdraft  |     | -                             | -                  | -                  | -             | -                     |
| Financial liabilities                                   |     | 2 711                         | -                  | -                  | -             | -                     |
| Consumer deposits                                       |     | 843                           | 783                | -                  | (3)           | 783                   |
| Trade and other payables from exchange transactions     |     | 134 511                       | 147 229            | -                  | 7 665         | 147 229               |
| Trade and other payables from non-exchange transactions |     | 3 324                         | -                  | -                  | 1 767         | -                     |
| Provision   |     | 5 134                         | 13 567             | -                  | -             | 13 567                |
| VAT   |     | 15 512                        | 3 497              | -                  | 493           | 3 497                 |
| Other current liabilities                               |     | -                             | -                  | -                  | -             | -                     |
| <b>Total current liabilities</b>                        |     | <b>162 035</b>                | <b>165 075</b>     | <b>-</b>           | <b>9 923</b>  | <b>165 075</b>        |
| <b>Non current liabilities</b>                          |     |                               |                    |                    |               |                       |
| Financial liabilities                                   |     | 1 668                         | 2 476              | -                  | -             | 2 476                 |
| Provision   |     | 78 508                        | -                  | -                  | -             | -                     |
| Long term portion of trade payables                     |     | -                             | -                  | -                  | -             | -                     |
| Other non-current liabilities                           |     | 7 813                         | -                  | -                  | -             | -                     |
| <b>Total non current liabilities</b>                    |     | <b>87 990</b>                 | <b>2 476</b>       | <b>-</b>           | <b>-</b>      | <b>2 476</b>          |
| <b>TOTAL LIABILITIES</b>                                |     | <b>250 025</b>                | <b>167 551</b>     | <b>-</b>           | <b>9 923</b>  | <b>167 551</b>        |
| <b>NET ASSETS</b>                                       | 2   | <b>93 135</b>                 | <b>122 416</b>     | <b>-</b>           | <b>13 992</b> | <b>122 416</b>        |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                               |                    |                    |               |                       |
| Accumulated surplus/(deficit)                           |     | 112 408                       | 122 737            | -                  | -             | 122 737               |
| Reserves and funds                                      |     | -                             | -                  | -                  | -             | -                     |
| Other   |     | -                             | -                  | -                  | -             | -                     |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>112 408</b>                | <b>122 737</b>     | <b>-</b>           | <b>-</b>      | <b>122 737</b>        |

0 - Table C7 Monthly Budget Statement - Cash Flow - M01 July

| Description                                      | Ref | Budget Year 2025/26           |                    |                    |                   |                  |                  |                 |                      |                       |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
|  |     | 2024/25<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                      |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Receipts   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Property rates                                   |     | -                             | 6 953              | -                  | -                 | -                | 579              | (579)           | -100%                | 6 953                 |
| Service charges                                  |     | -                             | 29 885             | -                  | -                 | -                | 2 490            | (2 490)         | -100%                | 29 885                |
| Other revenue                                    |     | -                             | 2 281              | -                  | -                 | -                | 190              | (190)           | -100%                | 2 281                 |
| Transfers and Subsidies - Operational            |     | -                             | 43 190             | -                  | -                 | -                | 3 599            | (3 599)         | -100%                | 43 190                |
| Transfers and Subsidies - Capital                |     | -                             | 15 858             | -                  | -                 | -                | 1 322            | (1 322)         | -100%                | 15 858                |
| Interest   |     | -                             | 13 431             | -                  | -                 | -                | 1 119            | (1 119)         | -100%                | 13 431                |
| Dividends  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Suppliers and employees                          |     | (79 499)                      | (100 618)          | -                  | 986               | 986              | (6 622)          | (7 607)         | 115%                 | (100 618)             |
| Interest   |     | -                             | (10 660)           | -                  | -                 | -                | (888)            | (888)           | 100%                 | (10 660)              |
| Transfers and Subsidies                          |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>(79 499)</b>               | <b>321</b>         | <b>-</b>           | <b>986</b>        | <b>986</b>       | <b>1 789</b>     | <b>803</b>      | <b>49%</b>           | <b>321</b>            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Receipts   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Proceeds on disposal of PPE                      |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Decrease (increase) in non-current receivables   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Decrease (increase) in non-current investments   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Capital assets                                   |     | -                             | (15 858)           | -                  | -                 | -                | (1 322)          | (1 322)         | 100%                 | (15 858)              |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>-</b>                      | <b>(15 858)</b>    | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>(1 322)</b>   | <b>(1 322)</b>  | <b>100%</b>          | <b>(15 858)</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Receipts   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Short-term loans                                 |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Borrowing long term/financing                    |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Increase (decrease) in consumer deposits         |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Repayment of borrowing                           |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>              |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>      |     | <b>(79 499)</b>               | <b>(15 537)</b>    | <b>-</b>           | <b>986</b>        | <b>986</b>       | <b>468</b>       |                 |                      | <b>(15 537)</b>       |
| Cash/cash equivalents at beginning               |     | 279                           | 219                | -                  | -                 | -                | 219              |                 |                      | -                     |
| Cash/cash equivalents at month/year end          |     | (79 279)                      | (15 318)           | -                  | 986               | 986              | 687              |                 |                      | (15 537)              |



### 16.2.2 Monthly Revenue Collection Reporting

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.3)

Province

Northern Cape

Average collection rate (MFAA Circular 124 condition 6.3)

NB - Collection rate principle applied | Cash collection

| Collection Rate Assessment          |           |                                   |           |                                  |           |                                   |           |                                     |           |
|-------------------------------------|-----------|-----------------------------------|-----------|----------------------------------|-----------|-----------------------------------|-----------|-------------------------------------|-----------|
| 11 April - Reporting for March 2017 |           | 11 May - Reporting for April 2017 |           | 11 June - Reporting for May 2017 |           | 11 July - Reporting for June 2017 |           | 11 August - Reporting for July 2017 |           |
| Category                            | Value     | %                                 | Value     | %                                | Value     | %                                 | Value     | %                                   | Value     |
| Collection for which debentures     | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Collection of other municipal rates | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Property Rates                      | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Electricity                         | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Water                               | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Waste Water                         | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Interest                            | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Other municipal rates               | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |
| Total average collection reported   | 1,000,000 | 100%                              | 1,000,000 | 100%                             | 1,000,000 | 100%                              | 1,000,000 | 100%                                | 1,000,000 |

| Quarter 4 Performance Per Ward |           |         |         |        |          |           |         |      |         |         |
|--------------------------------|-----------|---------|---------|--------|----------|-----------|---------|------|---------|---------|
| Ward                           | 11 April  |         |         | 11 May |          |           | 11 June |      |         |         |
|                                | Value     | %       | Value   | %      | Value    | %         | Value   | %    |         |         |
| Property Rates Tax             | 102,519   | 21.26%  | 109,257 | 21%    | 102,371  | 22.21%    | 0       | 0%   | 57,735  | 29.03%  |
| Electricity                    | 149,110   | 121.36% | 26,167  | 8%     | 1,78,395 | 164.97%   | 11,125  | 9%   | 163,791 | 343.79% |
| Water                          | 46,522    | 13.60%  | 33,312  | 29%    | 46,467   | 14.19%    | 10,290  | 21%  | 43,270  | 35.88%  |
| Waste Water                    | 42,188    | 30.82%  | 11,361  | 7%     | 41,917   | 12.30%    | 19,422  | 29%  | 40,938  | 117.61% |
| Interest                       | 14,549    | 4.62%   | 24,988  | 7%     | 15,934   | 14.73%    | 101,546 | 31%  | 112,568 | 6.44%   |
| Property Rates Tax             | 284,413   | 127.42% | 102,005 | 25%    | 284,413  | 271.36%   | 12,465  | 96%  | 194,527 | 153.98% |
| Electricity                    | 1,020,175 | 548.58% | 415,586 | 17%    | 917,485  | 1,159.20% | 0       | 126% | 733,410 | 999.70% |
| Water                          | 313,402   | 68.9%   | 44,496  | 4%     | 131,421  | 96.02%    | 15,876  | 56%  | 377,562 | 395.24% |
| Waste Water                    | 40,754    | 24.03%  | 15,771  | 9%     | 41,071   | 39.32%    | 1,750   | 96%  | 39,840  | 35.69%  |
| Interest                       | 91,275    | 47.89%  | 415,599 | 52%    | 91,836   | 88.65%    | 3,723   | 96%  | 3,864   | 102.48% |
| Property Rates Tax             | 46,056    | 8.0%    | 38,202  | 1%     | 51,979   | 18.53%    | 2,567   | 96%  | 34,402  | 13.96%  |
| Electricity                    | 27,033    | 4.7%    | 22,227  | 1%     | 80,913   | 88.81%    | 0       | 102% | 52,076  | 18.45%  |
| Water                          | 29,136    | 13.33%  | 21,851  | 3%     | 13,493   | 12.94%    | 25,544  | 34%  | 389,430 | 27,011% |
| Waste Water                    | 37,428    | 15.70%  | 14,058  | 6%     | 36,782   | 4,780     | 37,521  | 12%  | 35,388  | 11,700% |
| Interest                       | 73,464    | 8.65%   | 14,935  | 1%     | 77,819   | 11,513%   | 60,526  | 16%  | 69,714  | 76,648% |
| Property Rates Tax             | 160,201   | 4.38%   | 154,916 | 2%     | 161,881  | 10.7%     | 150,250 | 2%   | 189,215 | 4,20%   |
| Electricity                    | 43,246    | 7.28%   | 45,518  | 4%     | 43,246   | 1,007     | 92,340  | 2%   | 16,421  | 1,211%  |
| Water                          | 56,989    | 1,846%  | 55,143  | 2%     | 54,021   | 2,811     | 51,296  | 5%   | 52,437  | 75,310% |
| Waste Water                    | 27,933    | 16,570% | 11,079  | 67%    | 28,281   | 3,643     | 24,699  | 1%   | 411,914 | 8,116%  |
| Interest                       | 27,387    | 2,941%  | 24,811  | 12%    | 27,281   | 3,228     | 24,951  | 12%  | 46,219  | 4,387%  |
| Property Rates Tax             | 115,865   | 6,24%   | 109,916 | 4%     | 117,028  | 2,390     | 114,839 | 2%   | 102,290 | 10,159% |
| Electricity                    | 50,994    | 1,081%  | 47,911  | 2%     | 50,994   | 2,448     | 48,545  | 1%   | 31,940  | 10,920% |
| Water                          | 47,004    | 3,550%  | 43,456  | 8%     | 46,278   | 11,185    | 45,079  | 21%  | 549,681 | 4,931%  |
| Waste Water                    | 46,526    | 1,361%  | 45,154  | 3%     | 45,785   | 1,860     | 41,925  | 4%   | 44,071  | 3,188%  |
| Interest                       | 80,143    | 2,261%  | 73,682  | 3%     | 78,872   | 3,506     | 75,913  | 4%   | 72,137  | 5,921%  |
| Property Rates Tax             | 215,576   | 411%    | 215,565 | 2%     | 217,652  | 367       | 216,645 | 2%   | 188,322 | 681%    |
| Electricity                    | 68,470    | 12,749% | 49,222  | 27%    | 133,865  | 140,940   | 0       | 129% | 67,073  | 15,008% |
| Water                          | 16,624    | 330     | 16,944  | 2%     | 64,296   | 10,919    | 51,255  | 15%  | 41,643  | 1,567%  |