



MUNICIPAL FINANCE MANAGEMENT ACT

56 OF 2003

SECTION 71 FINANCIAL REPORT

30 SEPTEMBER 2025

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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2025
TO: THE HONOURABLE MAYOR
FROM: THE DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE

1. PURPOSE

The purpose of this report is to comply with section 71 of the Municipal Finance Management Act and its regulations for the submission of a monthly budget statement reporting on the monthly actual performance of the municipality's budget to the Executive Mayor or, National and Provincial Treasury containing prescribed financial performance particulars for the relevant reporting month and for the financial year up to the end of the relevant month, as legislated.

2. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003 Chapter 8, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

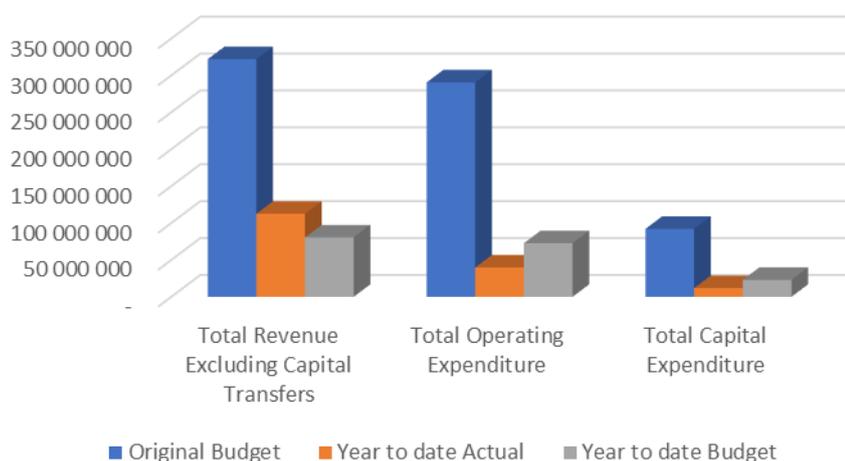
According to the Municipal Budget Reporting and Regulations (MBRR), 2009, "The monthly budget statement of a municipality must be in a format specified in Schedule C and include all the required tables, charts and explanatory information taking into account any guidelines issued by the Minister in terms of S168(1) of the Act" (MFMA). This report follows the legislative requirements of the Municipal Budget and Reporting Regulations (Schedule C format)

3. SUMMARY

The purpose of this report is to present the financial performance of the municipality for the second month of the 2025/26 financial year, as required by Section 71 of the MFMA. This summary highlights the overall budget implementation status and key areas of concern as the municipality closes off the financial year.

	Original Budget	Year to date Actual	Year to date Budget	% Original Budget	% Year to date Budget
Total Revenue Excluding Capital Transfers	322 007 776	112 447 510	80 501 949	35%	140%
Total Operating Expenditure	290 496 561	39 815 962	72 624 159	14%	55%
Total Capital Expenditure	92 121 850	11 881 771	23 030 460	13%	52%

EXECUTIVE SUMMARY



Revenue Performance: Operating revenue (excluding capital transfers) amounted to R112 Million which constitutes 140% of the year-to-date budget and 35% of the Approved Budget.

The main sources of this revenue are as follows: Transfers and Subsidies contribute 55%, Service Charges 27%, Property Rates each contribute 12%, and all other sources collectively make up the remaining 6%.

Expenditure Performance: Operating expenditure amounted to R39 million, which constitutes 55% of the year-to-date budget and 14% of the Approved Budget.

The main cost drivers behind this expenditure are Employee-Related Costs at 80%, Bulk Purchases at -17%, Operational Costs at 12%, Contracted Services at 12%, and Remuneration

of Councilors at 9%. For the first quarter of the financial year, the municipality did not recognize any depreciation or debt impairment, as these will be accounted for at year-end. Additionally, there is low expenditure reported on Inventory Consumed and no expenditure on Other Losses as at yet in the financial year. The negative amounts in Bulk purchases related to the Eskom debt write-off, a journal has been prepared to account for the negative amount, unfortunately a new extract on C-scheduled couldn't be made to system problems

Capital Expenditure: The Capital expenditure amounted to R11 million, which constitutes 52% of the year-to-date budget and 13% of the Approved Budget.

Cash Flow and Liquidity: The cash flow statement for the first three month indicates that the municipality's operations generated a net cash inflow of R109 million by month-end, resulting in a closing cash balance of R110 million comprising call deposits and the primary municipal bank account.

Debtors and Creditors: The municipality is currently owed R264 million in outstanding debt, reflecting an increase of R24 million from the previous month's closing balance. Households remain the largest category of debtors, accounting for R168 million (R6 million increase), followed by government debtors at R58 million (R11 million increase) and commercial accounts at R35.5 million (R7 million increase). The continued growth in consumer debt remains a concern and highlights the need for strengthened credit control measures.

The municipality's outstanding creditors' balance is R117 million which reflects R27 million crease from the previous month, with Eskom accounting for the largest share at R69 million (R29 million decrease). In the first three month of the financial year, the municipality paid R8.5 million to Eskom as part of its commitment under the Debt Relief agreement.

Grant Funding: Total receipts from transfers and grants amounted to R89 million to date in the second month of the financial year. Grant expenditure excluding equitable share as in this period amounts to R14 million; however, this is expected to increase in the coming months in line with planned targets, particularly for capital allocations.

Debt Relief Compliance: The municipality remains compliant with the Eskom Debt Relief Programme, consistently settling its monthly Eskom accounts in full. Implementation of the Smart

Meter Grant is currently underway. Debt relief compliance for the year has averaged 90%, with required documentation submitted regularly to both the Provincial and National Treasury.

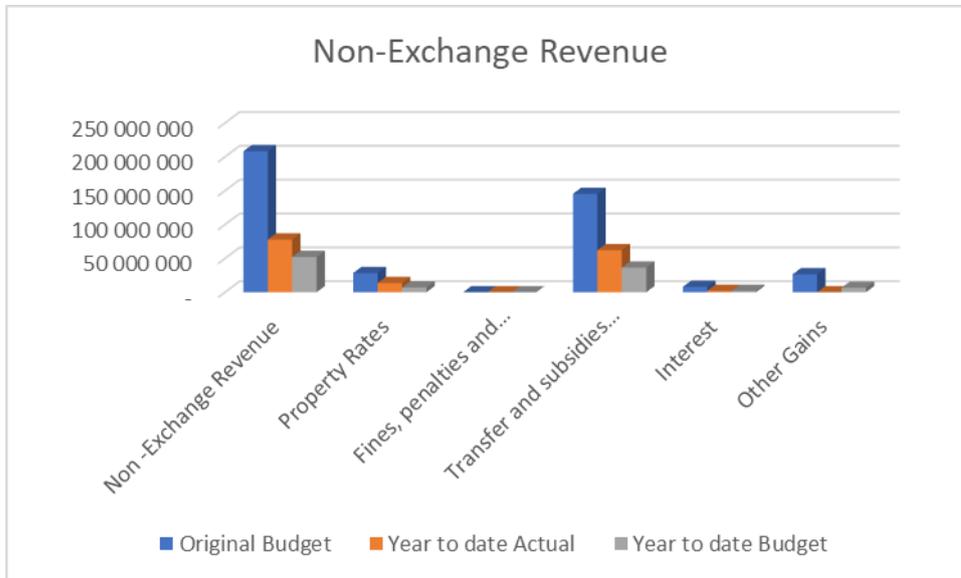
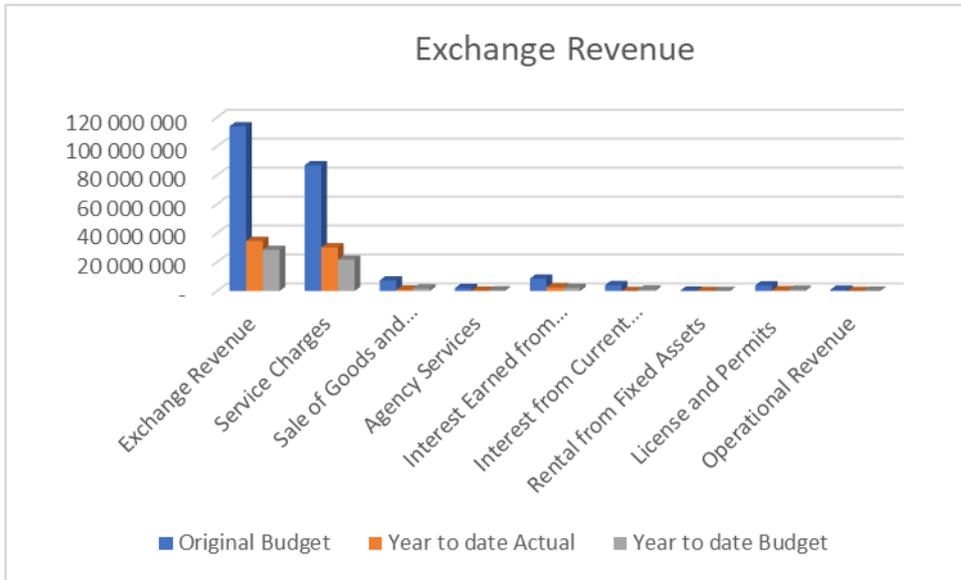
Overall Surplus: The municipality reported a surplus of R82 million after capital transfers. This is largely influenced by timing differences in expenditure recognition and outstanding month-end journals. Although financial performance reflects an overall surplus and underspending trends, structural challenges persist. These include rising debtor levels, incomplete recognition of non-cash items, and sustainability risks associated with the municipality's unfunded 2025/26 budget. A Financial Recovery Plan is in place, and its strict and consistent implementation is essential to address these concerns.

4. BUDGET PERFORMANCE OVERVIEW

4.1 Operating Revenue by source

The Summary Statement of Financial Performance shown below is prepared on a similar basis of the prescribed budget format, detailing revenue by source type and expenditure per vote.

EC124 Amahlathi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		63 735	72 499	-	6 501	26 667	18 125	8 542	47%	72 499
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 734	14 362	-	723	3 460	3 591	(130)	-4%	14 362
Sale of Goods and Rendering of Services		6 435	7 363	-	46	994	1 841	(846)	-46%	7 363
Agency services		800	2 005	-	97	279	501	(222)	-44%	2 005
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9 497	8 566	-	883	2 591	2 141	450	21%	8 566
Interest from Current and Non Current Assets		3 421	4 063	-	-	-	1 016	-	-	4 063
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		286	209	-	27	76	52	23	45%	209
Licence and permits		1 549	3 845	-	163	530	961	(431)	-45%	3 845
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		6 369	891	-	0	0	223	(223)	-100%	891
Non-Exchange Revenue										
Property rates		22 003	28 350	-	1 899	13 559	7 088	6 471	91%	28 350
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		26	18	-	9	16	5	12	-	18
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		146 325	145 328	-	971	62 115	36 332	25 783	-	145 328
Interest		7 763	7 955	-	742	2 160	1 989	171	-	7 955
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		26 686	26 554	-	-	-	6 639	(6 639)	-	26 554
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		306 628	322 008	-	12 061	112 448	80 502	31 946	40%	322 008



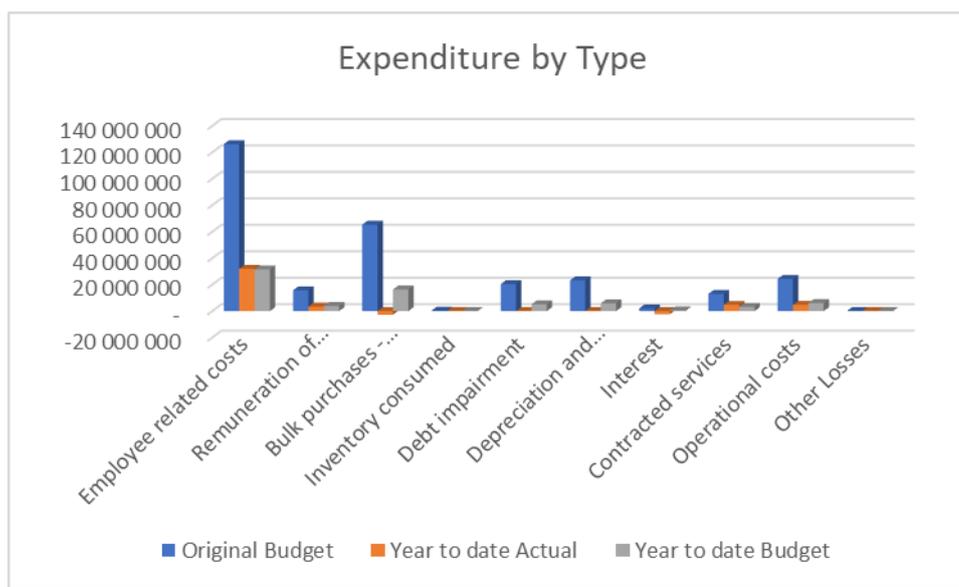
Revenue Variance Explanations against Planned Budget

- Electricity reflects a favorable variance of 47% due Electricity billing that is more than projected billing to date.
- Waste management reflects a unfavourable variance of 4%. This variance is attributed to the opening of new businesses within the municipality.
- Sale of Goods and Rendering of Services reflects an unfavourable variance of 46%.
- Agency Services and Licenses & Permits show unfavorable variances of 44% and 45%, respectively. These variances are primarily due to a decline in traffic-related revenue. The municipality is actively monitoring this trend and has implemented corrective measures, which are expected to yield improvements in the coming month.

- Interest from receivables from exchange transactions reflects a favourable variance of 21%, This is attributed to the collection rate being less than projected.
- Rentals of facilities reflects favourable variance of 45% due to low demand on public facilities.
- Operational revenue reflects an unfavourable variance of 100%.
- Property rates reflect favourable variance of 91% due to certain customers requesting to be billed annually at various months during the financial year.
- Transfers and subsidies – Operational reflect a favourable variance. This is as result of the first tranche of equitable share received. This variance will gradually decrease over the remaining period.

4.2 Operating Expenditure by Type

Expenditure By Type										
Employee related costs	127 073	126 195	-	10 704	31 976	31 549	427	1%	126 195	
Remuneration of councillors	14 006	15 692	-	1 159	3 467	3 923	(456)	-12%	15 692	
Bulk purchases - electricity	59 230	65 349	-	(19 098)	(2 706)	16 337	(19 043)		65 349	
Inventory consumed	378	324	-	5	7	81	(74)		324	
Debt impairment	-	20 385	-	-	-	5 096	(5 096)	-100%	20 385	
Depreciation and amortisation	30 705	23 217	-	-	-	5 804	(5 804)	-100%	23 217	
Interest	6 485	2 000	-	(2 125)	(2 335)	500	(2 835)	-567%	2 000	
Contracted services	16 770	13 003	-	1 611	4 685	3 251	1 434	44%	13 003	
Transfers and subsidies	-	-	-	-	-	-	-		-	
Irrecoverable debts written off	27 359	-	-	-	-	-	-		-	
Operational costs	23 209	24 330	-	1 076	4 721	6 083	(1 361)	-22%	24 330	
Losses on Disposal of Assets	1 581	-	-	-	-	-	-		-	
Other Losses	(10)	1	-	-	-	0	(0)		1	
Total Expenditure	306 786	290 497	-	(6 668)	39 816	72 624	(32 808)	-45%	290 497	



Expenditure Variance Explanations against Planned Budget

- Inventory Consumed shows an unfavourable variance of 96%, primarily due to cash flow projections being evenly distributed over the 12 months, rather than reflecting the timing of significant anticipated expenditure.
- Interest on overdue accounts reflects an favourable variance of 567%, resulting from the municipality's commitment to making full monthly payments to Eskom as per the agreed arrangement.
- Depreciation and Debt Impairment each reflect a 100% favourable variance, as these items will be calculated and recognized at year-end.
- Contracted Services show a unfavourable variance of 44%, mainly due to the increased volume of maintenance work carried out on vehicles and equipment.
- Operational costs reflect an unfavourable variance of 22%.

The municipality tabled an unfunded budget for the 2025/26 Financial Year. A Financial Recovery Plan has been approved and is currently implemented

4.3 Capital Expenditure by Municipal Vote

The following table provides a summary of the expenditure trends based on planned capital projects and actual spending. The percentage spending on capital projects as at 30 September 2025 amounts to R11 million which represents 51% of the year to date capital budget exclusive of vat and 5% of the total capital budget. The table below reflects the capital expenditure performance by function.

EC124 Amahlathi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		594	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		33 324	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4 809	2 800	-	832	1 305	700	605	86%	2 800
Vote 4 - Community Services		117 822	-	-	-	82	-	82	#DIV/0!	-
Vote 5 - Planning and Development		(45)	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		621 172	89 322	-	6 155	10 495	22 330	(11 835)	-53%	89 322
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	777 677	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122
Total Capital Expenditure		777 677	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122
Capital Expenditure - Functional Classification										
Governance and administration		46 271	2 800	-	832	1 305	700	605	86%	2 800
Executive and council		(989)	-	-	-	-	-	-	-	-
Finance and administration		45 677	2 800	-	832	1 305	700	605	86%	2 800
Internal audit		1 583	-	-	-	-	-	-	-	-
Community and public safety		92 418	-	-	-	-	-	-	-	-
Community and social services		92 273	-	-	-	-	-	-	-	-
Sport and recreation		145	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		560 218	66 382	-	5 763	10 103	16 595	(6 492)	-39%	66 382
Planning and development		100 626	37 737	-	5 450	9 791	9 434	356	4%	37 737
Road transport		459 592	28 645	-	313	313	7 161	(6 849)	-96%	28 645
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		86 313	22 940	-	392	474	5 735	(5 261)	-92%	22 940
Energy sources		60 573	22 940	-	392	392	5 735	(5 343)	-93%	22 940
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		25 740	-	-	-	82	-	82	#DIV/0!	-
Other		1 127	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	786 348	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122
Funded by:										
National Government		709 939	74 322	-	5 763	10 103	18 580	(8 477)	-46%	74 322
Provincial Government		4 135	15 000	-	392	474	3 750	(3 276)	-87%	15 000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		714 074	89 322	-	6 155	10 577	22 330	(11 753)	-53%	89 322
Borrowing	6	670	-	-	-	-	-	-	-	-
Internally generated funds		71 603	2 800	-	832	1 305	700	605	86%	2 800
Total Capital Funding		786 348	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122

4.4 Cash Flows

The cash available as at 30 September 2025 amounts to R97.1 million; this consists of call deposits and cash available in the main account excluding the cash on hand.

EC124 Amahlathi - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(14 848)	31 710	-	1 485	3 717	7 927	(4 211)	-53%	31 710
Service charges		(47 260)	76 998	-	7 881	15 201	19 249	(4 049)	-21%	76 998
Other revenue		15 465	14 330	-	343	1 896	3 583	(1 687)	-47%	14 330
Transfers and Subsidies - Operational		61 773	145 328	-	-	61 773	36 332	25 441	70%	145 328
Transfers and Subsidies - Capital		(21 507)	89 322	-	451	21 958	22 330	(372)	-2%	89 322
Interest		20 680	12 629	-	1 625	4 751	3 157	1 593	50%	12 629
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(10 704)	(259 511)	-	6 987	11 882	(57 032)	(68 914)	121%	(259 511)
Interest		-	(2 000)	-	-	-	(500)	(500)	100%	(2 000)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 599	108 806	-	18 771	121 177	35 048	(86 129)	-246%	108 806
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		786 348	(91 874)	-	(6 987)	(11 882)	(22 969)	(11 087)	48%	(91 874)
NET CASH FROM/(USED) INVESTING ACTIVITIES		786 348	(91 874)	-	(6 987)	(11 882)	(22 969)	(11 087)	48%	(91 874)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		789 947	16 932	-	11 784	109 295	12 079			-
Cash/cash equivalents at beginning:		1 559	30 825	-	-	1 559	30 825			1 559
Cash/cash equivalents at month/year end:		791 505	47 757	-	11 784	110 854	42 904			-

5. IN-YEAR BUDGET STATEMENT TABLES

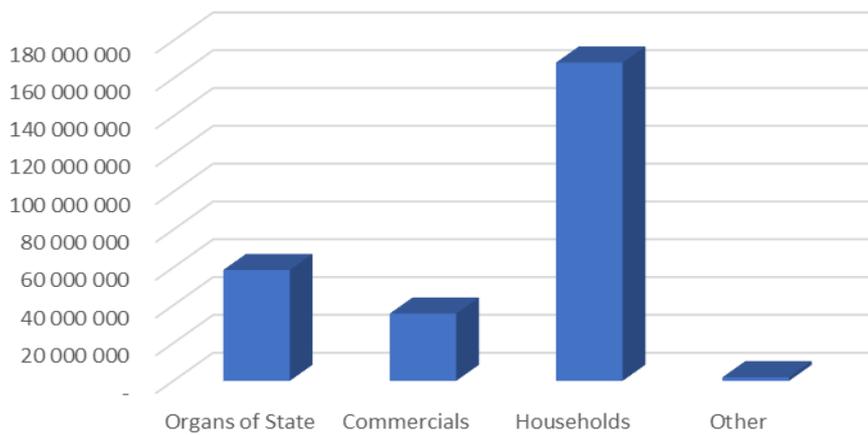
EC124 Amahlathi - Table C1 Monthly Budget Statement Summary - M03 September									
Description	Budget Year 2025/26								
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 003	28 350	-	1 899	13 559	7 088	6 471	91%	28 350
Service charges	75 469	86 861	-	7 223	30 127	21 715	8 412	39%	86 861
Investment revenue	3 421	4 063	-	-	-	1 016	(1 016)	-100%	4 063
Transfers and subsidies - Operational	146 325	145 328	-	971	62 115	36 332	25 783	71%	145 328
Other own revenue	59 410	57 405	-	1 968	6 646	14 351	(7 705)	-54%	57 405
Total Revenue (excluding capital transfers and contributions)	306 628	322 008	-	12 061	112 448	80 502	31 946	40%	322 008
Employee costs	127 073	126 195	-	10 704	31 976	31 549	427		126 195
Remuneration of Councillors	14 006	15 692	-	1 159	3 467	3 923	(456)		15 692
Depreciation and amortisation	30 705	23 217	-	-	-	5 804	(5 804)		23 217
Interest	6 485	2 000	-	(2 125)	(2 335)	500	(2 835)		2 000
Inventory consumed and bulk purchases	59 608	65 673	-	(19 093)	(2 699)	16 418	(19 117)		65 673
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	68 910	57 719	-	2 687	9 406	14 430	(5 024)	-35%	57 719
Total Expenditure	306 786	290 497	-	(6 668)	39 816	72 624	(32 808)	-45%	290 497
Surplus/(Deficit)	(158)	31 511	-	18 729	72 632	7 878	64 754	822%	31 511
Transfers and subsidies - capital (monetary allocations)	77 657	89 322	-	7 687	10 035	22 330	###	-55%	89 322
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	###		-
Surplus/(Deficit) after capital transfers & contributions	77 499	120 833	-	26 416	82 666	30 208	52 458	174%	120 833
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	77 499	120 833	-	26 416	82 666	30 208	52 458	174%	120 833
Capital expenditure & funds sources									
Capital expenditure	777 677	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122
Capital transfers recognised	714 074	89 322	-	6 155	10 577	22 330	(11 753)	-53%	89 322
Borrowing	670	-	-	-	-	-	-		-
Internally generated funds	71 603	2 800	-	832	1 305	700	605	86%	2 800
Total sources of capital funds	786 348	92 122	-	6 987	11 882	23 030	(11 149)	-48%	92 122
Financial position									
Total current assets	115 428	104 178	-		180 812				104 178
Total non current assets	468 429	600 889	-		480 311				600 889
Total current liabilities	157 366	143 434	-		151 970				143 434
Total non current liabilities	91 736	7 862	-		91 736				7 862
Community wealth/Equity	334 751	553 771	-		417 417				553 771
Cash flows									
Net cash from (used) operating	3 599	108 806	-	18 771	121 177	35 048	(86 129)	-246%	108 806
Net cash from (used) investing	786 348	(91 874)	-	(6 987)	(11 882)	(22 969)	(11 087)	48%	(91 874)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	791 505	47 757	-	11 784	110 854	42 904	(67 950)	-158%	-
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17 970	(151)	11 309	5 028	4 922	4 830	37 831	182 852	264 592
Creditors Age Analysis									
Total Creditors	21 691	726	1 090	9 314	28	652	4 145	80 015	117 661

6. DEBTORS ANALYSIS

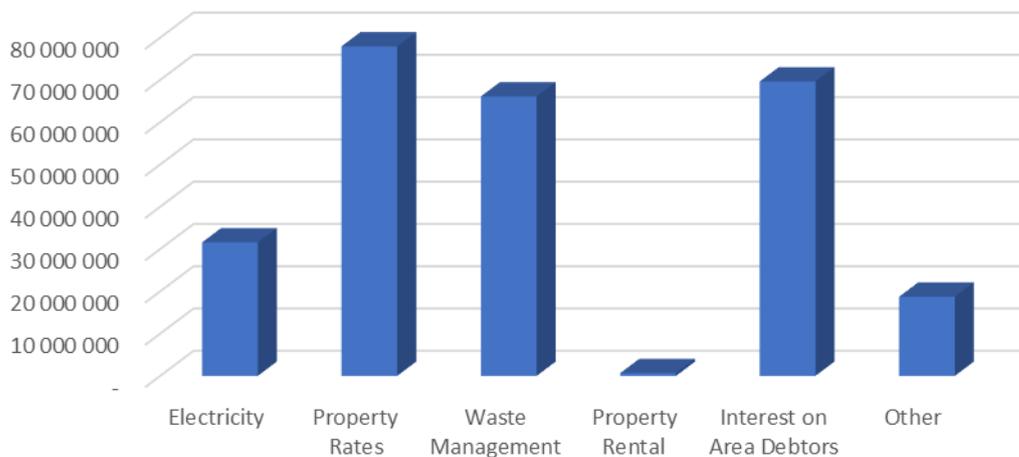
EC124 Amahlathi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 850	-	2 546	1 254	1 157	1 141	8 186	8 428	31 562	20 167	
Receivables from Non-exchange Transactions - Property Rates	1400	3 123	(148)	5 765	999	935	950	11 527	54 774	77 925	69 185	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 274	(1)	1 009	853	848	836	5 661	54 618	66 099	62 817	
Receivables from Exchange Transactions - Property Rental Debtors	1700	10	(1)	6	(0)	(0)	-	143	502	660	645	
Interest on Arrear Debtor Accounts	1810	3 218	2	1 502	1 527	1 561	1 504	9 954	50 361	69 628	64 906	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	496	(3)	482	385	421	399	2 360	14 169	18 718	17 744	
Total By Income Source	2000	17 970	(151)	11 309	5 028	4 922	4 830	37 831	182 852	264 592	235 464	
2024/25 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	4 967	(1)	7 093	1 667	1 661	1 539	17 438	24 310	58 674	46 615	
Commercial	2300	6 616	(22)	1 266	734	671	669	3 194	22 459	35 585	27 726	
Households	2400	6 281	(127)	2 879	2 587	2 549	2 582	16 904	134 746	168 402	159 368	
Other	2500	106	(1)	71	40	42	40	296	1 338	1 931	1 755	
Total By Customer Group	2600	17 970	(151)	11 309	5 028	4 922	4 830	37 831	182 852	264 592	235 464	

Debt by Customer



Debt by Source



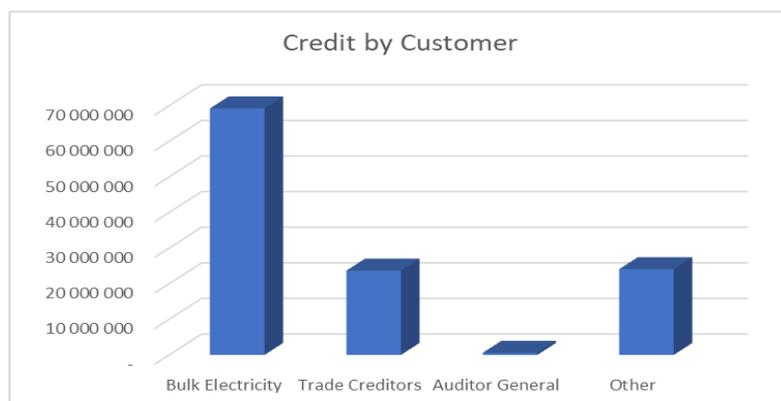
The debtors report below provides the total amount owed to the municipality by income source and by debtor type. Total outstanding debt for the month ending 30 September 2025 is R264 million. A R11 million increase from the previous month. The biggest contributor being the households that owe R168 million which is an increase of R5 million from previous month; followed by government departments owing R58 million which is an increase of R11 million from previous month and business that owe R35 million, which is a decrease of R3 million. Household and Government debt is growing significantly on a monthly basis, which is of concern.

7. CREDITORS ANALYSIS

Section 65 of the Municipal Finance management Act requires that municipalities should pay its creditors within 30 days. The municipality strives to pay its creditors within 30 days, however delays are experienced due to cash flow challenges the municipality is faced with. Below is the list of trade creditors as at 30 September 2025.

EC124 Amahlathi - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26								Total
		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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	14 701	-	1 227	27	-	364	4 102	48 834	69 255
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 017	187	17	8 671	28	7	44	12 712	23 682
Auditor General	0800	618	-	-	-	-	-	-	-	618
Other	0900	4 355	539	(154)	616	-	281	-	18 469	24 106
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	21 691	726	1 090	9 314	28	652	4 145	80 015	117 661



Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
SOND001 (SONDL0 & KNOPP ADVERTISING)						<u>1 738.80</u>	<u>2 103.12</u>	3 841,92
3RDPAR02 (3rd Party PENSIONS)							<u>1 901 530.52</u>	1 901 530,52
A2AK001 (A2A KOPANO INVESTMENT INCORPORATED)							<u>656 167.00</u>	656 167,00
ALOE0001 (ALOE OFFICE & BUSINESS EQUIPMENT)						<u>44 428.84</u>	<u>38 037.31</u>	82 466,15
ALOE001 (ALOE TRAVEL)			<u>22 677.26</u>				<u>41 174.42</u>	63 851,68
AMAT0002 (AMATHOLE DISTRICT MUNICIPALITY)	<u>10 033 501.20</u>			<u>7 025 095.96</u>				17 058 597,16
AUDI001 (AUDITOR - GENERAL)							<u>617 627.58</u>	617 627,58
BEECON01 (BEECON HOLDINGS (PTY)LTD)				<u>102 655.22</u>				102 655,22
BIGE0001 (Bigen Africa)							<u>450 884.32</u>	450 884,32
BOAR001 (BOARDMANS HARDWARE)						<u>19 525.60</u>	<u>3 903.99</u>	23 429,59
BOSE0001 (BOSE TYRES)						<u>6 748.83</u>		6 748,83
APEX0001 (BUFFALO STATIONERS T/A APEX OFFICE NATIONAL)							<u>23 089.10</u>	23 089,10
CABH0001 (CAB HOLDINGS)					<u>16 673.42</u>		<u>8 336.71</u>	25 010,13
CAME0001 (CCG SYSTEMS)	<u>192 100.00</u>	<u>6 650.02</u>	<u>5 225.00</u>	<u>2 700.00</u>				206 675,02
DEVOMI01 (DEVOMIX CONSTRUCTION(Pty) Ltd)							<u>278 875.00</u>	278 875,00
EASTLO02 (EAST LONDON INDUSTRIAL DEVELOPMENT ZONE)							<u>6 210.00</u>	6 210,00
EMSSOL01 (EMS SOLUTIONS (PTY) LTD)						<u>57 500.00</u>		57 500,00
EPWPCA01 (EPWP CASUALS)							<u>0.07</u>	0,07
ESKOMB01 (ESKOM (BULK))	<u>52 935 684.42</u>	<u>364 401.94</u>		<u>26 760.16</u>	<u>1 226 874.68</u>	<u>8 602 849.18</u>	<u>6 098 601.34</u>	69 255 171,72
ESKOME01 (ESKOM (ELECTRICITY & LIGHTS))							<u>156 027.96</u>	156 027,96
ESKOMF01 (ESKOM (FBE))				<u>11.20</u>			<u>19 932.94</u>	19 944,14
GOVE001 (GOVERNMENT PRINTING WORKS)							<u>1 008.80</u>	1 008,80
IMBAWU01 (IMBAWULA CIVIL PROJECTS)							<u>80 746.26</u>	80 746,26
ISUZUM01 (ISUZU MOTORS SOUTH AFRICA)							<u>956 726.56</u>	956 726,56
JAMICM01 (JEMIC MOTORS)						<u>47 004.31</u>		47 004,31
KARIEG01 (KARIEGA CONSULTING)						<u>5 117.50</u>		5 117,50
KUFANI01 (KUFANIKIWA CONSULTING (PTY) LTD)							<u>54 261.94</u>	54 261,94
LEKOEN01 (LEKO ENGINEERING CONSULTANTS)							<u>218 483.15</u>	218 483,15
LUNIKA01 (LUNIKA INVESTMENTS)							<u>385 498.69</u>	385 498,69
MEDI001 (MEDIA MAESTRO)							<u>1 995.00</u>	1 995,00
MICROS01 (MICROSOFT IRELAND OPERATIONS LIMITED)	<u>26 378.93</u>							26 378,93
MOBILE01 (MOBILE TELEPHONE NETWORK)					<u>127 169.43</u>	<u>163 310.49</u>	<u>788.75</u>	291 268,67
NEMORA01 (NEMORANGO CONSULTING ENGINEERING)							<u>248 676.58</u>	248 676,58
PROD001 (PRODIBA)							<u>27 887.00</u>	27 887,00
QAMI0001 (QAMIS TRADING ENTERPRISE)							<u>163 438.85</u>	163 438,85
INSI0001 (RADIOF T/A INSIGHT OFFICE FURNITURE)						<u>89 011.15</u>		89 011,15
RONDOG01 (RONDO GROUP)							<u>34 500.00</u>	34 500,00
SALG0001 (SALGA)	<u>2 530 394.20</u>			<u>1 643 110.56</u>				4 173 504,76
SIZW001 (SIZWE PAINTS)							<u>28 285.40</u>	28 285,40
SNRE0001 (SNR Electrical CC)	<u>120 784.71</u>							120 784,71
SPCAAM01 (SPCA AMAHLATHI)							<u>45 000.00</u>	45 000,00
Accounts Payable Age Analysis								Page 2 of 2
SPECIA01 (SPECIAL INVESTIGATION UNIT)	<u>10 537 432.33</u>							10 537 432,33
STUT002 (STUTT MECHANICAL t/a STUTTERHEIM GARAGE)							<u>10 157.35</u>	10 157,35
TITANS01 (TITANSTUTT)							<u>24 618.50</u>	24 618,50
TYHILA01 (TYHILA PROJECTS)							<u>8 800.00</u>	8 800,00
VITSHA01 (VITSHA TRADING)				<u>478 915.37</u>				478 915,37
VODACO01 (VODACOM)							<u>20 734.14</u>	20 734,14
VOLKSW01 (VOLKSWAGEN OF SOUTH AFRICA)						<u>263 458.61</u>		263 458,61
VUXAKA01 (VUXAKA CONSULTING ENGINEERS (PTY) LTD)							<u>64 704.38</u>	64 704,38
WCADEP01 (WCA (Department of Labour))	<u>7 276 968.75</u>							7 276 968,75
WESL0001 (Wesley Pretorius & Associates)						<u>71 915.37</u>	<u>91 815.66</u>	163 731,03
WIND0001 (WINDEED)							<u>1 204.71</u>	1 204,71
WORK0002 (WORK DYNAMICS)							<u>7 287.38</u>	7 287,38
YANDEE01 (YANDE ENGINEERING AND PROJECTS)	<u>507 525.00</u>	<u>280 963.52</u>			<u>-280 963.52</u>			507 525,00
ZKSP001 (Z K S AND NAM GENERAL TRADING)							<u>237 959.66</u>	237 959,66
ZENITH01 (ZENITH CAR RENTAL)				<u>34 606.25</u>			<u>26 998.19</u>	61 604,44
Totals:	84 160 769,54	652 015,48	27 902,26	9 313 854,72	1 089 754,01	9 372 608,68	13 044 078,33	117 660 983,02

8. INVESTMENT PORTFOLIO ANALYSIS

The table below details the Call Deposits made by the Municipality for the period ending 30 September 2025.

Institution	Investments	Opening Balance	New Investment	Withdrawals	INTEREST			Total
					July	August	Sept	
FNB 62774382966	DEDEAT	417 813,89		- 161 980,38	1 801,80	1 312,89	1 277,00	260 225,20
FNB 62063171351	Disaster	3 304 716,81	11 643 000,00	- 7 612 616,78	13 441,80	7 363,50	27 410,87	7 383 316,20
FNB 63127290730	EEDSM	80 111,96			425,25	410,41	399,20	81 346,82
FNB 62774381009	FMG	2 061,22	2 200 000,00	- 2 200 000,00	10,94	1 457,13	17,41	3 546,70
FNB 62774381413	INEP	18 758,05	14 848 000,00	- 7 000 000,00	99,58	26 948,48	33 668,08	7 927 474,19
FNB 63127288686	Inhouse projects	12 543,55	3 596 456,83	- 3 600 000,00	5 583,10	1 450,85	79,08	16 113,41
FNB 61381739619	Insurance	1 787 108,47	1 841 090,14	- 2 210 168,03	10 588,72	5 553,61	6 365,37	1 440 538,28
FNB 62774382445	LG Seta	2 405,29	106 200,00	- 52 200,00	12,76	56,71	295,67	56 770,43
FNB 62135193770	MIG	160528,12	13 111 000,00	- 8 867 932,77	8 949,32	60 793,82	35 288,99	4 508 627,48
FNB 62774383592	Salaries	766171,49	62 100 000,00	- 59 947 444,51	99 546,46	11 200,64	8 524,95	3 037 999,03
FNB 62774381942	Retention	301549,71	-	- 300 000,00	521,92	10,56	10,27	2 092,46
FNB 63127292538	STR	1053,85	450 884,32	-	5,60	5,39	894,67	452 843,83
FNB 74568809858	FNB Guarantee	5142095,16			33 388,40	34 725,37	33 830,67	5 244 039,60
		11 996 917,57	109 896 631,29	- 91 952 342,47	174 375,65	151 289,36	146 785,23	30 414 933,63

9. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

2025/26						
	Grant Allocation	Grants Received	Grants Spent	Grants Unspent	% Spent on Allocation	% Unspent on Allocation
Equitable Share (OG)	137 520 000	57 300 000	-	137 520 000		
Finance Management Grant(OG)	2 200 000	2 200 000	1 442 753	757 247	66%	34%
EPWP Grant (OG)	1 799 000	450 000	1 549 659	249 341	86%	14%
Integrated National Eletrification Program Grant (CG)	17 440 000	7 848 000	-	17 440 000	0%	100%
MIG (CG)	39 723 000	13 111 000	10 034 705	29 688 295	25%	75%
Municipal Disaster Recovery Grant (CG)	19 145 000	-	-	19 145 000	0%	100%
Eastern Cape Capacity Building (OG)	1 823 000	1 823 000	1 823 000	-	100%	0%
Eastern Cape Infrastructure (OG)	15 000 000	999 263	-	15 000 000	0%	100%
Totals	234 650 000	83 731 263	14 850 117	204 799 883	6%	

EC124 Amahlathi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		526 644	143 505	-	5 743	65 693	35 876	(496)	-1,4%	143 505
EPWP Incentive	-	6 905	1 799	-	-	450	450	0	0,1%	1 799
Finance Management	-	10 935	2 200	-	-	2 200	550	-	-	2 200
Local Government Equitable Share	-	-	137 520	-	-	57 300	34 380	-	-	137 520
Metro Informal Settlements Partnership Grant	-	477 996	-	-	-	-	-	-	-	-
Municipal Drought Relief	-	30 808	-	-	5 743	5 743	-	-	-	-
Municipal Infrastructure Grant	-	-	1 986	-	-	-	497	(497)	-100,0%	1 986
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		16 536	1 823	-	-	1 823	456	1 367	300,0%	1 823
Eastern Cape_Capacity Building and Other_Specify (Add grant description)	-	16 536	1 823	-	-	1 823	456	1 367	300,0%	1 823
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		1 403	-	-	-	-	-	-	-	-
Unspecified_Specify (Replace with the name of the Entity)_Receipts	-	1 403	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	544 583	145 328	-	5 743	67 516	36 332	871	2,4%	145 328
Capital Transfers and Grants										
National Government:		162 987	74 322	-	-	20 959	9 008	3 677	40,8%	74 322
Municipal Infrastructure Grant (MIG)	-	162 987	37 737	-	-	13 111	9 434	3 677	39,0%	37 737
Integrated National Electrification Programme Grant	-	-	17 440	-	-	7 848	4 360	-	-	17 440
Municipal Disaster Relief Grant	-	-	19 145	-	-	-	(4 786)	-	-	19 145
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	15 000	-	451	999	3 750	(2 751)	-73,4%	15 000
Eastern Cape_Infrastructure_Infrastructure_RECEIPTS	-	-	15 000	-	451	999	3 750	(2 751)	-73,4%	15 000
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	162 987	89 322	-	451	21 958	12 758	926	7,3%	89 322
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	707 569	234 650	-	6 194	89 474	49 090	1 797	3,7%	234 650

The conditional and unconditional grants allocation budgeted for 2025/26 reflected an amount of R234 million. An amount of R89 million has been received, and R14 million reported as expenditure to the period ending 30 September 2025.

EC124 Amahlathi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		500 066	5 985	-	971	2 992	1 496	1 496	100.0%	5 985
Expanded Public Works Programme Integrated Grant	-	6 028	1 799	-	954	1 550	450	1 100	244.6%	1 799
Local Government Financial Management Grant	-	10 935	2 200	-	17	1 443	550	893	162.3%	2 200
Metro Informal Settlements Partnership Grant	-	477 996	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant	-	5 107	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	1 986	-	-	-	497	(497)	-100.0%	1 986
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		14 831	1 823	-	-	1 823	456	1 367	300.0%	1 823
Eastern Cape	-	14 831	1 823	-	-	1 823	456	1 367	300.0%	1 823
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		1 403	-	-	-	-	-	-	-	-
Unspecified-Specify (Replace with the name of the Entity)-Transfer	-	1 403	-	-	-	-	-	-	-	-
Unspecified_Specify (Replace with the name of the Entity)_Receipts	-	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		516 299	7 808	-	971	4 815	1 952	2 863	146.7%	7 808
Capital expenditure of Transfers and Grants										
National Government:		164 441	74 322	-	7 687	10 035	18 580	(8 546)	-46.0%	74 322
Integrated National Electrification Programme Grant	-	-	17 440	-	-	-	4 360	(4 360)	-100.0%	17 440
Municipal Disaster Relief Grant	-	11 281	19 145	-	-	-	4 786	(4 786)	-100.0%	19 145
Municipal Infrastructure Grant	-	153 160	37 737	-	7 687	10 035	9 434	600	6.4%	37 737
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	15 000	-	-	-	3 750	(3 750)	-100.0%	15 000
Eastern Cape	-	-	15 000	-	-	-	3 750	(3 750)	-100.0%	15 000
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Unspecified-Specify (Replace with the name of the Entity)-Transfer	-	-	-	-	-	-	-	-	-	-
Unspecified_Specify (Replace with the name of the Entity)_Receipts	-	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		164 441	89 322	-	7 687	10 035	22 330	(12 296)	-55.1%	89 322
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		680 740	97 130	-	8 658	14 850	24 283	(9 432)	-38.8%	97 130

10. COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

The expenditure on employee related costs and councillors allowance is detailed in the table below.

EC124 Amahlathi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 463	10 834	-	778	2 327	2 708	(381)	-14%	10 834
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		460	619	-	36	124	155	(30)	-20%	619
Cellphone Allowance		1 416	1 777	-	119	356	444	(89)	-20%	1 777
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		2 666	2 462	-	225	660	616	45	7%	2 462
Sub Total - Councillors		14 006	15 692	-	1 159	3 467	3 923	(456)	-12%	15 692
% increase	4		12,0%							12,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 562	5 980	-	441	1 250	1 495	(245)	-16%	5 980
Pension and UIF Contributions		9	9	-	1	2	2	0	10%	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		200	431	-	35	86	108	(22)	-20%	431
Cellphone Allowance		67	71	-	8	21	18	3	19%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	1	-	0	0	0	0	8%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 838	6 493	-	485	1 360	1 623	(263)	-16%	6 493
% increase	4		34,2%							34,2%
Other Municipal Staff										
Basic Salaries and Wages		84 101	79 503	-	6 859	20 869	19 876	993	5%	79 503
Pension and UIF Contributions		14 433	14 621	-	1 228	3 661	3 655	5	0%	14 621
Medical Aid Contributions		6 195	6 665	-	529	1 485	1 666	(181)	-11%	6 665
Overtime		1 397	1 219	-	104	384	305	79	26%	1 219
Performance Bonus		(0)	6 807	-	604	1 801	1 702	99	6%	6 807
Motor Vehicle Allowance		4 533	3 409	-	363	1 020	852	168	20%	3 409
Cellphone Allowance		851	889	-	72	215	222	(8)	-3%	889
Housing Allowances		2 492	2 661	-	203	615	665	(51)	-8%	2 661
Other benefits and allowances		622	518	-	48	166	129	36	28%	518
Payments in lieu of leave		-	163	-	139	216	41	175	429%	163
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	6 945	2 813	-	-	-	703	(703)	-100%	2 813
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		667	435	-	71	186	109	78	71%	435
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		122 235	119 703	-	10 220	30 616	29 926	690	2%	119 703
% increase	4		-2,1%							-2,1%
Total Parent Municipality		141 079	141 887	-	11 863	35 444	35 472	(28)	0%	141 887

The municipality allocated a budget of R15.6 million for Councilors and have spent R3 million which constitutes 15% for the third month of the financial year.

The municipality allocated a budget of R6.4 million for Senior Managers and spent R1 million which constitutes 14% for the third month of the financial year.

The municipality have allocated a budget of R119.7 million for Other Municipal Staff and have spent R30 million which constitutes 25% for the third month of the financial year.

11. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Refer to bullet no.4

12. CAPITAL PROGRAMME PERFORMANCE

	2025/26		
	Budget	Expenditure	Available
Xholorha Paving Phase 2	15 000 000		15 000 000
Ngamngeni Roads and Stormwater	4 145 000	70 214	4 074 786
INEP Projects	17 440 000		17 440 000
Building Plan Offices	8 000 000	48 443	7 951 557
Mlungisi Sportfield	5 600 000	2 936 349	2 663 651
STR KKH Roads	5 500 000	781 860	4 718 140
Phumlani Community Hall	4 651 162	423 456	4 227 706
Langdraai Community Hall	4 501 288		4 501 288
STR Stutterheim Electricity	4 000 000	392 073	3 607 927
STR Stutterheim Roads	4 000 000	216 241	3 783 760
Nqenge Internal Roads	3 462 969	198 371	3 264 598
Waste Collection Compactor Truck	3 283 196	2 854 952	428 244
Izidenge Internal Roads	3 326 149	176 779	3 149 370
Infrastructure plans	1 697 050	255 703	1 441 347
STR KKH Electricity	1 500 000		1 500 000
Vehicles	1 100 000	1 061 031	38 969
Paving of Xholorha Internal Roads	1 000 000	1 510 385	- 510 385
Vehicles Engineering	1 000 000		1 000 000
Keilands Roads	700 000	189 985	510 015
Sutterheim - Streets Paving	400 000		400 000
KeiskammahoekTown Paving	400 000	210 363	189 637
Furniture and Office Equipment	500 000	77 401	422 599
Cathcart Town Hall Upgrade	400 000		400 000
Amabele Paving	315 036		315 036
Toise Road and Storm water Project	-	56 265	
Construction of Waste Site		81 753	
Mbaxa Community Hall	-	173 950	- 173 950
Computer Equipment	200 000	166 198	33 802
	92 121 850	11 881 771	80 378 096

13. SUMMARY OF STATEMENT OF FINANCIAL POSITION

The financial position reflects the position of Amahlathi Local Municipality having considered the assets; liabilities and equity as at 30 September 2025.

EC124 Amahlathi - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 563	39 757	-	34 954	39 757
Trade and other receivables from exchange transactions		45 361	22 570	-	90 144	22 570
Receivables from non-exchange transactions		33 201	9 188	-	17 588	9 188
Current portion of non-current receivables		-	-	-	-	-
Inventory		6	24	-	119	24
VAT		11 447	32 639	-	25 131	32 639
Other current assets		12 849	-	-	12 877	-
Total current assets		115 428	104 178	-	180 812	104 178
Non current assets						
Investments		-	-	-	-	-
Investment property		11 678	11 686	-	11 678	11 686
Property, plant and equipment		451 563	582 387	-	463 445	582 387
Biological assets		4 568	6 214	-	4 568	6 214
Living and non-living resources		-	-	-	-	-
Heritage assets		610	610	-	610	610
Intangible assets		9	(9)	-	9	(9)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		468 429	600 889	-	480 311	600 889
TOTAL ASSETS		583 857	705 067	-	661 123	705 067
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 850	1 844	-	1 855	1 844
Trade and other payables from exchange transactions		135 453	64 065	-	107 929	64 065
Trade and other payables from non-exchange transactions		428	47 000	-	17 753	47 000
Provision		16 456	20 407	-	16 456	20 407
VAT		3 179	10 118	-	7 978	10 118
Other current liabilities		-	-	-	-	-
Total current liabilities		157 366	143 434	-	151 970	143 434
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		18 563	7 862	-	18 563	7 862
Long term portion of trade payables		42 094	-	-	42 094	-
Other non-current liabilities		31 078	-	-	31 078	-
Total non current liabilities		91 736	7 862	-	91 736	7 862
TOTAL LIABILITIES		249 102	151 296	-	243 706	151 296
NET ASSETS	2	334 755	553 771	-	417 417	553 771
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		334 751	553 771	-	417 417	553 771
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	334 751	553 771	-	417 417	553 771

a. CURRENT ASSETS

- **Cash** – The cash balance of R34 million comprises of the cashbook balance for the main primary bank account as at 30 September 2025.
- **Call Investments Deposits** – Call investment deposits comprises of investments of call deposits made with various financial institutions when there is surplus cash available in the main account. These monies are invested in line with municipal investment policy. The table below details the Cash Balance in the Main Account and Call Deposits made by the Municipality for the period ending 30 September 2025.

Date	Account Description	Type	Total
31 August 2025	FMG	Call Investment Deposit	258 948,20
31 August 2025	Amahlathi Municipality stutt-ADMI	Call Investment Deposit	1 612 905,33
31 August 2025	STR Grant	Call Investment Deposit	80 947,62
31 August 2025	INEP	Call Investment Deposit	2 203 529,29
31 August 2025	Waste Management grant	Call Investment Deposit	7 893 806,11
31 August 2025	Inhouse projects	Call Investment Deposit	2 016 033,88
31 August 2025	Insurance Account	Call Investment Deposit	1 434 152,91
31 August 2025	EPWP	Call Investment Deposit	29 474,76
31 August 2025	Amahlathi Municipality stutt-ADMI	Call Investment Deposit	8 448 135,04
31 August 2025	Salaries	Call Investment Deposit	277 718,59
31 August 2025	Library	Call Investment Deposit	2 082,19
31 August 2025	EEDSM Grant	Call Investment Deposit	1 064,84
31 August 2025	FNB Guarantee	Call Investment Deposit	5 210 208,93
31 August 2025	Main Account	Cash	2 386 283,68
			31 855 291,37

- The total cash available as at 30 September 2025 indicates a total balance of R31 million.
- **Inventory** – The value of inventory as at 30 September 2025 amounts to R119 185.
- **Investment Property; Biological Assets and Intangible Assets** – The depreciation will be calculated during the Second quarter FAR compilation.

b. NON-CURRENT ASSETS

- The non-current assets amount to R480 million with the biggest contributor being the Property; Plant and Equipment of the municipality amounting to R463 million.

c. CURRENT LIABILITIES

- Section 65 of the Municipal Finance management Act requires that municipalities should pay its creditors within 30 days. The municipality strives to pay its creditors within 30 days, however delays are experienced due to cash flow challenges the municipality is faced with. Below is the list of trade creditors as at 30 September 2025.

- **Trade and other Payables** – The trade and other payables are currently at R107 million which indicates a R31 million decrease when compared to August 2025.
- **Unspent Grant** – The unspent grants amount to R17 million as at 30 September 2025.

14. OTHER SUPPORTING DOCUMENTS

REPAIRS AND MAINTENANCE

The table below reflects expenditure on repairs by asset class. The expenditure on repairs and maintenance is at 8% of annual budget.

EC124 Amahlathi - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 191	1 880	–	64	322	470	148	31,5%	1 880
Roads Infrastructure		359	1 150	–	1	242	287	45	15,7%	1 150
Roads		359	1 150	–	1	242	287	45	15,7%	1 150
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		25	30	–	2	18	8	(11)	-141,9%	30
Drainage Collection		25	30	–	2	18	8	(11)	-141,9%	30
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		807	700	–	61	61	175	114	65,1%	700
Power Plants		–	100	–	–	–	25	25	100,0%	100
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		807	600	–	61	61	150	89	59,2%	600
Community Facilities		–	100	–	–	17	25	8	32,1%	100
Cemeteries/Crematoria		–	100	–	–	17	25	8	32,1%	100
Operational Buildings		352	400	–	–	–	100	100	100,0%	400
Municipal Offices		344	300	–	–	–	75	75	100,0%	300
Capital Spares		8	100	–	–	–	25	25	100,0%	100
Machinery and Equipment		33	50	–	–	27	13	(15)	-116,4%	50
Transport Assets		1 065	545	–	44	352	136	(216)	-158,2%	545
Total Repairs and Maintenance Expenditure	1	2 642	2 975	–	108	718	744	26	3,5%	2 975

15. RESOLUTIONS AND RECOMMENDATIONS

It is recommended that that the Mayoral Committee / Mayoral Committee meeting take note of

-

1. The monthly section 71 report for period ending 30 September 2025 **BE NOTED AND ACCEPTED.**
2. The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out.
3. The following remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of debt relief conditions.
4. The balance of the Eskom bulk account and the municipality's reconciliation of these accounts.

16. CONCLUSION

The collection rate for September 2025 stands at 72%. Since the inception of the Debt Relief Programme, the municipality has remained committed and has not missed a single payment to Eskom. Compliance for August 2025 was recorded at 90%, while the self-assessed compliance for 2025 has improved to 92%. This improvement comes despite challenges related to the municipality operating under an unfunded budget.

17. ANNEXURE A: SCHEDULE A

18. ANNEXURE B: Compliance with the Conditions for Municipal Debt Relief

18.1 MFMA Circular 124 – Municipal Compliance Self-Assessment

Annexure A2 - Monthly



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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period Sept'23
National Financial Year 2025/26
Demarcation Code of Municipality being assessed EC124

District **Amathole**
Demarcation Description **Amahlathi**

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12 .2</i>	Does not have function
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Does not have function
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
	6,4	Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i>	2025/26 Adopted MTREF
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment <i>(considering its asset register and physical state of assets)</i> on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a

13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	No
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Does not have function
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes
6.6 Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.			
6.7 Maintain a minimum average quarterly collection of property rates and services charges –			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>			
6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :			
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1:	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Does not have function
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes

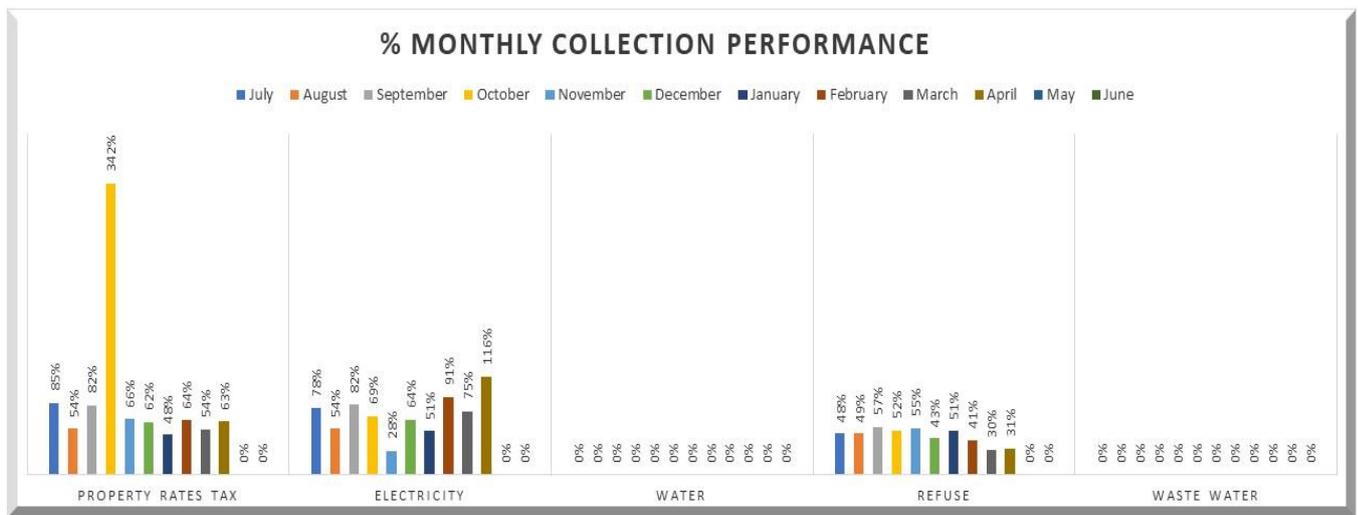
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
6.9 Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	Yes
39		Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	Yes

18.2 Municipal Debt Relief Performance across the period of debt relief participation

 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		Province		
		EC		
		Code	District	Code Description
		EC124	Amathole	Amahlathi

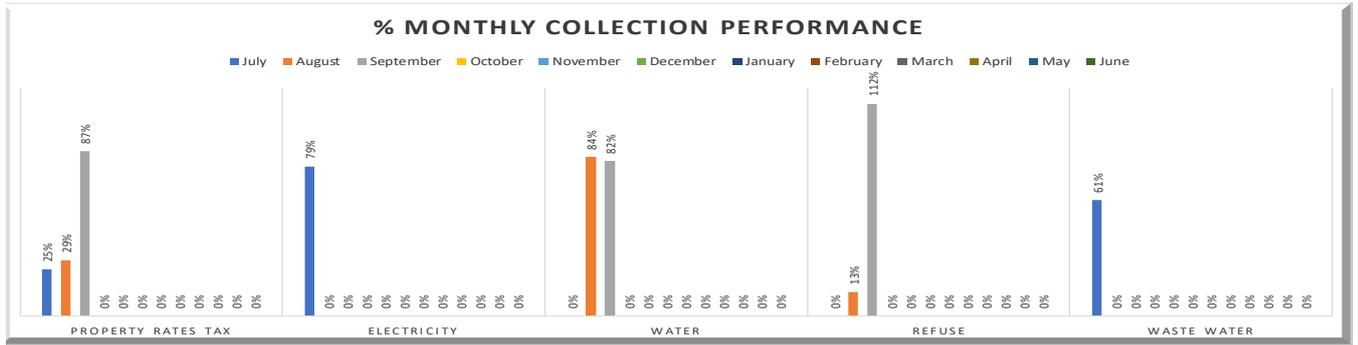
Municipal Details		Monthly Performance Report																								Scoring and Rating																						
		Part A					Part B					Part C				Part D				Part E				Oversight																								
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating				
25 July25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	No	93%	Above Moderate												
26 August25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	93%	Above Moderate										
27 September25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
28 October25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
29 November25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
30 December25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
31 January26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
32 February25	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
33 March26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
34 April26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
35 May26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
36 June26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
37 July26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
38 August26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
39 September26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
40 October26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										
41 November26	Amahlathi EC124	NA	NA	NA	Yes	Yes	No	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	No	No	NA	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	No	0%	Not completed										

18.3 Provincial Treasury Debt Relief Compliance Assessment



18.4 Collection Performance

18.4.1 Monthly/Quarterly Collection per Ward



National Treasury		Municipal Details				
Municipal Debt Relief		Eastern Cape				
MFMA Circular No. 124		Code	District	Municipality	Period Monitored	No. Of Wards
Municipal Finance Management Act No. 56 of 2003		EC124		Amahlathi	September	0

Aggregate Collection	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4						
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection
1.Collection for whole demarcation	41 829 190	22 848 834	19 180 382	54%	54%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
3.Collection: Property Rates	11 243 555	5 318 355	5 925 209	47%	47%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
4.Total average collection: Electricity (Municipal supplied areas)	21 384 835	14 228 732	7 135 904	67%	67%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
5.Total average collection: Water	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
6.Total average collection: Wastewater	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
7.Total average collection: Refuse	4 475 655	2 587 533	1 908 152	57%	57%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
8.Total average collection: Interest	4 745 311	534 214	4 211 097	11%	11%	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province: Demarcation Code: Municipality: September:

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collection of previous month billing)

Total Aggregate Collection	1. July - Reporting for June in July				2. August - Reporting for July in August				3. September - Reporting for August in September				Summary - Quarter 1				Q1	
	Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection		
1.Collection for whole demarcation	19 982 966	9 264 141	8 667 527	46%	12 573 238	3 896 998	8 678 251	29%	12 263 890	10 857 706	2 447 643	87%	41 829 190	22 848 834	19 180 382	54%	54%	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	6 831 396	1 677 527	5 153 871	25%	2 129 029	1 779 363	349 666	84%	2 283 137	1 861 465	421 672	82%	11 243 555	5 318 355	5 925 209	47%	47%	
4.Total average collection: Electricity (Municipal supplied areas)	7 108 993	5 592 842	1 515 752	79%	7 360 746	928 835	6 431 911	13%	6 895 296	7 707 054	0	112%	21 384 835	14 228 732	7 135 904	67%	67%	
5.Total average collection: Water	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
6.Total average collection: Wastewater	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!
7.Total average collection: Refuse	1 512 306	923 007	589 299	61%	1 464 059	732 431	731 628	50%	1 499 319	912 094	587 225	61%	4 475 655	2 587 533	1 908 152	57%	57%	
8. Total average collection: Interest	1 509 770	100 765	1 409 005	7%	1 619 403	256 357	1 363 046	16%	1 616 138	177 092	1 439 046	11%	4 745 311	534 214	4 211 097	11%	11%	

Complete This Section										Quarter 1 Performance Per Ward									
Services	Electricity Supplier	Ward Name & Number	1. July				2. August				3. September				Billing	Collection	R - Billing not collected	% Collection	Q1
			Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection					
Property Rates Tax			6 831 398	1 677 527	5 153 871	25%	2 129 029	1 779 363	349 666	84%	2 283 137	1 861 465	421 672	82%	11 243 555	5 318 355	5 925 209	47%	47%
Electricity			7 108 593	5 592 842	1 515 752	79%	7 360 746	928 835	6 431 911	13%	6 895 296	7 707 054	0	112%	21 384 835	14 228 732	7 135 904	67%	67%
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Refuse			1 512 306	923 007	589 299	61%	1 464 059	732 431	731 628	50%	1 499 319	912 094	587 225	61%	4 475 655	2 587 533	1 908 152	57%	57%
Waste Water			1 509 770	100 765	1 409 005	7%	1 619 403	256 357	1 363 046	16%	1 616 138	177 092	1 439 046	11%	4 745 311	534 214	4 211 097	11%	11%
Property Rates Tax			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Refuse			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Waste Water			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
Interest			-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!

18.4.2 Monthly – Restriction of Free Basic Services to Indigent Households

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

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.6))

Instruction - complete only with information of the current households registered as indigent with the municipality (Do NOT include the information of all households unless explicitly stated otherwise)

Description	Ref	As Per Debt Relief Application		Current Year 2024/25				2024/2025 - Monthly Reporting											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12		
Indigent Household service targets	1																		
Water: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with piped water inside dwelling																			
Indigent HH's with piped water inside yard (but not in dwelling)																			
Indigent HH's using public tap (at least min.service level)	2																		
Indigent HH's with other water supply (at least min.service level)	4																		
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total																			
Indigent HH's using public tap (< min.service level)	3																		
Indigent HH's with other water supply (< min.service level)	4																		
Indigent HH's with No water supply																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																			
Total number of registered indigent households	5																		
Status of Water meters :																			
Number of Indigent HH's with prepaid Water																			
Number of Indigent HH's with conventional metered Water																			
Number of Indigent HH's NOT metered currently - Water																			
Number of Indigent HH's with NO Water supply - No metering																			
Total number of registered indigent households	10																		
Status of unlimited supply of Water :																			
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolres per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water																			
Total number of registered indigent households receiving unlimited supply - Water																			
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolres	11																		
Energy: (Include All Indigent households also in Eskom supplied areas)																			
Indigent HH's with Electricity (at least min.service level)																			
Indigent HH's with Electricity - prepaid (min.service level)			3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total			3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Indigent HH's with Electricity (< min.service level)																			
Indigent HH's with Electricity - prepaid (< min. service level)																			
Indigent HH's with other energy sources																			
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total																			
Total number of registered indigent households	5		3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Status of Electricity meters :																			
Number of Indigent HH's with prepaid Electricity			3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Number of Indigent HH's with conventional metered Electricity																			
Number of Indigent HH's NOT metered currently - Electricity																			
Number of Indigent HH's with other energy sources - No metering																			
Total number of registered indigent households	12		3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Status of unlimited supply of Electricity :																			
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per household per month																			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity																			
Total number of registered indigent households receiving unlimited supply - Electricity																			
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																		
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)	7																		
Water (6 kilolres per household per month)																			
Electricity/other energy (50kwh per household per month)			3 270		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591							
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																			
Water (6 kilolres per household per month)																			
Electricity/other energy (50kwh per household per month)			180		180	180	180	180	180	180	180	180							
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																			
Water (6 kilolres per household per month)																			
Electricity/other energy (50kwh per household per month)																			
Total cost of FBS Water and Electricity provided to ALL Households	8		180		180	180	180	180	180	180	180	180							
Highest level of free service provided per household (ALL Households)																			
Property rates (R value threshold)			20 000		20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000							
Water (kilolres per household per month)																			
Sanitation (kilolres per household per month)																			
Sanitation (Rand per household per month)																			
Electricity (kwh per household per month)			50		50	50	50	50	50	50	50	50							
Refuse (average litres per week)			40		40	40	40	40	40	40	40	40							
Revenue cost of subsidised services provided for ALL Households (R'000)	9																		
Residential Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(a)		1 039		1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039							
PSI Category - Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	14(b)		346		346	346	346	346	346	346	346	346							
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA																			
Water (in excess of 6 kilolres per indigent household per month)	15																		
Sanitation (in excess of free sanitation service to indigent households)	16																		
Electricity/other energy (in excess of 50 kwh per indigent household per month)																			
Refuse (in excess of one removal a week for indigent households)																			
Municipal Housing - rental rebates																			
Housing - top structure subsidies	6																		
Other																			
Total revenue cost of subsidised services provided			1 385		1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385							

18.5 Completeness of Revenue Base

Property Rates Reconciliation						
Province	EC					
District	Amahlathi					
Type	LM					
Municipal Name	Amahlathi					
GV Period	01/07/2025 - 30/06/2030					
Financial Year	2025/2026					
Reconciliation Period	Quarter 1					
Reconciliation Overview						
High Level Reconciliation						
Propety Categories	# of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	8 768	8 695	73	1 366 295 324,00	1 354 391 493,00	11 903 831,00
Industrial	16	16	-	36 427 700,00	36 427 700,00	-
Business and Commercial	235	230	5	328 846 491,00	326 681 491,00	2 165 000,00
Agricultural	3 754	3 677	77	4 007 325 299,07	3 954 155 499,07	53 169 800,00
Mining	2	2	-	487 000,00	487 000,00	-
State Owned for Public Purpose	80	77	3	383 271 502,00	375 651 502,00	7 620 000,00
PSI	320	292	28	1 940 977,00	1 869 662,00	71 315,00
PBO	58	57	1	35 708 504,00	35 588 504,00	120 000,00
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	135	133	2	56 377 466,00	55 048 466,00	1 329 000,00
Municipal	1 299	531	768	413 453 506,46	263 448 386,46	150 005 120,00
Other	107	82	25	4 650 104,00	4 650 079,00	25,00
	14 774	13 792	982	6 634 783 873,53	6 408 399 782,53	226 384 091,00
Detailed Reconciliation						
Propety Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	1 202 951	1 190 958	11 993	3 608 854,47	3 572 875,32	35 979,15
Industrial	29 987	29 992	- 5	89 961,85	89 976,36	- 14,51
Business and Commercial	290 039	288 238	1 801	870 117,85	864 713,67	5 404,18
Agricultural	1 163 149	1 170 375	- 7 226	3 489 446,86	3 511 126,11	- 21 679,25
Mining	401	401	- 0	1 202,70	1 202,88	- 0,18
State Owned for Public Purpose	2 603 817	2 625 711	- 21 894	7 811 451,05	7 877 133,84	- 65 682,79
PSI	546	909	- 363	1 638,45	2 726,88	- 1 088,43
PBO	5 278	5 503	- 225	15 834,94	16 510,11	- 675,17
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	7 031	- 7 031	-	21 092,22	- 21 092,22
Municipal	-	1 270 184	- 1 270 184	-	3 810 552,09	- 3 810 552,09
Other	-	3 829	- 3 829	-	11 485,50	- 11 485,50
Total	<u>R5 296 169,39</u>	<u>R6 593 131,66</u>	<u>-R1 296 962,27</u>	<u>15 888 508,16</u>	<u>19 779 394,98</u>	<u>- 3 890 886,82</u>

Prepared By Date

Contact Details

Signature _____

Reviewed By

Date

Contact Details

Signature _____

18.6 Maintaining the Eskom bulk current account

Eskom accounts are paid prior to the due date. Last payment amounting to R8.5 million was made on 30 September 2025.

The municipality is also keeping up with the Third Party payments.

19. MUNICIPAL MANAGERS QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, **Dr. Z Shasha** Municipal Manager of **Amahlathi Municipality**, hereby certify that -

(Mark as appropriate)

the monthly budget statement

Quarterly report on the implementation of the budget and financial state of affairs of the municipality

Mid-year budget and performance assessment

for the month of August 2025 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Dr. Z Shasha

Municipal Manager of Amahlathi Municipality (EC124)

Signature _____

Date: 14 October 2025

Prepared by:

LL Dosimbuya

Reviewed by:

C Samuels

Approved by:

B Ngwendu

Received by:

Cllr. N Nongqayi

Date: 14/10/2025