

Complete only yellow Shaded Cells

FS					FS194	
<div style="border: 1px solid black; padding: 2px;"> Maluti-A-Phofung </div>					Year Monitored	1
					Fin year	2025/2026
					Funding Plan Start Yr	2025/2026
Targets and Baseline per Approved Funding Plan	1.Positive Cashflow	2.Cash Coverage	3.Collection Rate	4.Trade Payables	5.Non Core Exp	
Target	293 169 708	30	70%	3%	2%	
Baseline	284 630 784	30	69%	N/A	N/a	
Notes	Capture Full Rand Value	Capture In Days	Capture As %	Capture As- %	Non Core Is Automated from Non Core Tab	
Completed						

Complete
197%

1 099 077
2%

99

INDIVIDUAL PROJECTS	Function Main Level Description	Item Main Level Description	Proposed % Of Reduction	Reduction Value	Proposed	Reduction (Yes/No)
P-MUNICIPAL RUNNING COST	Road Transport	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Road Transport	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Sport and Recreation	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Contracted Services		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Contracted Services		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
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P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Employee Related Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Operational Cost		-	No	
P-MUNICIPAL RUNNING COST	Waste Management	Operational Cost		-	No	

1.Detailed Funding Implementation Plan /Activities

No	Pillar	Focus Area	Activity	Frequency	Start Date	Due Date	Responsible for Performing	Responsible for reviewing/monitoring	POE	
							Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc)	Oversight Designation (CFO/Revenue Manager /Expenditure Manager etc..)		
1	Positive cash flow	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet	
2		Setting targets	Establish the targets to be achieved over the funding plan period	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet	
3			Ringfence conditional grants		Monthly	Jul-25	Jun-26	Financial Accounting Management	CFO	Separate bank account for grants & Grants recons
4			Set the monthly actual cash projections		Monthly	Jul-25	Jun-26		CFO	Cash flow reports
5			Analyze your actual spending against the monthly cash projections		Monthly	Jul-25	Jun-26		CFO	Cash flow reports
6			Increasing cash flow projections in the Budget		Annually	Jul-25	Jun-26	Budget Management	CFO	Budget Projections
7			Clear the cash suspense account/ or unallocated deposits		Monthly	Jul-25	Jun-26	Revenue Management	CFO	Report of cleared balances on the cash suspense vote
8			The period of transferring the suspense account to revenue account		Annually	Jul-25	Jun-26		CFO	Report on the transferred balances
9			Verify the payment vouchers to avoid fruitless and wasteful expenditure		Monthly	Jul-25	Quarterly	Expenditure Management	CFO	Fruitless expenditure report
10			Inspect the GL,identify and monitor the unauthorised expenditure		Monthly	Jul-25	Quarterly	Budget Management	CFO	Unauthorised expenditure report
11			Identify and finalize all irregular expenditures.		Monthly	Jul-25	Quarterly	SCM Management	CFO	Irregular expenditures report

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							Responsible Designation (Intern, Clerk, Rev Manager, Exp Manager Etc)	Oversight Designation (CFO/Revenue Manager /Expenditure Manager etc..)		
12	Cash coverage	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	Apr-25	Apr-25	Finance Manager	CFO	Summary Sheet	
13		Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	Apr-25	Apr-25	Finance Manager	CFO	Summary Sheet	
14		Circular 71 cash coverage ratio		Ensure that outstanding creditors decreases	Monthly	Jul-25	Jun-26	Expenditure Management	CFO	Creditors reports
15				Ensure collection of outstanding debtors increases	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Billing vs collection report
16				Calculate Cash Coverage monthly as per Circular 71.	Monthly	Jul-25	Monthly	Financial Accounting Management	CFO	Report on monthly cash coverage Improve cost coverage to : •FY 2024/25 – 15 days cash on hand. • FY 2025/26 – 30 days cash on hand •FY 2026/27 – 2 months cash on hand
17			Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet
18	Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet		
19	Debtors Management		Ensure that meters are read within 10 working days of each month	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Readings report	
20			Issuing monthly consumer statements timeously	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Proof of issuing statements - emails sent	
21			Accounts not paid on the due date and for which no arrangements for extensions have been made services will be terminated or restricted as per process set out.	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Credit control report - Notices issued	
22			The municipality shall maintain a register of all connections, disconnections and reconnections for the year under review. The register shall be updated and reviewed on a monthly basis by delegated officials	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Credit control report - Cut off lists	
23			After disconnection, if no payment is received the debtor shall be handed over for legal action	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Credit control report	
24			Implementation of debtors' incentive scheme to enhance payments by providing customers with discounts	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Incentive progress report	

1.Detailed Funding Implementation Plan /Activities

							Responsible for Performing	Responsible for reviewing/monitoring		
No	Pillar	Focus Area	Activity	Frequency	Start Date	Due Date	Responsible Designation (Intern, Clerk, Rev Manager, Exp Manager Etc)	Oversight Designation (CFO/Revenue Manager /Expenditure Manager etc..)	POE	
25	Collection Rate		Ensure that roadshows and campaigns are conducted to increase indigent registration	Annually	Dec-25	Jan-26	Revenue Management	CFO	Attendance Registers and Presentations	
26			Ensure quarterly that property rate valuation reconciliation is done	Quarterly	Jul-25	Quarterly	Revenue Management	CFO	Valuation reconciliation	
27			Establish an action plan on addressing variances on the valuation recon	Quarterly	Jul-25	Quarterly			GVR action plan	
28			On a monthly basis address the variances that are on the valuation recon and report	Monthly	Jul-25	Jun-26			GVR action plan progress report	
29			Review and update all lease agreements for all municipal properties annually	Quarterly	Jul-25	Quarterly	Director SPLUM	Director SPLUM	Lease agreements	
30			Compile a list of non-payers and prepare notices of eviction to be forwarded to them	Monthly	Jul-25	Jun-26			Credit control report	
31		Record queries, allocate to different Departments and follow up	Monthly	Jul-25	Jun-26	Revenue Management	CFO, MM	Monthly Customer queries report		
32		Audit and compile a list of dysfunctional meters and unmetered properties	Monthly	Jul-25	Jun-26		CFO	Monthly report on meters		
33		Compile a report on distribution losses	Monthly	Jul-25	Jun-26		CFO	Distribution electricity losses report		
34		Reconciliation between previous owners and current owners of the property as obtained from windeed	Monthly	Jul-25	Jun-26		CFO	Reconciliation report		
35		Improved Collection	Monthly	Jul-25	Monthly		CFO, MM	Collection report		
36		Reconciliation between Eskom bulk account payments	Monthly	Jul-25	Monthly		CFO	Monthly reconciliation between Eskom and MAP		
37		Collection of emails and phone numbers of customers to electronically send their monthly statements	Monthly	Jul-25	Monthly		CFO	Collected information - emails collected from consumers, employees & councillors		
38		Collection of e mails of councillors and staff for statements to be mailed	Monthly	Jul-25	Monthly		CFO			
39	Implementation of Flat Rate to all Rural Non-Indigent Households	Monthly	Jul-25	Monthly	CFO	Report on the new accounts opened				

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							Responsible Designation (Intern, Clerk, Rev Manager, Exp Manager Etc)	Oversight Designation (CFO/Revenue Manager /Expenditure Manager etc..)		
40	Trade payables	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet	
41		Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet	
42		Expenditure Management	Development of realistic payment plans that will ensure that cash flow of municipality remains positive	Monthly	Jul-25	Jun-26	Expenditure Management	CFO	Payment plans	
43				Report on Creditors outstanding. Age analysis to be updated and monitored	Monthly	Jul-25		Jun-26	CFO	Creditors report
46			Complete the monthly compliance certificate of the debt relief	Monthly	Jul-25	Jun-26	Revenue Management	CFO	Monthly debt relief report	
47			Reconciliation between Eskom bulk account payments	Monthly	Jul-25	Jun-26	Expenditure Management	CFO	Monthly report	
48			Report on DWA outstanding balance	Monthly	Jul-25	Jun-26	Expenditure Management	CFO	Request statement and report monthly on Water Boards and DWA	
49			Monthly VAT (reconciliations)	Monthly	Jul-25	Jun-26		CFO	Number of vat 201 Submitted to SARS	
51			Payroll Management	Report on outstanding salaries 3rd parties (PAYE deductions)	Monthly	Jul-25	Jun-26	Payroll Management	CFO	Report on third parties paid and outstanding
52		Supply Chain Management	Enforce all deviations are recorded, compliant and reported to council.	Monthly	Jul-25	Jun-26	SCM Management	CFO	Monthly report of deviations	
53			Monthly updating contract management register with information and or progress reports received from both Payables and PMU	Monthly	Jul-25	Jun-26		CFO	Payment list and capital progress report including WIP, variations and extensions	
54			Capture all manual orders into the financial system	Monthly	Jul-25	Jun-26		CFO	All increased commitments and accruals.	
55			Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet
56			Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	Apr-25	Apr-25	CFO	CFO	Summary Sheet

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57	Non-core expenditure	Reduction in UIF&W expenditure - Other	Reduce spending on consultants	Monthly	Jul-25	Monthly	All departments	Accounting Officer	Year 1 – 1 per cent Year 2 – 2 per cent CCR
58			Reduce subsistence and travelling costs	Monthly	Jul-25	Monthly	All departments	Accounting Officer	Year 1 – 3 per cent Year 2 – 5 per cent CCR
59			Reduce spending on sponsorships, events and catering	Monthly	Jul-25	Monthly	All departments	Accounting Officer	Year 1 – 3 per cent Year 2 – 5 per cent CCR
60			Reduce spending on communications (adverts, telephone)	Monthly	Jul-25	Monthly	All departments	Accounting Officer	Year 1 – 3 per cent Year 2 – 5 per cent CCR
61			Reduce spending on overtimes costs	Monthly	Jul-25	Monthly	All departments	Accounting Officer	Year 1 – 3 per cent Year 2 – 5 per cent CCR
62		Human Resource Management	Review structure and correctly place staff to reduce overtime and also introduce shift workers.	Monthly	Jul-25	Dec-25	MM, Corporate services, CFO	Accounting Officer	Reviewed Structure
64			Recruitment processes to unfold in line with legislation	Quarterly	Jul-25	Quarterly	Municipal Manager / Executive Mayor	Accounting Officer	Employment of the qualifying Section 56 Managers Accountable to the Municipal Manager
65	Other	Tariffs	Gather data to complete the tariff setting tool as per MFMA circular 98	Annually	Jul-25	Oct-25	MM, CFO, Map Water, Director Infrastructure, Manager Revenue	Accounting officer/ CFO	Completed Tariff Tool
66			Review all tariffs charges and update the Tariff Structure taking into account all other Sundry revenue generating items from other departments.	Annually	Feb-26	Apr-26	All Departments		Proof of engaging all Departments
67			Submit tariffs report to management and committees	Annually	Feb-26	Apr-26	Revenue Management		Proof of submission
68			Engage Treasury on the tariffs report and outcomes	Annually	Apr-26	May-26	Revenue & Budget Management		Bilaterals comments
69			Submit Draft Tariffs to Council	Annually	Mar-26	Mar-26	Budget Management		Council Resolution
70			Engage the community on the Tariffs	Annually	Apr-26	May-26	Revenue & Budget Management		Attendance Registers and Presentations
71			Submit Final Tariffs to Council	Annually	May-26	May-26	Budget Management		Council Resolution

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72		Water and Sanitation	Prioritise repairs to faulty meters and installation of new pre-paid meters to un-metered consumers.	Monthly	Jul-25	Monthly	MAP Water	Accounting officer	Report on installation and repairs
73			Install and repair bulk water meters	Quarterly	Jul-25	Quarterly	MAP Water	Accounting officer	Report on installation and repairs
74			Rectify illegal connections	Monthly	Jul-25	Monthly	MAP Water	Accounting officer	Report on illegal connections
75		Electricity	Install new and repairs non-functioning bulk electricity meters	Quarterly	Jul-25	Quarterly	MISA, Eskom , Director Infrastructure Services	Accounting officer	Report on new installations and repairs of non-functioning bulk electricity meters
76			Rectify illegal connections	Monthly	Jul-25	Monthly		Accounting officer	Report on rectifications
77		Traffic Management	Ensuring that the traffic department of the municipality are functional and that traffic fine revenue is optimized to assist with the cash flow of the municipality	Monthly	Jul-25	Monthly	Revenue Management /Chief Traffic Officer	CFO/Director Public Safety	Collection report - traffic