

## **Dr. Beyers Naudé Local Municipality**

# **EC101 SECTION 71 REPORT APRIL 2026**

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## 1. INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 April 2026 ending 31 April 2026.

The consolidated statement assesses the in-year financial performance of the municipality against the original budget revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating original budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

The report for this month will include accounting and reporting, as well as compliance issues.

## 2. LEGISLATIVE FRAMEWORK

### Section 71

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the Accounting Officer of a municipality must, by no later than 10 working days after the end of each month, submit to the Mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget, reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on –
  - i) Its share of the local government equitable share; and
  - ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- g) When necessary, an explanation of –
  - i) Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
  - ii) Any material variance from the service delivery and budget implementation plan; and
  - ii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

### 3. SUMMARY OF THE MONTHLY BUDGET STATEMENT – APRIL 2026

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	55 273	54 142	54 142	(1)	56 280	45 118	11 162	25%	54 142
Service charges	302 465	325 525	325 525	35 896	286 746	271 272	15 475	6%	325 525
Investment revenue	1 117	1 251	1 251	38	991	1 043	(52)	-5%	1 251
Other revenue	134 167	192 830	168 960	132	136 785	160 692	(23 907)	(0)	164 160
Other own revenue	58 952	45 539	45 539	7 431	40 951	37 950	3 001	8%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>43 496</b>	<b>521 753</b>	<b>516 074</b>	<b>5 678</b>	<b>1%</b>	<b>590 616</b>
Employee costs	199 502	215 976	216 136	15 927	173 792	179 982	(6 191)	-3%	206 536
Remuneration of Councilors	10 095	10 727	10 727	1 360	8 673	8 939	(266)	-3%	10 727
Interest	60 314	68 313	68 417	4 488	44 883	56 927	(12 044)	-21%	68 417
Interest	104 355	10 572	70 600	6 505	51 128	8 810	42 318	480%	70 600
Inventory consumed and bulk purchases	162 868	149 063	149 068	13 462	138 012	124 220	14 792	12%	149 118
Transfers and subsidies	120	150	150	-	120	125	(5)	-4%	150
Other expenditure	311 889	198 359	226 508	17 351	152 071	165 301	(13 230)	-8%	226 488
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>59 093</b>	<b>569 678</b>	<b>544 304</b>	<b>25 374</b>	<b>5%</b>	<b>732 036</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(15 598)</b>	<b>(47 926)</b>	<b>(28 229)</b>	<b>(19 696)</b>	<b>70%</b>	<b>(141 420)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	1 623	58 249	82 678	##	-30%	61 614
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>-81%</b>	<b>(79 806)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>-81%</b>	<b>(79 806)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	-	-
<b>Financial position</b>									
Total current assets	316 936	162 662	17 985	-	380 826	-	-	-	17 985
Total non current assets	1 065 679	1 152 941	1 149 063	-	1 084 422	-	-	-	1 149 063
Total current liabilities	682 228	534 674	531 466	-	752 423	-	-	-	531 466
Total non current liabilities	501 558	300 963	300 963	-	496 201	-	-	-	300 963
Community wealth/Equity	491 599	479 767	334 620	-	206 301	-	-	-	334 620
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	(63 004)	(993)	76 252	76 606	374	0%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	881	12 370	(108 164)	(120 534)	111%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>(183 967)</b>	<b>(112)</b>	<b>89 785</b>	<b>(30 659)</b>	<b>(120 445)</b>	<b>393%</b>	<b>(183 967)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	34 209	15 788	15 168	15 890	12 968	11 885	359 711	61 700	527 317
<b>Creditors Age Analysis</b>									
Total Creditors	29 095	22 557	18 093	18 140	21 723	6 922	123 399	366 728	606 658

### 3.1. Budget performance for the period ending 31 April 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 653 159 994	R 741 636 148	R 59 093 392	R 569 678 172	R 544 303 720	R 25 374 452	5%
REVENUE	R 718 501 006	R 661 830 211	R 45 118 679	R 580 001 217	R 598 752 810	R -18 751 593	-3%
SURPLUS (DEFICIT)	R 65 341 012	R -79 805 937	R -13 974 713	R 10 323 045	R 54 449 090	R -44 126 045	-81%

### 3.2. Financial Performance

This section of the report focuses on the financial health of the municipality as reflected in the monthly budget statement submitted. Information regarding revenue collection and expenditure are detailed in this section.

#### 3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 45.1 million, with year-to-date revenue amounting to R 580 million or 87.64% of the total adjustment revenue budget of R 661.8 million.

*The performance of the individual items are as follows:*

4. **Property rates:** The total adjustment budget amounts to R 54.1 million, while the year-to-date revenue recognized amounts to R 56.2 million or 103.9% of the adjustment budget. Annual debit raising took effect on 01 July 2025.
5. **Service charges:** The total adjustment budget amounts to R 325.5 million, while the year-to-date revenue recognized amounts to R 286.7 million or 88.08% of the adjustment budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2025.
6. **Investment revenue:** The total adjustment budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R 991 thousand or 76.23% of the adjustment budget.
7. **Transfers (operational) recognised:** The total original budget amounts to R 192.8 million, while the year-to-date receipts amounts to R 136.7 million or 70.9% of the adjustment budget.
8. **Other own revenue:** The total adjustment budget amounts to R 45.5 million, while the year-to-date revenue generated amounts to R 40.9 million or 89.89% of the adjustment budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 59.1 million, while year-to-date expenditure amounts to R 569.7 million or 76.82% of the total adjustment expenditure budget of R741.6 million. The following factors should be taken into consideration:

- Depreciation is calculated monthly.
- There is still no integration between the asset management register and the financial system.
- An implementation plan between the municipality and the FIS service provider is in place to ensure implementation of the module during the financial year.

The performances of the individual items are as follows:

- **Employee related costs:** The total adjustment amounts to R 216 million, while the expenditure to date amounts to R 173.8 million or 80.46% of the adjustment budget.
- **Remuneration of Councillors:** The total adjustment budget amounts to R 10.7 million, while the expenditure to date amounts to R 8.7 million or 81.3% of the adjustment budget.
- **Debt impairment:** The total original budget amounts to R 4.6 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total adjustment budget amounts to R 68.4 million, while the year-to-date expenditure amounts to R 44.9 million or 65.64% of the adjustment budget.
- **Bulk purchases:** The total adjustment budget amounts to R 143.1 million, while the year-to-date expenditure amounts to R 136.3 million or 95.25% of the original budget.
- **Other expenditure:** The total adjustment budget amounts to R 226.5 million, while the year-to-date expenditure amounts to R 152.1 million or 67.15% of the adjustment budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

#### 4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 APRIL 2026

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	14	14	14	14	#DIV/0!	15
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	366	9	9	-	9	#DIV/0!	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	-	11 281	8 333	2 948	35%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	93	93	-	93	#DIV/0!	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	35	326	525	(199)	-38%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	2 685	40 006	85 198	(45 192)	-53%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	
<b>Total Capital Expenditure</b>		(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	630	911	57	349	525	(176)	-34%	
Executive and council		-	-	15	14	14	-	14	#DIV/0!	
Finance and administration		-	630	896	44	335	525	(190)	-36%	
Internal audit		-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		-	34 985	35 095	1 302	21 796	29 155	(7 359)	-25%	
Community and social services		-	-	20 980	1 195	14 872	-	14 872	#DIV/0!	
Sport and recreation		-	10 000	10 000	-	6 782	8 333	(1 552)	-19%	
Public safety		-	-	1 230	93	93	-	93	#DIV/0!	
Housing		-	24 985	2 885	14	49	20 821	(20 772)	-100%	
Health		-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		-	38 175	35 375	1 435	5 132	31 813	(26 681)	-84%	
Planning and development		-	27 775	27 775	-	132	23 146	(23 014)	-99%	
Road transport		-	10 400	7 600	1 435	5 000	8 667	(3 667)	-42%	
Environmental protection		-	-	-	-	-	-	-	-	
<b>Trading services</b>		(2 573)	39 076	37 711	41	24 452	32 563	(8 112)	-25%	
Energy sources		-	-	-	-	-	-	-	-	
Water management		-	68	68	-	53	57	(4)	-6%	
Waste water management		-	39 008	32 473	41	19 899	32 507	(12 608)	-39%	
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	
<b>Other</b>		-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	
<b>Funded by:</b>										
National Government		(2 573)	73 236	92 751	1 271	49 734	61 030	(11 296)	-19%	
Provincial Government		-	39 631	14 731	1 449	1 880	33 026	(31 146)	-94%	
District Municipality		-	-	840	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		(2 573)	112 867	108 322	2 719	51 613	94 056	(42 443)	-45%	
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>		-	-	771	115	115	-	115	#DIV/0!	
<b>Total Capital Funding</b>		(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	

#### 4.1. Capital Funding Source and Expenditure

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 112 867 059	R 109 093 302	R 2 834 503	R 51 728 521	R 94 055 980	R -42 327 459	-45%

This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

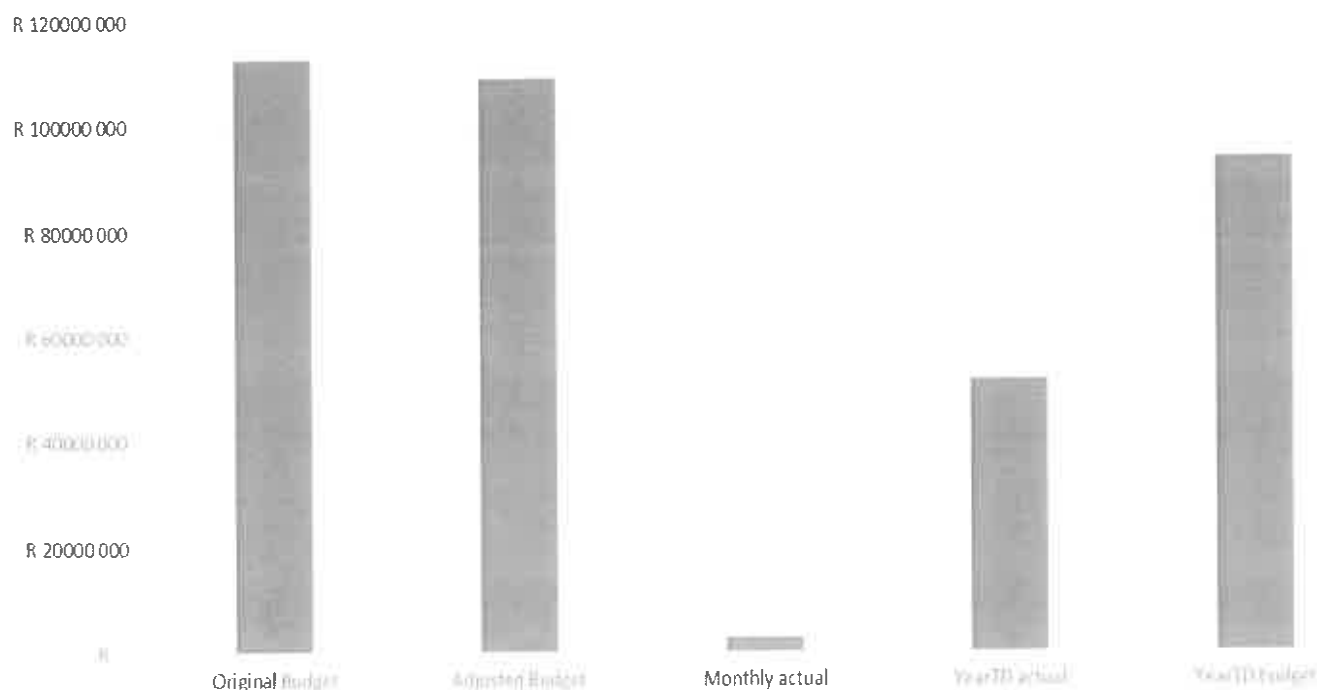
##### Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances utilised to fund capital expenditure. There are several sources from which capital revenue is sourced. The major source of capital financing is from government grants and subsidies since the municipality has a small revenue base.

*The performances of the individual items are as follows:*

- **Governance and administration:** reflects a total adjustment budget of R 911 thousand, while the year-to-date expenditure amounts to R 349 thousand or 38.3% of the adjustment budget.
- **Community and public safety:** reflects a total adjustment budget of R 35.1 million, while the expenditure to date amounts to R 21.8 million or 62.1% of the adjustment budget.
- **Economic and environmental services:** reflects a total adjustment budget of R 35.4 million, while the year-to-date expenditure amounts to R5.1 million or 14.41% of the adjustment budget.
- **Trading services:** reflects a total adjustment budget of R 37.7 million, while the year-to-date expenditure amounts to R 24.5 million or 64.99% of the adjustment budget.

Capital 2025/2026 - APRIL 2026



## 5. BANK BALANCES, INVESTMENTS AND BORROWINGS IN TERMS OF S71(1)(b)

Table: Key Treasury Information as at 31 April 2026

Bank Bal, Investment - April 2026	OPENING BALANCE 01-04-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-04-2026
<b>CURRENT ACCOUNTS</b>	<b>943 264.95</b>	<b>-859 934.99</b>	<b>83 329.96</b>
CURRENT ACCOUNT BAVIAANS - ABSA	174 411.80	- 141 439.37	32 972.43
NEW CURRENT ACCOUNT - STANDARD BANK	-181 008.03	230 085.89	49 077.86
NEW MOTOR REG ACCOUNT - STANDARD BANK	949 861.18	- 948 581.51	1 279.67
<b>INVESTMENTS</b>	<b>19 710 210.16</b>	<b>-13 408 467.30</b>	<b>6 301 742.86</b>
MONEY MARKET - ABSA	37 081.75	225.18	37 306.93
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 221 727.08	6 978.91	1 228 705.99
FMG CALL ACCOUNT	3 502.43	9.50	3 511.93
MIG CALL ACCOUNT	18 436 527.25	-13 415 680.89	5 020 846.36
CALL ACCOUNT - STANDARD BANK	11 371.65	0.00	11 371.65

### 5.1. Cash management

The cashflow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cashflow requirements. The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented, and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2025/2026 budget.

A Cashflow Statement for the month is attached as part of Annexure A.

### 5.2. Investments

Regulation 9 of the Investment regulations requires that the Accounting Officer of a municipality must within 10 working days of the end of each month, as part of the section 71 report, submit to the Mayor a report describing, in accordance with generally recognized accounting practice, the investment portfolio of the municipality as at the end of the month.

The report must contain at least:

- (i) the market value of each investment at the beginning of the period,
- (ii) any changes to the investment portfolio during the reporting period,
- (iii) the market value of each investment at the end of the period, and
- (iv) fully accrued interest and yield for the reporting period.

Investments consist of short-term deposits made from conditional grants received.

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 March 2026.

### 5.3. Borrowings

The municipality does not have borrowings.

## 6. PERFORMANCE ON REVENUE COLLECTION

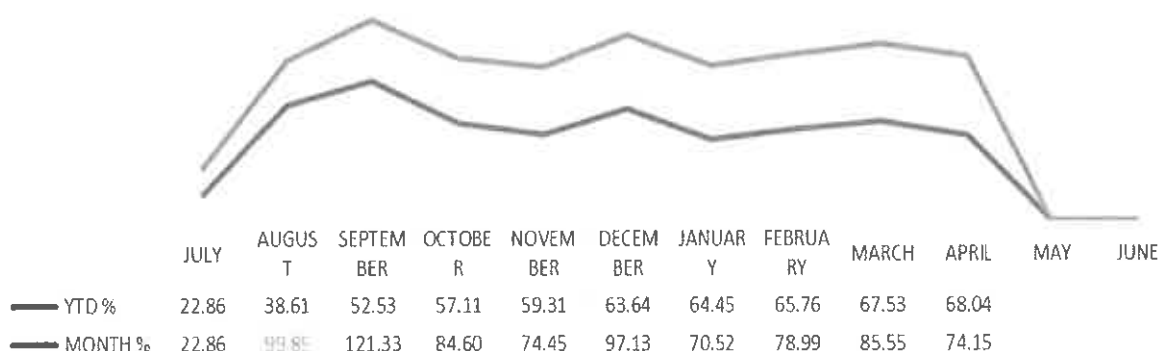
**Table: Collection Rate for April 2026.**

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
March 2026	31 316	23 222	74.15 %	68.04 %

The collection rate for the month of March 2026 was recorded as 85.55% (refer to Annexure A). The average collection rate for the year-to-date is 67.53%. Annual rates were levied in July 2025 and became due on 30 September 2025.

The Credit Control Policy is being implemented, and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts. Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

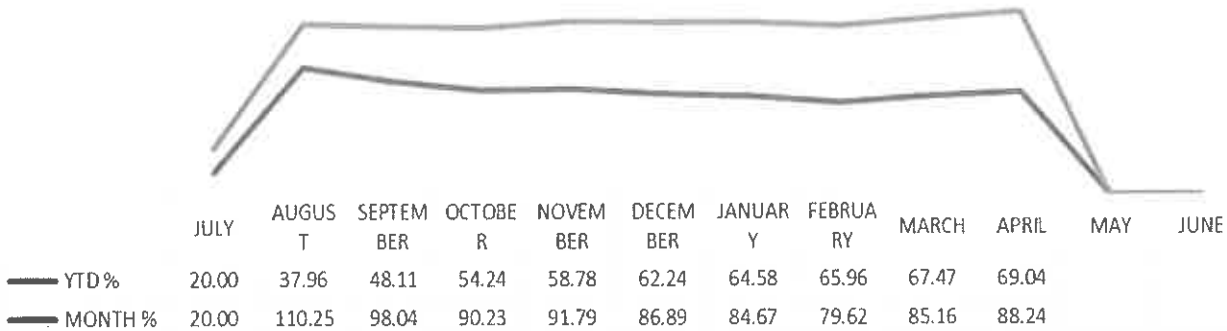
### AVERAGE COLLECTION RATE 2025/26



Attached as part of Annexure A is a breakdown of the collection levels per service for the month of March 2026.

### Charts: Average Collection Rates

AVERAGE COLLECTION RATE 2024/25



As can be seen from the two charts above, the average collection rate is higher than the average collection rate of the previous financial year at the same time. Debt collection techniques have been implemented to improve the collection rate. To improve its collection, the municipality continues to progressively install smart pre-paid meters in municipality-supplied areas. To further ensure that the debt collection percentage increases throughout the financial year, the municipality also makes use of the professional debt collector appointed during the previous financial year. Management is in the process of ensuring that the staff capacity in this section is increased.

Chart: Collection vs Billing

CURRENT COLLECTIONS VS BILLING APRIL 2026

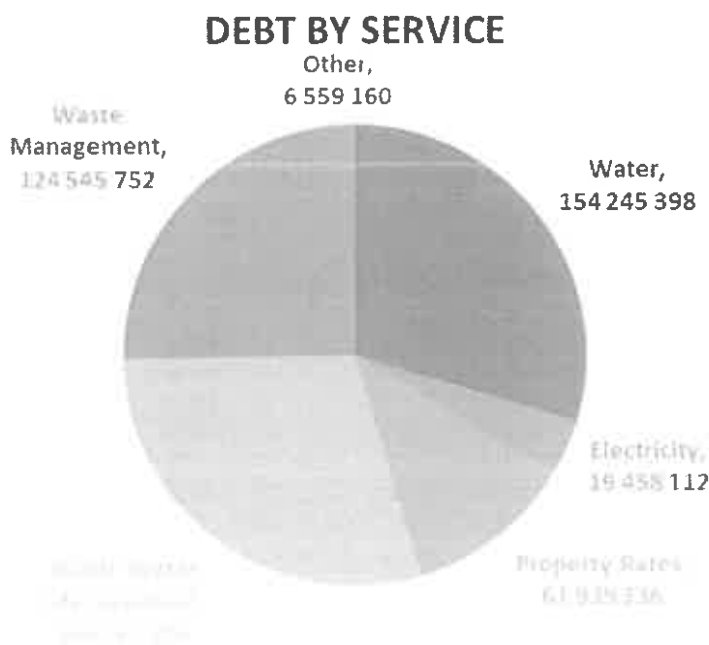


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of April h 2026 amounts to R 520 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days+	Debtor Total
	Water	6 015 196.20	4 859 789.02	4 895 984.00	6 354 801.08	4 049 084.24	3 167 421.78	3 147 775.95	121 755 345.51	154 245 397.78
	Elec	7 166 820.37	1 466 420.57	1 053 398.77	857 297.10	578 465.14	598 680.51	509 760.77	7 227 269.06	19 458 112.29
	Rates	2 274 212.63	925 663.50	772 270.89	666 453.43	627 920.38	586 900.63	561 079.26	55 524 835.08	61 939 335.80
	Sewerage	4 984 771.93	3 845 100.10	3 619 466.16	3 517 956.60	3 429 256.54	3 330 801.85	3 220 530.29	127 316 360.98	153 264 244.45
	Refuse	2 891 943.31	2 299 977.43	2 173 094.73	2 134 409.02	2 078 149.63	2 037 006.56	1 988 173.22	108 942 997.76	124 545 751.66
	Other	129 893.05	71 379.22	75 455.66	73 465.89	66 216.63	62 255.28	91 422.41	5 989 071.53	6 559 159.67
	<b>TOTAL</b>	<b>23 462 837.49</b>	<b>13 468 329.84</b>	<b>12 589 670.21</b>	<b>13 604 383.12</b>	<b>10 829 092.56</b>	<b>9 783 066.61</b>	<b>9 518 741.90</b>	<b>426 755 879.92</b>	<b>520 012 001.65</b>

Debtors owing between 0-30 days amounts to R 23.5 million, and 30-60 days constitute R 13.5 million. Debtors owing over 210 days constitute R 426.8 million or 82%, while the debt over 90 days constitute R 470 million or 90.48%. This is alarming and has an adverse effect on cash flow.



Waste water management is the biggest outstanding debt, followed by water, waste management and property rates. The continued non-payment by residents and businesses has an adverse effect on service delivery as the quality of our water will be jeopardised if the necessary chemicals cannot be procured and the pumps not adequately maintained. Residents are urged to use water sparingly, and the huge water losses being reported results in great financial losses to the municipality. The water losses are mainly due to faulty meters in our areas which needs to be replaced as a matter of urgency.

When water pressure is low, the carting of water to areas which cannot receive water has a negative impact on the revenue generation as the municipality cannot bill for water.

The outstanding debt on waste management has an adverse effect on the delivering of this service. Waste management needs vehicles and equipment, and landfill sites needs to be maintained. With this huge outstanding debt services are negatively affected.

The outstanding debt on electricity is a concern. However, the municipality remains committed to settling the bulk electricity account from Eskom

**Table: Households**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	4 204 325.04	3 684 951.83	3 472 101.10	5 156 071.03	3 255 392.41	2 711 351.68	2 691 628.63	115 972 218.00	141 148 039.72
	Elec	1 445 947.57	166 094.42	90 497.20	96 200.01	56 273.21	45 107.23	42 264.61	1 536 720.44	3 479 104.69
	Rates	1 622 777.10	627 630.75	523 699.65	450 434.33	431 099.43	404 184.66	382 655.47	23 833 342.91	28 275 824.30
	Sewerage	3 924 497.78	3 248 796.33	3 170 144.88	3 116 510.14	3 093 249.06	3 062 714.40	2 958 337.34	119 625 370.30	142 199 620.23
	Refuse	2 388 426.21	1 970 526.80	1 907 682.56	1 882 306.43	1 855 336.63	1 834 167.17	1 787 678.71	97 294 940.94	110 921 065.45
	Other	94 763.12	46 421.03	56 692.40	43 463.54	47 909.87	43 946.22	41 393.42	3 955 517.39	4 330 106.99
	<b>TOTAL</b>		<b>13 680 736.82</b>	<b>9 744 421.16</b>	<b>9 220 817.79</b>	<b>10 744 985.48</b>	<b>8 739 260.61</b>	<b>8 101 471.36</b>	<b>7 903 958.18</b>	<b>362 218 109.98</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	841 108.19	807 988.11	791 424.77	804 816.20	525 715.24	255 719.73	239 635.33	1 803 123.71	6 069 531.28
	Elec	44 157.98	33 652.06	33 835.41	31 438.29	15 285.00	1 824.71	735.54	21 935.63	182 864.62
	Rates	27 446.77	19 110.77	15 520.16	12 831.90	10 929.74	7 470.03	3 993.44	110 515.38	207 818.19
	Sewerage	336 459.10	258 155.21	166 107.69	135 159.51	114 224.95	92 608.50	86 803.07	843 262.93	2 032 780.96
	Refuse	192 350.05	147 179.21	97 899.23	85 824.66	68 873.17	56 547.96	53 837.34	651 680.03	1 354 191.65
	Other	4 880.07	0.00	456.50	0.00	0.00	0.00	0.00	572.16	5 908.73
	<b>TOTAL</b>		<b>1 446 402.16</b>	<b>1 266 085.36</b>	<b>1 105 243.76</b>	<b>1 070 070.56</b>	<b>735 028.10</b>	<b>414 170.93</b>	<b>385 004.72</b>	<b>3 431 089.84</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	21 716.39	25 015.83	21 447.44	21 963.95	20 847.65	22 155.87	19 812.12	497 778.19	650 737.44
	Elec	98 334.74	32 409.07	28 339.40	25 227.71	23 221.78	28 993.65	76 501.51	207 537.71	520 565.57
	Rates	13 771.26	13 771.26	13 771.26	13 771.26	13 771.26	13 718.84	13 672.74	2 868 858.44	2 965 106.32
	Sewerage	7 960.62	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	7 589.22	301 115.67	354 983.01
	Refuse	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	5 806 495.91	6 368 602.84
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.02	4 289.02
	<b>TOTAL</b>		<b>222 084.00</b>	<b>159 086.37</b>	<b>151 819.71</b>	<b>148 853.13</b>	<b>145 730.90</b>	<b>152 758.57</b>	<b>197 876.58</b>	<b>9 686 074.94</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	8 252.20	11 652.70	6 259.96	20 670.03	9 078.95	18 435.05	21 206.72	86 099.07	181 654.68
	Elec	366 596.02	64 454.51	61 682.81	59 117.22	57 034.94	53 832.99	43 073.43	2 467 724.64	3 173 516.56
	Rates	144 055.76	115 003.74	116 171.35	99 511.26	96 889.08	95 868.83	93 172.77	18 039 072.45	18 799 745.24
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	31 112.25	33 657.80
	Refuse	1 016.36	406.56	406.56	406.56	406.56	406.56	406.56	62 050.41	65 506.13
	Other	28.75	0.00	0.00	0.00	0.00	0.00	31 722.23	75 246.11	106 997.09
	<b>TOTAL</b>	<b>520 312.74</b>	<b>191 881.16</b>	<b>184 884.33</b>	<b>180 068.72</b>	<b>163 773.18</b>	<b>168 907.08</b>	<b>189 945.36</b>	<b>20 761 304.93</b>	<b>22 361 077.50</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 995.79	4 940.21	4 262.23	3 901.86	3 011.78	2 364.25	1 597.63	69 084.91	97 158.66
	Elec	4 193.31	354.26	0.00	0.00	0.00	0.00	0.00	3 899.89	8 447.46
	Rates	1 512.76	962.36	962.36	962.36	962.36	660.42	660.42	18 865.42	25 548.46
	Sewerage	6 008.89	4 727.45	4 727.45	4 727.45	4 727.45	4 567.45	4 363.80	165 863.83	199 713.77
	Refuse	4 304.20	2 899.89	2 845.90	2 845.90	2 642.62	2 642.62	2 439.34	123 076.54	143 697.01
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 116.86	8 116.86
	<b>TOTAL</b>	<b>24 014.95</b>	<b>13 884.17</b>	<b>12 797.94</b>	<b>12 437.57</b>	<b>11 344.21</b>	<b>10 234.74</b>	<b>9 061.19</b>	<b>388 907.45</b>	<b>482 682.22</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	8 564.24	10 880.70	11 331.96	8 542.70	4 122.55	4 343.51	8 608.64	134 575.25	190 969.55
	Elec	9 219.47	6 041.12	0.00	0.00	0.00	0.00	0.00	4 467.03	19 727.62
	Rates	9 555.24	6 412.88	3 719.23	2 783.64	2 433.09	2 031.55	2 031.55	22 631.29	51 598.47
	Sewerage	10 604.84	7 002.10	5 462.50	4 863.77	4 303.26	2 972.85	2 909.20	80 802.57	118 921.09
	Refuse	5 353.42	3 692.66	2 642.56	2 642.56	2 306.71	1 684.70	1 626.22	46 063.02	66 011.85
	Other	2 400.90	1 604.08	0.00	0.00	0.00	0.00	0.00	27 564.72	31 569.70
	<b>TOTAL</b>	<b>45 698.11</b>	<b>35 633.54</b>	<b>23 156.25</b>	<b>18 832.67</b>	<b>13 165.61</b>	<b>11 032.61</b>	<b>15 175.61</b>	<b>316 103.88</b>	<b>478 798.28</b>

8. CREDITORS

8.1. Total creditors

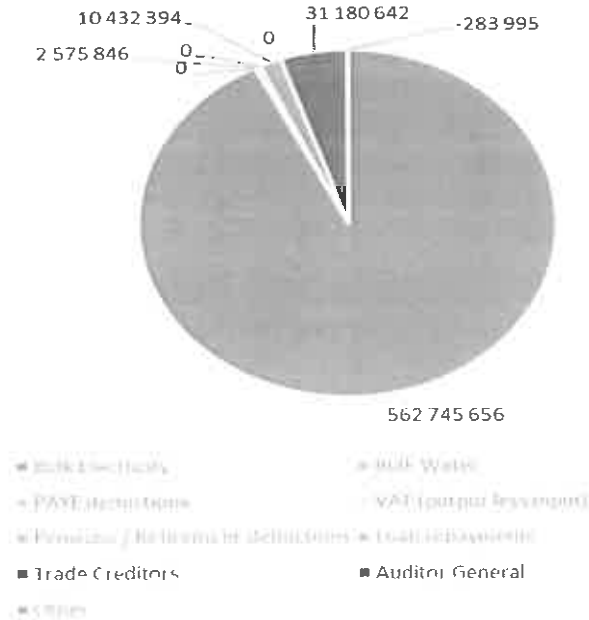
Per table SC4 of the M010 April C-schedule, the total accounts payable as at 31 April 2026 amounts to R 606.7 million. This total does not take into account the Municipal Debt Relief write-off portion of R 398.3 million. With the write-off portion included, the total Eskom balance is R949.8 million, and the total accounts payable is R 1 005 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	19 337	15 089	16 855	19 073	19 502	10 045	124 012	338 833	562 746		
Bulk Water	0200	-	-	-	-	-	-	-	-	-		
PAYE deductions	0300	2 584	-	-	(256)	-	26	222	-	2 576		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	2 982	(1 000)	(450)	(450)	-	(1 450)	(2 312)	13 112	10 432		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	4 184	12 392	1 373	(270)	1 817	(4 576)	1 477	14 784	31 181		
Auditor General	0800	-	(3 924)	315	44	404	2 877	-	-	(284)		
Other	0900	7	-	-	-	-	-	-	-	7		
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Type</b>	<b>1000</b>	<b>29 095</b>	<b>22 557</b>	<b>18 093</b>	<b>18 140</b>	<b>21 723</b>	<b>6 922</b>	<b>123 399</b>	<b>366 728</b>	<b>606 658</b>	<b>-</b>	

Per table SC4, creditors owed between 0-30 days amounts to R 29.1 million, 31-60 days amounts to R 22.6 million, 61-90 days amounts to R 18 million, and 91-120 days amounts to R 18.1 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors.

CREDITORS BY TYPE AS AT 31 APRIL 2026



## 8.2. Pension fund breakdown for April 2026

**APRIL 2026 PENSION FUND BREAKDOWN****PENSION FUND CONTRIBUTIONS**

<b>PENSION FUND</b>	<b>CONTRIBUTION OUTSTANDING Due 7 MAY 2026</b>
CONSOLIDATED RETIREMENT FUND	R1 952 101.16
NATIONAL FUND FOR MUN WORKERS	R388 937.44
SALA PENSION FUND	R530 217.76
SAMWU VOORSORG	R69 030.55
CAPE JOINT	R32 036.04
MCPF FUND	R10 087.38
	<b>R2 982 410.33</b>

**PENSION FUND LATE PAYMENT INTEREST**

<b>PENSION FUND</b>	<b>INTEREST OUTSTANDING Accumulated 2019- June 2024</b>
CONSOLIDATED RETIREMENT FUND	R3 404 994.88
NATIONAL FUND FOR MUN WORKERS	R738 022.03
SALA PENSION FUND	R3 306 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90
	<b>R7 449 984.01</b>

**TOTAL OUTSTANDING**

CONSOLIDATED RETIREMENT FUND	R5 357 096.04
NATIONAL FUND FOR MUN WORKERS	R1 126 959.47
SALA PENSION FUND	R3 836 748.96
SAMWU VOORSORG	R69 030.55
CAPE JOINT	R32 036.04
MCPF FUND	R10 523.28
	<b>R10 432 394.34</b>

## 9. UTILISATION OF GRANT FUNDING – MFMA S71(1)(e) & (f)

### 9.1 Current year grants received and expenditure on grant funding

Grants @ April 2026	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 396 000	R 1 396 000	R 1 396 000	R 1 014 512	R 381 488	72.67%
FMG	R 3 000 000	R 3 000 000	R 3 000 000	R 2 430 367	R 569 633	81.01%
MIG	R 34 481 000	R 34 481 000	R 29 654 000	R 30 621 247	R -967 247	103.26%
WSIG	R 23 328 000	R 23 328 000	R 21 235 000	R 10 758 606	R 10 476 394	50.66%
MDRG	R 5 005 000	R 5 005 000	R 20 879 837	R 17 102 394	R 3 777 443	81.91%
EQUITABLE SHARE	R 126 546 000	R 126 546 000	R 126 546 000	R 126 546 000	R -	100.00%
SETA	R 795 720	R 4 445 720	R 105 600	R 105 600	R -	100.00%
SBDM FIRE	R 2 600 000	R 2 110 600	R 3 400 000	R 3 400 000	R -	100.00%
LIBRARY	R 3 105 000	R 3 105 000	R 3 167 000	R 3 167 000	R -	100.00%
ECDOT	R 6 400 000	R 6 400 000	R -	R 2 143 252	R -2 143 252	-
UISPG	R 19 498 231	R 19 498 231	R 107 270	R 147 980	R -40 710	137.95%
DHSG	R 33 231 395	R 1 400 000	R 14 000	R 16 000	R -2 000	-
<b>TOTAL</b>	<b>R 259 386 346</b>	<b>R 230 715 551</b>	<b>R 209 504 707</b>	<b>R 197 452 957</b>	<b>R 12 051 750</b>	<b>94.25%</b>

### 9.2 Roll-over grant expenditure

An amount of R15 874 837,00 for Municipal Disaster Recovery Grant (MDRG) was approved for roll-over into the 2025/26 financial year. At the end of April 2026, the roll-over expenditure amounted to R13 628 442.56 or 85.9% of the approved roll-over amount.

## 10. CASHFLOW POSITION AS AT 31 APRIL 2026

**Table: Summary of Cashflow Position (Primary Bank Account) as at 31 April 2026**

CASH BALANCE B/F AT 01 APRIL 2026	<b>R 943 265</b>
CASH RECEIVED FOR THE PERIOD	R 50 268 394
CASH PAYMENTS MADE FOR THE PERIOD	R 51 128 329
CASH BALANCE AS AT 31 APRIL 2026	<b>R 83 330</b>

The bank balance ended on a positive balance of R 83 330 at 31 April 2026.

## 11. STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the municipality's expenditure on staff benefits as follows:

The Accounting Officer of a municipality must, in the format and for the periods as may be prescribed, report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely:

- a) Salaries and wages,
- b) Contributions for pensions and medical aid,
- c) Travel, motor car, accommodation, subsistence and other allowances,
- d) Housing benefits and allowance,
- e) Overtime payments,
- f) Loans and advances, and
- g) Any type of benefit or allowance related to staff.

The municipality is attending to the arrears pension contributions and is in the process of entering into arrangements with the affected pension funds to ensure that the employees are not adversely affected.

Attached as part of Annexure A is a schedule detailing the required information for the month of April 2026.

## 12. OTHER ANALYSIS

### 12.1. Water and Electricity Analysis (Distribution Losses)

#### 12.1.1. Water Losses

Water losses for April 2026 is calculated as 37.62%. Water losses for March 2026 were calculated at 35.57%, while February 2026 losses were calculated at 22.98%. The year-to-date average as at April 2026 was 31.38%.

<b>Water Statistics Dr Beyers Naude Municipality</b>				
Month	Water pumped to town	Water sold to towns	Loss	
			Kl	%
Jul-25	288 727	171 136	117 591	40.73
Aug-25	253 720	166 933	86 787	34.21
Sept-25	280 278	166 004	114 274	40.77
Oct-25	321 715	197 448	124 267	38.63
Nov-25	368 409	193 477	174 932	47.48
Dec-25	297 923	219 783	78 140	26.23
Jan-26	340 343	371 575	-31 232	-9.18
Feb-26	263 797	203 432	60 365	22.88
Mar-26	331 310	213 470	117 840	35.57
Apr-26	303 150	189 110	114 040	37.62
May-26				
Jun-26				
<b>Total</b>	<b>3 049 372</b>	<b>2 092 368</b>	<b>957 004</b>	<b>31.38%</b>

#### 12.1.2. Electricity Losses

Electricity losses for April 2026 were not provided at the time of reporting. March is calculated as 22.42%. Electricity losses for February and January 2026 were calculated at 18.28% and 9.99% respectively. The year-to-date average as at March 2026 is 16.48%.

<b>Electricity Statistics Dr Beyers Naude Municipality</b>				
Month	Kwh Sold	Kwh Bought	Difference	
			Kwh	%
Jul-25	5 139 291	6 847 914	1 708 624	24.95
Aug-25	5 476 531	6 538 662	1 062 131	16.24
Sept-25	4 721 062	6 386 911	1 665 849	26.08
Oct-25	5 442 814	6 049 436	606 622	10.03
Nov-25	5 426 054	5 891 738	465 684	7.90
Dec-25	5 414 718	6 091 021	676 303	11.10
Jan-26	5 738 934	6 375 937	637 003	9.99
Feb-26	4 527 699	5 540 475	1 012 777	18.28
Mar-26	4 695 472	6 052 275	1 356 803	22.42
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>46 582 573</b>	<b>55 774 369</b>	<b>9 191 796</b>	<b>16.48%</b>

**13. MUNICIPAL DEBT RELIEF**

The municipality's application for Municipal Debt Relief was successful. In terms of MFMA Circular 124, it is anticipated that by writing-off the historic/arrear Eskom municipal debt (as part of government's conditions for the debt relief to Eskom), Municipal Debt Relief will facilitate the restoration of financial best practice and will also free some revenue in the municipalities owing Eskom in order to maintain their current bulk accounts, other creditors and provide a reliable basic level of services. To benefit from Municipal Debt Relief, the municipality must meet the applicable set of conditions set out in the circular.

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 April 2026.

**14. SUPPLY CHAIN MANAGEMENT**

Attached as Annexure C is the Supply Chain Management report for the period ending April 2026.

**15. C-SCHEDULES**

Attached as Annexure E are the C-Schedule tables for the period ending 31 April 2026.

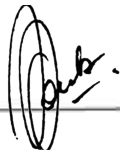
**17. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the section 71 and 52(d) reports and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

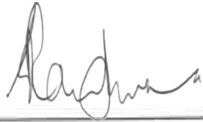
Print Name: (CFO) Mr Jimmy Joubert

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

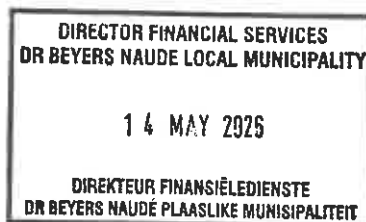


Print Name: (MM) Dr Edward Martin Rankwana

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



Date: 14/05/2026



## **18. ANNEXURE A**

## ANNEXURE A

## Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Apr-26

## Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Sec21)	Water	113 592.41	121 747.66	109 681.27	164 745.51	80 044.27	79 670.01	88 250.11	733 399.61	1 491 130.85
	Elec	189 041.18	203 809.55	151 790.26	127 955.82	154 607.61	188 381.39	165 025.75	1 659 571.24	2 839 382.80
	Rates	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	3 814.50	480 970.99	507 672.49
	Sewerage	215 803.18	177 224.62	159 368.92	136 061.14	117 275.49	74 193.66	77 521.76	227 572.27	1 185 021.04
	Refuse	25 919.46	20 959.31	20 485.55	15 670.35	13 075.38	9 457.30	8 271.65	59 977.71	173 816.71
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>548 170.73</b>	<b>526 755.64</b>	<b>445 140.50</b>	<b>448 247.32</b>	<b>368 817.25</b>	<b>355 516.86</b>	<b>342 883.77</b>	<b>3 161 491.82</b>	<b>6 197 023.89</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-169 711.28	-169 711.28
	Elec	18 807.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18 807.16
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>18 807.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-169 711.28</b>	<b>-150 904.12</b>
		566 977.89	526 755.64	445 140.50	448 247.32	368 817.25	355 516.86	342 883.77	2 991 780.54	6 046 119.77

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	57 448.80	53 470.06	31 396.02	38 134.73	47 315.34	10 087.46	10 058.53	5 246.04	253 156.98
	Elec	450 386.68	443 877.09	339 586.93	63 843.68	39 691.05	33 410.37	12 584.59	-35 094.29	1 348 286.10
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37 171.98	37 171.98
	Sewerage	25 982.50	7 041.10	8 898.10	18 183.10	727.30	1 841.50	1 470.10	132 661.93	196 805.63
	Refuse	2 010.02	1 913.65	1 773.14	1 628.03	1 268.49	1 268.49	1 229.29	57 428.83	68 519.94
	Other	0.00	0.00	0.00	0.00	0.00	2.30	0.00	-5 326.50	-5 324.20
	<b>TOTAL</b>	<b>535 828.00</b>	<b>506 301.90</b>	<b>381 654.19</b>	<b>121 789.54</b>	<b>89 002.18</b>	<b>46 610.12</b>	<b>25 342.51</b>	<b>192 087.99</b>	<b>1 898 616.43</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	8 691.57	4 891.86	2 952.31	4 496.42	3 445.52	7 750.71	6 876.67	92 055.86	131 160.92
	Elec	2 285.18	2 275.89	2 268.47	1 713.26	1 713.26	1 713.26	1 713.26	-1 899 383.81	-1 885 701.23
	Rates	2 211.45	2 211.45	2 211.45	2 291.85	702.36	685.65	685.65	2 893 375.94	2 904 375.80
	Sewerage	2 227.32	1 770.82	1 407.17	1 407.17	1 407.17	1 407.17	1 407.17	2 043 611.91	2 054 645.90
	Refuse	2 638.44	2 461.67	2 258.39	2 258.39	2 258.39	2 258.39	2 258.39	1 199 092.47	1 215 484.53
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	<b>TOTAL</b>	<b>18 053.96</b>	<b>13 611.69</b>	<b>11 097.79</b>	<b>12 167.09</b>	<b>9 526.70</b>	<b>13 815.18</b>	<b>12 941.14</b>	<b>4 329 136.76</b>	<b>4 420 350.31</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	219.28	72.94	6.45	0.00	0.00	0.00	0.00	-5 654.82	-5 356.15
	Elec	19 545.17	4 695.31	705.50	0.00	0.00	0.00	0.00	0.00	24 945.98
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-355.10	-355.10
	Refuse	710.64	473.76	0.00	0.00	0.00	0.00	0.00	0.00	1 184.40
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187 520.01	187 520.01
	<b>TOTAL</b>		<b>20 475.09</b>	<b>5 242.01</b>	<b>711.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>181 510.09</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	4 645.96	3 998.18	2 652.78	284.36	213.88	0.00	0.00	0.00	11 795.16
	Elec	913.21	913.21	913.21	913.21	3 805.35	0.00	0.00	-8 965.98	-1 507.79
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 363.88
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 212.81
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>5 559.17</b>	<b>4 911.39</b>	<b>3 565.99</b>	<b>1 197.57</b>	<b>4 019.23</b>	<b>0.00</b>	<b>0.00</b>	<b>-2 389.29</b>

<b>Sub total Provincial Departments</b>		<b>1 144 894.11</b>	<b>1 056 822.63</b>	<b>842 170.42</b>	<b>563 401.52</b>	<b>471 363.35</b>	<b>415 947.16</b>	<b>381 167.42</b>	<b>7 692 126.09</b>	<b>12 589 889.71</b>
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#### National Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	197 453.09	9 060.35	7 963.67	8 611.60	7 657.59	7 779.53	8 059.90	103 651.61	350 237.34
	Elec	478 760.38	37 896.04	1 711.01	1 711.01	1 711.01	1 711.01	1 711.01	20 964.76	546 176.23
	Rates	9 002.41	376.60	198.18	198.18	189.46	23.38	23.38	-197762.56	-187 750.97
	Sewerage	100 188.22	549.55	363.65	363.65	363.65	363.65	363.65	14 691.90	117 247.92
	Refuse	23 165.72	1 723.79	880.32	643.44	643.44	517.43	406.56	20 453.20	48 433.90
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 330.59	9 330.59
	<b>TOTAL</b>		<b>808 569.82</b>	<b>49 606.33</b>	<b>11 116.83</b>	<b>11 527.88</b>	<b>10 565.15</b>	<b>10 395.00</b>	<b>10 564.50</b>	<b>-28 670.50</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.02	-0.02
	Elec	16 811.45	0.02	0.00	0.00	0.00	0.00	0.00	0.00	16 811.47
	Rates	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	4 039 597.88	4 135 185.89
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>30 466.88</b>	<b>13 655.45</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>13 655.43</b>	<b>4 039 597.86</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-188.95	-188.95
	Elec	7 914.51	4 748.89	8 112.80	10 936.56	10 816.91	8 923.01	9 661.42	30 739.32	91 853.42
	Rates	387.85	387.85	387.85	387.85	387.85	387.85	387.85	386 179.27	388 894.22
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16 167.33	16 167.33
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	<b>TOTAL</b>		<b>8 302.36</b>	<b>5 136.74</b>	<b>8 500.65</b>	<b>11 324.41</b>	<b>11 204.76</b>	<b>9 310.86</b>	<b>10 049.27</b>	<b>432 105.90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	66 316.34	709.13	0.00	0.00	0.00	0.00	0.00	-69.73	66 955.74
	Elec	53 505.03	7 209.40	1 878.64	0.00	0.00	0.00	0.00	0.00	62 593.07
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.28	-0.28
	Sewerage	21 818.54	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	-22 534.09	23 285.71
	Refuse	3 800.46	203.26	0.00	0.00	0.00	0.00	0.00	-1 404.90	2 598.82
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>		<b>145 440.37</b>	<b>12 122.00</b>	<b>5 878.85</b>	<b>4 000.21</b>	<b>4 000.21</b>	<b>4 000.21</b>	<b>4 000.21</b>	<b>-24 009.00</b>	<b>155 433.06</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	465.48	465.48	289.30	289.30	289.30	289.30	289.30	687.66	3 065.12
	Elec	91 770.22	86 777.56	86 699.08	95 558.75	81 222.08	95 604.78	35 221.57	0.00	572 854.04
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	10 733.15	54 008.20
	Refuse	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	4 358.72	21 933.27
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>100 928.50</b>	<b>95 935.84</b>	<b>95 681.18</b>	<b>104 540.85</b>	<b>90 204.18</b>	<b>104 586.88</b>	<b>44 203.67</b>	<b>15 779.53</b>

<b>Sub total National Departments</b>		<b>1 093 707.93</b>	<b>176 456.36</b>	<b>134 832.94</b>	<b>145 048.78</b>	<b>129 629.73</b>	<b>141 948.38</b>	<b>122 473.06</b>	<b>4 434 803.79</b>	<b>6 338 900.99</b>
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	4 204 325.04	3 684 951.83	3 472 101.10	5 156 071.03	3 255 392.41	2 711 351.68	2 691 628.63	115 972 218.00	141 148 039.72
	Elec	1 445 947.57	166 094.42	90 497.20	96 200.01	56 273.21	45 107.23	42 264.61	1 536 720.44	3 479 104.69
	Rates	1 622 777.10	627 630.75	523 699.65	450 434.33	431 099.43	404 184.66	382 655.47	23 833 342.91	28 275 824.30
	Sewerage	3 924 497.78	3 248 796.33	3 170 144.88	3 116 510.14	3 093 249.06	3 062 714.40	2 958 337.34	119 625 370.30	142 199 620.23
	Refuse	2 388 426.21	1 970 526.80	1 907 682.56	1 882 306.43	1 855 336.63	1 834 167.17	1 787 678.71	97 294 940.94	110 921 065.45
	Other	94 763.12	46 421.03	56 692.40	43 463.54	47 909.87	43 946.22	41 393.42	3 955 517.39	4 330 106.99
	<b>TOTAL</b>		<b>13 680 736.82</b>	<b>9 744 421.16</b>	<b>9 220 817.79</b>	<b>10 744 985.48</b>	<b>8 739 260.61</b>	<b>8 101 471.36</b>	<b>7 903 958.18</b>	<b>362 218 109.98</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	841 108.19	807 988.11	791 424.77	804 816.20	525 715.24	255 719.73	239 635.33	1 803 123.71	6 069 531.28
	Elec	44 157.98	33 652.06	33 835.41	31 438.29	15 285.00	1 824.71	735.54	21 935.63	182 864.62
	Rates	27 446.77	19 110.77	15 520.16	12 831.90	10 929.74	7 470.03	3 993.44	110 515.38	207 818.19
	Sewerage	336 459.10	258 155.21	166 107.69	135 159.51	114 224.95	92 608.50	86 803.07	843 262.93	2 032 780.96
	Refuse	192 350.05	147 179.21	97 899.23	85 824.66	68 873.17	56 547.96	53 837.34	651 680.03	1 354 191.65
	Other	4 880.07	0.00	456.50	0.00	0.00	0.00	0.00	572.16	5 908.73
	<b>TOTAL</b>		<b>1 446 402.16</b>	<b>1 266 085.36</b>	<b>1 105 243.76</b>	<b>1 070 070.56</b>	<b>735 028.10</b>	<b>414 170.93</b>	<b>385 004.72</b>	<b>3 431 089.84</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	21 716.39	25 015.83	21 447.44	21 963.95	20 847.65	22 155.87	19 812.12	497 778.19	650 737.44
	Elec	98 334.74	32 409.07	28 339.40	25 227.71	23 221.78	28 993.65	76 501.51	207 537.71	520 565.57
	Rates	13 771.26	13 771.26	13 771.26	13 771.26	13 771.26	13 718.84	13 672.74	2 868 858.44	2 965 106.32
	Sewerage	7 960.62	7 589.22	7 960.62	7 589.22	7 589.22	7 589.22	7 589.22	301 115.67	354 983.01
	Refuse	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	5 806 495.91	6 368 602.84
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 289.02	4 289.02
	<b>TOTAL</b>		<b>222 084.00</b>	<b>159 086.37</b>	<b>151 819.71</b>	<b>148 853.13</b>	<b>145 730.90</b>	<b>152 758.57</b>	<b>197 876.58</b>	<b>9 686 074.94</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	8 252.20	11 652.70	6 259.96	20 670.03	9 078.95	18 435.05	21 206.72	86 099.07	181 654.68
	Elec	366 596.02	64 454.51	61 682.81	59 117.22	57 034.94	53 832.99	43 073.43	2 467 724.64	3 173 516.56
	Rates	144 055.76	115 003.74	116 171.35	99 511.26	96 889.08	95 868.83	93 172.77	18 039 072.45	18 799 745.24
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	363.65	31 112.25	33 657.80
	Refuse	1 016.36	406.56	406.56	406.56	406.56	406.56	406.56	62 050.41	65 506.13
	Other	28.75	0.00	0.00	0.00	0.00	0.00	31 722.23	75 246.11	106 997.09
	<b>TOTAL</b>	<b>520 312.74</b>	<b>191 881.16</b>	<b>184 884.33</b>	<b>180 068.72</b>	<b>163 773.18</b>	<b>168 907.08</b>	<b>189 945.36</b>	<b>20 761 304.93</b>	<b>22 361 077.50</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 995.79	4 940.21	4 262.23	3 901.86	3 011.78	2 364.25	1 597.63	69 084.91	97 158.66
	Elec	4 193.31	354.26	0.00	0.00	0.00	0.00	0.00	3 899.89	8 447.46
	Rates	1 512.76	962.36	962.36	962.36	962.36	660.42	660.42	18 865.42	25 548.46
	Sewerage	6 008.89	4 727.45	4 727.45	4 727.45	4 727.45	4 567.45	4 363.80	165 863.83	199 713.77
	Refuse	4 304.20	2 899.89	2 845.90	2 845.90	2 642.62	2 642.62	2 439.34	123 076.54	143 697.01
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 116.86	8 116.86
	<b>TOTAL</b>	<b>24 014.95</b>	<b>13 884.17</b>	<b>12 797.94</b>	<b>12 437.57</b>	<b>11 344.21</b>	<b>10 234.74</b>	<b>9 061.19</b>	<b>388 907.45</b>	<b>482 682.22</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	8 564.24	10 880.70	11 331.96	8 542.70	4 122.55	4 343.51	8 608.64	134 575.25	190 969.55
	Elec	9 219.47	6 041.12	0.00	0.00	0.00	0.00	0.00	4 467.03	19 727.62
	Rates	9 555.24	6 412.88	3 719.23	2 783.64	2 433.09	2 031.55	2 031.55	22 631.29	51 598.47
	Sewerage	10 604.84	7 002.10	5 462.50	4 863.77	4 303.26	2 972.85	2 909.20	80 802.57	118 921.09
	Refuse	5 353.42	3 692.66	2 642.56	2 642.56	2 305.71	1 684.70	1 626.22	46 063.02	66 011.85
	Other	2 400.90	1 604.08	0.00	0.00	0.00	0.00	0.00	27 564.72	31 569.70
	<b>TOTAL</b>	<b>45 698.11</b>	<b>35 633.54</b>	<b>23 156.25</b>	<b>18 832.67</b>	<b>13 165.61</b>	<b>11 032.61</b>	<b>15 175.61</b>	<b>316 103.88</b>	<b>478 798.28</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	474 401.42	119 943.98	434 214.74	122 273.39	91 949.76	47 474.68	51 752.37	2 433 050.40	3 775 060.74
	Elec	3 868 631.11	372 012.17	245 378.05	342 681.58	133 082.94	139 178.11	121 268.08	3 217 152.48	8 439 384.52
	Rates	426 022.10	122 325.91	78 159.47	65 810.87	53 085.82	44 399.49	46 326.06	2 992 015.97	3 828 145.69
	Sewerage	326 675.14	121 697.69	84 479.17	82 545.44	74 842.98	71 997.44	69 218.97	3 858 087.58	4 689 544.41
	Refuse	159 436.69	64 725.23	53 408.88	57 371.06	48 526.60	45 244.30	47 207.52	3 600 404.74	4 076 325.02
	Other	27 820.21	23 354.11	18 306.76	30 002.35	18 306.76	18 306.76	18 306.76	1 726 647.85	1 881 051.56
	<b>TOTAL</b>	<b>5 282 986.67</b>	<b>824 059.09</b>	<b>913 947.07</b>	<b>700 684.69</b>	<b>419 794.86</b>	<b>366 600.78</b>	<b>354 079.76</b>	<b>17 827 359.02</b>	<b>26 689 511.94</b>

GRAND TOTAL 23 462 837.49 13 468 329.84 12 589 670.21 13 604 383.12 10 829 092.56 9 783 066.61 9 518 741.90 426 755 879.92 520 012 001.65

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 015 196.20	4 859 789.02	4 895 984.00	6 354 801.08	4 049 084.24	3 167 421.78	3 147 775.95	121 755 345.51	154 245 397.78
	Elec	7 166 820.37	1 466 420.57	1 053 398.77	857 297.10	578 465.14	598 680.51	509 760.77	7 227 269.06	19 458 112.29
	Rates	2 274 212.63	925 663.50	772 270.89	666 453.43	627 920.38	586 900.63	561 079.26	55 524 835.08	61 939 335.80
	Sewerage	4 984 771.93	3 845 100.10	3 619 466.16	3 517 956.60	3 429 256.54	3 330 801.85	3 220 530.29	127 316 360.98	153 264 244.45
	Refuse	2 891 943.31	2 299 977.43	2 173 094.73	2 134 409.02	2 078 149.63	2 037 006.56	1 988 173.22	108 942 997.76	124 545 751.66
	Other	129 893.05	71 379.22	75 455.66	73 465.89	66 216.63	62 255.28	91 422.41	5 989 071.53	6 559 159.67
	<b>TOTAL</b>	<b>23 462 837.49</b>	<b>13 468 329.84</b>	<b>12 589 670.21</b>	<b>13 604 383.12</b>	<b>10 829 092.56</b>	<b>9 783 066.61</b>	<b>9 518 741.90</b>	<b>426 755 879.92</b>	<b>520 012 001.65</b>

ANNEXURE A

Top 20 Debtors April 2026

Account Name	Account Number	EFF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 Year	Debtor Total
WILLOWMOORE SECONDARY HOSTEL	7101500088	7102090000	30981.68	66561.74	17520.88	31482.53	36160.65	59062.72	61768.97	1738641.57	2086190.57
MARBOMAN	110800129	1400814000	2089.71	15000.01	2089.71	2007.51	2089.71	2101.97	1983.11	1282101.11	1295882.87
SOUTH AFRICAN NATIONAL PARKS	100800000	1508868000	7130.40	7130.40	7130.40	7130.40	7130.40	7130.40	7130.40	1188708.03	1238546.88
SOUTH AFRICAN NATIONAL PARKS	100800000	1508808000	375.14	375.14	375.14	375.14	375.14	375.14	375.14	1125075.11	1127701.88
SPANDAU KOHLIS	100800000	1708080000	78757.2	79240.98	78388.57	75468.88	75480.88	79482.18	77925.14	488579.08	978281.94
SOUTH AFRICAN NATIONAL PARKS	100800000	1508570000	5086.01	5086.01	5086.01	5086.01	5086.01	5086.01	5086.01	982316.58	987918.58
KABULIBRAND	300000000	3230080000	37283.07	67641.8	67641.8	6728.88	6728.88	6728.88	6781.71	889524.88	977284.18
MARBUE SUPERMARKET	100800000	1250161000	3217.81	3217.81	3217.81	3217.81	3217.81	3217.81	3217.81	847186.18	889710.78
MARSINGSTRAPT KOHLIS	100800000	1704298000	73888.28	71588.28	62291.81	57780.34	54396.44	68731.84	63048.88	360886.18	802000.87
MESSERS MIDLAND HOSPITAL	100800000	1101803000	256321.7	226986.21	245274.08	9521.77	9912.88	9914.98	9912.88	-11189.48	756674.61
GERT GREEFF TELUS	710139768	7101976000	26148.28	13040.33	13747.28	15975.01	19797.98	19203.28	7888.98	616506.14	732307.18
VOACCUM (PTY) LTD	110190000	1108815000	55971.01	51584.98	58213.61	107884.14	58736.88	59112.10	56985.58	285301.28	688888.88
NOBESKO PRESCHOOL	100800000	1252180000	7126.68	9166.10	7800.71	11745.14	6682.81	6182.81	6682.81	630680.01	676487.11
ELFHANT RIDGE CONSERVANCY	100800000	1501975000	22871.17	18988.88	16375.88	17464.48	20884.51	26983.34	24481.88	536241.91	674161.74
KARODCATCH (PTY) LTD	100800000	1391268000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603740.30	603740.30
FRONCE OF THE EASTERN CAPE	910000000	9100406000	4415.08	4415.08	4415.08	4415.08	4415.08	4415.08	4415.08	513251.58	544159.77
CARLETON HOLDINGS TRUST	150000000	150016001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	513912.84	513912.84
MESSRS REGIONAL REP.	100800000	1101630000	67082.18	67781.08	69889.08	88867.88	68291.48	84388.28	41452.88	14561.88	487160.98
PAST. S. MBELEMBIZAKAY	100800000	1708881000	3326.64	3326.64	3326.64	3326.64	3326.64	3326.64	3326.64	447085.78	470342.74
M/TN (S) PRE WITH ACCOCCOM	200800000	1801376000	5988.42	5988.42	5988.42	5988.42	5988.42	5988.42	5988.42	479415.61	521054.98
			686880.27	642648.73	610734.97	449425.71	388576.13	445225.18	388297.77	13352544.71	16981337.40

## ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : APRIL 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
<b>Rates</b>	297 982.59	2 379 750.25	798.62
<b>Services</b>			
Billed Electricity	7 737 873.62	7 074 258.27	91.42
Prepaid Electricity	6 843 098.08	6 843 098.08	100.00
Refuse Removal	3 222 225.10	876 230.16	27.19
Sewerage / Sanitation	4 590 006.79	1 613 843.25	35.16
Water	7 029 825.20	2 930 300.12	41.68
<b>Other (Specify) e.g.</b>			
Housing rental	-97.06	0.00	0.00
Rental of facilities and equipment	23 215.25	23 215.25	100.00
Fines	495 041.00	495 041.00	100.00
Licences and permits	92 213.54	92 213.54	100.00
Service connections and reconnections	14 086.33	14 086.33	100.00
Plan approval fees	10 695.23	10 695.23	100.00
Cemetery fees	8 800.12	8 800.12	100.00
Tender receipts	95.20	95.20	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	785.31	785.31	100.00
Sundries	174 412.04	83 663.53	47.97
Agency services	775 927.25	775 927.25	47.97
Interest earned - external investments	1.24	1.24	100.00
	<b>31 316 186.83</b>	<b>23 222 004.13</b>	<b>74.15</b>

INVESTMENTS RECONCILIATION: APRIL 2026

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/04/2026 - statements / system reports	Interest received statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 April 2026	Balance per Promun @ 31 April 2026	Reconciling items (Difference = J - K)	Comments
			629889415100									
			629889415111									
			629889415112									
			629889415113									
MONEY MARKET	9257114251	ABSA BANK	629889415114	37 081.75	225.18	0.00	0.00	0.00	37 306.93	37 306.93	0.00	
			629889418600									
			629889418611									
			629889418612									
			629889418613									
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418614	1 221 727.08	6 978.91	0.00	0.00	0.00	1 228 705.99	1 228 705.99	0.00	
			629889418200									
			629889418211									
			629889418212									
			629889418213									
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418214	3 502.43	9.50	0.00	0.00	0.00	3 511.93	3 511.93	0.00	
			629889418100									
			629889418111									
			629889418112									
			629889418113									
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418114	18 436 527.25	30 520.96	12 846 000.00	26 292 201.85	0.00	5 020 846.36	120 846.36	4 900 000.00	Capturing error
			629889418500									
			629889418511									
			629889418512									
			629889418513									
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418514	11 371.65	0.00	0.00	0.00	0.00	11 371.65	4 911 371.65	-4 900 000.00	Capturing error
<b>TOTAL</b>				<b>19 710 210.16</b>	<b>37 734.55</b>	<b>12 846 000.00</b>	<b>26 292 201.85</b>	<b>0.00</b>	<b>6 301 742.86</b>	<b>6 301 742.86</b>	<b>0.00</b>	

## ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION												ADJUSTMENT	ORIGINAL
OVERTIME REPORT APRIL 2026		Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	BUDGET	BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	8 255	10 855	12 621	8 025	9 166	11 236	5 236	9 672	10 643	85 709	250 000	250 000
132710210243	PARKS RECREATION GROUNDS	0	9 124	16 232	23 782	33 904	50 774	91 976	33 660	54 619	89 793	403 864	575 569	575 569
132750210243	REFUSE REM WASTE MANAGEMENT	0	251 166	310 345	285 120	297 346	338 811	430 547	340 384	282 539	308 500	2 844 758	2 315 958	2 315 958
142910210243	TRAFFIC CONTROL	0	9 724	81 259	31 294	66 844	60 341	96 265	59 991	34 593	0	440 310	408 683	308 683
163110210243	DIRECTOR : FINANCIAL SERVICES	5 260	48 271	59 565	71 184	64 455	51 060	15 810	42 795	40 103	23 551	422 055	438 630	358 630
183610210243	DIRECTOR : TECHNICAL SERVICES	0	26 281	6 306	13 979	99 396	21 471	22 213	19 050	13 785	19 708	242 190	116 773	116 773
183620210243	PUBLWORKS: STREETS	1 955	4 986	32 134	40 456	33 904	3 813	23 095	17 138	86 357	48 051	291 889	210 000	210 000
183670210243	SEWERAGE	0	126 772	107 340	105 588	107 408	121 531	112 792	87 826	70 938	124 572	964 766	1 234 792	1 234 792
183690210243	WATER SERVICE	1 309	156 851	185 221	190 293	204 739	212 357	297 104	273 945	274 573	151 692	1 948 084	1 260 270	1 260 270
193810210243	ELECTRICITY DISTRIBUTION	5 782	121 112	110 150	143 161	116 277	271 462	236 963	205 664	205 255	163 585	1 579 411	2 131 798	2 231 798
132770210243	AIRPORT	0	0	0	0	0	0	0	0	0	13 191	13 191	41 484	41 484
142810210243	FIRE BRIGADE	0	57 095	62 003	62 475	79 576	86 713	90 405	14 436	14 420	43 979	511 103	518 399	318 399
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0	0	0	0	0	0	0	27 600	27 600
142820210243	FIRE CACADU	0	0	0	0	0	0	0	110 069	45 687	0	155 757	0	140 176
112220210243	EXECUTIVE SUPPORT	0	15 172	15 757	14 801	15 396	15 099	17 226	13 189	0	3 229	109 868	148 839	3 839
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0	0	0	0	0	0	0	12 400	12 400
<b>GRAND TOTAL</b>		<b>14 306</b>	<b>834 810</b>	<b>997 167</b>	<b>994 754</b>	<b>1 127 270</b>	<b>1 242 599</b>	<b>1 445 632</b>	<b>1 223 382</b>	<b>1 132 542</b>	<b>1 000 495</b>	<b>10 012 956</b>	<b>9 691 195</b>	<b>9 406 371</b>

## ANNEXURE A

## EMPLOYEE RELATED COSTS FOR THE MONTH OF APRIL 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	538 358	538 358	34 884	36 110	36 110	36 110	34 939	34 939	33 769	33 769	33 769	33 769	348 169	269 179
ALLOWANCE - TRAVELLING ALLOW	3 588 679	3 413 679	363 863	386 863	391 863	398 587	408 587	408 587	408 587	408 587	417 790	417 790	4 011 107	1 794 340
ALLOWANCE - RELOCATION	418 400	348 400	0	9 320	0	7 500	0	0	6 522	0	0	0	23 342	209 200
DANGER ALLOWANCE	3 780 000	3 780 000	0	0	112 182	67 482	82 182	81 582	87 282	81 582	81 582	81 582	675 456	1 890 000
COVID-19 ALLOWANCE	1 337 500	1 337 500	0	0	0	0	1 222 500	0	0	0	0	0	1 222 500	668 750
BARGAINING COUNCIL: Senior Management	389	389	25	25	25	25	25	25	25	25	25	25	251	195
BONUSES	14 171 935	14 171 935	47 684	23 910	21 684	0	9 227 571	1 451 899	12 710	2 118	27 062	0	10 814 639	7 085 968
CONTRIBUTIONS - MEDICAL AID FD	8 481 243	8 481 243	829 265	831 710	846 484	828 346	824 253	813 448	838 925	842 281	837 150	829 991	8 321 853	4 240 622
CONTRIBUTIONS - PENSION FUND	21 424 413	8 481 243	2 017 636	2 020 275	2 027 854	2 026 719	2 035 714	2 022 845	2 014 207	2 008 058	2 007 766	1 999 016	20 180 090	10 712 207
INSURANCE: GROUP LIFE	37 278	37 278	736	736	736	736	736	736	736	736	736	736	7 363	18 639
INSURANCE: UIF	944 597	944 597	80 070	81 881	80 370	79 350	85 051	81 742	80 090	79 499	79 090	78 198	805 343	472 299
LEVY - BARGAINING(IND) COUNCIL	66 668	66 668	9 172	9 172	9 197	9 172	9 172	9 109	9 109	9 072	9 072	9 047	91 295	33 334
OVERTIME	9 406 371	9 406 371	14 306	834 810	997 167	994 754	1 127 270	1 242 599	1 445 632	1 223 382	1 132 542	1 000 495	10 012 956	4 703 186
SALARIES & WAGES	148 030 653	143 360 491	11 189 284	12 957 661	11 636 266	11 516 580	10 343 302	11 471 868	11 488 340	11 701 182	11 452 767	11 226 632	114 983 883	74 015 327
SALARIES: Senior Management	3 739 725	3 739 725	177 547	184 582	178 609	179 493	224 635	250 101	250 101	348 036	250 101	250 101	2 293 303	1 869 863
REMUNERATION OF COUNCILLORS	10 736 884	10 736 884	821 273	821 273	821 273	821 273	821 273	821 273	83 782	792 357	792 357	792 357	7 388 493	5 368 442
<b>Grand Total</b>	<b>226 703 093</b>	<b>208 844 761</b>	<b>15 585 748</b>	<b>18 198 330</b>	<b>17 159 821</b>	<b>16 966 127</b>	<b>26 447 212</b>	<b>18 690 753</b>	<b>16 759 817</b>	<b>17 530 685</b>	<b>17 121 810</b>	<b>16 719 740</b>	<b>181 180 042</b>	<b>113 351 547</b>

ANNEXURE A

REPAIRS AND MAINTENANCE APRIL 2026															
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	627 600	0	110 301	115 577	0	1 043	0	0	504	0	154 660	382 086	313 800
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	418 400	478	220	0	59 789	60 583	61 918	59 236	58 542	347	59 453	360 566	209 200
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	2 150 011	18 260	825 141	146 143	924 850	167 411	0	213 136	77 693	131 342.81	147 993	2 651 969	1 075 006
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	52 300	4 438	6 843	9 275	8 286	4 853	6 322	812	5 859	12 673	3 928.91	68 338	26 101
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	488 400	488 400	0	0	0	0	113 138	139 228	0	0	0	122 300	375 368	209 300
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 300	366 300	0	0	0	0	0	0	0	168 838	0	68 434	232 278	188 000
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	1 900 000	0	8 888	0	0	41 502	21 360	91 557	8 888	1 794.78	249 309.00	429 048	940 000
9/244-10-16	FLUORINE RESERVOIRS	400 000	400 000	0	3 900	0	0	0	0	30 688	0	0	6 722	41 338	235 384
9/225-21-25	GENERAL MAINTENANCE	27 256	0	0	0	0	0	0	0	0	0	0	0	0	13 538
9/225-22-26	GENERAL MAINTENANCE	209 300	500 000	0	0	0	0	0	0	0	30 202	17 438	10 300	57 948	104 000
9/244-5-9	GENERAL MAINTENANCE	2 800 000	1 300 000	25 648	38 708	15 957	1 248	198 238	45 922	21 378	30 635	39 004	68 708	470 308	1 800 000
9/246-8-8	GENERAL MAINTENANCE	585 000	585 000	0	0	0	0	0	0	0	0	0	0	0	292 300
9/246-89-92	GENERAL MAINTENANCE	30 000	70 000	0	23 888	0	25 148	32 502	0	0	0	0	0	80 988	100 000
9/246-11-16	REG METER REPLACEMENT	20 000	20 000	0	0	0	0	0	0	0	0	0	0	0	140 000
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	0	0	0	0	0	0	0	1 052	0	1 052	300 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	1 752	0	0	0	0	0	0	0	1 038	0	0	1 038	848
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 500 000	1 500 000	0	58 262	73 131	88 888	253 907	232 979	58 078	21 583	518 904	166 234	1 462 968	750 000
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	38 000	38 000	0	7 488	3 788	2 400	34 300	111 251	14 186	32 350	1 488	85 365	238 072	175 000
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 648	36 648	0	0	0	1 300	0	1 737	0	0	29 427	0	32 500	18 322
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 500	20 500	0	1 888	0	10 241	1 487	0	0	0	0	2 174	16 599	10 480
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	2 080 000	0	24 761	140 000	17 218	162 778	132 812	4 504	58 300	214 281	103 777	864 868	1 000 000
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	0	75 402	21 168	46 248	19 880	0	379 974	130 344	181 881	135 813	980 688	1 400 000
9/248-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	600 000	500 000	0	0	0	0	0	0	0	0	0	0	0	325 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	60 000	60 000	0	60 300	19 471	75 647	3 888	0	0	0	0	0	159 300	325 000
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	7 571	1 122	5 048	2 502	3 417	0	0	0	0	19 604	15 000
9/211-8-13	MATERIALS, STORES, REQUIRMENT	52 300	52 300	0	0	0	32 872	478	0	6 907	257	97	0	40 276	26 100
9/216-31-38	MATERIALS, STORES, REQUIRMENT	52 300	52 300	0	0	0	0	0	0	0	0	0	0	1 668	26 100
9/217-3-3	MATERIALS, STORES, REQUIRMENT	156 900	156 900	0	0	0	25 562	0	0	0	2 013	0	0	27 575	78 480
9/218-7-11	MATERIALS, STORES, REQUIRMENT	200 000	200 000	0	36 488	15 881	74 158	0	0	504	17 438	0	0	124 472	300 000

9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	0	0	0	32 207	40 099	0	9 858	460	0	0	82 624	130 750
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	0	6 827	7 583	0	0	0	67 864	32 511	51 989	54 752	221 525	125 000
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	0	0	0	6 629	10 251	0	180	641	0	0	17 700	157 171
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	0	2 312	19 649	0	0	0	5 354	0	0	44 792	72 106	25 000
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	0	0	8 236	65 945	0	0	0	0	0	0	74 181	75 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	0	6 045	3 313	409	0	0	0	0	0	7 130	16 896	10 460
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	0	0	0	4 837	0	0	2 321	0	0	8 416	15 574	14 906
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	0	7 873	0	0	0	0	0	1 821	0	9 101	18 795	87 500
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	0	0	0	0	0	0	3 859	0	0	0	3 859	46 000
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	0	0	0	9 100	0	0	2 380	0	0	0	11 480	17 500
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	0	0	0	0	0	0	0	0	0	0	0	13 500
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	0	4 565	0	0	0	0	0	0	0	0	4 565	5 230
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	0	44 570	38 333	0	0	0	8 086	39 835	35 683	3 758	170 266	261 500
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	0	2 454	54 500	107 895	98 180	0	43 255	215 645	350 721	256 654	1 129 303	1 046 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	1 372	0	1 417	0	0	0	0	5 078	0	77 416	85 284	200 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418 400	0	477	18 984	3 355	0	1 365	1 688	2 214	2 505	11 060	41 648	209 200
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	24 996	25 234	0	0	25 265	1 198	1 504	-23 562	54 635	500 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	0	0	0	28 013	0	0	66	10 550	0	-10 130	28 499	26 150
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	5 655	5 592	15 350	2 795	31 730	10 904	67	2 777	9 130 44	9 641	93 641	132 500
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	0	0	0	0	0	29 390	29 390	100 000
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	0	0	1 204	0	0	0	0	1 204	500 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	0	0	0	0	0	0	0	0	0	25 000	25 000	523 000
9/222-5-9	REPAIRS - FENCING	1 000 000	0	0	0	0	0	0	0	0	0	0	0	500 000
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	0	283 912	166 290	132 292	46 027	0	131 194	151 237	142 873	0	1 053 825	2 025 000
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	968 000	0	0	0	0	0	380 861	0	0	0	364 729	745 590	484 000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 800 000	0	0	181	51 711	419 354	1 744 009	23 311	0	0	0	2 238 565	2 400 000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	0	2 253 110	2 326 163	4 236 200	4 702 990	0	2 344 908	2 420 580	2 355 112	2 434 017	23 073 081	9 000 000
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	2 916	35 256	0	25 125	888 003	1 107 711	0	13 795	0	25 739	2 098 545	2 400 000
9/270-3-3	REPAIRS FENCING - CEMETRIES	1 000 000	0	0	0	0	0	0	0	0	0	0	0	500 000
9/242-4-10	SLUDGE REMOVAL	2 800 000	0	0	0	0	0	2 230 790	0	0	0	0	2 230 790	1 400 000
9/246-66-66	STREET LIGHTS	400 000	0	0	0	0	0	0	154 344	0	12 000	0	166 344	200 000
9/244-8-14	VALVES AND HYDRANTS	380 000	25 415	0	245 344	0	0	0	0	9 900	0	0	20 000	160 000
<b>Grand Total</b>		<b>65 006 564</b>	<b>67 880 000</b>	<b>3 913 792</b>	<b>3 483 000</b>	<b>6 126 274</b>	<b>7 303 000</b>	<b>6 254 000</b>	<b>3 705 000</b>	<b>3 580 000</b>	<b>4 112 000</b>	<b>4 103 411</b>	<b>46 302 000</b>	<b>38 008 377</b>

## ANNEXURE A

## DETAIL OF OTHER REVENUE - APRIL 2026

	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	2 224 477	4 620 625	511 719	251 043	74 418	104 107	73 265	59 091	64 749	1 972 728	1 437 812	71 692
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	16 626 464	23 950 695	2 222 497	2 307 693	2 284 578	2 215 698	2 328 651	2 312 007	2 426 162	2 706 156	2 572 890	2 574 363
FINES, PENALTIES AND FORFEITS	4 128 786	4 128 288	3 623 072	477 940	25 489	111 211	59 493	38 976	721 814	205 030	27 654	1 460 425	495 041
LICENCES AND PERMITS	1 008 518	1 008 518	1 159 935	149 849	126 984	129 330	131 502	133 034	89 714	119 429	86 221	120 765	73 107
AGENCY SERVICES	6 109 343	6 109 343	638 453	163 305	321 654	108 864	741 042	-360 710	-464 054	-535 219	538 881	-306 590	431 280
OTHER REVENUE	15 442 440	20 997 822	9 611 865	127 290	423 751	152 188	640 047	2 530 983	184 180	230 352	1 200 590	336 993	3 785 490
<b>TOTAL REVENUE</b>	<b>45 540 028</b>	<b>51 094 912</b>	<b>43 604 645</b>	<b>3 652 601</b>	<b>3 456 615</b>	<b>2 860 588</b>	<b>3 891 890</b>	<b>4 744 200</b>	<b>2 902 752</b>	<b>2 510 504</b>	<b>6 532 230</b>	<b>5 622 293</b>	<b>7 430 973</b>
<b>OTHER REVENUE</b>													
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
ADMIN CHARGES	325 782	325 782	170 505	7 213	15 281	9 238	19 848	25 286	21 097	19 354	16 987	26 847	9 353
BUILDING PLAN FEES	550 191	550 191	125 259	5 353	5 397	12 883	27 564	12 237	0	21 869	21 201	8 061	10 695
COMMISSION VAT APPLICABLE	-275 279	-233 881	235 477	23 101	24 329	24 078	23 539	23 641	21 363	23 415	23 245	24 000	24 766
FIRE BRIGADE FEES	1 082 041	1 082 041	16 951	2 885	1 463	696	1 750	2 680	2 439	813	1 789	1 463	972
GRAVE PLOTS	99 524	99 524	84 184	10 309	12 143	9 049	8 331	5 571	9 570	1 857	7 342	11 213	8 800
INSURANCE REFUND	209 200	209 200	0	0	0	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 513 984	5 513 984	-14 106	0	0	-14 106	0	0	0	0	0	0	0
LANDING FEES	57 900	57 900	0	0	0	0	0	0	0	0	0	0	0
LIBRARY FEES	10 323	10 323	0	0	0	0	0	0	0	0	0	0	0
POSTERS	3 303	3 303	344	0	0	0	0	0	0	0	0	230	115
SUNDRY INCOME	3 083 312	3 083 312	7 785 150	8 930	168 198	15 566	489 034	2 317 889	3 882	13 347	979 815	150 720	3 637 769
SURPLUS CASH	6 821	5 520 805	-14 805	164	1 212	-217	1 186	-18 884	297	334	27	952	125
TENDER DOCUMENT	91 633	91 633	24 214	96	2 256	1 408	1 313	4 763	469	0	7 408	6 686	-186
SURCHARGE ON SERV	1 334 582	1 334 582	1 154 096	84 773	159 133	99 129	73 825	145 988	128 611	129 054	130 996	109 237	93 350
SURCHARGE - WATER	3 011 677	3 011 677	-212 026	-49 009	-4 335	-41 932	-33 701	-11 028	-15 526	-6 450	-8 408	-29 957	-11 682
VALUATION CERTIFICATES	307 133	307 133	250 700	32 867	38 067	36 396	25 867	22 841	11 977	26 759	19 581	25 717	10 628
WORK DONE FOR PVT PERSONS	30 313	30 313	5 922	608	608	0	1 491	0	0	0	608	1 823	785
<b>TOTAL OTHER REVENUE</b>	<b>15 442 440</b>	<b>20 997 822</b>	<b>9 611 865</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>	<b>640 047</b>	<b>2 530 983</b>	<b>184 180</b>	<b>230 352</b>	<b>1 200 590</b>	<b>336 993</b>	<b>3 785 490</b>

**ANNEXURE A**  
**DETAIL OF OTHER EXPENDITURE - APRIL 2026**

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26 YTD Totals	Available Budget
<b>OTHER EXPENDITURE</b>													
DEBT IMPAIRMENT	5 051 324	0	0	0	0	0	0	0	0	0	0	0	5 051 324
DEPRECIATION	67 543 760	67 543 760	4 997 022	3 968 072	4 484 770	4 486 960	4 510 948	4 397 170	4 520 633	4 541 237	4 488 158	4 487 965	40 394 970
CONTRACTED SERVICES	43 120 011	70 988 827	932 150	3 614 224	1 322 908	2 944 948	3 666 305	3 329 577	3 207 086	3 676 527	8 580 677	3 193 673	31 274 401
OTHER EXPENDITURE	229 858 212	278 131 089	23 000 805	24 687 898	18 288 008	22 035 142	19 496 382	#####	23 636 060	22 963 495	21 355 306	27 290 458	196 712 020
<b>TOTAL EXPENDITURE</b>	<b>345 573 307</b>	<b>416 663 676</b>	<b>28 929 977</b>	<b>32 270 144</b>	<b>24 095 685</b>	<b>29 467 049</b>	<b>27 673 635</b>	<b>#####</b>	<b>31 363 179</b>	<b>31 181 259</b>	<b>34 424 140</b>	<b>34 972 096</b>	<b>268 381 391</b>
													<b>77 181 914</b>

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26 YTD Totals	Available Budget
<b>CONTRACTED SERVICES</b>	<b>43 120 011</b>	<b>70 988 827</b>	<b>932 150</b>	<b>3 614 224</b>	<b>1 322 908</b>	<b>2 944 948</b>	<b>3 666 305</b>	<b>3 329 577</b>	<b>3 207 086</b>	<b>3 676 527</b>	<b>8 580 677</b>	<b>3 193 673</b>	<b>34 993 703</b>
SECURITY SERV - ACCESS CONTROL-Administrative	2 876 268	7 062 855	0	319 907	536 745	44 058	0	0	1 504 749	242 396	511 907	294 608	3 454 370
SECURITY SERV - ACCESS CONTROL-Whole of municipality	3 578 917	7 922 845	0	586 855	0	271 396	770 085	964 527	0	484 912	75 706	167 434	3 320 917
SECURITY SERV - ACCESS CONTROL-Ward 7	2 794 698	6 089 798	0	542 797	395 965	271 398	611 016	504 741	0	282 899	684 707	566 231	3 859 754
SECURITY SERV - ACCESS CONTROL-Administrative	4 102 943	8 039 803	0	225 130	0	113 759	82 509	809 466	1 436 326	574 659	60 480	60 480	3 362 810
SECURITY SERV - ACCESS CONTROL-Administrative	5 779 710	11 614 652	0	2 158 843	284 600	1 255 654	573 013	66 087	0	1 057 392	856 907	382 706	6 635 202
SECURITY SERV - ACCESS CONTROL-Administrative	2 553 706	3 496 250	0	132 174	0	0	520 535	111 048	0	99 942	577 356	526 221	1 967 276
SECURITY SERV - ACCESS CONTROL-Administrative	2 513 761	5 394 420	0	417 859	19 908	238 841	879 266	366 603	0	249 369	854 476	426 571	3 452 894
CONSULTANCY SERVICES	425 500	385 950	15 000	0	0	0	0	0	0	0	0	0	15 000
CONTRACTED SERVICES	0	60 000	0	0	11 800	11 000	11 000	11 200	0	0	0	0	45 000
CONSULTANCY SERVICES	0	579 550	0	0	0	289 775	0	0	0	0	289 775	0	579 550
CONSULTANCY SERVICES	1 344 500	744 500	893 569	-825 141	0	346 800	0	0	0	656 618	0	0	1 071 846
CONTRACTED SERVICES	600 000	600 000	0	0	0	0	0	0	255 278	0	0	0	255 278
CONTRACTED SERVICES	104 600	0	0	0	0	0	0	0	0	0	0	0	104 600
CONTRACTED SERVICES	80 000	0	0	0	0	0	0	0	0	0	0	0	80 000
CONTRACTED SERVICES	350 000	350 000	0	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	135 000	21 120	4 910	0	0	-85	0	0	0	0	1 500	1 200	7 525
CONTRACTED SERVICES	0	40 000	0	0	0	0	0	0	6 000 000	0	6236.74	0.00	12 237
CONTRACTED SERVICES	50 000	50 000	0	0	4 050	0	0	0	0	0	0	29 900	39 950
CONTRACTED SERVICES	50 000	50 000	0	0	22 950	0	11 980	0	0	0	0	0	34 930
CONTRACTED SERVICES	0	250 000	0	0	25 601	2 694	855	0	0	3 321	0	0	32 470
CONTRACTED SERVICES	0	50 000	0	0	0	0	0	0	0	4 340	0	0	4 340

CONTRACTED SERVICES	9/212-10-12	Catering services - Local Govt. Certificate Programme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	Catering services - Environmental Practices Programme	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	Vetting of prospective candidates	104 600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-4-5	Health screening	50 000	145 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-5-6	Disaster and disease management	62 760	62 760	2 039	4 087	8 500	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-6-7	Primary health	50 000	50 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-7-8	Occupational health	100 000	100 000	0	0	3 961	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-8-9	Social clubs	31 380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-9-391	SOFTWARE SYSTEMS	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-41-41	Wellnes Program	440 000	250 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/216-9-399	SHE BINS	100 000	100 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	0	236 396	7 882	3 000	4 216	9 890	1 517	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	366 100	366 100	0	3 626	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 347 200	3 347 200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	240 000	240 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/237-10-11	Regravelling of Unpaved Roads	968 000	968 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/238-2-6	REPAIRS: STORMWATER	420 000	420 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	192 000	192 000	0	768	0	13 796	958	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/242-20-44	Retrofit of all indigent household toilets	3 635 028	3 635 028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-9-15	AGEING ON BREE STREET	2 200 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/242-43-47	ANAEROBIC PONDS MAINTENANCE	0	4 800 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-23-19	Repair of Water Tank	303 340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-8-11	GENERAL MAINTENANCE	1 000 000	1 000 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-90-93	TRENCH EXCAVATION	190 000	190 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-91-94	TOOLS AND EQUIPMENT	280 000	280 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-94-97	STREET LIGHTS	950 000	950 000	0	35 428	0	25 756	20 038	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/247-3-3	Radio Network repeater station mobile units	320 000	320 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/248-19-19	Municipal planning tribunal	80 000	80 000	8 750	8 892	0	9 142	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/248-104-108	BUILDING PLANS	300 000	150 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 578 506	2 578 506	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/289-5-7	Catering services - SPU Project	120 000	120 000	4 000	2 997	4 716	990	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	YTD Totals	Available Budget
CONSUMABLES	835 885	870 885	4 268	28 759	16 744	4 570	10 826	3 540	4 180	3 540	23 264	17 221	96 151	739 734
TRAFFIC SPEED FINES	4 000 000	4 000 000	0	0	0	296 695	551 565	331 890	1 111 815	636 090	0	0	2 928 055	1 071 945
SPCA GRANT EXPENDITURE	20 000	20 000	0	0	0	0	0	0	0	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	50 000	50 000	0	0	0	0	0	0	0	0	0	0	0	50 000
BULK PURCHASES - ELECTRICITY	138 678 791	138 678 791	18 828 129	17 559 920	11 813 589	12 075 888	11 520 831	11 811 633	12 419 525	11 307 908	12 225 302	11 378 262	119 562 725	19 116 066
BULK PURCHASES - GREEN ENERGY	2 000 000	2 000 000	-81 652	0	0	0	0	0	0	968 057	937 395	1 407 350	1 823 800	176 200
GOVERNMENT INFORMATION SYSTEM	8 000	8 000	0	0	0	0	0	0	0	0	0	0	0	8 000
TOURISM GRANT	120 000	120 000	0	0	0	0	0	0	0	120 000	0	0	120 000	0
PAUPER BURIALS - COUNCIL	10 000	10 000	0	0	0	0	0	0	0	0	0	0	0	10 000
FURNITURE AND OFFICE EQUIPMENT LEASES	4 325 352	4 325 352	537 911	367 081	372 557	418 189	339 704	322 869	290 812	312 960	316 077	308 627	3 278 160	1 047 192
RENTAL OF EQUIPMENT	0	0	-55 723	0	0	0	0	0	0	0	1500222.5	2701779.9	1 444 499	-1 444 499
OPERATING LEASE OF VEHICLES	8 515 922	8 515 922	0	1 379 364	689 682	689 682	755 236	689 682	698 970	2 051 336	689 682	689 682	7 643 635	872 287
ADVERTISING, PUBLICITY AND MARKETING	1 475 096	1 329 576	1 689	83 898	59 708	56 825	43 680	7 483	42 399	28 040	77 886	23 049	401 610	1 073 486
BANK CHARGES	985 137	985 137	43 857	50 208	57 823	60 146	40 781	48 531	42 513	52 251	47 639	53 427	443 750	541 367

CASHER SHORTAGES	20 920	20 920	1 650	1 386	-3 031	119	0	1	1 000	-565	0	1	559	20 361
THIRD PARTY VENDORS	1 886 829	1 886 829	-22 681	96 990	215 109	434 268	203 950	87 109	98 355	9 839	396 236	612 543	1 519 174	367 055
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	354 914	90 463	135	90 463	2 073	0	0	90 463	0	0	90 463	273 597	1 033 020
TELEPHONE, FAX, TELEGRAPH AND TELE	897 836	897 836	57 063	58 436	58 436	58 436	0	234 272	117 136	117 136	115 220	117 136	816 134	81 702
ENTERTAINMENT:EXECUTIVE MAYOR	60 000	60 000	0	1 940	1 486	7 680	2 731	7 705	545	0	1 856	0	23 943	36 057
ENTERTAINMENT:SENIOR MANAGEMENT	610 000	460 000	10 297	38 574	7 066	6 215	2 284	0	1 846	15 327	15 623	9 421	97 232	512 768
EXTERNAL AUDIT FEES	7 767 645	7 767 645	0	19 273	412 989	1 107 170	0	4 490 028	335 798	0	243 232	252 319	6 608 490	1 159 155
DATA LINES	1 046 000	1 046 000	478	110 521	115 577	59 789	61 626	61 918	59 236	59 047	347	214 113	528 539	517 461
NETWORK EXTENSIONS	1 900 000	1 500 000	0	8 696	0	0	41 922	21 162	91 557	8 696	1 735	249 309	173 767	1 726 233
SOFTWARE LICENCES	2 986 811	2 986 811	22 698	831 984	155 418	933 137	285 396	146 281	213 947	252 387	144 016	337 738	2 985 263	1 548
INSURANCE BROKERS FEES	1 027 390	1 027 390	0	0	0	601 275	0	0	0	0	0	0	601 275	426 115
INSURANCE - GENERAL PREMIUMS	1 752 526	1 752 526	0	0	0	686 749	0	0	0	0	0	0	686 749	1 065 777
LEARNERSHIPS AND INTERNSHIPS	462 600	462 600	16 713	15 299	153 974	0	0	0	80 577	40 275	0	0	185 986	276 614
LEVY - WATER RESEARCH FUND: DWAF	523 000	523 000	0	31 745	32 386	166 064	0	0	80 577	40 275	0	0	351 047	171 953
MOTOR VEHICLE LICENCE AND REGISTRATIONS	741 948	741 948	0	0	28 518	0	101 762	24 246	49 986	4 897	42 550	2 641	251 959	489 989
MUNICIPAL SERVICES	17 572 940	65 028 640	2 430 133	2 119 941	2 046 997	2 826 846	2 255 698	1 997 299	5 528 263	5 151 530	2 379 053	4 800 328	26 675 761	-9 102 821
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	117 816	9 983	8 834	0	14 070	20 000	0	18 527	0	4 968	2 206 407	76 382	41 434
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 755 940	5 105 940	87 150	31 692	153 556	0	100 912	0	0	40 528	40 528	15 873	454 366	1 301 574
REMUNERATION TO WARD COMMITTEES	1 080 000	0	79 500	78 750	75 000	78 750	78 750	78 750	75 000	72 750	72 750	84 000	690 000	390 000
SAMPLES AND SPECIMENS	5 859 300	6 359 300	139 491	596 364	459 280	87 393	1 900 409	0	1 004 422	643 376	643 376	651 690	5 474 110	385 190
CHEMICALS	658 980	658 980	0	0	227 047	0	92 668	114 369	0	0	0	68 112	434 084	224 896
LEVY - SETA SKILLS DEVELOPMENT	1 765 241	1 765 241	147 303	160 413	148 037	146 681	153 765	154 318	151 327	147 587	149 934	149 399	1 359 364	405 877
TRAVELLING AND SUBSISTENCE - COUNCIL	762 336	762 336	44 745	37 625	49 121	118 431	34 477	21 872	8 996	32 099	58 973	33 796	406 339	355 997
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 419 188	4 508 588	296 855	315 277	383 251	321 730	202 395	94 500	126 705	336 481	342 224	196 983	2 419 418	1 999 770
VEHICLE TRACKING	647 032	647 032	23 322	0	0	69 966	23 322	23 322	46 644	24 072	23 322	0	233 970	413 062
WET FUEL	9 166 798	8 656 798	284 915	647 737	454 227	697 655	671 693	539 684	917 854	525 863	861 895	455 517	5 601 522	3 565 276
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	120 000	0	0	3 000	0	0	0	0	0	0	20 000	3 000	37 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	90 000	2 250	7 057	10 000	8 650	0	0	7 659	1 990	0	797	37 606	52 394
WORKMAN'S COMPENSATION	1 908 336	1 908 336	0	0	0	0	0	0	0	0	0	0	0	1 908 336
<b>TOTAL OTHER EXPENDITURE</b>	<b>229 858 212</b>	<b>278 131 089</b>	<b>23 000 805</b>	<b>24 687 896</b>	<b>18 288 008</b>	<b>22 035 142</b>	<b>19 496 382</b>	<b>21 248 925</b>	<b>23 636 060</b>	<b>22 963 495</b>	<b>21 355 306</b>	<b>27 290 458</b>	<b>196 712 020</b>	<b>33 146 192</b>

## ANNEXURE A

## AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Apr-26

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Bulk Electricity	19 337 032	15 089 400	16 855 242	19 072 889	19 501 665	10 044 663	124 011 774	338 833 091	562 745 656
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 584 371	0	0	-256 108	0	25 805	221 778	0	2 575 846
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 982 410	-1 000 000	-450 000	-450 000	0	-1 450 000	-2 311 566	13 111 550	10 432 394
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	4 184 215	12 392 399	1 372 581	-270 313	1 816 766	-4 575 569	1 476 916	14 783 647	31 180 642
Auditor General	0	-3 924 475	315 449	43 850	404 436	2 876 745	0	0	-283 995
Other	7 035	0	0	0	0	0	0	0	7 035
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	29 095 063	22 557 324	18 093 272	18 140 318	21 722 867	6 921 544	123 398 902	366 728 288	606 657 578

## TOP 10 CREDITORS APRIL 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK A	56 386 420	13 968 142	19 501 665	472 889 427	562 745 654
COMPENSATION COMMISSIONER	0	-229 589	42 989	5 749 982	5 563 382
OUDEITUR-GENERAAL	2 206 407	0	-250 000	2 339 050	4 295 457
UPHALA CONSTRUCTION	2 787 889	0	0	0	2 787 889
SYNTELL NETWORKS (PTY) LT	0	46 316	0	2 492 001	2 538 317
DEPARTEMENT WATERWESE & B	0	731 504	0	1 184 126	1 915 630
SALGA	753 856	607 002	0	0	1 360 858
Betaalmeestergeneraal T/A	124 667	119 649	0	985 865	1 230 181
QPOINT GROUP PTY LTD	-300 000	0	711 132	739 882	1 151 014
LRC CMLS	1 113 877	0	0	22 704	1 136 581

## TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	13 212	0	0	0	0	13 212
ABANGANE TRADING	364 729	0	0	0	0	364 729
ADSACTIVE(PTY) T/A PDK	6 660	0	0	0	0	6 660
AMAHLO CONSULTING SERVI	416 884	0	0	0	0	416 884
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	8 176	0	0	0	0	8 176
AT HOME EKHAYA PE	3 600	0	0	0	0	3 600
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
AUDIT COMMITTEE	10 016	27 925	0	0	0	37 941
Avbob	82 398	0	0	0	0	82 398
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 336	0	0	0	0	7 336
Betaalmeestergeneraal T	743 673	370 204	0	0	22 704	1 136 581
BINNEKEUR T/A DROMMEDAR	10 197	0	0	0	0	10 197
BKB BEPERK	15 817	0	0	0	0	15 817
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	-2 574	-2 574
Bonitas	0	0	0	0	985 865	1 230 181
BUSINESS CONNEXION (PTY	66 457	177 859	0	0	0	14 250
Capital Alliance/Libert	14 250	0	0	0	0	7 083
CAPITAL LEGACY SOLUTION	7 083	0	0	0	0	1 638
Channel Life	1 638	0	0	0	0	600
Chriszell Roeleen Mars	600	0	0	0	0	9 116
CJ Bouwer	9 116	0	0	0	0	5 563 382
COMPENSATION COMMISSION	0	-229 589	20 401	22 587	5 749 982	5 018
COMPU-SERVE	5 018	0	0	0	0	300
Cornelia Booysen	300	0	0	0	0	500
Dediwe C Lutuli	500	0	0	0	0	2 538 318
DEPARTEMENT WATERWESE &	0	0	46 316	46 316	2 445 685	8 203
DEREK LIGHT	7 703	0	0	0	500	107 632
DIREKTE ORDER - NIE KRE	0	0	0	0	0	2 813
DIVAN RALL CLINICAL PSY	2 813	0	0	0	0	950
EC IMATU FENURAL	950	0	0	0	0	500
Ellenore Zelda Mchale	500	0	0	0	0	600
Ellie Saans	600	0	0	0	0	221
Emerald Life	221	0	0	0	0	1 360 858
ESKOM SMALL & FBS	486 602	874 256	0	0	0	2 200
FELICIA REYNERS	2 200	0	0	0	0	1 200
FLORA MATHEWS	1 200	0	0	0	0	700
G. M. Williams	700	0	0	0	0	2 787 889
GAP MANAGEMENT	2 787 889	0	0	0	0	149 713
GREYSHELL	49 450	0	25 329	29 894	45 040	1 995
GROUP EDITORS COMPANY (	1 995	0	0	0	0	307 905
GRT AUTO CLINIC (PTY) L	256 838	51 066	0	0	0	1 395
GRT HARDWARE&BUILDING S	0	1 395	0	0	0	2 464
GUARD RISK INSURANCE CO	2 464	0	0	0	0	1 500
H. Miggels	1 500	0	0	0	0	1 505
HOLLARD SPECIALIST LIFE	1 505	0	0	0	0	6 386
Imatu Ledegeld	6 305	0	0	0	81	6 135
Imatu Loans (Kempston)	6 135	0	0	0	0	29 000
INDUSTRIES EDUCATION AN	0	0	0	0	29 000	91 600
IRHAFU TRANSPORT BK	0	0	0	0	91 600	12 754
ITS PUMPS & SEALS	12 754	0	0	0	0	1 978
J&F TITUS AND SONS	0	0	0	0	1 978	500
JAMES KING & BANDHORST	500	0	0	0	0	800
JOELENE J SCHEEPERS	800	0	0	0	0	4 000
JOHANNA CORNELIUS	4 000	0	0	0	0	500
JOHANNA SHILLING	500	0	0	0	0	139 066
JOUBERT GALPIN & SEARLE	139 066	0	0	0	0	300
JOYCE ARENDS	300	0	0	0	0	3 200
JR Bester & Associates	3 200	0	0	0	0	21 900
JUVINON SYSTEMS T/A ISM	21 900	0	0	0	0	1 703
K.G.A. Lewens	1 703	0	0	0	0	114 512
KEMPSTON LOANS	114 512	0	0	0	0	6 640
Keyhealth	0	0	0	0	6 640	14 000
LA CONSULTING ENGINEERS	0	0	0	0	14 000	13 800
LANDDROS GRAAFF-REINET	14 400	0	0	0	-600	1 400
LANDDROS MIDDELBURG	800	0	0	0	600	650
LANDDROS UITENHAGE	650	0	0	0	0	5 000
LE-ANN HATJIES	5 000	0	0	0	0	700
LEAMA JACOBS	700	0	0	0	0	17 634
Legalwise	17 634	0	0	0	0	1 000
LEONIE MATYU	1 000	0	0	0	0	183 564
Letsatsi Finance	183 564	0	0	0	0	980
Linda Hendricks	980	0	0	0	0	500
Linda Visagie	500	0	0	0	0	7 035
LION LIFE PREMIUM TRUST	7 035	0	0	0	0	528
Lion of Africa	528	0	0	0	0	39 202
LNDR	39 202	0	0	0	0	1 900
M. BENEDITO TRUST	1 900	0	0	0	0	2 500
M. LUITERS	2 500	0	0	0	0	264 650
Mafori Finance	264 650	0	0	0	0	800
MAGGIE L PIETERSE	800	0	0	0	0	112 821
MANDY MILLER ATTORNEYS	0	-25 000	-25 000	-25 000	187 821	400
MARIE PLAATJIES	400	0	0	0	0	600
MARISA LOURENS	600	0	0	0	0	800
MARLENE E PAULSE	800	0	0	0	0	500
MARY M PIETERSEN	500	0	0	0	0	153 381
MEMOTEK TRADING	0	153 381	0	0	0	23 188
MESH STEEL & WELD	21 193	1 995	0	0	0	93 116
Metropolitan Lewens	93 116	0	0	0	0	78 329
METSI-CHEM EASTERN CAPE	78 329	0	0	0	0	400
MJ JOOSTE	400	0	0	0	0	951
MOMENTUM	26 323	0	0	0	951	5 145
MUNICIPAL PLANNING TRIB	5 145	0	0	0	0	600
NADIA CORNELIUS	600	0	0	0	0	1 000
NE NGUQU	1 000	0	0	0	0	700
NELISWA HUTE	700	0	0	0	0	

NELSON MANDELA BAY MUNI	18 254	0	0	0	0	18 254
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	56 237	0	0	0	0	56 237
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	196 085	0	0	0	0	196 085
Old Mutual Group (Annu	2 361	0	0	0	0	2 361
Old Mutual Group Scheme	174 131	0	0	0	0	174 131
Old Mutual Life	481	0	0	0	0	481
P W MEYER	500	0	0	0	0	500
PAUL BARNARD INC	190	0	0	0	0	190
PAX STATIONARY CC	916	0	0	0	0	916
PICTURE PERFECT	0	0	0	0	4 875	4 875
PIET VILJOEN MOTORS	57 364	0	0	0	0	57 364
PREMIER PIPE SUPPLY	117 688	0	0	0	0	117 688
PRODIBA (PTY) LTD	18 734	2 675	0	0	0	21 409
QPOINT GROUP PTY LTD	0	-300 000	711 132	739 882	0	1 151 015
R-DATA	170 192	0	0	0	0	170 192
RESET TECHNOLOGY SOLUTI	181 971	0	0	0	0	181 971
RS BODY AND AUTO REPAIR	275 596	44 113	0	0	0	319 709
Russel Becker Inc	1 519	0	0	0	0	1 519
SAINS AGENCIES	0	-600 000	-225 185	1 125 185	0	300 000
SALGA	2 206 407	0	0	-750 000	2 839 050	4 295 457
SALGBC (Levies)	11 521	0	0	0	0	11 521
SALGBC Agency Shop Fee	2 685	0	0	0	0	2 685
SAMWU	30 000	0	0	0	0	30 000
Samwumed	0	0	0	0	-10 368	-10 368
Sanlam	287 986	0	0	0	26	288 013
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	250 233	0	0	0	20	250 253
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	151 354	0	0	-1 039 691	1 039 691	151 354
SARS UIF	158 870	0	0	-21 240	21 240	158 870
SD COETZEE INCORPORATED	98	0	0	0	0	98
SD RECRUITMENT	0	0	142 830	0	0	142 830
SERVIPIX 72 CC	603 422	37 058	0	0	0	640 480
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	96 555	0	0	0	0	96 555
SHUNE A NDLEBE	500	0	0	0	0	500
SIBONGISENI YANTOLO	1 000	0	0	0	0	1 000
SKY METRO EQUIPMENT (PT	793 134	0	0	117 352	0	910 486
Steytlerville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SYNTELL NETWORKS (PTY)	0	0	731503.5	474881	709245.25	1 915 630
SYSTEMS SERVICES GROUP	15673.35	0	0	0	0	15 673
TADOMANZI (PTY) LTD	6400	0	0	0	0	6 400
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOZAMA MPONDO	1500	0	0	0	0	1 500
TJS Employee Benefits C	2812.5	0	0	0	0	2 813
TRUDINE VELDMAN	1000	0	0	0	0	1 000
TRUVELO AFRICA ELECTRON	106647.31	0	0	0	0	106 647
UTILITY CONSULTING SOLU	0	-4 000 000	0	0	-3 000 000	1 000 000
V DERCKSEN & VENNOTE	536.25	0	0	0	0	536.25
VAN DER MERWE, SAAYMAN	1 425	0	0	0	0	1 425
W LANGSON AND ASSOCIATE	84783.75	0	0	0	0	84 784
WALTONS STATIONERY CO (	0	3833.41	0	0	0	3 833
WILLOWMORE TESTING STAT	0	2640.9	0	0	0	2 641
YEBOICT	15601.98	0	0	0	0	15 602
ZAAYMANS GARAGE	152335.99	0	0	0	0	152 336
GRAND TOTAL	12 738 237	4 593 814	1 427 327	720 167	11 708 133	31 187 677


## ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr
M010 APRIL	EC101	3000	Cash Receipts by Source										
		3010	Property rates	4 216 224	7 740 174	10 198 171	2 523 707	2 390 670	6 927 340	2 725 131	2 426 716	2 788 162	2 379 750
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	15 097 511	14 447 733	16 641 937	14 741 563	13 199 824	16 040 596	14 974 398	14 338 017	16 512 120	13 917 356
		3040	Service charges - water revenue	2 919 493	2 382 925	3 615 381	3 163 353	2 795 285	3 235 751	3 100 819	3 400 329	3 225 879	2 930 300
		3050	Service charges - sanitation revenue	2 124 872	2 936 141	3 084 199	2 045 942	2 187 116	1 553 477	1 929 796	1 783 587	1 823 217	1 613 843
		3060	Service charges - refuse revenue	1 214 205	1 358 283	1 600 095	1 017 897	819 493	857 617	1 032 243	918 669	943 612	876 230
		3070	Service charges - other	137 825	95 434	77 417	71 313	107 803	98 808	102 855	75 389	76 524	83 864
		3080	Rental of facilities and equipment	16 791	24 969	23 293	25 295	27 689	10 676	13 655	18 203	14 071	23 215
		3090	Interest earned - external investments	8 669	7 712	26 802	11 363	6 825	6 121	11 008	14 934	5 792	1
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0
		3120	Fines	477 940	25 489	74 373	60 893	38 576	716 465	205 030	27 654	1 480 425	495 041
		3130	Licences and permits	160 593	145 548	130 989	164 919	146 859	109 385	130 410	113 236	129 703	92 214
		3140	Agency services	865 271	1 434 610	1 336 892	1 488 798	1 081 350	682 761	1 293 481	1 072 135	1 376 430	775 927
		3150	Transfer receipts - operational	8 100 000	48 681 600	0	0	3 795 000	42 182 000	0	419 000	31 637 000	0
		3160	Other revenue	8 064 900	70 558 063	13 077 202	3 931 264	6 996 785	19 888 043	11 036 508	16 477 920	15 585 896	13 672 385
		3170	Cash Receipts by Source	43 404 293	149 836 681	49 886 751	29 246 307	33 593 275	92 309 042	36 555 334	41 085 789	75 578 830	36 859 927
		3180	Other Cash Flows/Receipts by Source										
		3190	Transfer receipts - capital	0	11 141 270	16 235 000	0	8 000 000	11 034 000	4 464 281	9 591 000	2 814 000	0
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	19 799 723	-36 713 181	-5 711 571	17 620 403	16 603 214	200 829	2 333 221	129 717	12 330 405	13 408 467
		3280	Total Cash Receipts by Source	63 204 016	124 264 770	60 410 180	46 866 710	58 196 489	103 543 871	43 352 837	50 806 506	90 723 235	50 268 394
		4000	Cash Payments by Type										
		4010	Employee related costs	14 764 477	17 377 054	16 338 547	16 144 855	25 625 934	17 869 750	16 676 034	16 738 324	16 329 451	15 927 382
		4020	Remuneration of councillors	821 274	821 274	821 273	821 273	821 273	821 273	800 321	792 358	792 358	1 360 187
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	0	2 000 000	0	2 000 000	0	5 000 000	0	0	4 000 000	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0	0	0	0
		4080	Contracted services	1 076 573	4 156 359	1 524 791	3 855 963	4 221 507	3 946 596	3 700 388	4 228 006	9 993 746	3 672 724
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0
		4110	General expenses	51 008 771	99 007 246	36 205 214	19 023 914	8 363 262	70 881 121	20 421 053	25 892 670	52 070 446	27 465 443
		4120	Cash Payments by Type	67 671 094	123 361 932	54 889 825	41 846 005	39 031 977	98 518 740	41 597 796	47 651 358	83 186 001	48 425 736
		4130	Other Cash Flows/Payments by Type										
		4140	Capital assets	0	869 362	3 906 737	7 614 922	16 329 685	3 849 829	3 881 983	4 141 567	8 299 929	2 702 593
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	67 671 094	124 231 294	58 796 562	49 460 927	55 361 662	102 368 569	45 479 780	51 792 925	91 485 930	51 128 329
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618	-2 594 217	2 834 827	1 175 302	-2 126 543	-986 419	-762 696	-859 935
		4190	Cash/cash equivalents at the month/year begin:	6 223 395	1 756 317	1 789 793	3 403 411	809 194	3 644 020	4 819 322	2 692 379	1 705 961	943 265
		4200	Cash/cash equivalents at the month/year end:	1 756 317	1 789 793	3 403 411	809 194	3 644 020	4 819 322	2 692 379	1 705 961	943 265	83 330

## **18. ANNEXURE B**

18.1. Municipality compliance self-assessment (MFMA Circular 124)

**Annexure A2 - Monthly**



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

**Mpumalanga Provincial Treasury**

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

Period: Mar'26

National Financial Year: 2025/26

Demarcation Code of Municipality being assessed: EC101

District: Sarah Baartman

Demarcation Description: Dr Beyers Naude

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*

6.1+ Maintaining the Eskom and bulk water current account –		
Condition 6.12 – Current account for the purpose of the Eskom and bulk water account to a single month's condition(s) –		
6.12.2	- Has the municipality paid its <b>bulk water current account</b> 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
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 <a href="https://lguploadportal.treasury.gov.za?">https://lguploadportal.treasury.gov.za?</a>	Does not have function
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
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> 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>	No
6.3.2	- 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 <a href="https://lguploadportal.treasury.gov.za?">https://lguploadportal.treasury.gov.za?</a>	No
6.3.3		
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
6.3+ Compliance with a funded MTREF –		(choose from drop down list the MTREF assessed)
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	No
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
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

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?	Yes
<p><i>Note - If the municipality already used the depreciation and asset impairment as defined in the Budget and Reporting Regulations, the municipality must ensure the provision for such with the state of assets register, the physical state of assets and the asset register.</i></p>			
11	6.4.2	- <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the MTREF must include whether the existing FRP (supplies) will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , 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 ( <i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i> )	Yes
14	6.5	<b>Cost reflective tariffs</b> - (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
<p><b>6.6 Electricity and Water as collection tools</b> - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly AtPAMA s.71 statement must include as part of the narrative the indigent information as the required AT statement.</i>	Yes
<p><i>Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirm the municipality's relevant ATREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i></p>			
<p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges -</b></p>			
19	6.7.1	- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023</b> and <b>85 per cent average quarterly collection with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
<p><i>Note - although the 80 per cent and 85 per cent collection (MFMA Circular No. 70, 10 June 2020) threshold, municipalities under the collection support will be exempt for the first two years from entering to the same.</i></p>			
20	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, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
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.	not yet the end of a quarter
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)?	not yet the end of a quarter
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?	not yet the end of a quarter

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?	No
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
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
<b>6.8 Municipality's Completeness of the revenue base</b>		
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?	No
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>	No
6.8.2	- <b>For the latest ending Quarter</b> - 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 <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za</a> ?	No
<b>6.9 Monitor and report on implementation</b>		
6.9.1	- <b>MFMA section 71 reporting</b> – 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
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> 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>	6.9.1 = Yes
6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – 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
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 <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za</a> ?	No FRP
<p><i>Note - municipalities with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i></p> <p><i>Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 74 of the MFMA, with effect from 01 April 2023, is delegated municipality only and benefit from Municipal Debt Relief (MDFR).</i></p>		
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
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 <b>conditions for provincial treasuries</b> (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 <a href="https://iguploadportal.treasury.gov.za">https://iguploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
<p><i>Note - if the Provincial Treasury failed to rectify such non-compliance within the period as set out in the conditions for provincial treasuries, the municipality is deemed to be in breach of paragraph 4.1.7.</i></p>		
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<p><i>Note - there is a prohibition on municipal borrowing for those municipalities included under the ambit of the programme, unless they subsequently benefit in terms of the municipal debt support programme. It requires that MFMA Circular no. 124 (MFMA's Limitation on municipal borrowing powers) will only be effective in relation to borrowing from Eskom (and not any other electricity utility of state) approved or recognised in MFMA section 74. Other than Eskom, including making use of an electricity supplier and any other purposes are not covered within the ambit of the programme.</i></p>		
<b>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources)</b>		
6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No

6,12	<b>Supporting evidence:</b> 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
6,13	<b>Accounting Treatment</b> - 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>	No
6,14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes

Annexure A2 - Monthly



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

Select Assessor

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Apr'26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, Ms Gu u Mashitso, 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

6.3+ Maintaining the Eskom and bulk water current account -		
Condition 6.12 (current bulk water and Eskom accounts are the responsibility of a single entity's financial system)		
6.12.2	- Has the municipality paid its <b>bulk water current account</b> 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
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 <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Does not have function
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
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> 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>	No
6.3.2	- 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 <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No
6.3.3		No
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 - (choose from drop down list the MTREF assessed)		Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/guidelines/Pages/Funding.aspx</a> ?	No
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
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
<small>Note - For purposes of the municipality being the preceding 12 months only required to collect all or part of its revenue and property rates, the provision for debt impairment programs with the National Treasury should align to 80% (one of the 200/24 of the revenue rates may have been collected) if the municipality were to collect the debt impairment as before the budget and there is no realignment between the revenue for debt and the actual collection of revenue. The Provincial Treasury may request this.</small>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes

6.4.2	<p><i>Note - If the municipality issues such the determination and must ensure to "tabulate" the budget and there is no real alignment between the provision to work with the most of municipalities, the Financial Treasury must respond to the item 9.3.</i></p> <p>- 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)?</p>	Yes
6.4.2	<p><i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the P/AT must ascertain whether the existing FRP complies with give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p> <p>- 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)?</p> <p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	N/a
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
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:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
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
6.7	<del>Supportive evidence - The National Treasury will be reviewing the supporting budget assessment on the item 6.7.1. The National Treasury will be reviewing the supporting budget assessment on the item 6.7.1.</del>	
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?	Not yet end of quarter
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 :	
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;	not yet the end of a quarter
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)?	not yet the end of a quarter
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?	not yet the end of a quarter
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?	No

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
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
<b>6.8 Municipality's Compliance of the revenue side -</b>		
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?	No
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>	No
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
<b>6.9 Monitor and report on implementation -</b>		
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
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>	6.9.1 = Yes
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
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? <i>Note - Municipality with a FRP and has reported to the National Treasury to be considered as non-compliance with condition 6.9.4.</i>	No FRP
<b>6.10 Provincial Treasury Note - Provincial Treasury verification of municipal compliance - in terms of sections 5 and 74 of the MFMA, with effect from 01 April 2023. Development municipality only not State Owned Municipal Utility entities.</b>		
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
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 ( <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> )? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
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 Provincial Treasury failed to rectify any non-compliance with the conditions for provincial treasuries within one month of the non-compliance occurring.</i>	Yes
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<b>6.12 In the function of the Municipal Debt Relief (to ensure proper management of resources) -</b>		
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
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 referred to in paragraph 6.12.1, the revenue to be applied to the Eskom and bulk water current accounts before it is applied to any other purpose.</i>	No



### 18.2. Municipal Debt Relief performance across the period

The table below shows the municipality's monthly compliance of its debt relief participation for the 2025/26 financial year.

Municipal Details		Monthly Performance Report													Scoring and Rating			
Month	Code Descr Code	Part A			Part B			Part C			Part D			Part E			Score	Rating
		Estimated Bulk water current account	Compliance with a funded MTRF	FRPSF & Land Assessment	Describe and water as collection bolts	Quantity collection of property rates and service charges	Maximization of Revenue Base	Overnight										
		Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	
25 July/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
26 August/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
21 September/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
28 October/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
29 November/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
30 December/25	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%
31 January/26	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	68%
17 February/26	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%
13 March/26	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%
31 April/26	Dr Beyers Naam EC101	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%

**Municipal Debt Relief**  
MTRMA Circular No. 124

**Municipal Finance Management Act No. 56 of 2003**

Province: EC

Code: Dr Beyers Naam

Code Description: Dr Beyers Naam

**Municipal Debt Relief**  
MTRMA Circular No. 124

**Municipal Finance Management Act No. 56 of 2003**



### **18.3. Provincial Treasury Debt Relief compliance assessment**



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## **EASTERN CAPE PROVINCIAL TREASURY MFMA CIRCULAR 124**

**DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**

### **MONTHLY COMPLIANCE CERTIFICATE**

**31 MARCH 2026**

**DISTRIBUTION:**

MUNICIPAL MANAGER:	DR. E RANKWANA
CHIEF FINANCIAL OFFICER:	MR. J JOUBERT
SECTOR DEPARTMENTS:	NATIONAL TREASURY
HEAD OF DEPARTMENT:	EC-CoGTA
PROVINCIAL DIRECTOR OF OPERATIONS:	SALGA - EC



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<b>Umhla</b> <b>Date:</b> <b>Datum</b>	20 APRIL 2026	<b>Iifoni</b> <b>Telephone:</b> <b>Telefoon</b>	083 984 5514
<b>Ireferensi</b> <b>Ref No:</b> <b>Verwysings</b>	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 MARCH 2026	<b>Ifaxi</b> <b>Facsimile:</b> <b>Faksimile:</b>	N/A
<b>Imibuzo</b> <b>Enquiries:</b> <b>Navrae</b>	TEMPLETON PHOGOLE	<b>Amakhasi:</b> <b>Pages:</b> <b>Bladsye:</b>	10
<b>Iposi</b> <b>E-mail:</b> <b>E-pos</b>	<a href="mailto:Templeton_phogole@ectreasury.gov.za">Templeton_phogole@ectreasury.gov.za</a>		

**ATT: MS. OGALETSENG GAAREKWE**  
**INTERGOVERNMENTAL RELATIONS: LGBA**  
**NATIONAL TREASURY**  
**Private Bag x115**  
**Pretoria**  
**0001**

**ATT: DR. E RANKWANA**  
**MUNICIPAL MANAGER**  
**DR BEYERS NAUDE LOCAL MUNICIPALITY**  
**P.O BOX 71**  
**GRAFF-REINETT**  
**6280**

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**  
**ISSUED FOR THE MONTH ENDED 31 MARCH 2026**

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality, effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a 3<sup>rd</sup> of its arrear ESKOM debt, conditional on meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during February 2026, and the following challenges and/or non-compliance have been noted:

**Condition 6.1 – Municipality non-compliance**

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124, read together with the additional conditions as set out in the debt relief approval letter. According to the Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 76 percent for the month ending 31 March 2026, as per Table 1 below. The overall compliance status has stagnated from the last reports.







The average collection rate has also not shown improvement and requires more attention to consistently meet the 85 percent quarterly target as prescribed in MFMA Circular 124.

#### **Condition 6.5 - Cost-reflective tariffs**

The municipality submitted its completed tariff tool (draft and final) with the 2025/26 MTREF and is, therefore, considered compliant.

#### **Condition 6.6 - Electricity and water as collection tools**

The MFIP Advisor - Municipal Support allocated to the municipality assisted the municipality in aligning the by-laws and policies to best practices, including facilitating alignment with the debt relief conditions. The municipality has submitted Annexure D for March 2026, with a narrative report that suggests that the collection for the month under review was assessed at 99 percent.

#### **Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges**

The municipality is evaluated quarterly to meet an 85% revenue collection target. On 31 March 2026, the municipality projected 1038 percent for **Property rates**; 48 percent for **Water**, and 39 percent for **Waste water, and Refuse is** at 41 and 34 percent respectively in the submission of quarter three, section 71 narrative report.

#### **Condition 6.8 - Completeness of the Revenue Base**

The municipality has prepared the property rates reconciliation tool for month 9 of the 2025/2026 financial year with the help of the Municipal Support Advisor assigned to ECPT. The reconciliation indicates that the municipality's financial billing system is not completely aligned with its Council-approved Part A - General Valuation Roll (GVR) register.

#### **Condition 6.9 - Monitor and Report on compliance**

The EC Provincial Treasury confirmed that the March 2026 Section 71 narrative statement and mSCOA data strings were uploaded to the GoMuni portal. The Statement aligns with the MFMA Section 71 Statement on the municipality's website, which contains the required information.





MFMA S71 Statement component		Compliance (Yes / No)
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	No
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No





#### **Condition 6.10 - Provincial Treasury certification of municipal compliance**

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for March 2026.

#### **Condition 6.11 - Limitation on Municipal borrowing powers**

The limitation on municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. The municipality complied with this condition since its debt relief effective date of 01 December 2023 to date.

#### **Condition 6.12 - Proper management of resources and Condition 6.13 - Accounting Treatment**

The National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular 124 on 21 February 2024. In terms of the guidance, the municipality no longer must maintain a separate bank account for debt relief purposes as envisaged in MFMA Circular 124 (Condition 6.12). However, irrespective of whether a municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the municipality's monthly mSCOA data string submissions.

#### **Condition 6.14 - NERSA Licence**

Having applied for Municipal Debt Relief, if the council of a municipality fails to comply with any condition of the Relief during the duration of the Municipal Debt Relief programme, agrees to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). It is noted that this condition will only come into effect if the municipality's participation in the debt relief programme is terminated.

#### **Provincial Treasury Compliance Certification**

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 31 March 2026.





## CONCLUDING REMARKS

The municipality achieved a compliance level of 76% in March 2026. Serious breaches have been noted, and these include non-payment of the full current Eskom account, despite the recent payment of R4 million, non-submission of supporting schedules, and non-submission of valuation reconciliations.

The municipality's budget for 2025/26 was deemed unfunded, primarily due to accumulated arrears, Eskom debt, and inadequate collection rates, which require improvement to meet quarterly targets. The municipality is advised to enhance its financial management strategies and ensure timely payments to Eskom to avoid further breaches of the debt relief conditions. The municipality has also received a letter of termination from the National Treasury due to unsatisfactory compliance with the Municipal Debt Relief Programme. The municipality has opted to participate in the Delivery Agency Agreement and will therefore be monitored in the programme.

***Ikwezi Lomso Greetings: Serving with Honesty, Humility, and Integrity***

Yours sincerely

MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 10/05/2026





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## ANNEXURE A – MONTHLY COMPLIANCE REPORT BY DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

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**Annexure A2 - Monthly**



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

Eastern Cape Provincial Treasury

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

Period

Mar'26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, **DALUHLANGA MAJEKE** 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	Description	Response
6.1 +	<b>Maintaining the Eskom and bulk water current account –</b>	
6.12	<i>Summed account for the purposes of this condition means the account for a single month's consumption.</i>	
6.12.2	- Has the municipality paid its <b>bulk water current account</b> 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
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 <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Does not have function
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
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> 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>	No
6.3.2	- 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 <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No
6.3.3		
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



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6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessment)		2025/26 Main Adjustment MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No
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
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months and 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
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <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
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 fund (with 11 per cent property financial FRP / NT must assess whether the existing FRP complies) will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes
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
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
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 items – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its By-Laws and Budget-related policies that:		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
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 the condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a continuous supply of wastewater.</i>	Yes
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 - If the municipality has an FRP, a separate budget fund (with 11 per cent property financial FRP / NT must assess whether the existing FRP complies) will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes



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6.6	Supporting evidence - The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's adherence to the National Treasury's related budget policies and by-laws demonstrate compliance with MFMA s.71.	
6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges -</b>	
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 - If the response to the minimum average quarterly collection of property rates and services charges is "No", the municipality will be required to submit a plan of action to the National Treasury for the first two years from adhering to this item.</i>	
6.7.1	- 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 :	
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
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)?	6.7.1 = Yes
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?	6.7.1 = Yes
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?	No
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
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	<b>Municipalities' completeness of their revenue base -</b>	
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?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	No
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
6.9	<b>Monitor and report on implementation -</b>	
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
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?	6.9.1 = Yes
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
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?	No FRP



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<p><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP approval notice was submitted to both the Provincial Executive and MIA.</i></p>		
<p><b>6.10</b> 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:</p>		
33	6.10.1	<p>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p> <p>Yes</p>
34	6.10.2	<p>- 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 <b>conditions for provincial treasuries</b> (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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a>?</p> <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p> <p>Yes</p>
35	6.10.3	<p>- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?</p> <p>No</p>
<p><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 6.11.</i></p>		
36	6.11	<p><b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</p> <p>No</p>
<p><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></p>		
<p><b>6.12</b> For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>		
37	6.12.1	<p>- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?</p> <p>Yes</p>
38	6.12.2	<p>- 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?</p> <p>No</p>





Province of the  
**EASTERN CAPE**  
PROVINCIAL TREASURY

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Eastern Cape Provincial Treasury @ectreasury

*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.81A.*

38	<b>Supporting evidence:</b> 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	<b>6,13 Accounting Treatment</b> - 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>	No
41	<b>6,14 NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes

*Note: In 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 auditor 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 interim support to Eskom. Eskom will once again have to enforce its credit control and debt collection policies as it relates to the municipality's arrears that are the subject of (Municipal Debt Relief), etc.*

PT: HOD/ NT / MM Name: \_\_\_\_\_

Signature of HOD/ NT/ MM:  \_\_\_\_\_

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

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

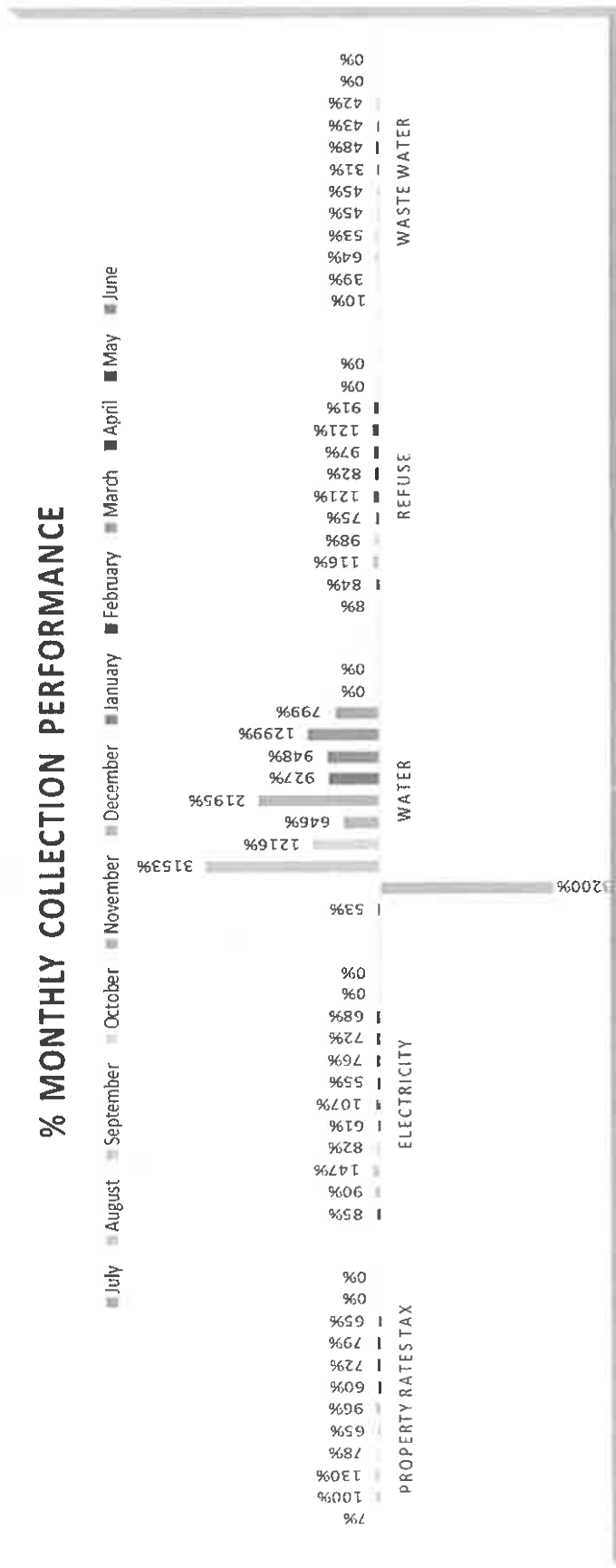
**\*\*Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report**



We envision a prosperous province supported by sound financial and resource management



18.4. Monthly revenue collection performance (MFMA Circular 124)



## Collection rate per ward and per service - April 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax		17 895	40 377	226%
Electricity	Partial Eskom and municipal supplied	14 125	2 547	18%
Water		900 172	84 757	9%
Refuse		451 865	14 981	3%
Sewerage		795 624	48 982	6%
Sundry		2 426	443	18%
		<b>2 182 107</b>	<b>192 086</b>	<b>9%</b>
<b>Ward 2</b>				
Property Rates Tax		31 075	1 137 223	3660%
Electricity	Partial Eskom and municipal supplied	3 805 714	3 751 957	99%
Water		1 335 094	988 142	74%
Refuse		284 385	305 366	107%
Sewerage		110 349	656 778	595%
Sundry		112 569	54 114	48%
		<b>5 679 186</b>	<b>6 893 580</b>	<b>121%</b>
<b>Ward 3</b>				
Property Rates Tax		2 659	9 997	376%
Electricity	Municipal supplied	84 279	18 649	22%
Water		412 448	125 031	30%
Refuse		149 104	23 291	16%
Sewerage		265 299	78 842	30%
Sundry		3 502	-	0%
		<b>917 290</b>	<b>255 809</b>	<b>28%</b>
<b>Ward 4</b>				
Property Rates Tax		13 722	497 933	3629%
Electricity	Municipal supplied	2 048 600	2 036 114	99%
Water		1 006 631	848 921	84%
Refuse		115 738	173 840	150%
Sewerage		212 769	378 496	178%
Sundry		10 952	9 594	88%
		<b>3 408 412</b>	<b>3 944 899</b>	<b>116%</b>
<b>Ward 5</b>				
Property Rates Tax		5 715	20 612	361%
Electricity	Partial Eskom and municipal supplied	6 790	6 353	94%
Water		573 000	84 791	15%
Refuse		254 433	21 029	8%
Sewerage		446 143	54 074	12%
Sundry		1 237	-	0%
		<b>1 287 318</b>	<b>186 859</b>	<b>15%</b>
<b>Ward 6</b>				
Property Rates Tax		5 055	3 741	74%
Electricity	Partial Eskom and municipal supplied	1 138	-	0%
Water		670 240	28 053	4%
Refuse		378 946	22 380	6%
Sewerage		664 071	57 686	9%
Sundry		753	200	27%
		<b>1 720 203</b>	<b>112 059</b>	<b>7%</b>
<b>Ward 7</b>				
Property Rates Tax		42 225	203 707	482%
Electricity	Municipal supplied	1 006 835	773 265	77%
Water		435 475	275 271	63%
Refuse		138 032	109 474	79%
Sewerage		248 990	169 714	68%
Sundry		17 416	8 256	47%
		<b>1 888 973</b>	<b>1 539 686</b>	<b>82%</b>
<b>Ward 8</b>				
Property Rates Tax		35 496	283 738	799%
Electricity	Partial Eskom and municipal supplied	383 735	237 642	62%
Water		490 875	241 512	49%
Refuse		189 907	69 475	37%
Sewerage		230 958	35 543	15%
Sundry		6 330	6 700	106%
		<b>1 337 301</b>	<b>874 610</b>	<b>65%</b>
<b>Ward 9</b>				
Property Rates Tax		13 036	26 758	205%
Electricity	Municipal supplied	4 042	594	15%
Water		303 630	73 590	24%
Refuse		232 603	31 675	14%
Sewerage		408 578	66 232	16%
Sundry		1 599	2 095	131%
		<b>963 488</b>	<b>200 945</b>	<b>21%</b>
<b>Ward 10</b>				
Property Rates Tax		65 499	17 464	27%
Electricity	Partial Eskom and municipal supplied	20 086	10 752	54%
Water		343 250	8 441	2%
Refuse		465 059	7 042	2%
Sewerage		465 724	4 717	1%
Sundry		3 151	-	0%
		<b>1 362 768</b>	<b>48 414</b>	<b>4%</b>
<b>Ward 11</b>				
Property Rates Tax		16 161	49 746	308%
Electricity	Municipal supplied	276 050	176 014	64%
Water		105 226	54 564	52%
Refuse		273 533	58 574	21%
Sewerage		311 248	32 819	11%
Sundry		10 208	2 261	22%
		<b>992 426</b>	<b>373 978</b>	<b>38%</b>
<b>Ward 12</b>				
Property Rates Tax		49 446	88 454	179%
Electricity	Municipal supplied	86 479	60 372	70%
Water		453 785	117 229	26%
Refuse		288 621	39 103	14%
Sewerage		430 253	29 961	7%
Sundry		4 172	-	0%
		<b>1 312 755</b>	<b>335 120</b>	<b>26%</b>

## Collection rate per ward and per service - July - April 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 583 776	874 825	55%
Electricity		156 374	140 567	90%
Water		9 873 016	922 700	9%
Refuse		4 601 426	187 092	4%
Sewerage		8 527 300	648 603	8%
Sundry		24 632	5 336	22%
		<b>24 766 524</b>	<b>2 779 123</b>	<b>11%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 584 934	19 834 913	88%
Electricity		37 832 211	35 797 088	95%
Water		12 465 305	10 843 262	87%
Refuse		5 276 104	3 846 396	73%
Sewerage		11 232 068	9 106 674	81%
Sundry		1 138 483	609 147	54%
		<b>90 529 104</b>	<b>80 037 481</b>	<b>88%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 268 177	1 034 124	82%
Electricity		842 880	417 670	50%
Water		3 558 339	1 561 926	44%
Refuse		1 611 688	455 337	28%
Sewerage		3 487 138	1 170 133	34%
Sundry		15 094	8 973	59%
		<b>10 783 317</b>	<b>4 648 164</b>	<b>43%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	12 159 365	9 835 263	81%
Electricity		22 652 928	21 871 891	97%
Water		9 603 689	6 768 534	70%
Refuse		3 650 160	1 921 051	53%
Sewerage		8 470 513	4 472 300	53%
Sundry		86 929	75 159	86%
		<b>56 623 584</b>	<b>44 944 198</b>	<b>79%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 092 443	656 317	60%
Electricity		70 435	54 354	77%
Water		5 806 514	1 225 319	21%
Refuse		2 525 301	338 480	13%
Sewerage		4 657 999	803 376	17%
Sundry		12 079	1 653	14%
		<b>14 164 772</b>	<b>3 079 499</b>	<b>22%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 006 487	384 104	38%
Electricity		1 701	-	0%
Water		6 614 903	413 147	6%
Refuse		3 875 349	201 688	5%
Sewerage		7 197 956	463 001	6%
Sundry		10 033	2 549	25%
		<b>18 706 428</b>	<b>1 464 488</b>	<b>8%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	4 686 264	3 241 770	69%
Electricity		11 757 855	11 210 730	95%
Water		4 310 954	2 788 879	65%
Refuse		2 361 794	1 343 888	57%
Sewerage		4 094 641	2 059 389	50%
Sundry		189 394	79 502	42%
		<b>27 400 902</b>	<b>20 724 157</b>	<b>76%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 497 985	3 465 293	77%
Electricity		2 881 504	2 912 539	101%
Water		4 863 149	2 299 806	47%
Refuse		2 010 490	739 173	37%
Sewerage		2 243 533	470 160	21%
Sundry		109 680	62 259	57%
		<b>16 606 340</b>	<b>9 949 230</b>	<b>60%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	1 491 986	904 823	61%
Electricity		17 463	12 452	71%
Water		2 594 462	1 004 521	39%
Refuse		2 302 542	303 671	13%
Sewerage		4 046 254	641 780	16%
Sundry		91 682	14 985	16%
		<b>10 544 388</b>	<b>2 882 232</b>	<b>27%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	2 807 539	1 168 150	42%
Electricity		145 853	151 046	104%
Water		3 507 463	155 317	4%
Refuse		4 482 949	104 305	2%
Sewerage		4 569 391	76 885	2%
Sundry		39 262	40 497	103%
		<b>15 552 458</b>	<b>1 696 199</b>	<b>11%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	1 854 144	1 223 991	66%
Electricity		2 683 489	2 554 596	95%
Water		611 660	727 368	119%
Refuse		2 626 256	637 989	24%
Sewerage		3 223 545	378 684	12%
Sundry		288 251	22 177	8%
		<b>11 287 346</b>	<b>5 544 805</b>	<b>49%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	4 219 167	1 969 472	47%
Electricity		999 776	816 490	82%
Water		4 495 764	1 483 512	33%
Refuse		2 881 299	365 146	13%
Sewerage		4 316 658	306 480	7%
Sundry		95 676	308	0%
		<b>17 008 340</b>	<b>4 941 407</b>	<b>29%</b>

Municipal Debt		Municipal Debt	
Municipal Debt Profile		Municipal Debt Profile	
Municipal Debt No 121		Municipal Debt No 121	
Municipal Finance Management Act No 58 of 2003		Municipal Finance Management Act No 58 of 2003	
Code	Entity Name	Period	Period
EC01		July	12

Account/Category	Summary-Quarter 1			Summary-Quarter 2			Summary-Quarter 3			Summary-Quarter 4							
	Billing	9. Billing collection	% Collection	Billing	9. Billing collection	% Collection	Billing	9. Billing collection	% Collection	Billing	9. Billing collection	% Collection					
1. Collection for whole demarcation	132,442,015	67,387,936	44%	64,649,156	51,647,470	13,001,687	79%	80%	71,908,223	59,220,929	21,687,294	77%	70%	22,612,614	14,795,540	7,817,074	65%
2. Collection excl Eskom supplied areas	53,011,017	24,021,321	45%	21,705,853	17,759,957	3,945,896	82%	82%	26,004,638	17,359,302	8,645,335	67%	67%	7,556,602	5,171,625	2,384,777	68%
3. Collection Property Rates	57,285,168	22,154,559	39%	889,326	11,841,718	(10,948,390)	1326%	1326%	784,771	7,940,006	(7,155,237)	1004%	1133%	297,983	2,379,750	(2,081,768)	789%
4. Total average collection: Electricity (Municipal supplied areas)	25,192,659	23,997,763	95%	22,751,311	22,029,822	721,489	97%	97%	24,350,525	24,122,769	227,756	99%	99%	7,737,874	7,074,639	663,615	91%
5. Total average collection: Water	17,202,948	8,917,736	52%	19,294,483	9,194,388	(10,099,794)	48%	48%	24,786,363	9,727,028	15,059,335	39%	39%	7,029,825	2,930,300	4,099,525	42%
6. Total average collection: Wastewater	34,083,103	8,145,213	24%	13,165,839	5,785,535	7,380,304	45%	44%	13,400,046	5,556,600	7,843,446	41%	41%	4,324,788	1,535,002	2,789,786	33%
7. Total average collection: Refuse	17,867,219	4,172,563	23%	8,524,456	2,655,007	5,869,449	32%	32%	8,591,419	2,894,524	5,696,895	34%	34%	3,222,225	876,230	2,345,995	27%
8. Total average collection: Interest			0%				#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!				#DIV/0!

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

Province

Demarcation Code

Municipality

Eastern Cape

EC101

Dr Beyers Naude

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Accountable Collector	1. July - Reporting for June in July			2. August - Reporting for July in August			3. September - Reporting for August in September			Summary - Quarter 1		
	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing	R - Billing not collected	% Collection
1. Collection for whole demarcation	109 484 020	17 842 892	16%	21 386 089	2 125 492	100%	21 651 906	28 219 843	130%	157 447 015	67 317 326	44%
2. Collection for Eskom supplied areas	38 236 848	6 534 884	17%	7 315 086	6 547 491	90%	7 457 085	10 939 845	147%	53 011 017	24 021 321	45%
3. Collection: Property Rates	57 214 649	4 216 224	7%	(241 859)	7 740 174	3200%	323 336	10 198 171	0	57 256 186	22 154 569	39%
4. Total average collection: Electricity (Municipal supplied areas)	8 617 618	7 367 798	85%	8 194 921	6 907 968	84%	8 379 920	9 721 987	0	25 192 659	23 987 763	95%
5. Total average collection: Water	5 457 392	2 919 493	53%	6 055 321	3 672 336	39%	5 690 145	3 615 381	2 074 764	17 202 848	8 917 798	52%
6. Total average collection: Wastewater	26 162 436	2 124 872	8%	4 387 914	1 451 773	67%	4 382 752	3 084 189	1 246 553	34 883 103	8 145 213	23%
7. Total average collection: Refuse	12 031 734	1 214 205	10%	2 909 792	1 551 509	47%	2 925 693	1 600 085	1 325 597	17 867 219	4 172 583	23%
8. 7. Total average collection: Interest			#DIV/0!			#DIV/0!						#DIV/0!
<b>Summary</b>												

Total Accountable Collector	4. October - Reporting for September in October			5. November - Reporting for October in November			6. December - Reporting for November in December			Summary - Quarter 2			
	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing	R - Billing not collected	% Collection	
20 629 728	16 337 635	6 808 188	76%	22 226 406	14 443 738	65%	21 593 021	20 766 097	8 881 257	98%	94 045 115	51 547 470	60%
7 066 022	5 624 805	2 591 505	82%	8 068 707	4 881 106	61%	6 581 125	7 054 256	3 233 181	107%	21 705 853	17 759 937	82%
207 613	2 523 707	0	1216%	370 108	2 350 670	0	315 606	6 927 340	0	2195%	883 328	11 841 718	1326%
7 717 809	7 588 735	131 074	98%	8 294 188	6 251 175	75%	6 748 313	8 181 912	0	121%	22 761 311	22 029 822	97%
5 916 882	3 163 353	2 753 529	59%	6 209 946	2 795 285	45%	7 157 354	3 235 751	3 821 603	45%	19 284 183	9 184 388	48%
4 258 951	2 045 942	2 213 009	48%	4 469 303	2 187 116	46%	4 457 585	1 553 477	2 904 108	35%	13 185 838	5 786 535	44%
2 728 473	1 017 897	1 710 576	37%	2 882 861	819 463	28%	2 913 162	657 617	2 055 545	29%	8 524 488	2 685 007	32%
<b>Summary - Quarter 2</b>													

Total Accountable Collector	7. January - Reporting for December in January			8. February - Reporting for January in February			9. March - Reporting for February in March			Summary - Quarter 3		
	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing For	R - Billing not collected	% Collection	Billing	R - Billing not collected	% Collection
26 656 679	16 076 741	13 051 027	60%	-	-	#DIV/0!	-	-	-	26 656 679	16 076 741	60%
9 985 593	5 477 010	5 847 593	55%	-	-	#DIV/0!	-	-	-	9 985 593	5 477 010	55%
294 042	2 725 131	0	927%	-	-	#DIV/0!	-	-	-	294 042	2 725 131	927%
8 888 390	7 288 752	1 579 659	82%	-	-	#DIV/0!	-	-	-	8 888 390	7 288 752	82%
10 099 350	3 100 819	6 998 531	31%	-	-	#DIV/0!	-	-	-	10 099 350	3 100 819	31%
4 460 003	1 929 796	2 530 207	43%	-	-	#DIV/0!	-	-	-	4 460 003	1 929 796	43%
2 974 893	1 032 243	1 942 650	35%	-	-	#DIV/0!	-	-	-	2 974 893	1 032 243	35%
<b>Summary - Quarter 3</b>												

Complete This Section			Quarter 1 Performance Per Ward																																								
Services	Electricity Supplier	Ward Name & Number	1.July				2.August				3.September				Billing For	Collection for	Rand Value of Billing est. collected	% Collection	Billing For	Collection for	Rand Value of Billing est. collected	% Collection	Billing For	Collection for	Rand Value of Billing est. collected	% Collection																	
			Billing For	Collection for	Rand Value of Billing est. collected	% Collection	Billing For	Collection for	Rand Value of Billing est. collected	% Collection	Billing For	Collection for	Rand Value of Billing est. collected	% Collection																													
Property Rates Tax	Mun Supplied	Ward 1	1431.019	47.731	3.381.631	3%	18.904	225.331	0	0%	18.852	314.071	0	0%	1.468.735	567.137	881.639	40%	40%	60.370	79.809	(19.440)	132%	132%	2.484.028	293.444	2.190.584	12%	12%	1.473.146	58.733	1.414.414	4%	4%	3.005.542	244.665	2.760.877	8%	8%				
Electricity			16.597	14.298	2.299	86%	14.796	19.960	0	0%	28.974	45.551	0	0%	2.484.028	293.444	2.190.584	12%	12%	1.473.146	58.733	1.414.414	4%	4%	3.005.542	244.665	2.760.877	8%	8%														
Water			1102.670	101.544	1.001.126	9%	680.138	88.078	592.060	13%	701.220	108.823	597.398	15%	2.484.028	293.444	2.190.584	12%	12%	1.473.146	58.733	1.414.414	4%	4%	3.005.542	244.665	2.760.877	8%	8%														
Refuse			578.469	17.398	561.071	3%	436.185	20.362	415.824	5%	458.491	20.972	437.519	5%	1.473.146	58.733	1.414.414	4%	4%	3.005.542	244.665	2.760.877	8%	8%																			
Waste Water			1.439.683	60.054	1.379.629	4%	764.551	90.551	674.000	12%	801.306	94.060	707.248	12%	3.005.542	244.665	2.760.877	8%	8%																								
Interest																																											
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	22.373.086	1.858.646	20.514.440	8%	(223.502)	3.835.871	0	-1716%	93.903	2.599.727	0	2769%	22.243.488	8.294.244	13.949.244	37%	37%	11.240.245	10.392.431	847.814	92%	92%	2.985.912	3.106.971	(121.059)	104%	104%	4.898.716	1.706.431	3.192.285	35%	35%	10.576.660	3.907.096	6.669.564	37%	37%				
Electricity			3.747.018	2.977.114	769.903	79%	3.807.040	3.519.566	287.475	92%	3.686.187	3.895.751	0	106%	22.243.488	8.294.244	13.949.244	37%	37%	11.240.245	10.392.431	847.814	92%	92%	2.985.912	3.106.971	(121.059)	104%	104%	4.898.716	1.706.431	3.192.285	35%	35%	10.576.660	3.907.096	6.669.564	37%	37%				
Water			902.057	886.477	15.580	98%	1.120.297	851.991	268.367	76%	963.557	1.368.563	0	142%	2.985.912	3.106.971	(121.059)	104%	104%	4.898.716	1.706.431	3.192.285	35%	35%	10.576.660	3.907.096	6.669.564	37%	37%														
Refuse			4.804.511	399.120	4.405.391	8%	24.427	607.138	0	2486%	69.778	700.173	0	1003%	4.898.716	1.706.431	3.192.285	35%	35%	10.576.660	3.907.096	6.669.564	37%	37%																			
Waste Water			10.429.017	807.671	9.621.346	8%	54.684	1.443.426	0	2640%	92.959	1.655.999	0	1781%	10.576.660	3.907.096	6.669.564	37%	37%																								
Interest																																											
Property Rates Tax	Mun Supplied	Ward 3	1.254.718	23.606	1.231.112	2%	(9.707)	27.180	0	-2803%	2.557	630.598	0	34445%	1.256.305	931.384	324.921	74%	74%	303.107	113.160	189.947	37%	37%	897.479	531.359	366.121	59%	59%	638.418	170.868	467.551	27%	27%	1.805.220	336.299	1.468.921	19%	19%				
Electricity			103.937	36.491	67.446	35%	86.665	9.676	76.989	11%	112.506	66.993	45.512	60%	1.256.305	931.384	324.921	74%	74%	303.107	113.160	189.947	37%	37%	897.479	531.359	366.121	59%	59%	638.418	170.868	467.551	27%	27%	1.805.220	336.299	1.468.921	19%	19%				
Water			310.678	177.941	132.737	57%	320.734	210.462	110.273	66%	266.067	142.956	123.111	54%	1.256.305	931.384	324.921	74%	74%	303.107	113.160	189.947	37%	37%	897.479	531.359	366.121	59%	59%	638.418	170.868	467.551	27%	27%	1.805.220	336.299	1.468.921	19%	19%				
Refuse			367.650	38.611	329.039	11%	136.971	93.456	43.514	68%	133.797	38.800	94.997	29%	1.256.305	931.384	324.921	74%	74%	303.107	113.160	189.947	37%	37%	897.479	531.359	366.121	59%	59%	638.418	170.868	467.551	27%	27%	1.805.220	336.299	1.468.921	19%	19%				
Waste Water			1.321.399	78.221	1.243.178	6%	245.418	156.964	88.454	64%	238.403	101.114	137.289	42%	1.256.305	931.384	324.921	74%	74%	303.107	113.160	189.947	37%	37%	897.479	531.359	366.121	59%	59%	638.418	170.868	467.551	27%	27%	1.805.220	336.299	1.468.921	19%	19%				
Interest																																											
Property Rates Tax	Mun Supplied	Ward 4	12.020.524	1.025.845	10.994.679	9%	42.509	1.487.908	0	3500%	6.067	2.259.166	0	37238%	12.069.100	4.772.920	7.296.180	40%	40%	7.213.327	7.554.019	(340.691)	105%	105%	2.301.569	1.905.032	396.537	83%	83%	2.868.367	761.070	2.107.298	27%	27%	7.117.967	1.931.105	5.186.862	27%	27%				
Electricity			2.613.089	2.526.991	86.097	97%	2.194.638	1.640.190	554.448	75%	2.405.600	3.386.837	0	141%	12.069.100	4.772.920	7.296.180	40%	40%	7.213.327	7.554.019	(340.691)	105%	105%	2.301.569	1.905.032	396.537	83%	83%	2.868.367	761.070	2.107.298	27%	27%	7.117.967	1.931.105	5.186.862	27%	27%				
Water			724.333	655.433	68.900	90%	754.423	422.474	331.949	56%	822.813	827.125	0	101%	12.069.100	4.772.920	7.296.180	40%	40%	7.213.327	7.554.019	(340.691)	105%	105%	2.301.569	1.905.032	396.537	83%	83%	2.868.367	761.070	2.107.298	27%	27%	7.117.967	1.931.105	5.186.862	27%	27%				
Refuse			2.700.123	232.385	2.467.739	9%	99.665	251.670	0	253%	68.579	277.015	0	404%	12.069.100	4.772.920	7.296.180	40%	40%	7.213.327	7.554.019	(340.691)	105%	105%	2.301.569	1.905.032	396.537	83%	83%	2.868.367	761.070	2.107.298	27%	27%	7.117.967	1.931.105	5.186.862	27%	27%				
Waste Water			6.804.496	587.893	6.216.603	9%	174.301	730.201	0	419%	139.169	613.011	0	440%	12.069.100	4.772.920	7.296.180	40%	40%	7.213.327	7.554.019	(340.691)	105%	105%	2.301.569	1.905.032	396.537	83%	83%	2.868.367	761.070	2.107.298	27%	27%	7.117.967	1.931.105	5.186.862	27%	27%				
Interest																																											
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1.117.037	28.561	1.088.476	3%	(48.572)	35.936	0	-74%	3.231	373.550	0	11562%	1.071.696	438.047	633.649	41%	41%	23.929	11.486	12.443	48%	48%	1.438.359	371.431	1.066.928	26%	26%	864.119	98.408	765.701	11%	11%	1.734.667	247.786	1.486.880	14%	14%				
Electricity			10.307	5.528	4.779	54%	4.420	3.940	480	89%	9.203	2.018	7.184	22%	1.071.696	438.047	633.649	41%	41%	23.929	11.486	12.443	48%	48%	1.438.359	371.431	1.066.928	26%	26%	864.119	98.408	765.701	11%	11%	1.734.667	247.786	1.486.880	14%	14%				
Water			453.455	148.390	305.065	33%	496.301	98.013	398.288	20%	488.603	125.028	363.575	26%	1.071.696	438.047	633.649	41%	41%	23.929	11.486	12.443	48%	48%	1.438.359	371.431	1.066.928	26%	26%	864.119	98.408	765.701	11%	11%	1.734.667	247.786	1.486.880	14%	14%				
Refuse			895.887	40.213	855.674	10%	220.421	26.129	194.293	12%	247.811	32.076	215.734	13%	1.071.696	438.047	633.649	41%	41%	23.929	11.486	12.443	48%	48%	1.438.359	371.431	1.066.928	26%	26%	864.119	98.408	765.701	11%	11%	1.734.667	247.786	1.486.880	14%	14%				
Waste Water			920.816	84.728	836.088	9%	385.792	62.378	323.415	16%	428.058	100.681	327.377	24%	1.071.696	438.047	633.649	41%	41%	23.929	11.486	12.443	48%	48%	1.438.359	371.431	1.066.928	26%	26%	864.119	98.408	765.701	11%	11%	1.734.667	247.786	1.486.880	14%	14%				
Interest																																											
Property Rates Tax	Eskom supplied	Ward 6	935.929	8.091	927.838	1%	7.841	21.519	0	274%	8.303	244.370	0	2943%	952.073	273.980	678.093	29%	29%	-	-	-	-	-	1.934.594	157.592	1.777.002	8%	8%	1.305.115	78.730	1.226.385	6%	6%	2.695.448	177.713	2.517.735	7%	7%				
Electricity			-	-	-	-	-	-	-	-	-	-	-	-	952.073	273.980	678.093	29%	29%	-	-	-	-	-	1.934.594	157.592	1.777.002	8%	8%	1.305.115	78.730	1.226.385	6%	6%	2.695.448	177.713	2.517.735	7%	7%				
Water			710.444																																								

Quarter 2 Performance Per Ward

4.October				5.November				6.December								
Billing For September	Collection for September In October	Rand Value of Billing not collected	% Collection	Billing For October	Collection for October In November	Rand Value of Billing not collected	% Collection	Billing For November	Collection for November In December	Rand Value of Billing not collected	% Collection	Billing	Collection	Billing not collected	% Collection	Q2
(630)	66 205	0	-10511%	18 026	20 507	0	114%	19 918	34 913	0	175%	37 313	121 625	(84 311)	326%	326%
16 998	23 419	0	138%	13 474	4 979	8 495	37%	11 536	7 205	4 330	62%	42 008	35 603	6 405	85%	85%
598 590	90 580	508 010	15%	823 744	82 795	740 949	10%	732 557	100 721	631 837	14%	2 154 891	274 096	1 880 796	13%	13%
401 143	18 589	382 554	5%	456 816	16 906	439 909	4%	452 151	16 504	435 647	4%	1 310 110	52 000	1 258 110	4%	4%
738 237	72 554	665 683	10%	800 936	70 855	730 081	9%	794 621	39 348	755 273	5%	2 333 793	182 757	2 151 037	8%	8%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
18 115	1 202 400	0	6638%	76 877	1 113 857	0	1449%	83 781	4 511 201	0	5385%	178 773	6 827 458	(6 648 685)	3819%	3819%
3 456 028	3 526 754	0	102%	3 741 610	2 709 173	1 032 437	72%	3 698 628	3 424 988	273 630	93%	10 896 266	9 660 925	1 235 342	89%	89%
1 261 760	926 204	335 556	73%	1 220 327	986 478	233 849	81%	1 271 739	1 137 128	134 611	89%	3 753 827	3 049 811	704 016	81%	81%
51 938	332 101	0	639%	43 054	296 749	0	689%	54 139	300 361	0	555%	149 131	929 211	(780 080)	623%	623%
84 294	745 433	0	884%	92 196	1 206 703	0	1309%	63 523	589 205	0	928%	240 014	2 541 341	(2 301 327)	1059%	1059%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
2 462	17 029	0	692%	1 071	12 575	0	1175%	471	12 581	0	2673%	4 003	42 185	(38 181)	1054%	1054%
83 007	76 476	6 531	92%	81 047	4 587	76 459	6%	62 104	16 666	45 438	27%	226 157	97 729	128 428	43%	43%
340 290	137 620	202 670	40%	300 279	106 667	193 612	36%	522 165	128 886	393 279	25%	1 162 735	373 173	789 562	32%	32%
128 160	48 009	80 151	37%	138 426	28 161	110 265	20%	135 594	35 132	100 462	26%	402 180	111 302	290 878	28%	28%
228 154	183 559	44 595	80%	234 312	57 254	177 058	24%	242 198	108 614	133 584	45%	704 664	349 427	355 237	50%	50%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
(5 917)	555 72	0	-9384%	67 183	531 847	0	792%	11 288	1 351 544	0	11973%	72 554	2 438 663	(2 366 109)	3361%	3361%
2 195 058	2 159 815	83 243	96%	2 356 883	2 013 495	343 387	85%	2 131 243	2 835 533	0	133%	6 683 183	6 960 844	(277 661)	104%	104%
779 805	81 706	0	111%	1 024 894	697 859	327 034	68%	1 012 203	881 473	130 730	87%	2 816 902	2 444 838	372 063	87%	87%
110 310	219 735	0	199%	100 212	175 521	0	175%	110 387	172 966	0	157%	320 905	568 221	(247 313)	177%	177%
175 706	492 314	0	280%	172 695	424 888	0	246%	176 506	375 221	0	213%	524 907	1 292 423	(767 516)	246%	246%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
4 698	20 613	0	439%	590	23 066	0	3907%	5 894	79 716	0	1353%	11 183	123 395	(112 212)	1103%	1103%
7 645	5 277	2 368	69%	9 804	9 361	443	95%	4 732	4 316	416	91%	22 180	18 953	3 227	85%	85%
530 013	105 406	424 607	20%	459 310	166 031	293 279	36%	539 532	122 021	417 511	23%	1 528 855	393 458	1 135 397	26%	26%
204 499	35 751	168 749	17%	233 312	33 585	199 727	14%	240 885	29 547	211 338	12%	678 696	98 883	579 814	15%	15%
376 178	96 534	279 644	26%	412 331	85 045	327 286	21%	425 881	70 173	355 708	16%	1 214 389	251 751	962 638	21%	21%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
7 070	5 745	1 325	81%	7 419	9 009	0	121%	8 053	76 847	0	954%	22 543	91 601	(69 059)	406%	406%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
586 780	52 278	534 503	9%	533 143	28 730	504 412	5%	540 840	35 913	504 926	7%	1 660 763	116 921	1 543 842	7%	7%
350 040	25 242	324 799	7%	362 107	12 130	349 977	3%	366 609	10 982	355 627	3%	1 078 756	48 354	1 030 402	4%	4%
609 079	47 123	561 957	8%	637 844	16 959	620 885	3%	645 508	33 248	612 260	5%	1 892 431	97 329	1 795 102	5%	5%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
37 899	179 911	0	475%	33 791	182 502	0	540%	26 360	182 977	0	694%	98 050	545 390	(447 340)	556%	556%
1 291 649	1 100 254	191 395	85%	1 210 906	1 130 806	80 100	93%	1 199 543	1 227 859	0	102%	3 702 098	3 458 919	243 179	93%	93%
320 748	258 329	62 419	81%	428 991	262 589	166 403	61%	457 036	289 890	167 146	63%	1 206 775	810 807	395 968	67%	67%
136 613	129 666	6 947	95%	135 906	99 190	36 716	73%	140 515	118 463	22 052	84%	413 033	347 319	65 714	84%	84%
237 939	245 316	0	103%	245 192	173 460	71 731	71%	239 441	184 651	54 789	77%	722 571	603 428	119 143	84%	84%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
24 909	177 054	0	711%	33 621	179 155	0	533%	27 982	388 700	0	1389%	85 512	744 909	(658 397)	861%	861%
299 539	336 737	0	112%	479 690	159 603	320 087	33%	(760 473)	252 177	0	-33%	18 756	748 517	(729 761)	3991%	3991%
477 852	228 970	248 881	48%	460 663	199 104	261 559	43%	439 995	201 815	238 180	46%	1 378 509	629 889	748 621	46%	46%
206 539	62 194	144 345	30%	206 680	58 188	148 492	28%	196 114	65 972	130 142	34%	609 333	186 353	422 979	31%	31%
265 810	40 968	224 842	15%	288 057	36 159	251 898	13%	262 565	28 287	234 279	11%	816 483	105 414	711 019	13%	13%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
11 468	24 200	0	211%	11 462	26 863	0	234%	12 668	50 102	0	396%	35 598	101 165	(65 567)	284%	284%
1 333	1 420	0	106%	1 333	1 333	0	100%	782	1 333	0	171%	3 449	4 087	(638)	118%	118%
319 586	192 062	127 524	60%	193 040	82 020	111 020	42%	251 604	86 406	165 198	34%	764 230	360 488	403 742	47%	47%
215 154	21 450	193 704	10%	230 016	23 079	206 937	10%	227 761	22 488	205 273	10%	672 931	67 016	605 915	10%	10%
378 735	50 268	328 467	13%	403 668	52 188	351 479	13%	399 720	51 137	348 583	13%	1 182 123	153 593	1 028 530	13%	13%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
65 484	60 486	4 998	92%	64 532	69 225	0	107%	59 001	65 114	0	110%	189 017	194 825	(5 808)	103%	103%
18 218	7 050	11 168	39%	6 232	17 214	0	276%	28 029	30 489	0	109%	52 479	54 752	(2 273)	104%	104%
342 457	47 652	294 805	14%	337 255	8 803	328 452	3%	382 899	5 681	377 218	1%	1 062 611	62 135	1 000 476	6%	6%
405 618	7 712	397 906	2%	440 703	7 932	432 771	2%	441 067	8 755	432 312	2%	1 287 389	24 400	1 262 989	2%	2%
443 233	8 367	434 866	2%	445 371	6 355	439 016	1%	456 864	8 238	448 626	2%	1 345 468	22 960	1 322 508	2%	2%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
10 120	105 632	0	1044%	5 510	51 859	0	941%	14 913	83 616	0	561%	30 544	241 106	(210 562)	789%	789%
260 782	303 133	0	116%	292 476	147 332	145 144	50%	280 700	327 629	0	117%	833 958	778 094	55 864	93%	93%
84 577	89 178	0	105%	93 651	52 736	40 915	56%	101 316	93 173	8 143	92%	279 544	235 087	44 456	84%	84%
238 900	81 183	157 717	34%	246 797	38 769	208 028	16%	259 650	42 351	217 299	16%	745 348	162 304	583 044	22%	22%
298 869	38 501	260 368	13%	305 507	30 711	274 796	10%	320 055	38 580	281 474	12%	924 430	107 793	816 637	12%	12%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
31 934	109 160	0	342%	50 025	170 206	0	340%	45 278	90 031	0	199%	127 238	369 3			

Quarter 3 Performance Per Ward

7.January				8.February				9.March									
Ward	Collection for December In January	Raw Value of Billing not collected	% Collection	Ward	Collection for January In February	Raw Value of Billing not collected	% Collection	Ward	Collection for February In March	Raw Value of Billing not collected	% Collection	Ward	Collection for February In March	Raw Value of Billing not collected	% Collection	CE	
20 113	48 830	0	243%	20 266	52 160	0	250%	19 413	24 696	0	127%		59 792	125 686	(65 894)	230%	210%
14 734	7 068	7 666	48%	13 288	3 749	9 540	28%	11 848	11 791	57	100%		39 871	22 608	17 263	57%	57%
2 551 457	90 330	2 461 128	4%	652 597	86 499	566 098	13%	1 129 871	93 576	1 036 295	8%		4 333 926	270 405	4 063 521	6%	6%
456 949	25 106	431 843	5%	456 265	17 718	438 547	4%	453 091	18 554	434 536	4%		1 366 305	61 378	1 304 927	4%	4%
801 865	88 142	713 723	11%	799 742	40 934	758 809	5%	790 732	43 125	747 607	5%		2 392 340	172 201	2 220 139	7%	7%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
54 362	1 189 500	0	2188%	62 427	1 114 857	0	1786%	14 808	1 271 631	0	8587%		131 597	3 575 988	(3 444 391)	2717%	2717%
4 483 869	3 687 679	796 190	82%	3 880 490	3 571 724	308 766	92%	3 525 628	4 732 373	0	134%		11 889 987	11 991 776	(101 790)	101%	101%
1 829 459	1 063 884	765 575	58%	1 216 684	1 519 084	0	125%	1 344 330	1 115 371	228 959	83%		4 390 472	3 698 339	692 133	84%	84%
56 262	304 248	0	541%	(170 435)	287 330	0	-162%	58 047	313 809	0	541%		(56 127)	905 388	(961 515)	-1613%	-1613%
83 173	663 821	0	798%	124 813	630 638	0	505%	97 059	707 000	0	728%		305 045	2 001 459	(1 696 414)	656%	656%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
2 472	13 337	0	540%	1 767	10 459	0	592%	971	14 187	0	1461%		5 210	37 984	(32 773)	729%	729%
64 133	6 008	58 125	9%	82 565	37 366	45 200	45%	82 639	140 171	0	170%		229 338	183 545	45 793	80%	80%
280 747	127 095	153 653	45%	437 828	123 064	314 765	28%	367 102	175 537	191 565	48%		1 083 677	425 696	659 982	39%	39%
147 302	31 399	115 903	21%	133 249	47 302	85 947	35%	141 434	43 014	98 421	30%		421 985	121 715	300 270	29%	29%
263 713	66 629	197 084	25%	199 814	185 639	14 175	99%	248 426	96 043	152 383	39%		711 954	348 311	363 643	49%	49%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
14 189	699 812	0	4932%	(21 888)	548 038	0	-2304%	11 688	613 473	0	5249%		3 989	1 861 322	(1 117 333)	46660%	46660%
2 203 048	1 960 671	242 377	89%	2 137 543	2 285 112	0	107%	2 367 225	2 364 909	2 316	100%		6 707 817	6 610 692	97 125	99%	99%
1 114 539	749 453	365 086	67%	1 142 662	717 515	425 147	63%	1 221 386	784 666	436 720	64%		3 478 587	2 251 634	1 226 953	65%	65%
121 276	236 421	0	195%	110 658	190 120	0	172%	113 213	213 668	0	189%		345 146	640 210	(295 064)	185%	185%
216 959	498 453	0	230%	189 361	435 878	0	230%	208 550	477 925	0	229%		614 870	1 412 256	(797 385)	230%	230%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
(4 803)	27 551	0	-574%	6 758	21 991	0	325%	1 895	24 722	0	1305%		3 850	74 264	(70 414)	1929%	1929%
5 866	7 766	0	132%	5 931	6 464	0	109%	5 739	3 332	2 407	58%		17 536	17 562	(26)	100%	100%
830 636	136 975	693 661	16%	749 846	108 325	641 522	14%	685 819	130 340	555 479	19%		2 266 301	375 639	1 890 662	17%	17%
237 689	39 999	197 690	17%	245 835	45 247	200 588	18%	244 529	34 905	209 624	14%		728 053	120 150	607 902	17%	17%
409 032	82 394	326 638	20%	425 838	82 844	342 995	19%	427 930	84 527	343 403	20%		1 262 800	249 765	1 013 035	20%	20%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
6 771	5 059	1 711	75%	10 526	6 289	4 237	60%	9 520	3 434	6 087	36%		26 817	14 782	12 035	55%	55%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
738 161	41 428	696 734	6%	817 196	30 846	786 350	4%	793 949	38 307	755 642	5%		563	563	0	0%	0%
368 353	15 707	352 645	4%	370 607	16 852	353 755	5%	373 571	19 665	353 907	5%		2 349 306	110 581	2 238 725	5%	5%
639 138	62 094	577 044	10%	648 649	20 104	628 545	3%	658 218	48 074	610 144	7%		1 112 581	52 224	1 060 357	5%	5%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
31 204	213 535	0	684%	39 098	197 413	0	505%	36 272	165 764	0	457%		106 574	576 712	(470 138)	541%	541%
1 279 769	1 131 080	148 688	88%	1 017 645	927 099	90 546	91%	923 754	1 198 458	0	130%		3 221 168	3 256 638	(35 470)	101%	101%
493 630	327 868	165 763	66%	584 418	269 476	314 943	46%	419 370	309 887	109 484	74%		1 497 419	907 230	590 189	61%	61%
145 287	142 150	3 137	98%	138 407	119 170	19 237	86%	148 425	98 182	50 243	66%		432 119	359 502	72 617	83%	83%
251 415	243 517	7 898	97%	238 989	173 805	65 183	73%	250 195	201 568	48 627	81%		740 599	618 890	121 708	84%	84%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
33 006	270 142	0	818%	34 671	218 752	0	631%	32 446	260 607	0	803%		100 122	748 501	(648 379)	749%	749%
362 886	202 649	160 236	56%	356 414	389 970	0	109%	381 301	391 355	0	103%		1 100 601	983 975	116 626	89%	89%
933 058	222 297	710 761	24%	454 952	264 163	190 789	58%	444 453	194 630	249 823	44%		1 832 463	681 090	1 151 374	37%	37%
194 254	86 099	108 154	44%	189 929	76 308	113 621	40%	198 054	83 749	114 306	42%		582 237	246 156	336 081	42%	42%
168 893	47 068	121 824	28%	228 973	95 582	133 390	42%	194 562	50 289	144 273	26%		592 427	192 940	399 487	33%	33%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
13 061	40 079	0	307%	13 105	26 395	0	201%	13 002	28 811	0	222%		39 169	95 285	(56 116)	243%	243%
1 152	782	370	68%	3 314	1 152	2 162	35%	1 449	1 915	0	132%		5 914	3 849	2 065	65%	65%
209 975	110 451	99 523	53%	268 561	92 609	175 952	34%	273 622	90 869	182 753	33%		752 158	293 990	458 228	39%	39%
233 172	58 846	174 326	25%	233 901	26 824	207 076	11%	234 147	25 954	208 193	11%		701 220	111 625	589 595	16%	16%
409 804	107 035	302 769	26%	409 088	57 601	351 488	14%	411 319	53 166	358 152	13%		1 290 211	217 802	1 072 409	18%	18%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
64 901	37 436	27 464	58%	65 460	80 409	0	123%	62 327	55 893	6 434	90%		192 687	173 739	18 948	90%	90%
19 555	18 931	624	97%	16 835	6 832	10 004	41%	16 611	13 523	3 088	81%		53 002	39 286	13 715	74%	74%
345 673	9 243	336 430	3%	345 470	8 867	336 602	3%	336 324	4 894	331 430	1%		1 027 467	23 005	1 004 462	2%	2%
460 166	6 344	453 822	1%	460 541	6 043	454 498	1%	448 495	6 315	442 180	1%		1 369 201	18 701	1 350 500	1%	1%
459 877	3 501	456 376	1%	462 063	4 773	457 290	1%	465 000	3 680	461 320	1%		1 386 940	11 954	1 374 987	1%	1%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!	#DIV/0!
10 047	58 446	0	582%	(30 609)	75 629	0	-247%	(18 056)	47 800	0	-265%		(38 617)	181 875	(220 492)	-471%	-471%
340 014	187 049	152 965	55%	188 458	260 852	0	138%	288 588	329 003	0	114%		817 060	776 904	40 157	95%	95%
164 732	80 363	84 369	49%	96 355	46 865	49 490	48%	44 797	48 970	0	109%		305 884	176 198	129 686	58%	58%
267 310	54 547	212 763	20%	266 595	55 570	211 025	21%	194 390	50 713	143 677	26%		728 295	160 830	567 465	22%	22%
322 166	36 706	285 459	11%	327 219	29 970	297 249	9%	281 212	37 536	24							

Quarter 4 Performance Per Ward

10 April				11 May				12 June				Q4				
Billing for Ward	Collection In April	Band Value of Billing not collected	% Collection	Billing for April	Collection In May	Band Value of Billing not collected	% Collection	Billing for May	Collection In June	Band Value of Billing not collected	% Collection					
17 895	40 377	0	226%				#DIV/0!				#DIV/0!	17 895	40 377	(22 483)	226%	226%
14 125	2 547	11 579	18%				#DIV/0!				#DIV/0!	14 125	2 547	11 579	18%	18%
900 172	84 757	815 415	9%				#DIV/0!				#DIV/0!	900 172	84 757	815 415	9%	9%
451 865	14 981	436 884	3%				#DIV/0!				#DIV/0!	451 865	14 981	436 884	3%	3%
795 624	48 982	746 643	6%				#DIV/0!				#DIV/0!	795 624	48 982	746 643	6%	6%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
31 075	1 137 223	0	3660%				#DIV/0!				#DIV/0!	31 075	1 137 223	(1 106 148)	3660%	3660%
3 805 714	3 751 957	53 757	99%				#DIV/0!				#DIV/0!	3 805 714	3 751 957	53 757	99%	99%
1 335 094	988 142	346 952	74%				#DIV/0!				#DIV/0!	1 335 094	988 142	346 952	74%	74%
284 385	305 366	0	107%				#DIV/0!				#DIV/0!	284 385	305 366	(20 982)	107%	107%
110 349	656 778	0	595%				#DIV/0!				#DIV/0!	110 349	656 778	(546 429)	595%	595%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
2 659	9 997	0	376%				#DIV/0!				#DIV/0!	2 659	9 997	(7 338)	376%	376%
84 279	18 649	65 630	22%				#DIV/0!				#DIV/0!	84 279	18 649	65 630	22%	22%
412 448	125 031	287 417	30%				#DIV/0!				#DIV/0!	412 448	125 031	287 417	30%	30%
149 104	23 291	125 813	16%				#DIV/0!				#DIV/0!	149 104	23 291	125 813	16%	16%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
13 722	497 933	0	3629%				#DIV/0!				#DIV/0!	13 722	497 933	(484 212)	3629%	3629%
2 048 600	2 036 114	12 487	99%				#DIV/0!				#DIV/0!	2 048 600	2 036 114	12 487	99%	99%
1 006 631	848 921	157 710	84%				#DIV/0!				#DIV/0!	1 006 631	848 921	157 710	84%	84%
115 738	173 840	0	150%				#DIV/0!				#DIV/0!	115 738	173 840	(58 103)	150%	150%
212 769	378 496	0	178%				#DIV/0!				#DIV/0!	212 769	378 496	(165 727)	178%	178%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
5 715	20 612	0	361%				#DIV/0!				#DIV/0!	5 715	20 612	(14 897)	361%	361%
6 790	6 353	437	94%				#DIV/0!				#DIV/0!	6 790	6 353	437	94%	94%
573 000	84 791	488 209	15%				#DIV/0!				#DIV/0!	573 000	84 791	488 209	15%	15%
254 433	21 029	233 404	8%				#DIV/0!				#DIV/0!	254 433	21 029	233 404	8%	8%
446 143	54 074	392 069	12%				#DIV/0!				#DIV/0!	446 143	54 074	392 069	12%	12%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
5 055	3 741	1 314	74%				#DIV/0!				#DIV/0!	5 055	3 741	1 314	74%	74%
1 138	-	1 138	0%				#DIV/0!				#DIV/0!	1 138	-	1 138	0%	0%
670 240	28 053	642 187	4%				#DIV/0!				#DIV/0!	670 240	28 053	642 187	4%	4%
378 946	22 380	356 566	6%				#DIV/0!				#DIV/0!	378 946	22 380	356 566	6%	6%
664 071	57 686	606 385	9%				#DIV/0!				#DIV/0!	664 071	57 686	606 385	9%	9%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
42 225	203 707	0	482%				#DIV/0!				#DIV/0!	42 225	203 707	(161 482)	482%	482%
1 006 835	773 265	233 570	77%				#DIV/0!				#DIV/0!	1 006 835	773 265	233 570	77%	77%
435 475	275 271	160 204	63%				#DIV/0!				#DIV/0!	435 475	275 271	160 204	63%	63%
138 032	109 474	28 559	79%				#DIV/0!				#DIV/0!	138 032	109 474	28 559	79%	79%
248 990	169 714	79 277	68%				#DIV/0!				#DIV/0!	248 990	169 714	79 277	68%	68%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
35 496	283 738	0	799%				#DIV/0!				#DIV/0!	35 496	283 738	(248 242)	799%	799%
383 735	237 642	146 093	62%				#DIV/0!				#DIV/0!	383 735	237 642	146 093	62%	62%
490 875	241 512	249 363	49%				#DIV/0!				#DIV/0!	490 875	241 512	249 363	49%	49%
189 907	69 475	120 432	37%				#DIV/0!				#DIV/0!	189 907	69 475	120 432	37%	37%
230 958	35 543	195 415	15%				#DIV/0!				#DIV/0!	230 958	35 543	195 415	15%	15%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
13 036	26 758	0	205%				#DIV/0!				#DIV/0!	13 036	26 758	(13 722)	205%	205%
4 042	594	3 448	15%				#DIV/0!				#DIV/0!	4 042	594	3 448	15%	15%
303 630	73 590	230 041	24%				#DIV/0!				#DIV/0!	303 630	73 590	230 041	24%	24%
232 603	31 675	200 928	14%				#DIV/0!				#DIV/0!	232 603	31 675	200 928	14%	14%
408 578	66 232	342 346	16%				#DIV/0!				#DIV/0!	408 578	66 232	342 346	16%	16%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
65 499	17 464	48 036	27%				#DIV/0!				#DIV/0!	65 499	17 464	48 036	27%	27%
20 086	10 752	9 334	54%				#DIV/0!				#DIV/0!	20 086	10 752	9 334	54%	54%
343 250	8 441	334 809	2%				#DIV/0!				#DIV/0!	343 250	8 441	334 809	2%	2%
465 059	7 042	458 017	2%				#DIV/0!				#DIV/0!	465 059	7 042	458 017	2%	2%
465 724	4 717	461 008	1%				#DIV/0!				#DIV/0!	465 724	4 717	461 008	1%	1%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
16 161	49 746	0	308%				#DIV/0!				#DIV/0!	16 161	49 746	(33 585)	308%	308%
276 050	176 014	100 036	64%				#DIV/0!				#DIV/0!	276 050	176 014	100 036	64%	64%
105 226	54 564	50 662	52%				#DIV/0!				#DIV/0!	105 226	54 564	50 662	52%	52%
273 533	58 574	214 959	21%				#DIV/0!				#DIV/0!	273 533	58 574	214 959	21%	21%
311 248	32 819	278 429	11%				#DIV/0!				#DIV/0!	311 248	32 819	278 429	11%	11%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
49 446	88 454	0	179%				#DIV/0!				#DIV/0!	49 446	88 454	(39 008)	179%	179%
85 479	60 372	25 107	70%				#DIV/0!				#DIV/0!	85 479	60 372	25 107	70%	70%
453 785	117 229	336 556	26%				#DIV/0!				#DIV/0!	453 785	117 229	336 556	26%	26%
288 621	39 103	249 518	14%				#DIV/0!				#DIV/0!	288 621	39 103	249 518	14%	14%
430 253	29 961	400 292	7%				#DIV/0!				#DIV/0!	430 253	29 961	400 292	7%	7%





## 18.6. Completeness of the revenue base (MFMA Circular 124)

Dr Beyers Naude Local Municipality

Period: July 2025 to March 2026

Financial Year - 2025/2026

Rates reconciliation

### Reconciliation

#### Property rates

	<u>R</u>	
Assessment Rates SITE DB (Annual debit raising per Valuation Roll on 1 July 2025)	61298368.96	
Totals per GL Rates Income Accounts on System at year end	<u>-61157610.62</u>	
DIFFERENCE	<u>140758.34</u>	
<u>Reconciling items DEBTORS</u>		
Interim Debit Raising done with journals 202508	-45839.36	
Adjust Annual Debit Jnls	-17889.78	
Debtors Journals (Current Year Corrections)	0.00	
Debtors Journals (Incorrectly done to Rates Income Votes)	-1449.17	
Debtors Journals (Previous Year Corrections)	-230543.87	
GL Journal Corrections	154963.84	-140758.34
<u>Reconciling items GENERAL LEDGER</u>		
Correction of DB Jnls done to incorrect votes	<u>0.00</u>	0.00
UNRECONCILED DIFFERENCE		<u>0.00</u>

**18.7. Maintaining the Eskom bulk current account (MFMA Circular 124)**

Below is the Eskom March reconciliation and invoice due and payable during April 2026. There was no payment made towards the Eskom bulk current account during April 2026.

**Reconciliation for Eskom - APRIL 2026**

BALANCE PER SYSTEM REPORT	562 745 654.49
MUNICIPAL DEBT RELIEF	398 279 009.98
<b>TOTAL BALANCE IN SYSTEM</b>	<b>961 024 664.48</b>

**ESKOM STATEMENT -** **949 833 180.18**

**VARIANCE - Wheeling settlement not on system yet** **11 191 484.30**



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
VAT REG NO 4740101508

DR BEYERS NAUDE LOCAL MUNICIPALITY  
CHURCH SQUARE  
P O BOX 71  
GRAAFF - REINET  
6280

SOUTHERN REGION  
PO BOX 377 Bethville 7535

CONTACT CENTRE: (0860) 037566Shareca  
FAX NO: 0862 437 566  
E-MAIL: EasternCape@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-05-05
TAX INVOICE NO	650098892204
ACCOUNT MONTH	APRIL 2026
CURRENT DUE DATE	2026-06-04
VAT REG NO	4790103883

**TAX INVOICE**

E-MAIL: cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY		
RCC / SCC CONNECTION CHARGE	R	19,662.78
ADMINISTRATION CHARGE	R	3,705.00
TRANSMISSION NETWORK CAPACITY	R	210,692.90
DIST. NETWORK CAPACITY CHARGE	R	471,509.14
NETWORK DEMAND CHARGE	R	187,888.18
ANCILLARY SERVICE (ALL)	R	21,695.79
GENERATOR CAPACITY CHARGE	R	142,769.40
LEGACY CHARGE (ALL)	R	1,226,778.62
ENERGY CHARGE (STD) 2,155,895.00	R	3,297,819.93
ENERGY CHARGE (PEAK) 899,205.00	R	2,446,824.89
ENERGY CHARGE (OFF) 2,682,897.00	R	2,925,807.35
SERVICE CHARGE	R	34,180.40
ELECTRIFICATION AND RURAL SUBS (ALL)	R	288,047.40
URBAN LOW VOLTAGE SUBSIDY	R	33,450.00
DX EXCESS NETWORK CAPACITY CHA	R	67,449.44
<b>TOTAL CHARGES FOR BILLING PERIOD</b>	<b>R</b>	<b>11,378,262.12</b>
ACCOUNT SUMMARY FOR APRIL 2026		
BALANCE BROUGHT FORWARD (Due Date 2026-05-02)	R	930,496,148.67
TOTAL CHARGES FOR BILLING PERIOD	R	11,378,262.12
ADJUSTMENTS (Summary - See attachment for details)	R	6,252,030.06
VAT RAISED ON ITEMS AT 15%	R	1,706,739.33
<b>CURRENT</b>		
19,337,031.51	<b>TOTAL DUE</b>	<b>R 949,833,180.18</b>

## **20. ANNEXURE C**



## **RE : MONTHLY SCM REPORT APRIL 2026**

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### **Purpose**

This report is intended to project the implementation of the SCM Policy in conducting procurement related activities for the period as outlined above. This would enable the MM to report to the Mayor / council on the implementation of the SCM Policy by DBNLM and report to the relevant Treasury Office.

### **Legislative Framework**

Municipal SCM Regulation 6(3)

### **SCM Structure**

All officials in key positions have been appointed. The only vacant positions to be filled are those of the stores general worker (1) and an Admin Officer. New organogram approved with additional staff to support the SCM Structure with clear job descriptions being finalized.

### **Order Processing**

All departments have become accustomed to electronic requisition processing.

### **DBNLM Municipal Supplier Database**

The Municipality currently utilizes the Central Supplier Database as database for compliant supplier / prospective suppliers in line with the requirements of national treasury circular 81 of 2016. Thus, all suppliers of commodities procured for the Municipality are vigorously cross referenced to the CSD to ensure all is in order and the MAAA number corresponds and is valid. Further the Municipality affords opportunity, support, and assistance to non-CSD registered potential suppliers interested in registering on CSD to expand business horizons and do business with the Municipality.

### **Contracts that have been extended**

- R-Data

### **Bid Committees**

The BSC, BEC & BAC are fully functional committees adhering to procurement requirements. All legislated requirements are met. A new approach has been adopted to improve procurement timeframes which are being monitored by the Chief Financial Officer.

### **Procurement Plan**

The plan for 2025/26 has been finalized and implemented.

### **Purchases processed for the Month of APRIL 2026 excluding VAT.**

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE BELOW PURCHASE TABLE FOR APRIL 2026.

<b>PURCHASE ORDERS FOR APRIL 2026</b>		
<b>ORDER TYPE</b>	<b>TOTAL AMOUNT (EXCLUDING VAT)</b>	<b>NUMBER OF ORDERS</b>
A - Assets	R 5 912 196.05	8
C - Contracts	R 4 835 252.51	32
D - Deviations	R 79 462.14	8
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 22 289 577.42	118
P – Petty cash	R 58 296.066	57
R – Invitation to quote	R 1 328 293.90	8
S – Subsistence & travel	R 191 35315	98
T - Tenders	R 5 375 089.01	22

#### **Procurement above R30K Vat Inclusive**

The SCM regulations, including PPPFA plus DBNLM SCM Policy prescribe the process that should be followed in case of procurement in excess of R30K including procurement above R200K vat inclusive. Thus, all the prescribed requirements are currently met or properly deviated from when circumstances warrant with the final approval of the Accounting Officer and reported to the Municipal Council.

#### **Approved deviations by Municipal Officer**

All deviations applicable to the period, in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 89 228.65 inclusive of all costs.** "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR APRIL2026 Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

#### **Tenders Awarded for APRIL 2026**

<b>APRIL 2026</b>					
<b>TD / RFQ#</b>	<b>DESCRIPTION</b>	<b>SUCCESSFUL</b>	<b>CONTRACT VALUE</b>	<b>DATE</b>	<b>FUNDED</b>
52/2025	INSTALLATION OF RAW WATER STORAGE AT THE GRAAFF-REINET WATER TREATMENT WORKS	EAST CAPE PLATINUM	R 8 522 420.53	2204/202	GRANT FUNDED
08/2026	UPGRADING OF ERASMUSKLOOF/GROOT RIVIER WATER SUPPLY	ACTIVE PHAMBILI CIVLS	R 9 912 287.01	22/04/2026	GRANT FUNDED

**RFQs Awarded for APRIL 2026**

<b>DESCRIPTION OF CONTRACT/PROJECT</b>	<b>CONTRACTOR'S/SERVICE PROVIDER'S NAME</b>	<b>QUOTATION NO</b>	<b>APPOINTMENT / ORDER DATE</b>	<b>CONTRACT AMOUNT</b>	<b>SOURCE OF FUND</b>
GRADING OF BILLOWMORE FOOTBALL FIELD AND ABLUTION FACILITIES	WORLD FOCUS 1212 CC	BEY-SCM-602	01/04/2026 R494	R 205 850.00	OWN FUNDING
APPLY AND DELIVERY OF DOORS FOR NSENVILLE OFFICE	AYEZINATHI TRADING	BEY-SCM-616	15/04/2026 R495	R 26 750.00	OWN FUNDING
APPLY AND DELIVERY OF CLEANING MACHINES AND PAIRS	PLATINUM SUPPLIERS (PTY) LTD	BEY-SCM-615	22/04/2026 R496	R 179 912.90	OWN FUNDING
APPLY, DELIVERY AND INSTALLATION OF CLEARVU SIGNING AT THE OFFICES (OLD ROONVALE POST OFFICE)	BEAM INDUSTRIES	BEY-SCM-608	23/04/2026 R497	R 261 577.90	OWN FUNDING
GRADING OF MEYTLERVILLE FOOTBALL FIELD AND ABLUTION FACILITIES	THUMA MINA INVESTMENTS(PTY) LTD	BEY-SCM-601	29/04/2026 R498	R 167 900.00	OWN FUNDING
PAINTING OF BERDEEN FOOTBALL FIELD	SEBENZISANA TRADING 50 CC	BEY-SCM-612	29/04/2026 R498	R 195 620.00	OWN FUNDING
PAINTING OF NSENVILLE FOOTBALL FIELD	WORLD FOCUS 1212 CC	BEY-SCM-613	29/04/2026 R502	R 224 250.00	OWN FUNDING
PAINTING OF BILLOWMORE FOOTBALL FIELD	WORLD FOCUS 1212 CC	BEY-SCM-611	29/04/2026 R503	R 167 900.00	OWN FUNDING

**PENDING TENDERS APRIL 2026**



<b>TENDER</b>	<b>DESCRIPTION</b>	<b>STATUS</b>	<b>FUNDING</b>
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
110/2025 (RE-ADVERTISEMENT)	LEASE OF URQUHART/CARAVAN PARK – GRAAFF-REINET	ADVERTISED	N/A
122/2025	SUPPLY AND DELIVERY OF ONE (1) ONLY NEW ON AND OFF-ROAD DOUBLE CAB FIRE FIGHTING VEHICLE	ADJUDICATION COMMITTEE	DISTRICT GRANTS
10/2026	RENTAL, SUPPLY, DELIVERY, INSTALLATION, OF NEW HYGIENE EQUIPMENT AND MAINTANANCE OF SHE BINS FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
17/2026	SUPPLY AND DELIVERY OF SAFETY BOOTS AND SHOES	EVALUATION COMMITTEE	OWN FUNDING
18/2026	SUPPLY AND DELIVERY OF CLEANING MATERIAL FOR A PERIOD OF 12 MONTHS	EVALUATION COMMITTEE	OWN FUNDING
26/2026	APPOINTMENT OF A SERVICE PROVIDER FOR A COMPREHENSIVE ASSESSMENT OF MUNICIPAL CEMETERIES, INCLUDING IDENTIFICATION OF NEW SITES, GEOTECHNICAL INVESTIGATIONS AND ENVIRONMENTAL IMPACT ASSESSMENT (EIA) PROCESSES	ADVERTISED	OWN FUNDING

**E-Tender Challenges**

The municipality is in the process of re-registering on the platform.

**Training**

Training is continuously required within the department to comply with updated legislation when needed. Bid Committee training has been provided by Provincial Treasury during the year, and additional training will be provided in due course. Contract management training is required by the relevant SCM officials. CIDB to provide training for construction related projects.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 13/05/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 13/05/2026

DEVIATIONS FROM 01 APRIL 2026 TO 30 APRIL 2026  
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD R 89 228,65

Applicable paragraph in SCM policy	Applicable paragraph in SCM policy Reason for deviation	SUPPLIER	AMOUNT	ORDER DATE	Description of goods/services	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy	NORTHFIELD ENGINEERING	R56 237,02	2026/02/04	Currently the water supply in Steyterville has decreased due to unexpected breakdown of the pump. Due to the emergency of it formal supply chain processes could not be followed and the use of a supplier who already worked with the pumps was solicited. Processing of this quotation will assist in the increase of the water supply for the area of Steyterville.	INFRASTRUCTURE SERVICES	2026/01/04	DR. E.M. RANKWANA
36(1)(a)(ii)	Sole provider of goods and or services/agents/limited suppliers within area	HEROTEL	R399,00	29/04/2026	The office is surrounded by mountains which makes reception very poor. The current Municipal contractor BCX tried to use a Vsat connection which failed. We also tried MTN simcards which could not receive signal in the area. The only stable Wireless solution in the area, IGEN/HEROTEL, is being used by all farmers. D/2027	ICT - MIM'S OFFICE	29/10/2025	DR. E.M. RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	FLIGHT CENTRE TRAVEL GROUP	5638,23	2026/09/04	Impractical to book flights without immediate /same-day payment. Change in airlines and flight times. D/2016	INFRASTRUCTURE SERVICES	2026/09/04	MR. B. ARENDS
		ROYAL HOTEL STEYTLERVILLE	R2 880,00	2026/10/04	The recommended supplier was the only accommodation provider available in Steyterville on the required date. Other establishments were contacted telephonically and confirmed that they had no availability for the specified period. These include Villa Guest House (076 415 3128) and Karoo Theatrical Hotel (049 839 0010). D/2019	MM'S OFFICE/IDP OFFICE	2026/10/04	MR. J. BOOYSEN
		SONDLO & KNOP ADVERTISING	R2 870,40	22/04/2026	Various quotes were requested but only 2 companies responded. D/2026	SCM/BTO	17/04/2026	Ms. Z. KALI
		NELSON MANDELA BAY MUNICIPALITY	R18 254,00	29/04/2026	This is a request to deviate from SCM process regarding the EDL Training for traffic service employees. There is only one training provider within the jurisdiction of the province. It is with this information that we requested to deviate as the Traffic College are the only service provider available to conduct this training to our Traffic Services employees as required. D/2028	CORPORATE SERVICES	30/03/2026	DR. E.M. RANKWANA
	Any contract relating to the publication of notices and advertisements by Municipality	GROUP EDITORS COMPANY	R2 950,00	2026/01/04	Publishing of the Gazetted Tariffs in the Newspaper (Advertiser) it is currently the only Local Newspaper that covers the Dr Beyers Naude Municipality Area. D/2012	FINANCE DEPARTM	30/03/2026	DR. E.M. RANKWANA
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.							

## **21. ANNEXURE D**

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25			Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	55 273	54 142	54 142	(1)	56 280	45 118	11 162	25%	54 142
Service charges	302 465	325 525	325 525	35 896	286 746	271 272	15 475	6%	325 525
Investment revenue	1 117	1 251	1 251	38	991	1 043	(52)	-5%	1 251
Other own revenue	134 167	192 830	168 960	132	136 785	160 692	(23 907)	(0)	164 160
Other own revenue	58 952	45 539	45 539	7 431	40 951	37 950	3 001	8%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>43 496</b>	<b>521 753</b>	<b>516 074</b>	<b>5 678</b>	<b>1%</b>	<b>590 616</b>
Employee costs	199 502	215 976	216 136	15 927	173 792	179 982	(6 191)	-3%	206 536
Remuneration of Councilors	10 095	10 727	10 727	1 360	8 673	8 939	(266)	-3%	10 727
Depreciation and amortisation	60 314	68 313	68 417	4 488	44 883	56 927	(12 044)	-21%	68 417
Interest	104 355	10 572	70 800	6 505	51 128	8 810	42 318	490%	70 600
Inventory consumed and built up purchases	162 868	149 063	149 098	13 462	139 012	124 220	14 792	12%	149 118
Other expenditure	120	150	150	-	120	125	(5)	-4%	150
Other expenditure	311 889	198 359	226 508	17 351	152 071	165 301	(13 230)	-8%	226 488
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>59 093</b>	<b>569 678</b>	<b>544 304</b>	<b>25 374</b>	<b>5%</b>	<b>732 036</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(15 598)</b>	<b>(47 926)</b>	<b>(28 229)</b>	<b>(19 696)</b>	<b>70%</b>	<b>(141 420)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	1 623	58 249	82 678	##	-30%	61 614
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>-81%</b>	<b>(79 806)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>-81%</b>	<b>(79 806)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	316 938	162 662	17 985		380 826				17 985
Total non current assets	1 065 879	1 152 941	1 149 063		1 084 422				1 149 063
Total current liabilities	682 228	534 874	531 466		752 423				531 466
Total non current liabilities	501 558	300 963	300 963		496 201				300 963
Community wealth/Equity	491 559	479 767	334 620		206 301				334 620
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	(63 004)	(993)	76 232	76 606	374	0%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	881	12 370	(108 164)	(120 534)	111%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>(183 967)</b>	<b>(112)</b>	<b>89 785</b>	<b>(30 659)</b>	<b>(120 445)</b>	<b>393%</b>	<b>(183 967)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	34 209	15 788	15 168	15 890	12 966	11 885	359 711	61 700	527 317
<b>Creditors Age Analysis</b>									
Total Creditors	29 095	22 557	18 093	18 140	21 723	6 922	123 399	366 728	606 658

## EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		187 233	191 928	195 578	4 596	197 475	159 940	37 535	23%	195 578
Executive and council		203	170	170	1	98	141	(43)	-30%	170
Finance and administration		187 030	191 758	195 408	4 595	197 376	159 799	37 578	24%	195 408
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 242	60 530	28 209	58	7 625	50 442	(42 816)	-85%	28 209
Community and social services		3 301	3 254	3 254	13	3 307	2 712	595	22%	3 254
Sport and recreation		11	65	65	2	9	55	(46)	-84%	65
Public safety		2 751	4 481	3 991	42	4 188	3 734	454	12%	3 991
Housing		178	52 730	20 898	-	121	43 941	(43 820)	-100%	20 898
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55 027	56 518	53 718	1 373	37 832	47 099	(9 267)	-20%	53 718
Planning and development		2 996	2 054	2 054	326	3 018	1 712	1 307	76%	2 054
Road transport		49 699	52 132	49 332	1 047	34 813	43 444	(8 630)	-20%	49 332
Environmental protection		2 332	2 332	2 332	-	-	1 943	(1 943)	-100%	2 332
<i>Trading services</i>		356 950	409 467	384 267	39 092	337 070	341 224	(4 154)	-1%	374 667
Energy sources		160 794	149 637	149 637	25 336	158 297	124 698	33 599	27%	149 637
Water management		90 774	121 226	91 226	6 876	83 139	101 022	(17 883)	-18%	91 226
Waste water management		68 318	87 622	92 422	4 233	61 307	73 019	(11 711)	-16%	82 822
Waste management		37 063	50 982	50 982	2 647	34 326	42 485	(8 159)	-19%	50 982
<i>Other</i>	4	8	58	58	-	-	48	(48)	-100%	58
<b>Total Revenue - Functional</b>	2	<b>605 460</b>	<b>718 501</b>	<b>661 830</b>	<b>45 119</b>	<b>580 001</b>	<b>598 753</b>	<b>(18 752)</b>	<b>-3%</b>	<b>652 230</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		259 944	175 355	241 335	23 346	183 607	146 131	37 476	26%	241 180
Executive and council		34 897	36 360	39 240	5 213	28 056	30 300	(2 244)	-7%	39 200
Finance and administration		223 066	137 135	200 234	17 983	153 906	114 280	39 625	35%	200 079
Internal audit		1 981	1 861	1 861	150	1 645	1 551	95	6%	1 901
<i>Community and public safety</i>		50 547	48 257	51 960	3 115	31 612	40 215	(8 603)	-21%	52 290
Community and social services		5 574	9 272	8 634	350	3 681	7 727	(4 047)	-52%	8 684
Sport and recreation		18 910	25 528	29 714	1 558	16 975	21 273	(4 298)	-20%	29 964
Public safety		24 719	9 962	10 072	954	9 569	8 302	1 267	15%	10 072
Housing		184	274	274	-	-	229	(229)	-100%	274
Health		1 160	3 220	3 265	253	1 387	2 684	(1 296)	-48%	3 295
<i>Economic and environmental services</i>		61 159	69 308	68 133	4 435	49 141	57 758	(8 617)	-15%	68 158
Planning and development		21 773	22 882	23 106	1 830	19 535	19 069	466	2%	23 081
Road transport		37 492	46 426	45 026	2 605	29 380	38 689	(9 309)	-24%	45 076
Environmental protection		1 894	-	-	-	226	-	226	#DIV/0!	-
<i>Trading services</i>		472 472	356 188	372 888	27 545	300 400	296 824	3 575	1%	363 088
Energy sources		189 002	185 188	185 813	16 492	165 970	154 324	11 646	8%	185 813
Water management		105 017	73 731	73 383	4 477	53 699	61 442	(7 744)	-13%	73 533
Waste water management		121 212	65 038	77 972	4 664	58 643	54 198	4 445	8%	68 222
Waste management		57 241	32 232	35 720	1 911	22 088	26 860	(4 772)	-18%	35 520
<i>Other</i>		4 032	4 051	7 321	652	4 919	3 376	1 543	46%	7 321
<b>Total Expenditure - Functional</b>	3	<b>848 155</b>	<b>653 160</b>	<b>741 636</b>	<b>59 093</b>	<b>569 678</b>	<b>544 304</b>	<b>25 374</b>	<b>5%</b>	<b>732 036</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(242 694)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>-0.810409</b>	<b>(79 806)</b>



## EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2025/26								Full Year Forecast
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		158 646	148 720	148 720	25 336	154 313	123 934	30 379	25%	148 720
Service charges - Water		56 603	59 021	59 021	5 323	53 639	49 185	4 354	9%	59 021
Service charges - Waste Water Management		55 964	74 283	74 283	3 190	50 649	61 903	(11 254)	-18%	74 283
Service charges - Waste management		31 252	43 501	43 501	2 047	28 245	36 251	(8 005)	-22%	43 501
Sale of Goods and Rendering of Services		1 002	2 252	2 252	37	563	1 877	(1 314)	-70%	2 252
Agency services		1 969	6 109	6 109	431	1 244	5 091	(3 847)	-76%	6 109
Interest										
Interest earned from Receivables		20 128	13 843	13 843	2 222	20 603	11 536	9 067	79%	13 843
Interest from Current and Non Current Assets		1 117	1 251	1 251	38	991	1 043	(52)	-5%	1 251
Dividends										
Rent on Land										
Rental from Fixed Assets		758	2 224	2 224	72	1 351	1 854	(503)	-27%	2 224
Licence and permits		1 052	1 009	1 009	73	1 160	840	319	38%	1 009
Special rating levies										
Operational Revenue		(422)	8 844	8 844	3 667	8 117	7 370	747	10%	8 844
<b>Non-Exchange Revenue</b>										
Property rates		55 273	54 142	54 142	(1)	56 280	45 118	11 162	25%	54 142
Surcharges and Taxes		8 745	4 346	4 346	82	942	3 622	(2 680)	-74%	4 346
Fines, penalties and forfeits		21 623	4 129	4 129	495	3 623	3 441	182	5%	4 129
Licence and permits										
Transfers and subsidies - Operational		134 167	192 830	168 960	132	136 785	160 692	(23 907)	-15%	164 160
Interest		3 481	2 784	2 784	352	3 348	2 320	1 028	44%	2 784
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		614	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>551 973</b>	<b>619 287</b>	<b>595 416</b>	<b>43 496</b>	<b>521 753</b>	<b>516 074</b>	<b>5 678</b>	<b>1%</b>	<b>590 616</b>
<b>Expenditure By Type</b>										
Employee related costs		199 502	215 976	216 136	15 927	173 792	179 982	(6 191)	-3%	206 536
Remuneration of councillors		10 095	10 727	10 727	1 360	8 673	8 939	(266)	-3%	10 727
Bulk purchases - electricity		156 478	143 076	143 076	12 992	136 286	119 230	17 056	14%	143 076
Inventory consumed		6 390	5 987	6 022	470	2 725	4 990	(2 264)	-45%	6 042
Debt impairment		28 244	4 552	4 552	-	-	3 793	(3 793)	-100%	4 552
Depreciation and amortisation		60 314	68 313	68 417	4 488	44 883	56 927	(12 044)	-21%	68 417
Interest		104 355	10 572	70 600	6 505	51 128	8 810	42 318	480%	70 600
Contracted services		54 414	46 119	74 541	3 194	35 110	38 432	(3 322)	-9%	74 421
Transfers and subsidies		120	150	150	-	120	125	(5)	-4%	150
Irrecoverable debts written off		106 175	5 051	-	-	-	4 209	(4 209)	-100%	-
Operational costs		123 056	142 638	147 415	14 158	116 961	118 866	(1 905)	-2%	147 515
Losses on Disposal of Assets										
Other Losses										
<b>Total Expenditure</b>		<b>849 144</b>	<b>653 160</b>	<b>741 636</b>	<b>59 093</b>	<b>569 878</b>	<b>544 304</b>	<b>25 574</b>	<b>5%</b>	<b>732 036</b>
<b>Surplus/(Deficit)</b>		<b>(297 171)</b>	<b>(33 873)</b>	<b>(146 220)</b>	<b>(15 598)</b>	<b>(47 926)</b>	<b>(28 229)</b>	<b>(19 696)</b>	<b>0</b>	<b>(141 420)</b>
Transfers and subsidies - capital (monetary allocations)		53 487	89 214	66 414	1 623	58 249	82 678	(24 430)	(0)	61 614
Transfers and subsidies - capital (in-kind)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>(0)</b>	<b>(79 806)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>(0)</b>	<b>(79 806)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>(0)</b>	<b>(79 806)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/(Deficit) for the year</b>		<b>(243 684)</b>	<b>65 341</b>	<b>(79 806)</b>	<b>(13 975)</b>	<b>10 323</b>	<b>54 449</b>	<b>(44 126)</b>	<b>(0)</b>	<b>(79 806)</b>

## EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	14	14	-	14	#DIV/0!	15
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	366	9	9	-	9	#DIV/0!	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	-	11 281	8 333	2 948	35%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	93	93	-	93	#DIV/0!	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	35	326	525	(199)	-38%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	2 685	40 006	85 198	(45 192)	-53%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	109 093
<b>Total Capital Expenditure</b>		(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	109 093
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	630	911	57	349	525	(176)	-34%	911
Executive and council		-	-	15	14	14	-	14	#DIV/0!	15
Finance and administration		-	630	896	44	335	525	(190)	-36%	896
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34 985	35 095	1 302	21 796	29 155	(7 359)	-25%	35 095
Community and social services		-	-	20 980	1 195	14 872	-	14 872	#DIV/0!	20 980
Sport and recreation		-	10 000	10 000	-	6 782	8 333	(1 552)	-19%	10 000
Public safety		-	-	1 230	93	93	-	93	#DIV/0!	1 230
Housing		-	24 985	2 885	14	49	20 821	(20 772)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	38 175	35 375	1 435	5 132	31 813	(26 681)	-84%	35 375
Planning and development		-	27 775	27 775	-	132	23 146	(23 014)	-99%	27 775
Road transport		-	10 400	7 600	1 435	5 000	8 667	(3 667)	-42%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(2 573)	39 076	37 711	41	24 452	32 563	(8 112)	-25%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	-	53	57	(4)	-6%	68
Waste water management		-	39 008	32 473	41	19 889	32 507	(12 608)	-39%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	109 093
<b>Funded by:</b>										
National Government		(2 573)	73 236	92 751	1 271	49 734	61 030	(11 296)	-19%	92 751
Provincial Government		-	39 631	14 731	1 449	1 860	33 026	(31 146)	-94%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(2 573)	112 867	108 322	2 719	51 613	94 056	(42 443)	-45%	108 322
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	771	115	115	-	115	#DIV/0!	771
<b>Total Capital Funding</b>		(2 573)	112 867	109 093	2 835	51 729	94 056	(42 327)	-45%	109 093

**EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Trade and other receivables from exchange transactions		27 808	17 243	(129 077)	6 704	(129 077)
Receivables from non-exchange transactions		23 227	15 141	15 141	113 037	15 141
Current portion of non-current receivables		54 508	39 811	41 454	67 878	41 454
Inventory		11 060	9 855	9 855	13 760	9 855
VAT		199 663	79 939	79 939	145 938	79 939
Other current assets		672	674	674	33 509	674
<b>Total current assets</b>		<b>316 938</b>	<b>162 662</b>	<b>17 985</b>	<b>380 826</b>	<b>17 985</b>
<b>Non current assets</b>						
Investments						
Investment property		24 262	26 041	26 041	24 415	26 041
Property, plant and equipment		1 040 622	1 115 802	1 111 921	1 047 806	1 111 924
Biological assets						
Living and non-living resources						
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		(10 103)	-	-	1 104	-
<b>Total non current assets</b>		<b>1 065 879</b>	<b>1 152 941</b>	<b>1 149 063</b>	<b>1 084 422</b>	<b>1 149 063</b>
<b>TOTAL ASSETS</b>		<b>1 382 816</b>	<b>1 315 603</b>	<b>1 167 048</b>	<b>1 465 248</b>	<b>1 167 048</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Consumer deposits		5 881	2 752	2 752	11 485	2 752
Trade and other payables from exchange transactions		512 186	470 034	470 034	631 525	470 034
Trade and other payables from non-exchange transactions		15 876	6 410	6 410	14 472	6 410
Provision		13 314	11 459	11 459	11 033	11 459
VAT		134 972	44 220	40 812	83 907	40 812
Other current liabilities						
<b>Total current liabilities</b>		<b>682 228</b>	<b>534 874</b>	<b>531 466</b>	<b>752 423</b>	<b>531 466</b>
<b>Non current liabilities</b>						
Financial liabilities		-	1 049	1 049	-	1 049
Provision		61 718	48 839	48 839	56 361	48 839
Long term portion of trade payables		398 279	214 871	214 871	398 279	214 871
Other non-current liabilities		41 561	36 204	36 204	41 561	36 204
<b>Total non current liabilities</b>		<b>501 558</b>	<b>300 963</b>	<b>300 963</b>	<b>496 201</b>	<b>300 963</b>
<b>TOTAL LIABILITIES</b>		<b>1 183 786</b>	<b>835 837</b>	<b>832 429</b>	<b>1 248 624</b>	<b>832 429</b>
<b>NET ASSETS</b>	2	<b>199 030</b>	<b>479 766</b>	<b>334 619</b>	<b>216 624</b>	<b>334 619</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		447 465	466 725	321 578	206 301	321 578
Reserves and funds		2 533	13 042	13 042	-	13 042
Other		41 561	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>491 559</b>	<b>479 767</b>	<b>334 620</b>	<b>206 301</b>	<b>334 620</b>

## EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		43 709	59 633	59 633	2 147	42 401	49 695	(7 293)	-15%	59 633
Service charges		64 276	348 114	348 114	216	20 936	290 095	(269 159)	-93%	348 114
Other revenue		24 477	38 769	38 179	11 712	133 263	32 308	100 955	312%	38 179
Transfers and Subsidies - Operational		302 846	160 202	136 331	-	132 570	133 501	(932)	-1%	136 331
Transfers and Subsidies - Capital		79 369	99 214	66 414	12 484	73 779	82 678	(8 900)	-11%	66 414
Interest		113	1 251	1 251	336	1 393	1 043	350	34%	1 251
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(308 047)	(615 256)	(712 927)	(27 889)	(328 110)	(512 714)	184 604	-36%	(712 927)
Interest								-		
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>206 743</b>	<b>91 927</b>	<b>(63 004)</b>	<b>(993)</b>	<b>76 232</b>	<b>76 606</b>	<b>374</b>	<b>0%</b>	<b>(63 004)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		7 287	(129 797)	(122 042)	881	12 370	(108 164)	120 534	-111%	(122 042)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 287</b>	<b>(129 797)</b>	<b>(122 042)</b>	<b>881</b>	<b>12 370</b>	<b>(108 164)</b>	<b>(120 534)</b>	<b>111%</b>	<b>(122 042)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/financing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>214 030</b>	<b>(37 870)</b>	<b>(185 046)</b>	<b>(112)</b>	<b>88 602</b>	<b>(31 559)</b>			<b>(185 046)</b>
Cash/cash equivalents at beginning:		1 079	1 079	1 079	-	1 184	899	285		1 079
Cash/cash equivalents at month/year end:		215 109	(36 791)	(183 967)	(112)	89 785	(30 659)			(183 967)