

Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 REPORT APRIL 2024

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 April 2024 and ending 30 April 2024.

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.

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.

1. SUMMARY OF THE MONTHLY BUDGET STATEMENT – APRIL 2024

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42 323	45 043	51 761	-	47 715	43 134	4 581	11%	51 761
Service charges	218 157	248 196	311 209	23 704	240 964	259 341	(18 377)	-7%	311 209
Investment revenue	646	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	646	616	1 196	110	973	997	(24)	-2%	1 196
Other own revenue	156 758	159 281	169 198	3 639	165 833	140 998	24 835	18%	-
Total Revenue (excluding capital transfers and contributions)	418 531	453 136	533 363	27 453	455 484	444 469	11 015	2%	533 363
Employee costs	165 857	184 072	191 893	14 192	148 310	159 911	(11 601)		191 893
Remuneration of Councillors	9 416	9 276	10 255	804	8 394	8 546	(152)		10 255
Depreciation and amortisation	66 714	65 308	65 308	5 083	50 665	54 424	(3 759)		65 308
Interest	57 371	10 452	72 387	2 405	39 544	60 323	(20 779)		72 387
Inventory consumed and bulk purchases	116 624	136 396	137 860	10 496	102 073	114 883	(12 810)		137 860
Transfers and subsidies	22	150	150	-	120	125	(5)	-4%	150
Other expenditure	201 118	148 643	176 464	11 808	98 504	147 053	(48 549)	-33%	176 464
Total Expenditure	617 122	554 298	654 318	44 789	447 610	545 265	(97 655)	-18%	654 318
Surplus/(Deficit)	(198 591)	(101 162)	(120 954)	(17 336)	7 874	(100 795)	108 669	-108%	(120 954)
Transfers and subsidies - capital (monetary allocations)	72 996	74 871	75 753	8 778	50 841	63 128	(12 286)	-19%	75 753
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)	96 383	-256%	(45 201)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)	96 383	-256%	(45 201)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Capital transfers recognised	-	70 164	72 735	8 724	48 037	60 612	(12 575)	-21%	72 735
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 707	45	3 086	3 089	(3)	-0%	3 707
Total sources of capital funds	-	73 800	76 441	8 769	51 123	63 701	(12 578)	-20%	76 441
Financial position									
Total current assets	(16 693)	49 525	50 009		218 435				50 009
Total non current assets	1 114 661	1 114 966	1 132 105		1 116 608				1 132 105
Total current liabilities	583 893	523 463	685 709		745 560				685 709
Total non current liabilities	113 684	103 272	108 881		99 237				108 881
Community wealth/Equity	586 572	567 406	415 777		459 783				415 777
Cash flows									
Net cash from (used) operating	120 073	59 237	14 116	1 415	185 693	10 433	(175 261)	-1680%	14 116
Net cash from (used) investing	(14 429)	(73 800)	(76 441)	1 230	8 955	-	(8 955)	#DIV/0!	(76 441)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	12 205	(39 034)	(56 690)	(12 359)	9 033	(45 208)	(54 240)	120%	(56 690)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	32 125	12 354	12 112	11 739	11 722	9 474	165 774	68 779	324 078
Creditors Age Analysis									
Total Creditors	4 608	19 702	(7 065)	17 878	17 424	3 798	87 274	495 171	638 790

1.1 Adjusted budget performance for the period ending 30 April 2024

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 554 298 038	R 654 317 565	R 44 789 040	R 447 610 219	R 545 264 780	R -97 654 561	-18%
REVENUE	R 528 007 435	R 609 116 210	R 36 230 824	R 506 325 286	R 507 597 015	R -1 271 729	0%
SURPLUS (DEFICIT)	R -26 290 603	R -45 201 355	R -8 558 216	R 58 715 067	R -37 667 765	R 96 382 832	-256%

1.2 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.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 36.2 million, with year-to-date revenue amounting to R 506.3 million or 83.12% of the total adjusted revenue budget of R 609.1 million.

The performance of the individual items are as follows:

- iii) **Property rates:** The total adjusted budget amounts to R 51.8 million, while the year-to-date revenue recognized remains R 47.7 million or 92.08% of the adjusted budget. Annual debit raising took effect on 01 July 2023.
- iv) **Service charges:** The total adjusted budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 241.0 million or 77.44% of the adjusted budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2023.
- v) **Investment revenue:** The total adjusted budget amounts to R 0, while the year-to-date receipts were also recorded as R 0.
- vi) **Transfers recognised:** The total adjusted budget amounts to R 123.6 million, while the year-to-date receipts amounts to R 121.3 million or 98.14% of the adjusted budget.
- vii) **Other revenue:** The total adjusted budget amounts to R 14.8 million, while the year-to-date revenue generated amounts to R 19.3 million or 130.41% of the adjusted budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 44.8 million, while year-to-date expenditure amounts to R 447.6 million or 68.41% of the total adjusted expenditure budget of R 654.3 million. The following factors should be taken into consideration:

- Depreciation was 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 adjusted budget amounts to R 191.9 million, while the expenditure to date amounts to R 148.3 million or 77.28% of the adjusted budget.
- **Remuneration of Councillors:** The total adjusted budget amounts to R 10.3 million, while the expenditure to date amounts to R 8.4 million or 81.55% of the adjusted budget.
- **Debt impairment:** The total adjusted budget amounts to R 9 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total adjusted budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 50.7 million or 77.64% of the adjusted budget.
- **Bulk purchases:** The total adjusted budget amounts to R 133.1 million, while the year-to-date expenditure amounts to R 99.4 million or 74.68% of the adjusted budget.
- **Other expenditure:** The total adjusted budget amounts to R 134.5 million, while the year-to-date expenditure amounts to R 85.9 million or 63.87% of the adjusted budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

2. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 30 APRIL 2024

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 904	14 020	1 745	9 698	11 683	(1 986)	-17%	14 020
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	1 302	-	1 302	#DIV/0!	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	370	410	167	384	342	42	12%	410
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	59 259	58 715	6 979	37 037	48 929	(11 892)	-24%	58 715
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	3 517	3 517	-	2 916	2 930	(15)	-1%	3 517
Total Capital single-year expenditure	4	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Total Capital Expenditure		-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Capital Expenditure - Functional Classification										
Governance and administration		-	370	410	167	1 686	342	1 344	394%	410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	370	410	167	1 686	342	1 344	394%	410
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	6 616	2 400	-	2 087	2 000	87	4%	2 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	6 616	2 400	-	2 087	2 000	87	4%	2 400
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	6 581	-	-	5 484	(5 484)	-100%	6 581
Planning and development		-	-	6 581	-	-	5 484	(5 484)	-100%	6 581
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	67 064	67 270	8 724	47 563	56 059	(8 495)	-15%	67 270
Energy sources		-	3 517	3 517	-	2 916	2 930	(15)	-1%	3 517
Water management		-	50 792	41 401	5 144	27 868	34 500	(6 633)	-19%	41 401
Waste water management		-	8 467	10 733	1 835	9 169	8 944	225	3%	10 733
Waste management		-	4 288	11 620	1 745	7 611	9 683	(2 073)	-21%	11 620
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Funded by:										
National Government		-	70 164	72 735	8 724	46 735	60 612	(13 878)	-23%	72 735
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	1 302	-	1 302	#DIV/0!	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 164	72 735	8 724	48 037	60 612	(12 575)	-21%	72 735
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 637	3 707	45	3 086	3 089	(3)	0%	3 707
Total Capital Funding		-	73 800	76 441	8 769	51 123	63 701	(12 578)	-20%	76 441

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 April 2024							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 050 299	R 76 661 299	R 8 891 167	R 51 336 361	R 63 884 390	R -12 548 029	-20%

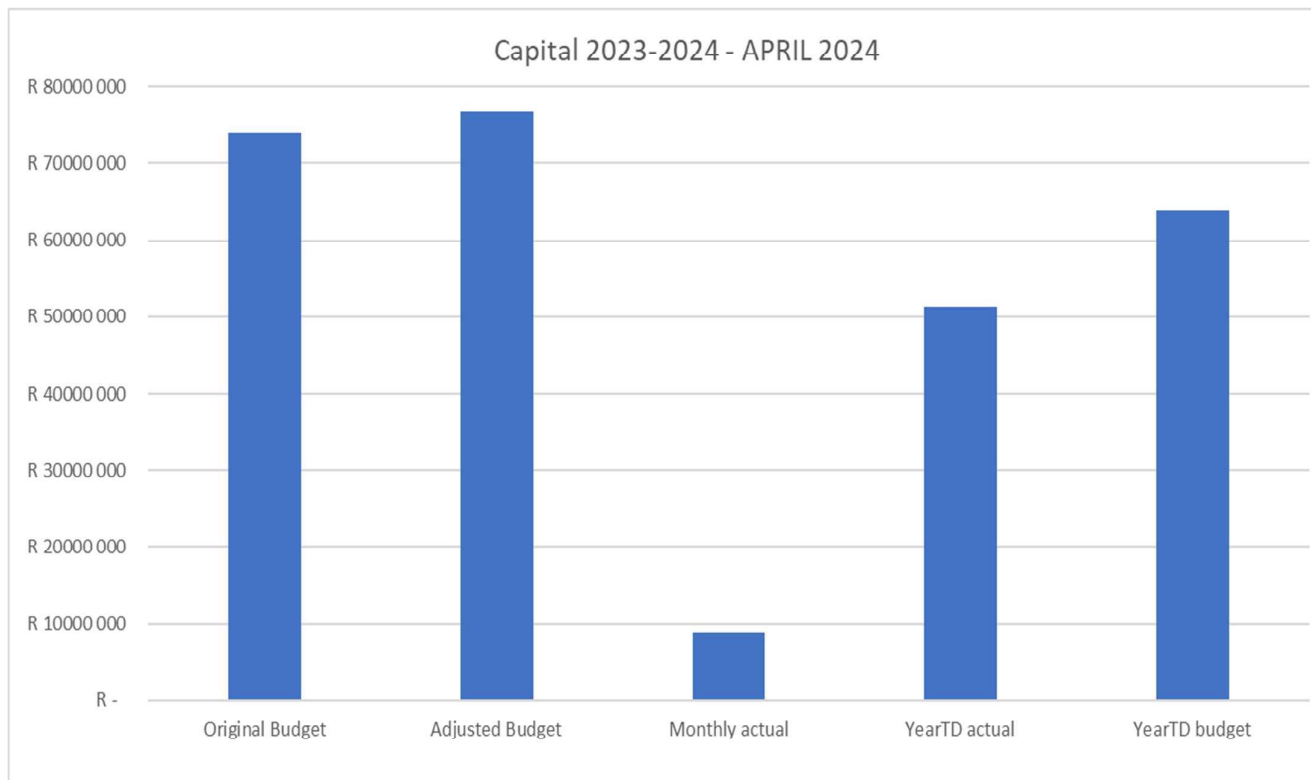
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 adjusted budget of R 410 thousand, while the year-to-date expenditure amounts to R 1.7 million or 414.63% of the adjusted budget.
- **Community and public safety:** reflects a total adjusted budget of R 2.4 million, while the expenditure to date remains R 2.1 million or 87.50% of the adjusted budget.
- **Economic and environmental services:** reflects a total adjusted budget of R 6.6 million, while the year-to-date expenditure amounts to R 0.
- **Trading services:** reflects a total adjusted budget of R 67.3 million, while the year-to-date expenditure amounts to R 47.6 million or 70.73% of the adjusted budget.



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

Table: Key Treasury Information as at 30 April 2024

Bank Bal, Investment - April 2024	OPENING BALANCE 01-04-2024	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-04-2024
CURRENT ACCOUNTS	- 529 146.24	1 399 710.49	870 564.25
CURRENT ACCOUNT BAVIAANS - ABSA	54 064.53	- 36 738.06	17 326.47
NEW CURRENT ACCOUNT - STANDARD BANK	- 727 438.20	1 370 672.49	643 234.29
NEW MOTOR REG ACCOUNT - STANDARD BANK	144 227.43	65 776.06	210 003.49
INVESTMENTS	21 850 654.55	-13 431 462.54	8 419 192.01
MONEY MARKET - ABSA	31 783.86	240.25	32 024.11
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 048 082.12	6 793.87	1 054 875.99
FMG CALL ACCOUNT	3 230.37	11.89	3 242.26
MIG CALL ACCOUNT	20 730 212.75	-13 406 495.14	7 323 717.61
CALL ACCOUNT - STANDARD BANK	37 345.45	-32 013.41	5 332.04

3.1 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 2023/2024 budget.

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

3.2 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 30 April 2024.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for April 2024

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
April 2024	30 220	21 883	72.41%	89.41%

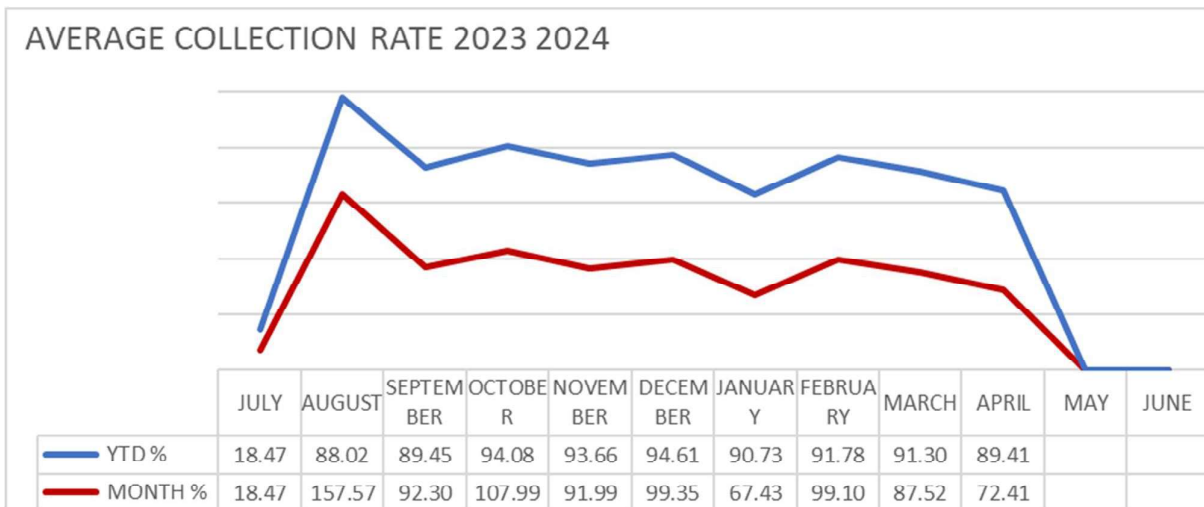
The collection rate for the month of April was recorded as 72.41% (refer to Annexure A). Average collection rate for the year to date is 89.41%. Annual rates were levied in July 2023 and were due on 30 September 2023.

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.

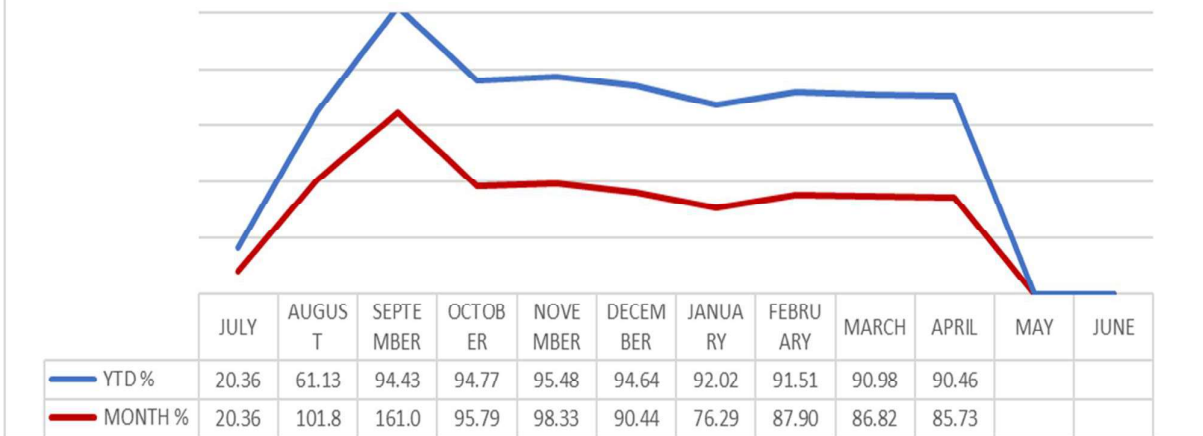
Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

Attached as part of Annexure A is a breakdown of the collection levels per wards for the month of April 2024.

Charts: Average Collection Rates

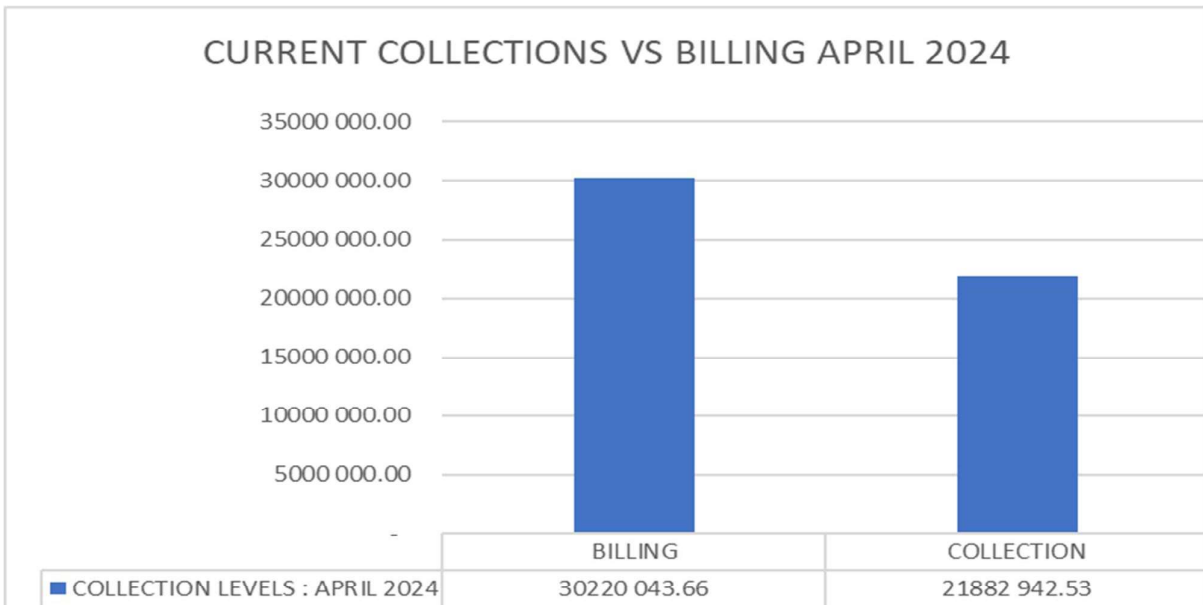


AVERAGE COLLECTION RATE 2022 2023



As can be seen from the two charts above, the average collection rate is lower 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

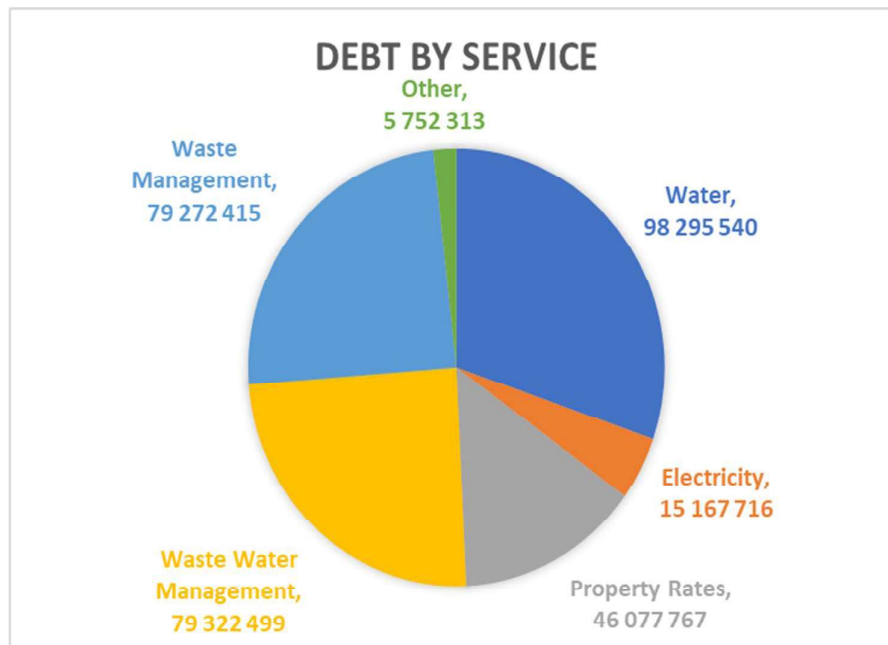


5. DEBTORS

The total outstanding debtor's book of the municipality as at end of April 2024 amounts to R 323.9 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 838 461.51	4 310 370.67	4 395 563.87	4 465 647.73	2 737 160.16	2 742 678.16	3 216 787.59	69 588 870.02	98 295 539.71
	Elec	7 488 820.37	1 241 062.31	934 743.55	636 869.33	417 796.50	459 060.04	360 822.26	3 628 541.30	15 167 715.66
	Rates	1 842 244.71	639 867.36	518 187.89	478 846.83	2 462 398.29	413 625.27	394 984.27	39 327 612.52	46 077 767.14
	Sewerage	5 469 304.82	2 850 428.93	3 152 365.29	3 068 217.13	2 985 454.83	2 867 834.35	2 758 663.15	56 170 230.89	79 322 499.39
	Refuse	3 154 232.38	1 698 896.10	1 885 348.02	1 833 842.00	1 794 723.46	1 759 078.45	1 711 581.77	65 434 712.40	79 272 414.58
	Other	130 818.20	105 362.78	112 919.47	52 148.18	156 100.17	47 484.60	76 315.43	5 071 163.72	5 752 312.55
	TOTAL	24 923 881.99	10 845 988.15	10 999 128.09	10 535 571.20	10 553 633.41	8 289 760.87	8 519 154.47	239 221 130.85	323 888 249.03

Debtors owing between 0-30 days amounts to R 24.9 million, and 30-60 days constitute R 10.8 million. Debtors owing over 210 days constitute R 239.2 million or 73.85%, while the debt over 90 days constitute R 277.1 million or 85.55%. This is alarming and has an adverse effect on cash flow.



Water remains the biggest outstanding debt, followed by waste water management, 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	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 743 326.07	2 601 549.12	2 326 185.18	2 719 893.20	2 005 343.64	1 922 210.19	2 293 366.60	62 673 491.25	80 285 365.25
	Elec	1 667 325.32	245 664.58	146 874.47	93 998.36	69 862.11	96 472.42	102 145.33	2 042 038.88	4 464 381.47
	Rates	1 182 969.25	377 292.60	284 111.06	254 682.85	281 653.23	215 241.82	202 392.21	15 267 008.12	18 065 351.14
	Sewerage	3 131 717.08	2 517 812.98	2 426 528.42	2 379 165.18	2 333 405.69	2 310 109.69	2 275 767.23	52 037 649.45	69 412 155.72
	Refuse	1 924 198.92	1 536 775.11	1 471 341.45	1 441 538.15	1 422 941.35	1 405 206.05	1 384 541.73	57 221 080.14	67 807 622.90
	Other	69 737.85	71 535.22	63 752.27	18 229.87	126 084.86	17 089.59	18 647.63	2 666 336.22	3 051 413.51
	TOTAL	11 719 274.49	7 350 629.61	6 718 792.85	6 907 507.61	6 239 290.88	5 966 329.76	6 276 860.73	191 907 604.06	243 086 289.99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 796 420.53	1 051 942.11	1 080 211.48	1 545 948.20	640 782.19	689 469.99	797 526.44	4 817 941.52	12 420 242.46
	Elec	30 456.85	6 149.05	831.68	411.53	409.39	410.47	409.98	22 387.83	61 466.78
	Rates	10 689.43	5 164.46	3 472.77	2 847.45	2 726.06	2 128.51	1 972.15	8 017.56	37 018.39
	Sewerage	1 603 880.31	5 074.10	442 364.27	416 063.04	403 301.91	375 003.24	334 780.97	731 224.35	4 311 692.19
	Refuse	920 617.46	3 253.90	274 589.81	258 953.48	251 338.18	236 084.94	210 167.26	1 095 900.91	3 250 905.94
	Other	9 109.59	0.00	832.32	108.00	0.00	257.43	416.20	6 859.24	17 582.78
	TOTAL	4 371 174.17	1 071 583.62	1 802 302.33	2 224 331.70	1 298 557.73	1 303 354.58	1 345 273.00	6 682 331.41	20 098 908.54

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	11 936.33	11 876.84	8 417.11	7 699.13	7 483.45	4 275.53	10 082.88	245 286.14	307 057.41
	Elec	176 782.88	82 699.70	64 825.17	27 525.34	13 563.62	13 032.14	12 222.43	224 187.40	614 838.68
	Rates	4 012.95	1 721.67	1 721.67	1 721.67	3 265.84	1 721.67	1 721.67	1 197 324.67	1 213 211.81
	Sewerage	7 298.61	6 960.01	8 736.91	7 298.61	7 298.61	7 298.61	7 637.21	87 531.91	140 060.48
	Refuse	69 902.71	69 719.22	70 490.79	69 686.83	69 686.83	69 686.83	69 686.83	3 896 370.14	4 385 230.18
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228 164.20	228 164.20
	TOTAL	269 933.48	172 977.44	154 191.65	113 931.58	101 298.35	96 014.78	101 351.02	5 878 864.46	6 888 562.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	6 767.94	100 393.66	6 289.45	3 909.36	1 611.28	1 961.72	3 353.19	37 404.31	161 690.91
	Elec	519 194.53	113 693.47	91 083.43	99 841.19	69 784.02	84 958.80	43 730.94	1 542 544.65	2 564 831.03
	Rates	163 052.22	131 769.11	121 933.44	118 066.23	168 862.69	111 598.58	108 069.39	15 124 906.19	16 048 257.85
	Sewerage	662.86	297.30	338.60	0.00	0.00	0.00	0.00	8 556.14	9 854.90
	Refuse	370.51	55.36	0.00	0.00	0.00	0.00	0.00	16 659.24	17 085.11
	Other	28.75	0.00	0.00	0.00	0.00	0.00	27 103.12	-4 425.18	22 706.69
	TOTAL	690 076.81	346 208.90	219 644.92	221 816.78	240 257.99	198 519.10	182 256.64	16 725 645.35	18 824 426.49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	4 997.65	4 074.00	3 558.55	1 195.07	5 066.07	541.08	2 025.10	25 515.44	46 972.96
	Elec	4 090.45	2 021.10	1 653.95	2 639.56	552.75	0.00	0.00	1 004.26	11 962.07
	Rates	1 143.39	280.23	258.40	258.40	695.01	31.43	31.43	-670.68	2 027.61
	Sewerage	4 343.59	3 645.71	3 866.19	3 314.28	2 826.59	2 651.42	2 651.42	56 877.77	80 176.97
	Refuse	3 149.40	2 426.33	2 223.11	2 037.85	2 037.85	1 667.33	1 667.33	63 629.63	78 838.83
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 424.61	7 424.61
	TOTAL	17 724.48	12 447.37	11 560.20	9 445.16	11 178.27	4 891.26	6 375.28	153 781.03	227 403.05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	16 539.67	9 026.85	8 392.67	2 903.33	3 835.28	3 941.45	4 378.51	47 357.29	96 375.05
	Elec	12 811.37	2 065.73	0.00	0.00	0.00	0.00	0.00	3 536.75	18 413.85
	Rates	5 797.56	2 938.44	790.41	753.36	6 462.36	724.91	690.18	2 812.88	20 970.10
	Sewerage	8 616.94	4 971.76	3 977.10	3 505.75	2 651.40	2 621.63	2 319.99	35 962.20	64 626.77
	Refuse	4 812.51	2 338.54	1 633.73	1 296.81	1 111.55	922.26	653.96	17 764.60	30 533.96
	Other	8 405.25	0.00	14 507.32	0.00	0.00	119.97	133.17	46 575.47	69 741.18
	TOTAL	56 983.30	21 341.32	29 301.23	8 459.25	14 060.59	8 330.22	8 175.81	154 009.19	300 660.91

Table: 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	670 071.57	246 175.98	580 990.99	1 449.29	3 853.86	1 062.90	906.37	39 203.80	1 543 714.76
	Elec	524 150.03	3 764.05	5 912.48	2 209.68	1 412.49	1 412.49	1 412.49	12 641.17	552 914.88
	Rates	20 291.47	13 479.22	11 436.05	10 580.92	4 319.54	1 603.83	537.28	-50794.57	11 453.74
	Sewerage	100 219.42	6 628.46	4 308.51	3 977.10	331.43	331.43	331.43	-9 539.33	106 588.45
	Refuse	25 749.26	370.63	370.52	370.52	370.52	370.52	370.52	8 299.16	36 271.65
	Other	2 497.20	0.00	0.00	0.00	0.00	0.00	0.00	5 142.70	7 639.90
	TOTAL	1 342 978.95	270 418.34	603 018.55	18 587.51	10 287.84	4 781.17	3 558.09	4 952.93	2 258 583.38

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	-0.01	-0.01
	Elec	15 533.62	0.02	0.00	0.00	0.00	0.00	0.00	0.00	15 533.64
	Rates	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	2 989 391.00	3 121 629.54
	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
	TOTAL	34 424.84	18 891.24	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	2 989 390.99	3 137 163.17

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	0.00	0.00
	Elec	7 478.87	8 168.84	2 159.94	0.00	0.00	0.00	0.00	0.00	17 807.65
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324 360.04	324 360.04
	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	11 396.07	11 396.07
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6 523.33	-6 523.33
	TOTAL	7 478.87	8 168.84	2 159.94	0.00	0.00	0.00	0.00	329 232.78	347 040.43

Total National Departments		1 384 882.66	297 478.42	624 069.71	37 478.73	29 179.06	23 672.39	22 449.31	3 323 576.70	5 742 786.98
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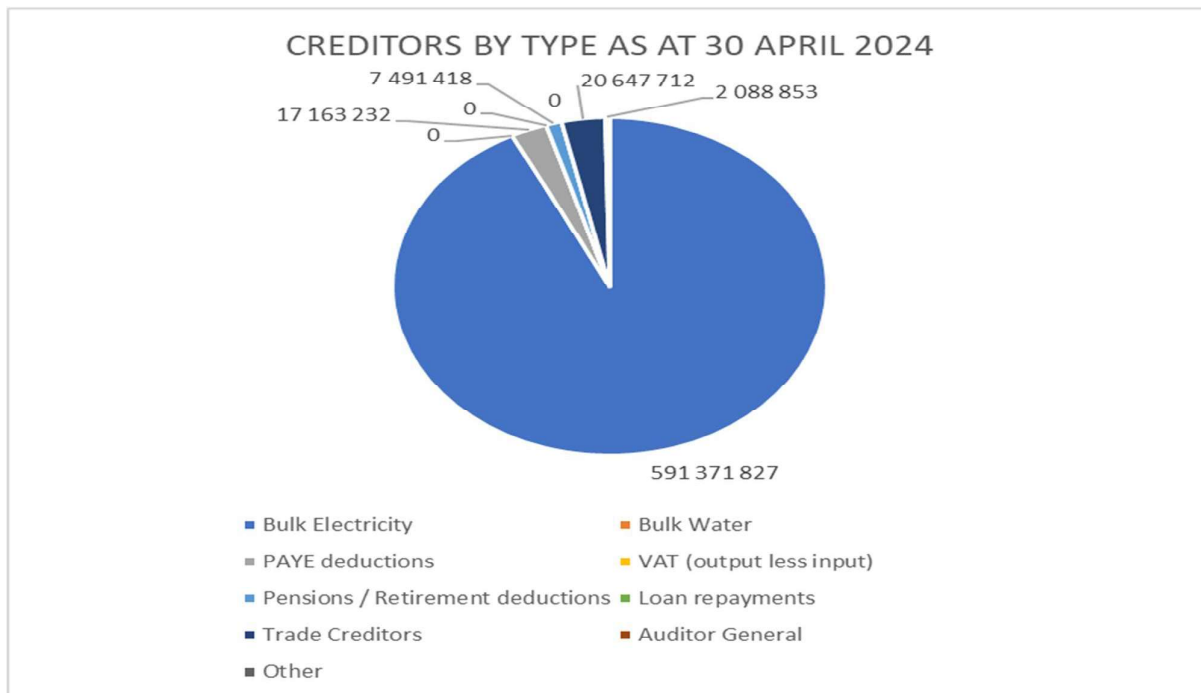
6. CREDITORS

The total accounts payable as at 30 April 2024 amounts to R 638.8 million.

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

Description	NT Code	Budget Year 2023/24									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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	12 962	7 419	17 261	15 572	11 862	99 196	427 100	591 372	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	50	2 028	(4 153)	1 102	2 010	(3 762)	(690)	20 578	17 163	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 525	2 518	(7 930)	2 063	2 111	(2 071)	(9 535)	17 810	7 491	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	2 731	2 535	931	(2 142)	(2 081)	(4 321)	(121)	23 116	20 648	
Auditor General	0800	(724)	(340)	(3 332)	(407)	(188)	2 090	(1 576)	6 566	2 089	
Other	0900	26	-	-	-	-	-	-	-	26	
Total By Customer Type	1000	4 608	19 702	(7 065)	17 878	17 424	3 798	87 274	495 171	638 790	-

Creditors owed between 0-30 days amounts to R 4.6 million, 31-60 days amounts to R 19.7 million, 61-90 days amounts to -R 7.1 million, and 91-120 days amounts to R 17.9 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. None is in place with Eskom as the matter is sub judice.

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

Grants received and expenditure on grant funding

Grants @ April 2024	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 315 000	1 118 000	1 118 000	1 059 534	58 466	94.77%
MIG	23 871 000	22 274 000	22 274 000	19 361 766	2 912 234	86.93%
FMG	3 100 000	3 100 000	3 100 000	2 867 412	232 588	92.50%
WSIG	20 000 000	20 000 000	26 250 000	20 055 893	6 194 107	76.40%
HEALTH	2 020 000	2 020 000	0	0	0	0.00%
SETA	333 120	333 120	419 585	419 585	0	100.00%
FIRE	2 201 000	2 201 000	1 497 570	1 497 570	0	100.00%
RBIG	31 000 000	25 090 000	20 066 135	15 493 090	4 573 045	77.21%
LIBRARY	2 308 000	2 308 000	2 308 000	2 308 000	0	100.00%
EQUITABLE SHARE	114 382 000	114 382 000	114 382 000	114 382 000	0	100.00%
SBDM GROUNDWATER HARVEST PROJECT	0	500 000	0	0	0	0.00%
MDRG	3 500 000	10 085 000	10 085 000	3 500 000	6 585 000	34.71%
TOTAL	204 030 120	203 411 120	201 500 290	180 944 849	20 555 441	89.80%

8. CASHFLOW POSITION AS AT 31 MARCH 2024

Table: Summary of Cashflow Position (Primary Bank Account) as at 30 April 2024

CASH BALANCE B/F AT 01 APRIL 2024	- R 529 146
CASH RECEIVED FOR THE PERIOD	R 48 110 318
CASH PAYMENTS MADE FOR THE PERIOD	R 46 710 608
CASH BALANCE AS AT 30 APRIL 2024	R 870 564

The bank balance ended on a positive balance of R 870 564 at 30 April 2024.

9. 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 2024.

10. OTHER ANALYSIS

10.1 Water and Electricity Analysis (Distribution Losses)

10.1.1 Water Losses

Water losses for April 2024 were not available at the time of reporting. Water losses for March and February 2024 were calculated at 43% and 33% respectively. The year-to-date average as at March 2024 was 47%.

Water Statistics Dr Beyers Naude Local Municipality				
Month	Water pumped to Town	Water sold to Town	Loss	Loss
	Kl.	Kl.	Kl.	%
Jul-23	444 140	252 271	191 869	43%
Aug-23	452 137	199 674	252 463	56%
Sep-23	432 655	197 560	235 095	54%
Oct-23	444 889	213 140	231 749	52%
Nov-23	489 237	187 777	301 460	62%
Dec-23	504 683	184 316	320 367	64%
Jan-24	349 521	296 492	53 029	15%
Feb-24	338 242	227 535	110 707	33%
Mar-24	368 746	210 359	158 387	43%
Apr-24				
May-24				
Jun-24				
Total	3 824 250	1 969 124	1 855 126	47%

10.1.2 Electricity Losses

Electricity losses for April 2024 were not available at the time of reporting. Electricity losses for March and February 2024 were calculated at 10.33% and 2.56% respectively. The year-to-date average as at March 2024 was 8.09%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-23	5 554 550	6 106 214	551 664	9.03
Aug-23	5 665 976	5 870 210	204 234	3.48
Sep-23	5 196 416	5 511 717	315 301	5.72
Oct-23	5 475 838	5 912 873	437 035	7.39
Nov-23	5 051 729	5 477 331	425 602	7.77
Dec-23	4 547 361	5 908 116	1 360 755	23.03
Jan-24	6 034 890	6 220 250	185 360	2.98
Feb-24	5 236 600	5 373 964	137 364	2.56
Mar-24	5 335 311	5 949 960	614 649	10.33
Apr-24				
May-24				
Jun-24				
Total	48 098 671.00	52 330 635.00	4 231 964	8.09

11. 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.

Property Rates Reconciliation

Property Rates Reconciliation						
Province						
District						
Type						
Municipal Name	Dr Beyers Naudé					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	2023/2024					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	1. Number of Properties			2. Market Values		
	General Valuation Roll	MFS	Variance	General Valuation Roll	MFS	Variance
Residential	15718	16083	-365	2 351 683 200	-	2 351 683 200
Industrial	43	75	-32	62 407 900	-	62 407 900
Business and Commercial	4366	654	3712	9 235 903 930	-	9 235 903 930
Agricultural	470	4251	-3781	223 013 700	-	223 013 700
Mining	0	0	0	-	-	-
State Owned for Public Purpose	1128	135	993	932 530 370	-	932 530 370
PSI	33	266	-233	6 815 360	-	6 815 360
PBO	50	93	-43	67 319 500	-	67 319 500
Multi Use	0	33	-33	-	-	-
Vacant	0	0	0	-	-	-
POW	113	0	113	117 698 700	-	117 698 700
Municipal	1239	1875	-636	305 668 750	-	305 668 750
Other	3	36	-33	1021000	-	1021000
Total	<u>23163</u>	<u>23501</u>	<u>-338</u>	<u>13 304 062 410</u>	<u>-</u>	<u>13 304 062 410.00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Comments		
Property Categories	GV	MFS	Variance			
Residential	1295752	17842650	-16546899			
Industrial	0	1122698	-1122698			
Business and Commercial	11320571	9952551	1368020			
Agricultural	13928	6385004	-6371077			
Mining	0	0	0			
State Owned for Public Purpose	1143015	10155112	-9012097			
PSI	0	0	0			
PBO	0	0	0			
Multi Use	0	276604	-276604			
Vacant	0	0	0			
POW	0	0	0			
Municipal	0	0	0			
Other	0	34131	-34131			
Total	<u>13 773 264.63</u>	<u>45 768 750.88</u>	<u>- 3195 486.25</u>			

The municipality performs its property rates reconciliation on a quarterly basis. Any variances will be addressed in the new valuation roll as the current roll does not have complete LPI codes, and the categories are not determined in terms of section 8 of the Act. The new roll will have the complete LPI and correct categorisation of properties.

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 30 April 2024.

12. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the monthly Supply Chain Management report for the period ending 30 April 2024.

13. C-SCHEDULES


Attached as Annexure D are the C-Schedule tables for the period ending 30 April 2024.

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 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: 15/05/2024



ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Apr-24

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	86 368.23	55 135.89	152 643.11	90 729.41	8 855.96	37 731.97	1 112.99	-35 263.96	397 313.60
	Elec	330 546.99	159 621.72	122 321.29	86 587.98	69 498.71	93 322.62	84 497.03	440 426.13	1 386 822.47
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	211 485.02	195 915.22	162 066.82	163 759.82	152 531.24	83 855.26	58 739.12	171 873.27	1 200 225.77
	Refuse	28 299.27	26 401.48	18 513.53	17 263.38	7 423.62	5 846.09	5 846.09	17 452.49	127 045.95
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	TOTAL		656 699.51	437 074.31	455 544.75	358 340.59	238 309.53	220 755.94	150 195.23	594 904.13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-289 930.29	-289 930.29
	Elec	25 742.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25 742.40
	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
	TOTAL		25 742.40	0.00	0.00	0.00	0.00	0.00	0.00	-289 930.29
		682 441.91	437 074.31	455 544.75	358 340.59	238 309.53	220 755.94	150 195.23	304 973.84	2 847 636.10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
Health	Water	124 332.51	103 745.36	133 486.38	28 991.40	1 725.01	13 979.01	29 425.09	220 819.81	656 504.57	
	Elec	253 569.34	165 079.23	88 498.74	102 956.75	43 557.98	29 115.82	43 503.79	97 329.58	823 611.23	
	Rates	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	33 320.17	33 347.96
	Sewerage	21 248.46	10 492.41	15 568.41	9 473.61	9 995.20	14 891.21	5 410.41	13 914.15	100 993.86	
	Refuse	1 614.43	1 614.43	1 614.43	1 598.16	1 238.97	1 167.71	904.73	21 855.79	31 608.65	
	Other	0.00	0.00	0.00	0.00	0.00	2.30	0.00	-11 394.60	-11 392.30	
	TOTAL		400 768.71	280 935.40	239 171.93	143 023.89	56 521.13	59 160.02	79 247.99	375 844.90	1 634 673.97

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	6 183.80	2 883.83	5 395.73	4 207.79	2 510.99	4 080.27	3 107.24	36 984.76	65 354.41
	Elec	39 989.66	40 075.26	97 351.07	60 862.15	38 058.34	36 611.53	1 476.70	-3 264 417.31	-2 949 992.60
	Rates	2 505.42	356.39	356.39	356.39	1 576 893.73	356.39	352.76	1 826 816.96	3 407 994.43
	Sewerage	1 239.26	1 239.26	1 239.26	951.06	951.06	951.06	951.06	697 037.59	704 559.61
	Refuse	2 146.81	2 146.81	2 146.81	2 146.81	2 146.81	2 146.81	2 146.81	396 213.44	411 241.11
	Other	416.20	0.00	0.00	0.00	0.00	0.00	0.00	363.49	779.69
	TOTAL		52 481.15	46 701.55	106 489.26	68 524.20	1 620 560.93	44 146.06	8 034.57	-307 001.07

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	247.60	324.17	0.00	0.00	0.00	0.00	0.00	-7 303.28	-6 731.51
	Elec	789.86	692.20	0.00	0.00	0.00	0.00	0.00	-28 116.43	-26 634.37
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	338.60	0.00	0.00	0.00	0.00	0.00	0.00	-726.60	-388.00
	Refuse	431.76	431.76	0.00	0.00	0.00	0.00	0.00	-377.11	486.41
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	101 115.72	129 917.15
TOTAL		5 922.31	5 562.62	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	64 592.30	96 649.68

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2 707.38	-2 707.38
	Elec	2 843.12	2 155.92	4 652.53	618.04	0.00	0.00	0.00	0.00	10 269.61
	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	4 945.93	4 945.93
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 420.99	2 420.99
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	2 843.12	2 155.92	4 652.53	618.04	0.00	0.00	0.00	4 659.54	14 929.15

Sub total Provincial Departments		1 144 457.20	772 429.80	809 972.96	574 621.21	1 919 506.08	328 176.51	241 592.28	443 069.51	6 233 825.55
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 743 326.07	2 601 549.12	2 326 185.18	2 719 893.20	2 005 343.64	1 922 210.19	2 293 366.60	62 673 491.25	80 285 365.25
	Elec	1 667 325.32	245 664.58	146 874.47	93 998.36	69 862.11	96 472.42	102 145.33	2 042 038.88	4 464 381.47
	Rates	1 182 969.25	377 292.60	284 111.06	254 682.85	281 653.23	215 241.82	202 392.21	15 267 008.12	18 065 351.14
	Sewerage	3 131 717.08	2 517 812.98	2 426 528.42	2 379 165.18	2 333 405.69	2 310 109.69	2 275 767.23	52 037 649.45	69 412 155.72
	Refuse	1 924 198.92	1 536 775.11	1 471 341.45	1 441 538.15	1 422 941.35	1 405 206.05	1 384 541.73	57 221 080.14	67 807 622.90
	Other	69 737.85	71 535.22	63 752.27	18 229.87	126 084.86	17 089.59	18 647.63	2 666 336.22	3 051 413.51
	TOTAL	11 719 274.49	7 350 629.61	6 718 792.85	6 907 507.61	6 239 290.88	5 966 329.76	6 276 860.73	191 907 604.06	243 086 289.99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 796 420.53	1 051 942.11	1 080 211.48	1 545 948.20	640 782.19	689 469.99	797 526.44	4 817 941.52	12 420 242.46
	Elec	30 456.85	6 149.05	831.68	411.53	409.39	410.47	409.98	22 387.83	61 466.78
	Rates	10 689.43	5 164.46	3 472.77	2 847.45	2 726.06	2 128.51	1 972.15	8 017.56	37 018.39
	Sewerage	1 603 880.31	5 074.10	442 364.27	416 063.04	403 301.91	375 003.24	334 780.97	731 224.35	4 311 692.19
	Refuse	920 617.46	3 253.90	274 589.81	258 953.48	251 338.18	236 084.94	210 167.26	1 095 900.91	3 250 905.94
	Other	9 109.59	0.00	832.32	108.00	0.00	257.43	416.20	6 859.24	17 582.78
	TOTAL	4 371 174.17	1 071 583.62	1 802 302.33	2 224 331.70	1 298 557.73	1 303 354.58	1 345 273.00	6 682 331.41	20 098 908.54

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	11 936.33	11 876.84	8 417.11	7 699.13	7 483.45	4 275.53	10 082.88	245 286.14	307 057.41
	Elec	176 782.88	82 699.70	64 825.17	27 525.34	13 563.62	13 032.14	12 222.43	224 187.40	614 838.68
	Rates	4 012.95	1 721.67	1 721.67	1 721.67	3 265.84	1 721.67	1 721.67	1 197 324.67	1 213 211.81
	Sewerage	7 298.61	6 960.01	8 736.91	7 298.61	7 298.61	7 298.61	7 637.21	87 531.91	140 060.48
	Refuse	69 902.71	69 719.22	70 490.79	69 686.83	69 686.83	69 686.83	69 686.83	3 896 370.14	4 385 230.18
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228 164.20	228 164.20
	TOTAL	269 933.48	172 977.44	154 191.65	113 931.58	101 298.35	96 014.78	101 351.02	5 878 864.46	6 888 562.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	6 767.94	100 393.66	6 289.45	3 909.36	1 611.28	1 961.72	3 353.19	37 404.31	161 690.91
	Elec	519 194.53	113 693.47	91 083.43	99 841.19	69 784.02	84 958.80	43 730.94	1 542 544.65	2 564 831.03
	Rates	163 052.22	131 769.11	121 933.44	118 066.23	168 862.69	111 598.58	108 069.39	15 124 906.19	16 048 257.85
	Sewerage	662.86	297.30	338.60	0.00	0.00	0.00	0.00	8 556.14	9 854.90
	Refuse	370.51	55.36	0.00	0.00	0.00	0.00	0.00	16 659.24	17 085.11
	Other	28.75	0.00	0.00	0.00	0.00	0.00	27 103.12	-4 425.18	22 706.69
	TOTAL	690 076.81	346 208.90	219 644.92	221 816.78	240 257.99	198 519.10	182 256.64	16 725 645.35	18 824 426.49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	4 997.65	4 074.00	3 558.55	1 195.07	5 066.07	541.08	2 025.10	25 515.44	46 972.96
	Elec	4 090.45	2 021.10	1 653.95	2 639.56	552.75	0.00	0.00	1 004.26	11 962.07
	Rates	1 143.39	280.23	258.40	258.40	695.01	31.43	31.43	-670.68	2 027.61
	Sewerage	4 343.59	3 645.71	3 866.19	3 314.28	2 826.59	2 651.42	2 651.42	56 877.77	80 176.97
	Refuse	3 149.40	2 426.33	2 223.11	2 037.85	2 037.85	1 667.33	1 667.33	63 629.63	78 838.83
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 424.61	7 424.61
	TOTAL		17 724.48	12 447.37	11 560.20	9 445.16	11 178.27	4 891.26	6 375.28	153 781.03

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	16 539.67	9 026.85	8 392.67	2 903.33	3 835.28	3 941.45	4 378.51	47 357.29	96 375.05
	Elec	12 811.37	2 065.73	0.00	0.00	0.00	0.00	0.00	3 536.75	18 413.85
	Rates	5 797.56	2 938.44	790.41	753.36	6 462.36	724.91	690.18	2 812.88	20 970.10
	Sewerage	8 616.94	4 971.76	3 977.10	3 505.75	2 651.40	2 621.63	2 319.99	35 962.20	64 626.77
	Refuse	4 812.51	2 338.54	1 633.73	1 296.81	1 111.55	922.26	653.96	17 764.60	30 533.96
	Other	8 405.25	0.00	14 507.32	0.00	0.00	119.97	133.17	46 575.47	69 741.18
	TOTAL		56 983.30	21 341.32	29 301.23	8 459.25	14 060.59	8 330.22	8 175.81	154 009.19

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	371 269.61	123 242.86	89 993.22	58 721.55	56 092.43	63 424.05	71 503.18	1 780 070.61	2 614 317.51
	Elec	3 893 048.70	409 211.46	308 578.80	159 218.75	111 097.09	103 723.75	71 423.57	2 534 978.39	7 591 280.51
	Rates	451 779.05	106 861.27	94 103.73	89 575.59	417 515.86	80 214.16	79 213.23	5 421 088.74	6 740 351.63
	Sewerage	378 254.67	97 391.72	83 370.80	80 708.68	72 161.70	70 120.80	70 074.31	2 334 924.06	3 187 006.74
	Refuse	172 939.34	53 362.53	42 423.84	38 950.01	36 427.78	35 979.91	35 596.51	2 666 046.91	3 081 726.83
	Other	36 508.87	29 713.07	29 713.07	29 695.82	25 900.82	25 900.82	25 900.82	2 031 108.98	2 234 442.27
	TOTAL		5 303 800.24	819 782.91	648 183.46	456 870.40	719 195.68	379 363.49	353 711.62	16 768 217.69

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	670 071.57	246 175.98	580 990.99	1 449.29	3 853.86	1 062.90	906.37	39 203.80	1 543 714.76
	Elec	531 628.90	11 932.89	8 072.42	2 209.68	1 412.49	1 412.49	1 412.49	12 641.17	570 722.53
	Rates	20 291.47	13 479.22	11 436.05	10 580.92	4 319.54	1 603.83	537.28	446 987.91	509 236.22
	Sewerage	100 219.42	6 628.46	4 308.51	3 977.10	331.43	331.43	331.43	-9 539.33	106 588.45
	Refuse	25 749.26	370.63	370.52	370.52	370.52	370.52	370.52	19 695.23	47 667.72
	Other	2 497.20	0.00	0.00	0.00	0.00	0.00	0.00	-1 380.63	1 116.57
	TOTAL		1 350 457.82	278 587.18	605 178.49	18 587.51	10 287.84	4 781.17	3 558.09	507 608.15

GRAND TOTAL		24 923 881.99	10 845 988.15	10 999 128.09	10 535 571.20	10 553 633.41	8 289 760.87	8 519 154.47	239 221 130.85	323 888 249.03
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
UNIVERSAL	Water	6 838 461.51	4 310 370.67	4 395 563.87	4 465 647.73	2 737 160.16	2 742 678.16	3 216 787.59	69 588 870.02	98 295 539.71
	Elec	7 488 820.37	1 241 062.31	934 743.55	636 869.33	417 796.50	459 060.04	360 822.26	3 628 541.30	15 167 715.66
	Rates	1 842 244.71	639 867.36	518 187.89	478 846.83	2 462 398.29	413 625.27	394 984.27	39 327 612.52	46 077 767.14
	Sewerage	5 469 304.82	2 850 428.93	3 152 365.29	3 068 217.13	2 985 454.83	2 867 834.35	2 758 663.15	56 170 230.89	79 322 499.39
	Refuse	3 154 232.38	1 698 896.10	1 885 348.02	1 833 842.00	1 794 723.46	1 759 078.45	1 711 581.77	65 434 712.40	79 272 414.58
	Other	130 818.20	105 362.78	112 919.47	52 148.18	156 100.17	47 484.60	76 315.43	5 071 163.72	5 752 312.55
	TOTAL		24 923 881.99	10 845 988.15	10 999 128.09	10 535 571.20	10 553 633.41	8 289 760.87	8 519 154.47	239 221 130.85

ANNEXURE A													
Top 20 Debtors April 2024													
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total		
ALLIANCE INTERNATIONAL GRAAFF-	11000069000	1107480000	70 312.79	70 312.79	70 312.79	70 312.79	70 312.79	70 312.79	70 312.79	2 651 812.50	3 144 002.03		
REPUBLIC OF SOUTH AFRICA	11000119010	1101809000	0.00	0.00	0.00	1 566 054.50	0.00	0.00	0.00	0.00	1 566 054.50		
MNR B ROMAN	11008700236	1101814000	8 749.21	8 749.21	9 014.45	7 492.81	8 483.97	9 544.93	9 391.37	1 125 251.21	1 186 677.16		
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	892 692.90	940 784.72		
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 511.04	1 511.04	1 511.04	1 077.95	1 511.04	1 077.95	1 077.95	901 838.53	911 116.54		
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	848 227.16	893 687.33		
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	19 377.49	18 675.52	32 343.06	28 151.09	2 932.60	88 252.05	48 576.17	536 780.55	793 263.39		
MAYIBUYE SUPERMARKET	12003270000	1251161000	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	728 490.48	749 018.68		
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	680 704.49	713 039.03		
KABOUTERLAND	32000099906	3232008000	6 132.45	6 680.90	6 292.99	7 575.26	6 292.99	6 565.54	7 348.19	650 006.41	696 894.73		
GERT GREEFF TEHUIS	71013196303	7101963000	21 764.58	15 729.47	17 131.83	21 609.74	14 503.60	20 470.92	24 769.90	546 123.86	682 103.90		
DEPT OPENBARE WERKE	11000100018	1102245000	267 483.80	136 886.93	259 583.57	0.00	0.00	0.00	0.00	0.00	663 954.30		
MNRE DEPT OPENBARE WERKE/GRON	11000140014	1103403000	194 012.79	107 277.33	319 393.15	0.00	0.00	0.00	0.00	0.00	620 683.27		
DEPT OF HEALTH Aberdeen	32000111031	3232448000	23 129.29	13 578.93	52 047.82	14 847.27	2 511.98	2 331.88	26 419.23	472 863.77	607 730.17		
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	467 667.71	526 308.04		
SPANDAU KOSHUIS	17020170010	1702608000	66 980.04	61 836.81	67 498.81	65 572.76	50 845.93	82 774.16	46 416.12	83 455.02	525 379.65		
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	52 909.51	50 080.26	47 635.55	42 833.20	42 459.77	47 092.80	44 746.85	163 480.17	491 238.11		
NOSSEKO PRE-SCHOOL	12000800005	1252132000	7 415.89	6 654.28	6 686.38	6 686.38	8 640.73	6 580.90	6 065.97	427 071.65	475 802.18		
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	401 212.23	431 322.45		
GELUKSDAL VARKBOERE VERENIGING	17349990025	0	66.48	66.48	66.48	162.80	66.48	66.48	162.80	410 108.82	410 766.82		
			773 440.40	531 634.99	923 112.96	301 341.34	1 824 962.03	368 665.44	318 882.38	11 987 787.46	17 029 827.00		

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : APRIL 2024

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	231 125.49	1 889 725.43	817.62
Services			
Billed Electricity	7 471 063.39	7 497 502.32	100.35
Prepaid Electricity	5 975 839.26	5 975 839.26	100.00
Refuse Removal	3 058 189.93	894 950.72	29.26
Sewerage / Sanitation	4 750 299.65	1 516 246.12	31.92
Water	7 552 714.72	3 010 847.34	39.86
Other (Specify) e.g.			
Housing rental	0.76	0.00	0.00
Rental of facilities and equipment	14 067.93	14 067.93	100.00
Fines	0.00	0.00	0.00
Licences and permits	97 800.44	97 800.44	100.00
Service connections and reconnections	24 659.38	24 659.38	100.00
Plan approval fees	9 280.52	9 280.52	100.00
Cemetery fees	6 371.78	6 371.78	100.00
Tender receipts	782.64	782.64	100.00
Library fees	179.74	179.74	100.00
Private works	0.00	0.00	0.00
Sundries	167 097.22	84 118.10	50.34
Agency services	854 927.10	854 927.10	100.00
Interest earned - external investments	5 643.71	5 643.71	100.00
	30 220 043.66	21 882 942.53	72.41

ANNEXURE A

Collection rate per ward and per service - April 2024

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		11 267	9 160	81%
Electricity	Partial Eskom and municipal supplied	250 397	4 201	2%
Water		839 560	90 103	11%
Refuse		436 908	34 151	8%
Sewerage		759 993	65 663	9%
Sundry		1 859	-	0%
		2 299 985	203 278	9%
Ward 2				
Property Rates Tax		47 984	849 558	1770%
Electricity	Partial Eskom and municipal supplied	4 312 307	3 812 042	88%
Water		1 073 775	1 052 526	98%
Refuse		60 406	307 313	509%
Sewerage		103 411	593 108	574%
Sundry		113 797	58 383	51%
		5 711 681	6 672 931	117%
Ward 3				
Property Rates Tax		2 169	8 605	397%
Electricity	Municipal supplied	78 067	16 934	22%
Water		438 563	126 759	29%
Refuse		208 469	36 984	18%
Sewerage		369 449	79 429	21%
Sundry		4 308	1 255	29%
		1 101 026	269 967	25%
Ward 4				
Property Rates Tax		21 654	539 453	2491%
Electricity	Municipal supplied	1 721 472	1 717 655	100%
Water		1 354 490	902 288	67%
Refuse		133 124	160 480	121%
Sewerage		238 352	359 251	151%
Sundry		13 684	7 106	52%
		3 482 776	3 686 233	106%
Ward 5				
Property Rates Tax		2 526	16 441	651%
Electricity	Partial Eskom and municipal supplied	8 853	5 149	58%
Water		754 536	117 157	16%
Refuse		277 469	33 539	12%
Sewerage		487 195	68 718	14%
Sundry		1 377	-	0%
		1 531 956	241 003	16%
Ward 6				
Property Rates Tax		3 528	1 693	48%
Electricity	Partial Eskom and municipal supplied	12 914	-	0%
Water		838 015	34 293	4%
Refuse		329 917	12 341	4%
Sewerage		570 442	31 248	5%
Sundry		2 007	200	10%
		1 756 824	79 775	5%
Ward 7				
Property Rates Tax		31 944	133 628	418%
Electricity	Municipal supplied	1 109 062	1 190 927	107%
Water		482 639	274 130	57%
Refuse		172 405	101 440	59%
Sewerage		294 591	151 722	52%
Sundry		13 148	5 325	40%
		2 103 789	1 857 171	88%
Ward 8				
Property Rates Tax		33 848	128 341	379%
Electricity	Partial Eskom and municipal supplied	275 626	234 806	85%
Water		418 449	131 508	31%
Refuse		227 879	68 102	30%
Sewerage		298 322	49 691	17%
Sundry		6 555	5 489	84%
		1 260 679	617 937	49%
Ward 9				
Property Rates Tax		11 687	29 719	254%
Electricity	Municipal supplied	71 872	2 133	3%
Water		400 317	75 797	19%
Refuse		278 476	29 971	11%
Sewerage		490 232	53 916	11%
Sundry		1 425	2 696	189%
		1 254 009	194 232	15%
Ward 10				
Property Rates Tax		53 409	56 578	106%
Electricity	Partial Eskom and municipal supplied	12 842	4744	37%
Water		293 990	23 806	8%
Refuse		383 479	5 822	2%
Sewerage		360 640	1 700	0%
Sundry		1 286	0	0%
		1 105 646	92 650	8%
Ward 11				
Property Rates Tax		5 847	43 540	745%
Electricity	Municipal supplied	566 684	408 698	72%
Water		100 412	63 361	63%
Refuse		305 985	72 237	24%
Sewerage		381 950	35 391	9%
Sundry		3 881	1 886	49%
		1 364 758	625 114	46%
Ward 12				
Property Rates Tax		33 832	73 009	216%
Electricity	Municipal supplied	130 886	100 212	77%
Water		453 284	119 120	26%
Refuse		273 736	32 570	12%
Sewerage		392 084	26 408	7%
Sundry		6 914	1 778	26%
		1 290 736	353 098	27%

**ANNEXURE A
Collection rate per ward and per service - July 2023 - April 2024**

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		1 163 548	625 655	54%
Electricity	Partial Eskom and municipal supplied	2 323 962	109 285	5%
Water		7 971 308	807 273	10%
Refuse		3 616 303	246 472	7%
Sewerage		6 606 949	645 688	10%
Sundry		17 898	130	1%
		21 699 968	2 434 503	11%
Ward 2				
Property Rates Tax		19 593 470	15 492 647	79%
Electricity	Partial Eskom and municipal supplied	48 007 787	32 689 287	68%
Water		11 169 572	9 153 353	82%
Refuse		4 918 073	3 618 215	74%
Sewerage		10 268 217	7 523 439	73%
Sundry		1 126 557	475 393	42%
		95 083 676	68 952 335	73%
Ward 3				
Property Rates Tax		1 310 555	957 335	73%
Electricity	Municipal supplied	700 359	321 955	46%
Water		3 731 195	1 318 342	35%
Refuse		1 725 436	464 384	27%
Sewerage		3 769 505	1 361 306	36%
Sundry		17 622	12 543	71%
		11 254 672	4 435 864	39%
Ward 4				
Property Rates Tax		10 835 133	8 482 790	78%
Electricity	Municipal supplied	25 852 207	21 412 908	83%
Water		14 154 024	7 610 306	54%
Refuse		3 463 976	1 999 835	58%
Sewerage		8 038 228	4 530 533	56%
Sundry		124 024	98 680	80%
		62 467 592	44 135 050	71%
Ward 5				
Property Rates Tax		650 941	200 811	31%
Electricity	Partial Eskom and municipal supplied	122 369	67 809	55%
Water		5 403 889	1 036 337	19%
Refuse		2 381 116	361 574	15%
Sewerage		4 505 797	836 663	19%
Sundry		5 612	1 325	24%
		13 069 723	2 504 520	19%
Ward 6				
Property Rates Tax		525 973	229 863	44%
Electricity	Partial Eskom and municipal supplied	682 471	-	0%
Water		6 316 133	335 236	5%
Refuse		3 199 921	159 883	5%
Sewerage		5 874 416	448 275	8%
Sundry		8 303	2 811	34%
		16 607 216	1 176 069	7%
Ward 7				
Property Rates Tax		3 864 914	2 644 734	68%
Electricity	Municipal supplied	12 007 434	10 742 098	89%
Water		4 306 665	3 018 792	70%
Refuse		2 238 865	1 223 487	55%
Sewerage		3 809 663	1 992 680	52%
Sundry		147 743	64 402	44%
		26 375 284	19 686 193	75%
Ward 8				
Property Rates Tax		3 919 429	2 454 768	63%
Electricity	Partial Eskom and municipal supplied	2 939 445	2 543 352	87%
Water		3 340 456	1 817 400	54%
Refuse		1 820 780	708 562	39%
Sewerage		2 269 150	549 477	24%
Sundry		102 383	22 818	22%
		14 391 643	8 096 377	56%
Ward 9				
Property Rates Tax		1 327 845	871 227	66%
Electricity	Municipal supplied	419 102	29 579	7%
Water		1 768 926	607 170	34%
Refuse		1 553 279	288 085	19%
Sewerage		2 711 988	513 660	19%
Sundry		82 921	4 295	5%
		7 864 061	2 314 017	29%
Ward 10				
Property Rates Tax		2 384 564	1 131 193	47%
Electricity	Partial Eskom and municipal supplied	128 517	74 893	58%
Water		2 820 894	210 477	7%
Refuse		3 821 764	160 270	4%
Sewerage		3 447 481	55 271	2%
Sundry		37 378	11 538	31%
		12 640 598	1 643 643	13%
Ward 11				
Property Rates Tax		1 514 180	952 379	63%
Electricity	Municipal supplied	3 151 500	2 237 040	71%
Water		841 999	648 623	77%
Refuse		2 749 406	738 690	27%
Sewerage		2 949 988	290 820	10%
Sundry		13 962	58 031	416%
		11 221 034	4 925 582	44%
Ward 12				
Property Rates Tax		2 977 716	1 572 901	53%
Electricity	Municipal supplied	1 037 923	806 175	78%
Water		4 110 993	1 498 508	36%
Refuse		2 181 411	374 467	17%
Sewerage		3 076 684	223 841	7%
Sundry		119 471	28 342	24%
		13 504 197	4 504 234	33%

ANNEXURE A											
INVESTMENTS RECONCILIATION: APRIL 2024											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/04/2024 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 30 April 2024	Balance per Promun @ 30 April 2024	Difference=J-K
MONEY MARKET	9257114251	ABSA BANK	629889415100 629889415111 629889415112 629889415113 629889415114	31 783.86	240.25	0.00	0.00	0.00	32 024.11	32 024.11	0.00
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418600 629889418611 629889418612 629889418613 629889418614	1 048 082.12	6 793.87	0.00	0.00	0.00	1 054 875.99	1 054 875.99	0.00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200 629889418211 629889418212 629889418213 629889418214	3 230.37	11.89	0.00	0.00	0.00	3 242.26	3 242.26	0.00
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100 629889418111 629889418112 629889418113 629889418114	20 730 212.75	95 336.94	12 292 426.98	25 794 259.06	0.00	7 323 717.61	7 323 717.61	0.00
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418500 629889418511 629889418512 629889418513 629889418514	37 345.45	2 207.54	990 000.00	1 024 220.95	0.00	5 332.04	5 332.04	0.00
TOTAL				21 850 654.55	104 590.49	13 282 426.98	26 818 480.01	0.00	8 419 192.01	8 419 192.01	0.00

ANNEXURE A														
GL VOTE NUMBER	GL VOTE DESCRIPTION	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT APRIL 2024														
122410210243	CORPORATE SERVICES: ADMINISTRN	0	5 673	14 742	12 708	37 937	14 663	36 225	21 696	20 608	7 546	171 798	128 082	128 082
163110210243	DIRECTOR: FINANCIAL SERVICES	0	9 874	28 547	25 665	39 169	52 815	12 193	23 243	11 377	51 598	254 480	342 858	342 858
193810210243	ELECTRICITY DISTRIBUTION	0	133 937	139 926	211 655	176 807	180 002	249 469	170 505	161 150	161 612	1 585 063	1 577 627	1 177 627
112220210243	MUNICIPAL MANAGER - EXECUTIVE SUPPORT	0	0	0	0	0	1 985	0	2 262	0	3 231	7 477	43 670	3 670
142810210243	FIRE BRIGADE	0	50 166	43 727	40 556	21 920	39 706	29 424	25 155	59 844	38 798	349 295	304 396	304 396
142820210243	FIRE CACADU	0	15 993	8 335	17 345	2 478	9 085	14 741	5 331	2 253	0	75 561	134 011	66 034
112210210243	OFFICE OF THE MUNICIPAL MANAGER	0	0	0	0	0	0	0	24 007	0	0	24 007	0	2 155
132710210243	PARKS RECREATION GROUNDS	0	6 510	16 747	6 510	16 582	6 510	17 824	15 137	28 719	14 204	128 742	550 256	550 256
183620210243	PUBLIWORKS: STREETS	0	6 151	0	6 062	1 519	17 036	5 676	13 811	29 408	11 212	90 876	117 108	27 108
132750210243	REFUSE REM WASTE MANAGEMENT	634	261 190	229 634	246 777	208 669	197 777	240 100	178 362	183 787	250 046	1 996 977	2 214 108	851 874
183670210243	SEWERAGE	0	122 193	129 332	128 305	101 893	111 143	159 477	122 345	111 798	105 448	1 091 933	1 180 488	1 180 488
142910210243	TRAFFIC CONTROL	0	12 675	14 822	6 719	26 076	36 200	64 515	30 731	28 828	29 587	250 150	295 108	134 102
183690210243	WATER SERVICE	1 121	232 143	203 428	267 233	195 772	200 575	267 718	208 714	210 167	237 079	2 023 950	1 687 139	1 687 139
183610210243	TOWN PLANNING, BUILDING REGULATIONS	0	0	2 699	6 062	82 902	0	4 223	0	0	0	95 886	111 637	111 637
132770210243	AIRPORT	0	5 729	5 460	6 921	6 190	7 536	0	0	0	0	31 835	39 659	39 659
183650210243	WORKSHOP - MECHANICAL	0	0	1 448	0	0	0	0	0	0	0	1 448	2 896	0
113000210243	PMS/STRATEGIC MANAGEMENT	0	0	0	0	0	0	0	0	7 414	0	7 414	0	0
GRAND TOTAL		1 755	862 233	838 846	982 517	917 915	875 031	1 101 584	841 297	855 352	910 361	8 186 892	8 729 043	6 607 085

ANNEXURE A														
EMPLOYEE RELATED COSTS FOR THE MONTH OF APRIL 2024														
ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	496 109	514 670	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	320 007	428 892
ALLOWANCE - TRAVELLING ALLOW	3 375 679	3 430 852	312 238	312 238	312 238	312 238	313 385	313 385	322 716	307 716	314 155	323 655	3 143 962	2 859 043
BARGAINING COUNCIL: Senior Management	371	371	34	34	34	34	34	34	34	23	23	23	307	309
BONUSES	13 622 025	13 108 675	0	21 467	0	13 594	7 676 950	1 292 762	0	3 343	1 64 509	15 092	9 187 626	10 923 896
CONTRIBUTIONS - MEDICAL AID FD	7 478 589	8 108 248	663 321	680 225	669 786	670 886	654 128	658 160	717 280	713 280	722 124	720 966	6 870 155	6 756 873
CONTRIBUTIONS - PENSION FUND	19 934 979	20 482 211	1 701 734	1 705 753	1 735 992	1 723 316	1 726 795	1 723 734	1 708 336	1 709 549	1 712 621	1 735 544	17 183 375	17 068 509
INSURANCE: GROUP LIFE	26 811	35 638	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	35 499	29 698
INSURANCE: UIF	883 473	903 036	73 809	73 503	73 429	75 288	78 300	76 253	73 489	73 032	73 494	74 880	745 476	752 530
LEVY - BARGAINING(IND) COUNCIL	63 239	63 724	5 041	5 041	5 030	5 019	5 030	4 996	4 950	4 939	4 996	5 030	50 072	53 103
OVERTIME	6 607 085	8 729 043	1 755	862 233	838 846	982 517	917 915	875 031	1 101 584	841 297	855 352	910 361	8 186 892	7 274 203
SALARIES & WAGES	128 079 866	132 992 051	9 797 605	10 023 326	10 067 123	9 977 080	10 203 844	9 857 515	9 895 938	9 951 125	10 033 984	10 200 889	100 008 428	110 776 709
SALARIES: Senior Management - Basic salary	3 494 031	3 575 260	350 184	338 730	258 552	258 552	258 552	258 552	334 403	174 992	174 992	170 492	2 577 998	2 979 383
ALLOWANCE COUNCILLORS	9 405	9 405	0	0	0	0	0	0	0	0	0	0	0	7 638
REMUNERATION OF COUNCILLORS	9 275 988	10 255 299	757 747	772 699	772 699	1 269 032	803 360	803 360	803 360	803 890	803 890	803 890	8 393 927	8 546 083
Grand Total	193 347 650	202 148 483	13 699 018	14 830 798	14 769 280	15 323 016	22 673 843	15 899 331	14 997 642	14 618 736	14 895 690	14 996 371	156 703 724	168 457 069

REPAIRS AND MAINTENANCE APRIL 2024															
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	473 607	600 000	59 704	59 704	0	0	124 086	59 704	826	11 983	59 704	65 257	440 967	500 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	1 674	0	0	0	0	0	0	0	0	0	0	0	1 395
9/211-8-13	MATERIALS, STORES REQUIREMINT	50 000	50 000	0	222	0	3 803	8 770	0	0	4 997	0	667	18 458	41 667
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	100 000	0	2 080	0	0	14 845	0	0	0	0	1 391	18 316	83 333
9/216-31-33	MATERIALS, STORES REQUIREMINT	50 000	50 000	0	0	0	0	0	0	0	0	0	0	0	41 667
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	400 000	0	0	0	27 942	172	0	0	3 016	1 625	21 064	53 819	333 333
9/217-3-3	MATERIALS, STORES REQUIREMINT	150 000	150 000	0	962	209	8 739	8 564	0	0	10 513	7 011	8 622	44 620	125 000
9/218-7-11	MATERIALS, STORES REQUIREMINT	200 000	200 000	8 397	20 108	10 523	23 068	48 616	0	0	7 674	0	27 452	145 837	166 667
9/218-16-27	MATERIALS, STORES REQUIREMINT	250 000	250 000	0	0	0	0	0	0	0	0	0	0	0	208 333
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	500 000	450	1 586	0	25 250	119 517	0	135 000	0	0	0	281 803	416 667
9/222-5-9	REPAIRS - FENCING	500 000	500 000	0	0	0	0	56 447	0	0	173 913	0	0	230 360	416 667
9/222-8-13	MATERIALS, STORES REQUIREMINT	150 000	150 000	536	9 535	1 706	7 638	18 076	0	0	17 372	15 156	71 198	141 237	125 000
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	770 000	26 183	5 045	44 251	84 751	5 452	16 818	66 241	79 165	14 553	3 265	345 723	641 667
9/225-12-17	MATERIALS, STORES REQUIREMINT	100 000	300 517	4 729	51 286	17 572	8 617	18 054	0	0	0	70 305	4 558	175 122	250 431
9/225-21-25	GENERAL MAINTENANCE	26 000	26 000	0	1 527	4 347	0	2 576	0	0	4 508	1 072	0	14 030	21 667
9/225-22-26	GENERAL MAINTENANCE	200 000	200 000	0	5 470	3 258	0	0	4 851	0	0	3 846	0	17 425	166 667
9/226-8-14	MATERIALS, STORES REQUIREMINT	3 000	3 000	821	0	0	0	0	0	0	0	0	0	821	2 500
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	153 958	3 720	67 195	34 960	21 592	0	4 753	0	10 943	0	0	143 162	128 298
9/228-3-6	MATERIALS, STORES REQUIREMINT	20 000	20 000	1 054	698	0	0	2 148	0	0	0	0	14 353	18 252	16 667
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	350 000	0	0	0	1 645	160 700	0	0	0	4 691	1 638	168 675	291 667
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	35 031	11 528	0	5 648	0	0	0	0	1 442	0	0	18 619	29 193
9/231-8-11	MATERIALS, STORES REQUIREMINT	40 000	40 000	1 679	32 095	3 076	0	0	0	0	291	0	4 716	41 857	33 333
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	1 539	4 118	417	0	2 694	8 559	0	0	0	2 066	19 393	41 667
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	200 000	400 000	0	500	62 813	9 476	2 260	0	0	913	119 407	0	195 369	333 333
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	20 000	0	1 094	529	0	1 224	11 353	0	0	1 111	0	15 311	16 667
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	2 055 459	0	0	0	0	311 786	0	0	0	331 407	63 065	706 259	1 712 883
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	6 554	5 335	12 033	4 854	5 952	2 103	6 002	5 992	0	0	48 825	41 667

9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	20 000	1 001	0	0	0	0	0	0	0	0	0	1 597	1 252	3 660	7 510	16 667
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	142 000	209 344	0	10 103	13 099	18 806	58 922	11 311	0	5 314	0	2 142	5 314	0	2 142	119 696	174 453
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	28 500	0	0	0	1 149	7 899	0	0	0	0	5 643	0	0	5 643	14 690	23 750
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	22 650	0	0	1 610	0	0	0	0	0	0	0	0	0	0	1 610	18 875
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	3 690 000	9 547	35 340	485 868	24 888	195 288	0	0	54 243	0	439 714	54 243	0	439 714	1 244 889	3 075 000
9/237-4-5	REPAIRS - KURBING	283 500	283 500	0	2 927	5 262	1 081	0	0	0	0	0	0	0	0	0	9 271	236 250
9/237-5-6	MATERIALS, STORES REQUIREMNT	303 000	253 000	2 709	728	813	2 160	7 705	0	0	3 909	0	105 336	3 909	0	105 336	123 360	210 833
9/237-10-11	REPAIRS - KURBING	850 000	850 000	172 609	0	0	0	-161 586	0	0	0	0	0	0	0	0	11 023	708 333
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	325 000	0	1 703	3 563	1 173	0	0	0	0	4 963	0	0	0	0	11 403	270 833
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	175 000	12 132	23 293	3 171	1 326	3 301	0	0	3 950	0	16 791	3 950	0	16 791	63 965	145 833
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	2 315 357	25 830	23 365	40 142	99 909	203 529	41 992	57 965	127 917	1 033 738	163 493	127 917	1 033 738	163 493	1 817 881	1 979 464
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2 333 333
9/242-3-9	RETICULATION NETWORK - SEWERAGE	9 600 000	16 000 000	10 334	5 083	2 974 895	1 467 481	3 368 535	1 174 174	1 733 957	1 709 796	1 784 628	92 528	1 709 796	1 784 628	92 528	14 321 411	13 333 333
9/242-4-10	SLUDGE AR WWWTW AB GRT	1 020 000	2 100 000	0	0	0	0	0	0	0	0	0	1 735 196	0	0	1 735 196	1 735 196	1 750 000
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	10 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8 333
9/244-5-9	GENERAL MAINTENANCE	3 200 000	2 200 000	1 241	27 781	7 602	44 010	544	387 342	0	32 602	0	500 291	32 602	0	500 291	1 001 413	1 833 333
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	0	0	0	1 726	0	0	0	0	0	0	0	0	1 726	541 667
9/244-7-13	RETICULATION NETWORK - WATER	5 726 000	5 726 000	34 224	59 867	127 180	494 246	511 198	202 795	88 297	56 085	48 142	159 164	56 085	48 142	159 164	1 781 197	4 771 667
9/244-8-14	VALVES AND HYDRANTS	195 000	195 000	0	0	0	0	0	25 444	0	0	0	0	0	0	0	25 444	162 500
9/244-17-25	MATERIALS, STORES REQUIREMNT	1 500 000	500 000	0	0	0	1 690	2 957	0	0	9 301	0	2 377	9 301	0	2 377	16 325	416 667
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	1 000 000	40 920	9 425	19 759	4 819	0	71 545	0	53 949	8 696	264 604	53 949	8 696	264 604	473 718	833 333
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	1 358 065	0	0	14 514	0	0	598	0	0	0	0	0	0	0	15 112	1 131 721
9/246-11-16	IGG METER REPLACEMENT	100 000	100 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83 333
9/246-18-102	GENERAL MAINTENANCE	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	291 667
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	2 000 000	0	682 244	441 583	1 192	352	0	143 000	103	84 000	0	143 000	103	84 000	1 352 474	1 666 667
9/246-66-66	STREET LIGHTS	1 060 000	1 060 000	0	0	0	0	0	103 374	0	1 138	0	1 626	1 138	0	1 626	106 138	883 333
9/246-89-92	GENERAL MAINTENANCE	1 335 000	1 335 000	4 454	25 380	18 575	66 099	27 613	5 908	0	80 679	117 835	13 460	80 679	117 835	13 460	360 002	1 112 500
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	60 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50 000
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	9 374	0	65 087	0	15 570	0	9 324	0	6 974	9 324	0	6 974	106 328	333 333
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	1 000 000	0	0	173 533	118 370	140 606	209 097	0	0	0	0	0	0	0	641 605	833 333
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	350 000	0	30 697	0	0	153 486	0	30 697	5 322	0	61 395	30 697	5 322	61 395	281 597	291 667
Grand Total		48 567 801	54 792 055	441 895	1 215 870	4 532 507	2 640 883	5 434 014	2 357 290	2 261 984	2 487 952	3 713 144	3 863 704	2 487 952	3 713 144	3 863 704	28 949 243	45 660 046

ANNEXURE A

DETAIL OF OTHER REVENUE - APRIL 2024

	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24
RENTAL OF FACILITIES AND EQUIPMENT	3 727 309	2 126 639	842 497	446 778	-269 590	65 627	96 444	57 893	152 461	55 136	69 210	120 004	48 534
INTEREST EARNED OUTSTANDING DEBTORS	6 345 863	15 895 278	13 933 471	1 350 551	1 370 280	1 045 242	1 261 675	1 378 783	1 364 312	1 437 727	1 573 614	1 558 540	1 592 748
FINES, PENALTIES AND FORFEITS	720 000	93 537	31 126	8 411	12 380	1 384	232	3 446	1 000	126	1 620	3 910	-1 384
LICENCES AND PERMITS	1 144 163	964 163	722 753	87 326	74 122	36 899	83 455	78 918	49 706	77 824	84 831	81 182	68 491
AGENCY SERVICES	6 134 010	5 840 668	1 963 158	196 512	979 781	-341 015	307 208	538 382	-234 024	222 326	392 974	-265 035	166 051
OTHER REVENUE	15 551 689	14 761 299	19 312 732	238 486	1 816 889	15 138 339	216 683	262 999	183 417	801 267	64 662	218 373	371 616
TOTAL REVENUE	33 623 034	39 681 584	36 805 737	2 328 063	3 983 862	15 946 476	1 965 697	2 320 421	1 516 874	2 594 406	2 186 910	1 716 974	2 246 056
OTHER REVENUE													
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24
ADMIN CHARGES	208 506	311 453	162 083	5 289	3 746	5 232	29 596	24 369	7 858	7 914	12 472	62 103	3 505
ADMISSION FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	1 051 988	525 994	296 334	60 780	11 106	6 635	12 753	52 561	9 839	63 286	15 887	54 207	9 281
BULK CONTRIBUTIONS	136 816	0	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	258 084	-263 172	220 440	21 623	22 044	22 182	22 002	22 458	21 562	21 647	22 485	22 124	22 313
FIRE BRIGADE FEES	1 237 896	1 034 456	1 693	113	0	152	0	367	113	287	113	226	323
GRAVE PLOTS	95 144	95 144	74 353	8 542	11 138	3 955	11 316	7 760	5 351	9 649	6 678	3 591	6 372
INSURANCE REFUND	19 145	200 000	88 731	0	0	0	0	0	0	88 731	0	0	0
SALE OF ASSETS	5 271 495	5 271 495	16 602 718	0	1 726 042	15 122 949	-14 159	0	0	10 070	-242 183	0	0
LANDING FEES	55 353	55 353	36 862	9 869	16 174	10 941	-122	0	0	0	0	0	0
LIBRARY FEES	15 798	9 866	7 222	644	874	2 467	871	488	51	351	10	1 286	180
POSTERS	3 157	3 157	470	0	0	0	0	470	0	0	0	0	0
SALES AVGAS	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	0	0	0	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 456 220	2 947 716	463 670	29 523	-104 496	-163 686	7 711	6 338	7 809	500 232	-4 506	8 775	175 982
SURPLUS CASH	5 700	4 507	4 360	85	350	1 129	615	66	129	409	278	804	495
TOURISM FEES BAVIANS	0	0	0	0	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	87 603	87 603	29 743	2 870	3 218	11 457	0	4 142	2 348	87	1 044	4 696	-117
SURCHARGE ON SERV	1 296 343	1 275 891	1 154 479	87 784	99 592	108 306	129 979	122 755	122 173	73 681	230 285	44 866	135 058
SURCHARGE - WATER	2 879 232	2 879 232	-85 588	-14 276	-15 894	-18 868	-6 105	-13 610	-1 273	-874	-10 670	-1 250	-2 767
VALUATION CERTIFICATES	327 282	293 625	234 675	25 640	28 485	24 663	19 163	34 847	7 459	25 798	30 681	16 947	20 992
WORK DONE FOR PVT PERSONS	145 927	28 979	20 488	0	14 511	826	3 064	0	0	0	2 086 96	0	0
TOTAL OTHER REVENUE	15 551 689	14 761 299	19 312 732	238 486	1 816 889	15 138 339	216 683	262 999	183 417	801 267	64 662	218 373	371 616

ANNEXURE A

DETAIL OF OTHER EXPENDITURE – APRIL 2024

OTHER EXPENDITURE		Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD Totals	Available Budget
DEBT IMPAIRMENT		4 829 178	4 829 178	0	0	0	0	0	0	0	0	0	0	0	4 829 178
CONTRACTED SERVICES		19 337 151	26 376 195	719 838	2 278 089	664 305	1 344 964	553 597	621 078	5 196 582	629 624	331 105	441 736	12 780 917	13 595 278
OTHER EXPENDITURE		113 374 474	134 453 689	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	7 422 078	10 636 105	4 745 521	11 366 270	85 919 940	48 533 749
TOTAL EXPENDITURE		137 540 803	165 659 062	6 244 671	7 867 486	10 501 942	9 638 292	13 115 623	10 563 824	12 618 660	11 265 729	5 076 627	11 808 005	98 700 857	66 958 205

CONTRACTED SERVICES		Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD TOTALS	Available Budget
SECURITY SERV - ACCESS CONTROL	9/222-6-10	1 760 547	1 277 830	0	267 833	0	0	0	0	477 568	0	0	0	745 401	532 429
SECURITY SERV - ACCESS CONTROL	9/225-10-14	505 039	1 706 280	0	330 810	0	0	0	0	664 519	0	0	0	995 330	710 950
SECURITY SERV - ACCESS CONTROL	9/226-5-9	980 098	1 228 092	0	152 917	0	0	0	0	563 470	0	0	0	716 387	511 705
SECURITY SERV - ACCESS CONTROL	9/233-8-10	2 136 863	3 525 811	0	190 517	0	153 600	153 600	0	499 166	307 200	0	0	1 304 083	2 221 728
SECURITY SERV - ACCESS CONTROL	9/244-11-17	1 165 610	4 848 240	0	917 136	0	0	0	0	1 911 004	0	0	0	2 828 140	2 020 100
SECURITY SERV - ACCESS CONTROL	9/246-14-19	1 802 239	1 081 145	0	248 467	0	0	0	0	382 201	0	0	0	630 668	450 477
SECURITY SERV - ACCESS CONTROL	9/284-5-6	494 732	1 456 787	0	113 467	0	62 345	10 250	0	45 400	0	0	0	231 461	1 225 326
CONSULTANCY SERVICES	9/233-20-37	110 000	70 000	0	0	0	17 250	0	0	0	0	0	0	17 250	52 750
CONSULTANCY SERVICES	9/233-21-44	2 140 000	2 140 000	535 097	0	227 961	287 804	241 890	44 817	43 969	0	177 089	185 938	1 744 567	395 433
CONTRACTED SERVICES	9/201-32-52	11 913	300 000	0	0	0	0	0	0	10 359	0	0	0	10 359	289 641
CONTRACTED SERVICES	9/205-9-23	100 000	100 000	0	0	0	0	1 737	0	1 739	0	0	0	3 477	96 523
CONTRACTED SERVICES	9/205-11-8	250 000	250 000	0	0	0	0	0	0	0	0	0	22 438	22 438	227 562
CONTRACTED SERVICES	9/207-2-2	30 000	50 000	0	0	6 149	0	14 660	0	0	0	0	3 514	24 323	25 677
CONTRACTED SERVICES	9/212-2-3	10 000	10 000	0	0	0	450	0	0	0	0	0	0	450	9 550
CONTRACTED SERVICES	9/212-3-4	0	280 000	0	0	0	0	0	0	0	0	0	0	0	280 000
CONTRACTED SERVICES	9/212-4-5	0	40 000	0	0	0	0	0	0	0	0	0	0	0	40 000
CONTRACTED SERVICES	9/212-5-6	0	40 000	0	0	0	0	0	0	0	0	0	0	0	40 000
CONTRACTED SERVICES	9/212-6-7	0	24 000	0	0	0	0	0	0	0	0	0	3 608	3 608	20 392
CONTRACTED SERVICES	9/212-7-8	0	12 000	0	0	0	0	0	0	0	0	0	0	0	12 000
CONTRACTED SERVICES	9/212-8-9	0	4 000	0	0	0	0	0	0	0	0	0	0	0	4 000
CONTRACTED SERVICES	9/212-41-41	400 000	1 900	0	0	74	1 826	0	0	0	0	0	0	1 900	0
CONTRACTED SERVICES	9/231-3-3	350 000	350 000	0	0	0	1 645	160 700	0	0	0	4 691	1 638	168 675	181 325
CONTRACTED SERVICES	9/233-117-140	2 700 000	3 200 000	0	0	415 408	154 231	0	410 021	410 021	210 750	71 183	0	1 671 613	1 528 387
CONTRACTED SERVICES	9/234-13-15	200 000	200 000	0	0	9 562	12 313	3 188	39 627	0	0	0	50 313	115 001	84 999
CONTRACTED SERVICES	9/237-10-11	850 000	850 000	172 609	0	0	0	-161 586	0	0	0	0	0	11 023	838 977
CONTRACTED SERVICES	9/239-2-4	175 000	175 000	12 132	23 293	3 171	1 326	3 301	0	0	3 950	0	16 791	63 965	111 035
CONTRACTED SERVICES	9/244-23-19	290 000	290 000	0	0	0	0	0	0	0	0	0	0	0	290 000
CONTRACTED SERVICES	9/246-18-102	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/248-19-19	50 000	50 000	0	1 650	1 980	0	0	8 892	0	0	0	8 892	21 414	28 586
CONTRACTED SERVICES	9/286-10-10	2 475 110	2 465 110	0	32 000	0	652 174	125 856	117 721	187 164	107 724	78 142	148 603	1 449 385	1 015 725

DESCRIPTION	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	2 347 968	7 335 135	324 618	312 136	463 719	364 970	342 263	326 932	358 944	385 042	393 780	222 500	3 494 905	3 840 230
RENTAL OF EQUIPMENT	2 000 000	2 000 000	0	0	0	0	168 000	170 000	1 625	0	0	0	339 625	1 660 375
OPERATING LEASE OF VEHICLES	7 371 330	8 141 417	501 181	447 831	908 113	267 215	726 284	1 898 537	0	1 393 020	4 344	689 682	6 836 206	1 305 211
ADVERTISING, PUBLICITY AND MARKETING	932 911	952 911	10 006	75 300	38 322	48 357	46 384	22 794	11 986	28 374	61 001	80 897	423 420	529 491
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	5 851 378	41 431	75 074	107 511	122 708	8 403	33 522	66 241	93 159	17 925	3 265	569 238	5 287 140
BANK CHARGES	941 813	941 813	49 630	56 815	71 974	64 533	62 418	70 213	59 951	60 854	76 173	59 836	632 400	309 413
CASHIER SHORTAGES	68 200	20 000	69	273	17	495	51	90	615	41	513	6 548	8 712	11 288
THIRD PARTY VENDORS	1 603 851	1 603 851	0	163 655	165 321	152 084	167 735	0	339 174	172 086	152 232	239 793	1 552 080	51 771
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	1 249 154	53 130	50 224	82 030	55 743	54 113	464	106 017	159 026	0	153 725	714 473	534 681
TELEPHONE, FAX, TELEGRAPH AND TELEX	3 411 424	858 347	59 719	142 051	59 786	59 786	59 786	59 786	59 786	61 056	69 686	-2 546	608 899	249 448
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	50 000	1 425	0	0	0	1 126	4 800	0	6 130	18 360	2 315	34 156	15 844
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	50 000	0	0	557	6 174	0	0	1 734	0	0	4 519	12 983	37 017
EXTERNAL AUDIT FEES	7 624 678	11 426 046	0	7 304	764 174	1 190 234	1 914 728	2 227 638	231 535	19 549	-2 492 228	382 598	4 245 533	7 180 513
DATA LINES	673 607	1 000 000	59 704	60 204	62 813	9 476	126 346	59 704	826	12 897	179 111	65 257	636 335	363 665
NETWORK EXTENSIONS	1 000 000	1 000 000	40 920	9 425	19 759	4 819	0	71 545	0	53 949	8 696	264 604	473 718	526 282
SOFTWARE LICENCES	2 855 459	2 855 459	6 554	45 406	12 033	69 941	471 224	17 673	36 699	20 638	331 407	131 434	1 143 009	1 712 450
INSURANCE BROKERS FEES	816 452	1 182 206	689 620	0	0	0	0	0	0	0	847	11 527	701 994	480 212
INSURANCE - GENERAL PREMIUMS	1 657 445	2 375 451	1 385 679	0	0	0	0	0	0	556	10 027	-1 048	1 395 214	980 237
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEVY - WATER RESEARCH FUND - DWAF	2 500 000	500 000	0	0	32 848	0	65 646	5 490	65 695	36 072	0	60 205	265 956	234 044
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 585	709 318	267 126	28 710	0	69 717	0	363	30 695	6 564	115 010	0	518 185	191 133
MUNICIPAL SERVICES	48 711 342	62 930 216	1 622 947	2 706 497	5 631 604	4 435 659	5 554 662	3 719 963	4 803 264	7 223 939	4 565 358	5 319 782	45 583 673	17 346 543
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	115 694	6 978	0	0	4 674	2 870	14 351	2 304	957	0	1 944 561	1 976 695	-1 861 001
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 570 000	1 080 000	5 000	211	86 045	4 080	3 850	0	10 483	0	31 040	96 138	236 848	843 152
REMUNERATION TO WARD COMMITTEES	1 080 000	1 080 000	86 250	84 750	82 500	81 750	83 250	74 250	90 750	82 500	83 250	81 750	831 000	249 000
SAMPLES AND SPECIMENS	4 100 000	4 550 000	0	0	118 660	193 077	1 509 196	42 130	142 659	0	0	523 012	2 528 735	2 021 265
SIGNAGE - TOURISM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 615 104	1 687 582	129 149	127 473	125 713	135 593	135 388	128 192	129 804	122 053	127 978	129 056	1 290 399	397 183
TRAVELLING AND SUBSISTENCE	3 720 162	4 040 166	134 675	287 543	267 167	232 063	237 032	138 778	126 961	243 460	250 919	196 780	2 115 379	1 924 787
VEHICLE TRACKING	106 665	427 372	26 381	26 381	26 381	0	0	79 143	0	52 762	0	52 762	263 810	163 562
WET FUEL	9 045 252	8 440 173	22 638	882 133	710 592	720 178	821 272	776 387	744 328	401 422	740 091	667 318	6 486 360	1 953 813
TOTAL OTHER EXPENDITURE	113 374 474	134 453 689	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	7 422 078	10 636 105	4 745 521	11 366 270	85 919 940	48 533 749

ANNEXURE A

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

Apr-24									
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	0	12 961 504	7 418 876	17 261 442	15 572 055	11 862 146	99 195 739	427 100 065	591 371 827
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	50 144	2 027 703	-4 153 008	1 102 345	2 010 277	-3 762 342	-690 022	20 578 135	17 163 232
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 524 592	2 518 265	-7 930 263	2 063 416	2 110 670	-2 070 551	-9 534 863	17 810 152	7 491 418
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	2 730 732	2 534 800	931 078	-2 142 014	-2 080 878	-4 321 096	-121 046	23 116 136	20 647 712
Auditor General	-724 328	-340 272	-3 332 093	-407 129	-187 861	2 090 092	-1 576 007	6 566 451	2 088 853
Other	26 488	0	0	0	0	0	0	0	26 488
Total	4 607 628	19 702 000	-7 065 410	17 878 060	17 424 263	3 798 249	87 273 801	495 170 939	638 789 530

TOP 10 CREDITORS APRIL 2024

Detail	0- 30 Days	31- 60 Days	61- 90 Days	90+ Days	Total -
ESKOM HOLDINGS LTD BULK	12 961 504	23 317 405	3 126	555 089 793	591 371 828
SARS PAYE	50 144	2 027 703	-4 153 008	19 238 393	17 163 232
COMPENSATION COMMISSIONER	39 075	40 377	1 710 516	4 614 845	6 404 813
SALGA	1 944 561	0	0	3 831 076	5 775 637
SARS UIF	157 855	150 979	149 108	4 941 730	5 399 672
CONSOLIDATED RETIREMENT FUND	1 573 176	1 584 934	-6 071 927	7 667 834	4 754 018
SARS SDL	133 738	130 214	123 815	3 889 352	4 277 119
DEPARTEMENT WATERWESE	37 168	37 775	357 940	1 960 942	2 393 824
ODITEUR-GENERAAL	-570 312	-454 810	-3 284 412	6 398 386	2 088 852
SALA PENSION	499 844	496 492	-1 999 260	2 510 492	1 507 567

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
DWAINE WARNER T/A ELEC	0	0	0	0	68 377	68 377
1LIFE DIRECT INSURANCE	9 172	0	0	0	0	9 172
A & D POWER CC	69 428	0	0	0	0	69 428
ADSACTIVE(PTY) T/A PDK	19 994	0	0	0	0	19 994
AIC AFRICA	0	26 971	0	0	0	26 971
ALTECORP T/A SIBANYE	30 338	30 338	0	0	0	60 676
AMATOLA WATER BOARD	0	0	0	0	249 264	249 264
AN NKASAAI	1 000	0	0	0	0	1 000
ANC	11 989	0	0	0	0	11 989
Annalie Erasmus Inc	400	0	0	0	0	400
Annalie Mbambani	1 500	0	0	0	0	1 500
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
AS YOU IT SOLUTIONS	0	0	20 928	0	0	20 928
Assupol Life	11 684	0	0	0	0	11 684
Avbob	69 516	0	0	0	0	69 516
BEDFORD MAGISTRATE	600	600	0	0	0	1 200
Best Funeral	9 020	0	0	0	0	9 020
Betaalmeestergeneraal T	416 285	37 039	-312 429	0	0	140 894
BINNEKEUR T/A DROMMEDAR	1 278	0	0	0	0	1 278
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	390 295	0	0	0	15 963	406 259
BRIGHTROCK LIFE LTD	163	0	0	0	0	163
BYTES PEOPLE SOLUTION (0	0	0	0	6 989	6 989
Capital Alliance/Libert	30 220	0	0	0	0	30 220
Channel Life	1 778	0	0	0	0	1 778
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	4 193	0	0	0	0	4 193
COMPENSATION COMMISSION	39 075	40 377	1 710 516	40 377	4 574 468	6 404 813
COMPU-SERVE	1 900	0	0	0	0	1 900
Cornelia Booyesen	300	0	0	0	0	300
DA	5 160	0	0	0	0	5 160
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	37 168	37 775	357 940	37 775	1 923 168	2 393 824
DEREK LIGHT	8 288	0	0	0	500	8 788
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	18 625	5 870	1 904	0	0	26 399
EC IMATU FENURAL	1 011	0	0	0	0	1 011
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
ELIZABETH MAARMAN	2 000	0	0	0	0	2 000
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
EMARENTHI BRWN	500	0	0	0	0	500
EMBEE INSTALLATIONS	3 738	0	0	0	0	3 738
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	245 756	277 442	211 943	0	-41 838	693 303
EXCELSIOR FARMING	-72 155	68 659	0	325	3 171	0
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
FRIEDMAN SCHECKTER ATTO	1 500	0	0	0	0	1 500
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 899 709	-2 492 351	-2 536 262	-2 518 505	-5 243 244	-15 690 070
GOLDBERG & DE VILLIERS	207	0	0	0	0	207
GOVERNMENT PRINTING WOR	2 018	0	0	0	0	2 018
GRAAFF-REINET ADVERTISE	23 607	0	0	0	0	23 607
GREYSHELL	9 053	0	0	0	0	9 053
GRT DRILLING & EXCAVATI	7 889	0	0	0	0	7 889
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 000	0	0	0	0	1 000
HEROTEL	0	0	0	0	300	300
HOLLARD SPECIALIST LIFE	4 015	0	0	0	0	4 015
Hosmed	20 253	0	0	0	-35 200	-14 947
Imatu Internal Loans	3 491	0	0	0	0	3 491
Imatu Ledegeid	6 177	0	0	0	81	6 258
Imatu Loans (Kempston)	26 260	0	0	0	0	26 260
ITS PUMPS & SEALS	46 069	0	0	0	130 984	177 053
JANSENVILLE MAGISTRATE	1 020	-600	0	0	0	420
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOUBERT GALPIN & SEARLE	6 792	0	0	0	0	6 792
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 800	0	0	0	0	4 800
JUVINON SYSTEMS T/A ISM	1 690	6 145	0	0	0	7 835
K AFRIKA TRADING (PTY)	0	0	0	0	62 330	62 330
K.G.A. Lewens	1 788	0	0	0	0	1 788
KEMPSTON LOANS	84 686	0	0	0	0	84 686
Keyhealth	129 109	0	0	0	0	129 109
LA Health	351 088	0	0	0	334 058	685 146
LANDDROS GRAAFF-REINET	18 590	0	0	0	0	18 590
LANDDROS MIDDELBURG	800	0	0	0	0	800
LANDDROS UITENHAGE	650	0	0	0	0	650
LATERAL UNISON	0	23 860	0	0	0	23 860
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	13 955	0	0	0	0	13 955

LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	126 576	0	0	0	0	126 576
Linda Hendricks	750	0	0	0	0	750
Linda Visagie	690	0	0	0	0	690
Lion of Africa	490	0	0	0	0	490
Mafori Finance	251 346	0	0	0	0	251 346
Margaret Spogter	800	0	0	0	0	800
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
MCWILLIAMS AND ELLIOTT	0	98 813	0	0	0	98 813
MD SECURE ACCESS	0	0	106 408	0	0	106 408
MESH STEEL & WELD	22 043	3 700	0	0	0	25 743
Metropolitan Lewens	106 962	0	0	0	0	106 962
METSI CHEM EASTERN CAPE	148 902	0	0	0	0	148 902
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	30 819	0	0	0	951	31 770
MR PAINT/DULUX PAINT CE	25 200	0	0	0	0	25 200
MUNCOMP SYSTEMS CC	35 302	0	0	0	35 302	70 604
N9 SPARES	816	3 159	0	0	0	3 975
NADIA CORNELIUS	600	0	0	0	0	600
NATIONAL FINANCIAL SERV	244	0	0	0	0	244
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	700
NETWORK COLLECTIONS	357	0	0	0	0	357
NEWGROUND PROJECTS	601 285	0	0	0	0	601 285
NICOLEEN BANTOM	3 000	0	0	0	0	3 000
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	323 146	0	0	0	0	323 146
NTOMBETHEMBA KITI	800	0	0	0	0	800
Old Mutual Group (Annu	345	0	0	0	0	345
Old Mutual Group Scheme	198 913	0	0	0	0	198 913
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PAX STATIONARY CC	9 691	0	0	0	0	9 691
PENSION FUNDS	0	0	0	0	460 124	460 124
PICTURE PERFECT	390	390	390	390	3 510	5 070
PIET VILJOEN MOTORS	83 640	34 948	9 891	41	1	128 521
PLATINUM CONSTRUCTION	70 032	0	0	0	0	70 032
PLATINUM SUPPLIERS (PTY	27 384	171 723	0	0	0	199 107
PONDEROSA T/A DMS TECHN	63 250	31 625	0	0	0	94 875
PRODIBA (PTY) LTD	22 910	6 399	0	0	0	29 309
QPOINT GROUP PTY LTD	383 518	384 446	465 951	0	1 098 705	2 332 620
R-DATA	79 545	0	0	0	0	79 545
Russel Becker Inc	2 787	0	0	0	0	2 787
SALBA	0	0	0	0	3 875	3 875
SAINS AGENCIES	204 217	0	0	0	0	204 217
SALGA	1 944 561	0	0	0	3 831 076	5 775 637
SALGBC (Levies)	10 105	0	0	0	0	10 106
SALGBC Agency Shop Fee	3 203	0	0	0	0	3 203
SAMWU	26 800	0	0	0	0	26 800
Samwumed	341 355	0	0	0	13 040	354 395
Sanlam	241 627	0	0	0	0	241 627
Sanlam Pension	7 100	0	0	0	0	7 100
Sanlam Sky	210 748	0	0	0	0	210 748
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	133 738	130 214	123 815	131 783	3 757 569	4 277 119
SARS UIF	157 855	150 979	149 108	150 457	4 791 272	5 399 672
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVICES SYSTEMS GROUP	46 606	0	0	0	0	46 606
SERVPIX 72 CC	180 802	572 959	340 469	0	0	1 094 230
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLZA FINANCE (Pty	136 353	0	0	0	0	136 353
SHUNE A NDLEBE	500	0	0	0	0	500
SONDLO & KNOPP ADVERTIS	4 856	0	0	0	0	4 856
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUBSISTENCE & TRAVELLIN	-9 067	0	0	0	9 067	0
SUPA QUICK	-21 279	21 279	0	0	0	0
THEMBEKA M NOMBANDE	400	0	0	0	0	400
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOBEKA APRIL	800	0	0	0	0	800
THOZAMA MPONDO	1 500	0	0	0	0	1 500
TJS Employee Benefits C	3 223	0	0	0	0	3 223
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
TYRE SERVICES GRAAFF-RE	1 850	0	0	0	0	1 850
V DERCKSEN & VENNOTE	1 316	0	0	0	0	1 316
VILLA DE LOCKYER	-22 500	0	0	0	0	-22 500
VOLKS DELTA	12 981	0	0	0	0	12 981
VOLTEX	222 780	0	0	0	0	222 780
WIKUS VAN RENSBURG ATTO	0	0	0	0	3 313	3 313
ZAAYMANS GARAGE	129 255	62 521	206	806	860	193 648
GRAND TOTAL	5 857 138	-264 720	650 777	-2 156 551	16 561 068	20 647 712

ANNEXURE A

Month End	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10
M10 April	EC101			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
		3000	Cash Receipts by Source										
		3010	Property rates	1 694 637	14 013 587	4 193 474	2 927 290	2 602 053	2 026 614	1 968 890	1 863 691	2 435 846	1 889 725
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	10 901 332	12 395 406	12 619 353	14 205 395	13 445 088	13 986 161	12 656 197	12 407 361	13 093 727	13 473 342
		3040	Service charges - water revenue	2 469 442	2 832 746	2 367 917	3 216 422	2 943 496	2 662 213	2 545 177	3 205 681	2 807 309	3 010 847
		3050	Service charges - sanitation revenue	1 315 818	3 441 345	1 822 681	1 944 510	2 278 725	1 718 947	1 537 924	1 947 555	1 446 231	1 516 246
		3060	Service charges - refuse revenue	907 022	1 573 007	1 174 870	1 127 711	1 092 396	871 419	924 735	913 879	863 934	894 951
		3070	Service charges - other	59 123	74 442	63 997	72 905	96 907	78 003	60 261	121 596	68 151	84 118
		3080	Rental of facilities and equipment	14 617	17 767	19 920	21 914	13 213	13 346	10 714	18 349	27 694	14 068
		3090	Interest earned - external investments	4 016	1	7 860	8 599	6 594	4 919	5 253	4 233	4 741	5 644
		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	7 911	12 380	1 000	232	1796	0	126	620	30	0
		3130	Licences and permits	87 833	85 962	66 036	88 511	99 063	63 112	92 931	101 400	93 780	97 800
		3140	Agency services	1 079 922	1 524 493	1 730 878	1 361 687	1 233 509	942 676	1 026 312	1 357 145	1 163 794	854 927
		3150	Transfer receipts - operational	47 769 687	3 428 000	0	0	0	38 174 618	0	0	33 191 570	261 280
		3160	Other revenue	45 882 447	18 498 853	40 309 544	15 794 148	14 451 965	17 372 643	7 262 514	7 198 026	14 359 282	12 575 907
			3170 Cash Receipts by Source	112 193 807	57 897 989	64 377 531	40 769 325	38 264 804	77 914 672	28 091 035	29 139 538	69 556 090	34 678 856
			3180 Other Cash Flows/Receipts by Source										
		3190	Transfer receipts - capital	18 928 045	1 356 197	3 178 948	7 849 398	3 763 378	11 469 000	642 977	6 585 000	21 402 192	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	-9 393 608	-2 605 079	6 954 641	-1 535 601	16 122 953	-7 586 974	3 250 930	-6 835 961	-9 389 635	13 431 463
			3280 Total Cash Receipts by Source	121 728 244	56 649 107	74 511 120	47 083 122	58 151 135	81 796 698	31 984 942	28 888 577	81 568 646	48 110 318
			4000 Cash Payments by Type										
		4010	Employee related costs	12 941 266	14 058 092	13 996 571	14 053 976	21 870 471	15 095 962	14 194 270	13 814 839	14 091 792	14 192 473
		4020	Remuneration of councillors	757 747	772 699	772 699	1 269 032	803 360	803 360	803 360	803 889	803 889	803 889
		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	9 346 208	0	0	0	0	4 234 468	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	827 814	2 619 804	763 951	1 546 709	636 635	714 240	5 976 067	724 068	380 771	507 995
		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	96 434 451	29 382 116	59 369 283	21 458 848	21 570 949	58 812 266	9 330 931	10 338 242	56 672 125	20 938 848
			4120 Cash Payments by Type	120 307 486	46 832 711	74 902 504	38 328 565	44 881 415	79 660 296	30 304 628	25 681 038	75 948 577	36 443 205
			4130 Other Cash Flows/Payments by Type										
		4140	Capital assets	2 116 606	1 583 143	7 026 841	9 357 269	13 182 949	3 894 470	662 191	7 027 893	2 463 038	10 267 402
		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	122 424 092	48 415 854	81 929 345	47 685 834	58 064 364	83 554 766	30 986 819	32 708 931	78 411 615	46 710 608
			4180 Net Increase/(Decrease) in Cash Held	-695 848	8 233 253	-7 418 225	-602 712	86 771	-1 758 068	1 018 123	-3 820 353	3 157 031	1 399 710
		4190	Cash/cash equivalents at the month/year begin:	1 270 882	575 034	8 808 286	1 390 061	787 350	874 121	-883 947	134 176	-3 686 178	-529 146
			4200 Cash/cash equivalents at the month/year end:	575 034	8 808 286	1 390 061	787 350	874 121	-883 947	134 176	-3 686 178	-529 146	870 564

ANNEXURE B

Annexure A2 - Monthly



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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Apr'24

National Financial Year

2023/24

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3 + Maintaining the Eskom and bulk water current account – 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2 6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2023/24 Main Adjustment MTREF
8	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes
9	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? 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 only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (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

11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	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? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
	6.6	Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	Yes
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	6.7.1 = Yes
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes

24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
6.9 Monitor and report on implementation –			No
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			Yes
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>			
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<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>			Select
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>			Yes

39		Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

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

Municipal Details				
Eastern Cape				
Code	District	Municipality	Period Monitored	No. Of Wards
EC101		Dr Beyers Naude	April	1

Collection Rate Assessment	Summary - Quarter 1					Q1	Summary - Quarter 2					Q2	Summary - Quarter 3					Q1	Summary - Quarter 4					Q1
	Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection		
1.Collection for whole demarcation	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		23 770 538	14 777 710	8 992 778	62%	62%			
2.Collection <u>and</u> <u>Electricity supplied areas</u>	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!				
3.Collection: Property Rates	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		269 695	1 889 725	(1 630 030)	728%	728%			
4.Total average collection: Electricity (Municipal supplied areas)	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		8 550 982	7 407 502	1 053 480	86%	86%			
5.Total average collection: Water	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		7 445 030	3 010 648	4 437 182	40%	40%			
6.Total average collection: Wastewater	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		4 423 576	1 494 734	2 938 842	34%	34%			
7.Total average collection: Refuse	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!		3 088 255	864 951	2 193 304	28%	28%			
8.Total average collection: Interest	-	-	-	#DIV/0!	0%		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!				

ANNEXURE C



RE : MONTHLY SCM REPORT: APRIL 2024

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 council on the implementation of the SCM Policy by DBNLM, and ultimately report to the relevant Treasury Office.

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The key positions of SCM Manager and 2 SCM Practitioners have been appointed. Two additional Supply Chain Management officials (Data Capturing) have been appointed but only one have started in APRIL 2023. The 2nd Data Capturer to started on 02 April 2024. The position of Contract Management is still vacant.

Order Processing

The electronic order process is ongoing. The capturing of requisitions by the PA's in the respective departments has started being consistent.

. A new system is also being implemented whereby requisitions also need to be authorized for budget purposes before final order creation by SCM. The departments have also started to book out stock electronically on the system, there by replacing the manual stores requisitions.

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 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.

The Municipality is currently working with the system provider R-Data to integrate CSD on Promun, for it to be more easily accessible.

Contracts on the Contract Register

The following contracts are on a month-to-month basis:

- Telkom/Business Connexion (Email and Telephones)
- Chimes of Freedom (BlueSky Excelsior)

Contracts that have been extended

- Utilities World
- R-Data

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are satisfied.

Procurement for APRIL 2024

Purchases processed for APRIL 2024. 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 PURCHASES SUMMARY (EXCLUDING VAT) FOR THE MONTH OF APRIL 2024”.

ORDER TYPE	TOTAL AMOUNT	NUMBER OF ORDERS
A - Assets	R 6 456 246.64	4
C - Contracts	R 1 753 296.88	19
D - Deviations	R 379 585.19	17
G - Grants	-	
I - Insurance	R 11 526.92	1
N – None of the above	R 18 452 047.80	104
P – Petty cash	R 75 058.86	64
R – Invitation to quote	R 828 646.43	8
S – Subsistence & travel	R 187 042.57	76
T - Tenders	R 5 352 234.09	16

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 425 646.64** (Inclusive of VAT). “SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH OF APRIL 2024”. Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

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 more than R30K including procurement above R200K vat inclusive. Thus, all the prescribed requirements are currently met or properly deviated from when circumstances warrant and only with the final approval of the Accounting Officer and reported to the Municipal Council. New PPPFA 2022 to be applied to all procurement above R30 000 for all procurement from 16 JANUARY 2024. Currently seeking clarity regarding the inclusion of specific goals to be included in the preference point system.

TENDERS AWARDED FOR THE PERIOD

TD #	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
NONE					

RFQ's awarded for the Period (APRIL 2024)

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
MECHANICAL MAINTENANCE AND REPAIR SERVICES ON TWO WATER BOOSTER PUMP STATIONS IN GRAAFF-REINET	NORTHFIELD ENGINEERING	BEY-SCM-456	08/04/2024	R 131 861.30	OWN FUNDING
SUPPLY AND DELIVERY ELECTRONIC EQUIPMENT	JUVINION SYSTEMS	BEY-SCM-462	29/04/2024	R 81 460.00	OWN FUNDING
SUPPLY AND DELIVERY OF GATE FLANGED VALVES	SERVIPIX 72 CC	BEY-SCM-468	24/04/2024	R 180 102.00	OWN FUNDING
SUPPLY, DELIVERY AND INSTALLATION OF STEEL DOORS FOR ELECTRICAL SUBSTATIONS	J&F TITUS AND SONS	BEY-SCM-471	25/04/2024	R 84 402.50	OWN FUNDING
PROVISION OF TRAINING SERVICES: BASIC FIRE FIGHTING (SAQA ID: 12484)	MSG ENTERPRISES	BEY-SCM-473	16/04/2024	R 21 250.00	OWN FUNDING
PROVISION OF TRAINING SERVICES: EMERGENCY EVACUATION PROCEDURES (SAQA ID: 259597)	MSG ENTERPRISES	BEY-SCM-474	24/04/2024	R 18750.00	OWN FUNDING
PROVISION OF TRAINING SERVICES: WORKING IN CONFINED SPACES (SAQA ID 15034)	TSHIRELETSO MULTI-SKILLS AND TRAINING	BEY-SCM-475	29/04/2024	R 71 878.73	OWN FUNDING

OIL PURIFICATION OR OIL REPLACEMENT OF TWO (2) DISTRIBUTION TRANSFORMERS (1 X 1000 KVA TRANSFORMER OIL PURIFICATION, 1 X 315KVA OIL REPLACEMENT) AND SUPPLY OF 85 X KPZ 18 NICKEL CADMIUM BATTERY CELLS FOR SUBSTATION	A&D POWER CC	BEY-SCM-480	26/04/2024	R 277 574.06	OWN FUNDING
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PENDING TENDERS FOR THE PERIOD (APRIL 2024)



PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
TENDER 137/2023	REPAIR OF HIGHMAST LIGHTS	ADJUDICATION COMMITTEE	OWN FUNDING
TENDER 08/2024	SUPPLY AND DELIVERY OF CLEANING MATERIALS	ADJUDICATION COMMITTEE	OWN FUNDING
TENDER 11/2024	PROVISION OF A FLEET/FUEL MANAGEMENT SYSTEM FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 12/2024	PANEL OF SERVICE PROVIDERS FOR THE INSTALLATION AND FITMENT OF TYRES	EVALUATION COMMITTEE	OWN FUNDING
TENDER 13/2024	SUPPLY AND DELIVERY OF BATTERIES FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 15/2024	CONSULTING ENGINEERS: MUNICIPAL ROAD NETWORK UPGRADING	ADJUDICATION COMMITTEE	MIG
TENDER 24/2024	PROVISION OF SHORT TERM INSURANCE FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 44/2024	CALCULATION OF REHABILITATION OF LANDFILL SITE PROVISION FOR A PERIOD OF 3 SUCCESSIVE YEARS FROM 30 JUNE 2024	ADVERTISED	OWN FUNDING
TENDER 49/2024	PROVISION OF TRAINING SERVICES: CERTIFICATE: FETC ENVIRONMENTAL PRACTICE (SAQA 50309)	ADVERTISED	GRANTS (LGSETA)
TENDER 50/2024	PROVISION OF TRAINING SERVICES: CERTIFICATE: LOCAL GOVERNMENT (SAQA ID:23616)	ADVERTISED	GRANTS (LGSETA)

E-Tender Challenges

E-tenders are no longer functional, tenders are only advertised in newspapers, municipal website and notice boards.

Training

Training is continuously required within the department to comply with updated legislation as and when they become available, as well as the needs of the department due to the shortage of staff. Therefore, contract management training is required for the Manager and 2 SCM Practitioners.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 14/05/2024
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 14/05/2024

DEVIATIONS FROM 01 APRIL 2024 TO 30 APRIL 2024

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 425 646.64

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							
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area	NALSON MANDELA BAY MUNICIPALITY	R30 425.00	08/04/2024	This is a request to deviate from SCM process regarding the EDL Training for Traffic services employees. There is only one training provider within the jurisdiction of the province. D/1517	HUMAN RESOURCES MANAGEMENT	04/03/2024	DR. E.M. RANKWANA
		BOTANICAL GARDENS GROUP	R5 840.00	02/04/2024	The only place that offers free use of Hall with proper facilities and with catering and set up of hall, it also provides a generator and inverter during loadshedding. D/1513	CORPORATE SERVICES	20/03/2024	DR. E.M. RANKWANA
		MANCOSA (PTY) LTD	R24 225.00	08/04/2024	The employee was appointed with a condition that the municipality must pay for the study fees to meet the minimum requirements for the position. D/1516	HUMAN RESOURCES MANAGEMENT	04/04/2024	DR. E.M. RANKWANA
		STADIO	R16 770.00	08/04/2024	The employee was appointed with a condition that the municipality must pay for the study fees to meet the minimum requirements for the position. D/1518	HUMAN RESOURCES MANAGEMENT	26/02/2024	DR. E.M. RANKWANA
		DEREK LIGHT ATTORNEYS	R48 236.45	12/04/2024	The invasion of land happened over a weekend and Derek Light Attorneys were the only locally based available attorneys as the matter was urgent and has to be acted upon immediately. D/1521	MUNICIPAL MANAGERS OFFICE	10/14/2024	DR. E.M. RANKWANA
		EXCELSIOR FARMING	R1 585.50	12/04/2024	The service provider already provides the service through a partnership as stated in supporting documents. DR SAC does not provide any funds for internet. D/1522	FINANCE: ICT	29/09/2022	DR. E.M. RANKWANA
		EXCELSIOR FARMING	R1 585.50	12/04/2024	The service provider already provides the service through a partnership as stated in supporting documents. DR SAC does not provide any funds for internet. D/1523	FINANCE: ICT	29/09/2022	DR. E.M. RANKWANA
		TRAVELSTART ONLINE TRAVEL	R15 158.00	12/04/2024	Booking is for lights. No quotation can be sourced. Demands fluctuate. D/1524	INFRASTRUCTURE SERVICES	12/04/2024	B. ARENDS

36(L)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	DOORNPOORT TRUST T/A LAPIDARIA	R6 750.00	15/04/2024	Due to the IDP & Budget schedule and EC 101 Draft Budget 2024/2025 final taking place from next week Monday the 15 April 2024 in Bavianskloof, we have to book accommodation for Directors and Managers. D/1525	FINANCE DEPARTMENT	12/04/2024	B. ARENDS
		PONDEROSA T/A DMS TECHNOLOGIES	R158 125.00	05/04/2024	Business Intelligence platform for System analysing key Municipal Revenue and Property-based information with the	FINANCE DEPARTMENT	04/04/2024	DR. E.M. RANKWANA
		GRAAFF-REINET ADVERTISER	R5 061.84	11/04/2024	Sole service provider. Only newspaper that publishes weekly and available to all resident within Dr. Beyers Naude Local Municipality jurisdiction. D/1519	MUNICIPAL MANAGER OFFICE	09/04/2024	DR. E.M. RANKWANA
		GRAAFF-REINET ADVERTISER	R13 046.18	11/04/2024	Sole service provider. Only newspaper that publishes weekly and available to all resident within Dr. Beyers Naude Local Municipality jurisdiction. D/1520	MUNICIPAL MANAGER OFFICE	09/04/2024	DR. E.M. RANKWANA
		GRAAFF-REINET ADVERTISER	R3 353.72	17/04/2024	MANAGEMENT MEETING: Only locally circulating newspaper in Dr. BNLM. D/1530	MUNICIPAL MANAGERS OFFICE	17/04/2024	Z. KALI
		SONDLO & KNOPP ADVERTISING	R2 427.86	18/04/2024	Could only obtain 1 quotation, The GRT Advertiser can only publish on Thursday an only circulates locally which means that the advert will not reach its target audience. D/1531	SCM - BTO	18/04/2024	Z. KALI
	Any contract relating to the publication of notices and advertisements by Municipality	SONDLO & KNOPP ADVERTISING	R2 427.86	19/04/2024	Could only obtain 1 quotation, The GRT Advertiser can only publish on Thursday an only circulates locally which means that the advert will not reach its target audience. D/1541	SCM - BTO	19/04/2024	Z. KALI
		MSG ENTERPRISES T/A TECHNILAW SA	R18 750.00	24/04/2024	Training for Emergency Evacuation procedures was sent out on ITC for quotations to be obtained. It followed the standard SCM processes but unfortunately only two were received for the training programme. D/1542	HUMAN RESOURCES MANAGEMENT	17/04/2024	DR. E.M. RANKWANA
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.	TSHIRELETSO MULTI-SKILLS AND TRAINING	R71 878.73	29/04/2024	The working in confined space training was sent out on an ITC for quotations to be obtained. It followed the standard SCM processes but unfortunately only one quotation was received for the training. D/1543	HUMAN RESOURCES MANAGEMENT	19/04/2024	DR. E.M. RANKWANA

ANNEXURE D

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	42 323	45 043	51 761	-	47 715	43 134	4 581	11%	51 761
Service charges	218 157	248 196	311 209	23 704	240 964	259 341	(18 377)	-7%	311 209
Investment revenue	646	-	-	-	-	-	-		-
Transfers and subsidies - Operational	646	616	1 196	110	973	997	(24)	-2%	1 196
Other own revenue	156 758	159 281	169 198	3 639	165 833	140 998	24 835	18%	-
Total Revenue (excluding capital transfers and contributions)	418 531	453 136	533 363	27 453	455 484	444 469	11 015	2%	533 363
Employee costs	165 857	184 072	191 893	14 192	148 310	159 911	(11 601)		191 893
Remuneration of Councillors	9 416	9 276	10 255	804	8 394	8 546	(152)		10 255
Depreciation and amortisation	66 714	65 308	65 308	5 083	50 665	54 424	(3 759)		65 308
Interest	57 371	10 452	72 387	2 405	39 544	60 323	(20 779)		72 387
Inventory consumed and bulk purchases	116 624	136 396	137 860	10 496	102 073	114 883	(12 810)		137 860
Transfers and subsidies	22	150	150	-	120	125	(5)	-4%	150
Other expenditure	201 118	148 643	176 464	11 808	98 504	147 053	(48 549)	-33%	176 464
Total Expenditure	617 122	554 298	654 318	44 789	447 610	545 265	(97 655)	-18%	654 318
Surplus/(Deficit)	(198 591)	(101 162)	(120 954)	(17 336)	7 874	(100 795)	108 669	-108%	(120 954)
Transfers and subsidies - capital (monetary allocations)	72 996	74 871	75 753	8 778	50 841	63 128	(12 286)	-19%	75 753
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)	96 383	-256%	(45 201)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)	96 383	-256%	(45 201)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Capital transfers recognised	-	70 164	72 735	8 724	48 037	60 612	(12 575)	-21%	72 735
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 707	45	3 086	3 089	(3)	-0%	3 707
Total sources of capital funds	-	73 800	76 441	8 769	51 123	63 701	(12 578)	-20%	76 441
Financial position									
Total current assets	(16 693)	49 525	50 009		218 435				50 009
Total non current assets	1 114 661	1 114 966	1 132 105		1 116 608				1 132 105
Total current liabilities	583 893	523 463	685 709		745 560				685 709
Total non current liabilities	113 684	103 272	108 881		99 237				108 881
Community wealth/Equity	586 572	567 406	415 777		459 783				415 777
Cash flows									
Net cash from (used) operating	120 073	59 237	14 116	1 415	185 693	10 433	(175 261)	-1680%	14 116
Net cash from (used) investing	(14 429)	(73 800)	(76 441)	1 230	8 955	-	(8 955)	#DIV/0!	(76 441)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	12 205	(39 034)	(56 690)	(12 359)	9 033	(45 208)	(54 240)	120%	(56 690)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	32 125	12 354	12 112	11 739	11 722	9 474	165 774	68 779	324 078
Creditors Age Analysis									
Total Creditors	4 608	19 702	(7 065)	17 878	17 424	3 798	87 274	495 171	638 790

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		154 339	142 983	176 691	2 435	179 733	147 242	32 490	22%	176 691
Executive and council	10	10	162	162	-	10	135	(125)	-93%	162
Finance and administration		154 329	142 821	176 529	2 435	179 723	147 107	32 615	22%	176 529
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		6 929	10 341	6 512	38	4 629	5 427	(798)	-15%	6 512
Community and social services		2 457	2 456	2 451	4	2 453	2 042	411	20%	2 451
Sport and recreation		68	63	63	5	56	52	4	7%	63
Public safety		4 405	5 802	3 999	29	2 119	3 332	(1 213)	-36%	3 999
Housing		-	-	-	-	-	-	-		-
Health		-	2 020	-	-	-	-	-		-
<i>Economic and environmental services</i>		38 246	34 361	34 292	2 643	23 448	28 577	(5 129)	-18%	34 292
Planning and development		4 000	2 513	3 519	400	2 677	2 932	(255)	-9%	3 519
Road transport		34 246	31 847	30 774	2 243	20 771	25 645	(4 874)	-19%	30 774
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		291 679	340 267	391 565	31 115	298 479	326 305	(27 826)	-9%	391 565
Energy sources		117 736	141 424	142 744	11 615	119 316	118 954	362	0%	142 744
Water management		96 525	99 415	116 312	14 135	92 172	96 927	(4 754)	-5%	116 312
Waste water management		42 954	70 303	83 769	2 934	55 370	69 807	(14 437)	-21%	83 769
Waste management		34 463	29 126	48 740	2 431	31 621	40 617	(8 996)	-22%	48 740
<i>Other</i>	4	334	55	55	-	37	46	(9)	-20%	55
Total Revenue - Functional	2	491 526	528 007	609 116	36 231	506 325	507 597	(1 272)	0%	609 116
Expenditure - Functional										
<i>Governance and administration</i>		182 248	148 512	228 458	14 701	148 539	190 395	(41 857)	-22%	228 458
Executive and council		33 397	30 791	32 899	4 205	25 765	27 436	(1 670)	-6%	32 899
Finance and administration		147 682	116 291	194 129	10 419	121 903	161 767	(39 864)	-25%	194 129
Internal audit		1 168	1 431	1 431	77	870	1 192	(323)	-27%	1 431
<i>Community and public safety</i>		37 926	42 570	41 076	2 417	27 570	34 230	(6 661)	-19%	41 076
Community and social services		4 980	7 211	7 785	361	4 989	6 488	(1 499)	-23%	7 785
Sport and recreation		20 865	22 111	21 104	1 142	13 137	17 587	(4 450)	-25%	21 104
Public safety		9 214	9 451	9 310	874	8 191	7 758	432	6%	9 310
Housing		141	262	262	-	(28)	219	(247)	-113%	262
Health		2 726	3 535	2 615	39	1 282	2 179	(897)	-41%	2 615
<i>Economic and environmental services</i>		52 332	56 524	55 607	4 318	38 281	46 326	(8 045)	-17%	55 607
Planning and development		24 623	21 718	21 522	1 879	16 322	17 921	(1 600)	-9%	21 522
Road transport		27 708	34 806	34 085	2 439	21 959	28 404	(6 445)	-23%	34 085
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		342 395	304 452	326 639	23 288	231 518	272 199	(40 681)	-15%	326 639
Energy sources		137 246	167 735	169 483	12 365	122 041	141 236	(19 195)	-14%	169 483
Water management		91 943	68 905	75 830	5 134	53 922	63 192	(9 270)	-15%	75 830
Waste water management		64 150	44 781	54 140	4 348	39 572	45 117	(5 545)	-12%	54 140
Waste management		49 056	23 031	27 186	1 441	15 984	22 655	(6 671)	-29%	27 186
<i>Other</i>		2 222	2 241	2 538	65	1 703	2 115	(412)	-19%	2 538
Total Expenditure - Functional	3	617 122	554 298	654 318	44 789	447 610	545 265	(97 655)	-18%	654 318
Surplus/ (Deficit) for the year		(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)	96 383	-256%	(45 201)

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - COUNCIL (10: IE)	1	10	162	162	-	10	135	(125)	-92.7%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		217	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		9 468	6 228	6 403	277	2 990	5 336	(2 346)	-44.0%	6 403
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		36 093	33 723	49 717	2 471	32 408	41 431	(9 022)	-21.8%	49 717
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		6 303	11 410	10 133	235	4 212	8 445	(4 232)	-50.1%	10 133
Vote 6 - FINANCIAL SERVICES (16: IE)		147 219	138 955	170 006	2 116	177 060	141 671	35 389	25.0%	170 006
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		174 481	196 107	229 952	19 517	170 329	191 627	(21 298)	-11.1%	229 952
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		117 736	141 424	142 744	11 615	119 316	118 954	362	0.3%	142 744
Total Revenue by Vote	2	491 527	528 008	609 117	36 231	506 326	507 598	(1 272)	-0.3%	609 117
Expenditure by Vote										
Vote 1 - COUNCIL (10: IE)	1	12 826	11 887	12 908	963	10 059	10 757	(698)	-6.5%	12 908
Vote 2 - MUNICIPAL MANAGER (11: IE)		20 698	22 443	24 103	1 687	17 660	20 086	(2 426)	-12.1%	24 103
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 313	42 193	45 747	5 316	34 579	38 123	(3 544)	-9.3%	45 747
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		76 687	53 243	55 721	2 705	32 529	46 434	(13 906)	-29.9%	55 721
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 267	16 953	16 666	1 353	13 358	13 888	(530)	-3.8%	16 666
Vote 6 - FINANCIAL SERVICES (16: IE)		114 078	77 370	152 299	7 211	92 145	126 915	(34 770)	-27.4%	152 299
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		200 007	162 475	177 391	13 124	125 176	147 826	(22 650)	-15.3%	177 391
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		137 246	167 735	169 483	12 430	122 105	141 236	(19 131)	-13.5%	169 483
Total Expenditure by Vote	2	617 122	554 298	654 318	44 789	447 610	545 265	(97 655)	-17.9%	654 318
Surplus/ (Deficit) for the year	2	(125 595)	(26 290)	(45 201)	(8 558)	58 716	(37 667)	96 383	-255.9%	(45 201)

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		117 665	141 120	142 179	11 617	118 984	118 483	501	0%	142 179
Service charges - Water		40 609	40 832	56 426	6 064	50 300	47 021	3 279	7%	56 426
Service charges - Waste Water Management		33 259	59 557	71 016	3 704	45 918	59 180	(13 262)	-22%	71 016
Service charges - Waste management		26 624	6 686	41 588	2 319	25 762	34 656	(8 895)	-26%	41 588
Sale of Goods and Rendering of Services		1 133	2 819	2 153	38	775	1 794	(1 019)	-57%	2 153
Agency services		1 857	6 134	5 841	166	1 963	4 867	(2 904)	-60%	5 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 533	4 481	13 234	1 336	11 693	11 028	665	6%	13 234
Interest from Current and Non Current Assets		646	616	1 196	110	973	997	-	-	1 196
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 217	3 727	2 127	49	843	1 772	(930)	-52%	2 127
Licence and permits		895	1 144	964	68	723	803	(81)	-10%	964
Operational Revenue		7 971	8 557	8 453	201	17 468	7 044	10 425	148%	8 453
Non-Exchange Revenue										
Property rates		42 323	45 043	51 761	-	47 715	43 134	4 581	11%	51 761
Surcharges and Taxes		14 638	4 176	10 033	1 491	8 834	8 361	474	-	10 033
Fines, penalties and forfeits		534	720	94	(1)	31	78	(47)	-	94
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		117 261	125 659	123 639	34	121 262	103 033	18 230	-	123 639
Interest		2 366	1 865	2 661	257	2 240	2 218	22	-	2 661
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		418 531	453 136	533 363	27 453	455 484	444 469	11 015	2%	533 363
Expenditure By Type										
Employee related costs		165 857	184 072	191 893	14 192	148 310	159 911	(11 601)	-7%	191 893
Remuneration of councillors		9 416	9 276	10 255	804	8 394	8 546	(152)	-2%	10 255
Bulk purchases - electricity		112 711	130 815	133 107	10 114	99 435	110 922	(11 488)	-	133 107
Inventory consumed		3 913	5 582	4 753	382	2 639	3 961	(1 322)	-	4 753
Debt impairment		-	8 969	8 969	-	-	7 474	(7 474)	-100%	8 969
Depreciation and amortisation		66 714	65 308	65 308	5 083	50 665	54 424	(3 759)	-7%	65 308
Interest		57 371	10 452	72 387	2 405	39 544	60 323	(20 779)	-34%	72 387
Contracted services		28 802	19 285	26 376	442	12 781	21 980	(9 199)	-42%	26 376
Transfers and subsidies		22	150	150	-	120	125	(5)	-4%	150
Irrecoverable debts written off		85 275	4 829	4 829	-	-	4 024	(4 024)	-	4 829
Operational costs		87 041	115 560	136 290	11 366	85 723	113 575	(27 851)	-25%	136 290
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		617 122	554 298	654 318	44 789	447 610	545 265	(97 655)	-18%	654 318
Surplus/(Deficit)		(198 591)	(101 162)	(120 954)	(17 336)	7 874	(100 795)	108 669	(0)	(120 954)
Transfers and subsidies - capital (monetary allocations)		72 996	74 871	75 753	8 778	50 841	63 128	(12 286)	(0)	75 753
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)			(45 201)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)			(45 201)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)			(45 201)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(125 596)	(26 291)	(45 201)	(8 558)	58 715	(37 668)			(45 201)

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 904	14 020	1 745	9 698	11 683	(1 986)	-17%	14 020
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	1 302	-	1 302	#DIV/0!	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	370	410	167	384	342	42	12%	410
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	59 259	58 715	6 979	37 037	48 929	(11 892)	-24%	58 715
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	3 517	3 517	-	2 916	2 930	(15)	-1%	3 517
Total Capital single-year expenditure	4	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Total Capital Expenditure		-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Capital Expenditure - Functional Classification										
Governance and administration		-	370	410	167	1 686	342	1 344	394%	410
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	370	410	167	1 686	342	1 344	394%	410
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	6 616	2 400	-	2 087	2 000	87	4%	2 400
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	6 616	2 400	-	2 087	2 000	87	4%	2 400
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	6 581	-	-	5 484	(5 484)	-100%	6 581
Planning and development		-	-	6 581	-	-	5 484	(5 484)	-100%	6 581
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	67 064	67 270	8 724	47 563	56 059	(8 495)	-15%	67 270
Energy sources		-	3 517	3 517	-	2 916	2 930	(15)	-1%	3 517
Water management		-	50 792	41 401	5 144	27 868	34 500	(6 633)	-19%	41 401
Waste water management		-	8 467	10 733	1 835	9 169	8 944	225	3%	10 733
Waste management		-	4 288	11 620	1 745	7 611	9 683	(2 073)	-21%	11 620
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	74 050	76 661	8 891	51 336	63 884	(12 548)	-20%	76 661
Funded by:										
National Government		-	70 164	72 735	8 724	46 735	60 612	(13 878)	-23%	72 735
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	1 302	-	1 302	#DIV/0!	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	70 164	72 735	8 724	48 037	60 612	(12 575)	-21%	72 735
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 637	3 707	45	3 086	3 089	(3)	0%	3 707
Total Capital Funding		-	73 800	76 441	8 769	51 123	63 701	(12 578)	-20%	76 441

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 205	(39 034)	(56 690)	9 033	(56 690)
Trade and other receivables from exchange transactions		(192)	8 952	5 610	84 132	5 610
Receivables from non-exchange transactions		(622)	26 396	32 160	44 195	32 160
Current portion of non-current receivables		-	-	-	-	-
Inventory		4 955	4 589	4 955	11 075	4 955
VAT		(33 569)	48 156	63 445	69 337	63 445
Other current assets		529	467	529	662	529
Total current assets		(16 693)	49 525	50 009	218 435	50 009
Non current assets						
Investments		-	-	-	-	-
Investment property		27 659	26 124	26 083	24 861	26 083
Property, plant and equipment		1 083 454	1 077 744	1 094 924	1 079 976	1 094 924
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		(1 576)	-	-	-	-
Other non-current assets		(5 974)	-	-	673	-
Total non current assets		1 114 661	1 114 966	1 132 105	1 116 608	1 132 105
TOTAL ASSETS		1 097 968	1 164 491	1 182 114	1 335 043	1 182 114
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		3 905	3 820	3 905	4 786	3 905
Trade and other payables from exchange transactions		632 054	481 704	634 799	671 300	634 799
Trade and other payables from non-exchange transactions		-	-	-	20 675	-
Provision		11 380	12 279	13 437	13 280	13 437
VAT		(63 445)	25 661	33 569	35 520	33 569
Other current liabilities		-	-	-	-	-
Total current liabilities		583 893	523 463	685 709	745 560	685 709
Non current liabilities						
Financial liabilities		10 969	7 608	10 969	1 325	10 969
Provision		74 462	66 015	69 659	69 659	69 659
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		28 253	29 650	28 253	28 253	28 253
Total non current liabilities		113 684	103 272	108 881	99 237	108 881
TOTAL LIABILITIES		697 576	626 736	794 591	844 798	794 591
NET ASSETS	2	400 392	537 755	387 523	490 245	387 523
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		573 530	554 364	402 735	446 741	402 735
Reserves and funds		13 042	13 042	13 042	13 042	13 042
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	586 572	567 406	415 777	459 783	415 777

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		20 090	49 500	51 551	1 293	25 908	-	25 908	#DIV/0!	51 551
Service charges		133 234	307 044	330 191	2 643	32 952	-	32 952	#DIV/0!	330 191
Other revenue		19 736	25 830	22 506	1 330	33 025	484 818	(451 793)	-93%	22 506
Transfers and Subsidies - Operational		102 998	69 370	95 903	12 641	276 574	-	276 574	#DIV/0!	95 903
Transfers and Subsidies - Capital		104 449	74 871	81 631	-	48 925	-	48 925	#DIV/0!	81 631
Interest		329	616	1 196	9	297	997	(700)	-70%	1 196
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(260 764)	(467 994)	(568 862)	(16 501)	(231 988)	(475 382)	(243 394)	51%	(568 862)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120 073	59 237	14 116	1 415	185 693	10 433	(175 261)	-1680%	14 116
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(14 429)	(73 800)	(76 441)	1 230	8 955	-	(8 955)	#DIV/0!	(76 441)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 429)	(73 800)	(76 441)	1 230	8 955	-	(8 955)	#DIV/0!	(76 441)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		105 644	(14 563)	(62 326)	2 645	194 648	10 433			(62 326)
Cash/cash equivalents at beginning:		(93 439)	(24 471)	5 635	(15 004)	(185 615)	5 635			(185 615)
Cash/cash equivalents at month/year end:		12 205	(39 034)	(56 690)	(12 359)	9 033	(45 208)			(56 690)