



THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ LOCAL MUNICIPALITY
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Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

AUGUST 2024

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1. INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 August 2024 and ending 31 August 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.

2. LEGISLATIVE FRAMEWORK

Section 71

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

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

3. SUMMARY OF THE MONTHLY BUDGET STATEMENT – AUGUST 2024

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	-	(215)	55 616	8 627	46 989	545%	51 761
Service charges	298 726	311 209	-	24 802	71 842	51 868	19 973	39%	311 209
Investment revenue	1 102	1 196	-	143	232	199	32	16%	1 196
Transfers and subsidies - Operational	123 584	163 164	-	473	51 687	27 194	24 493	0	163 164
Other own revenue	178 122	39 681	-	2 625	6 113	6 613	(500)	-8%	-
Total Revenue (excluding capital transfers and contributions)	647 052	567 011	-	27 828	185 489	94 502	90 988	96%	567 011
Employee costs	178 655	191 388	-	14 743	27 971	31 898	(3 928)	-12%	191 388
Remuneration of Councillors	9 974	10 255	-	772	1 561	1 709	(149)	-9%	10 255
Depreciation and amortisation	60 390	65 308	-	4 813	10 057	10 885	(828)	-8%	65 308
Interest	74 560	-	-	2 553	2 819	-	2 819	#DIV/0!	-
Inventory consumed and bulk purchases	138 440	124 860	-	19 636	21 878	20 810	1 068	5%	124 860
Transfers and subsidies	120	150	-	-	-	25	(25)	-100%	150
Other expenditure	151 330	153 529	-	7 739	12 076	25 588	(13 512)	-53%	153 529
Total Expenditure	613 469	545 491	-	50 256	76 361	90 916	(14 555)	-16%	545 491
Surplus/(Deficit)	33 583	21 520	-	(22 428)	109 129	3 586	105 543	2943%	21 520
Transfers and subsidies - capital (monetary)	59 111	52 682	-	1 780	3 931	8 780	(4 849)	-55%	52 682
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	92 694	74 202	-	(20 649)	113 060	12 366	100 694	814%	74 202
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	92 694	74 202	-	(20 649)	113 060	12 366	100 694	814%	74 202
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	144 603	249 248	-	-	238 233	-	-	-	249 267
Total non current assets	1 104 320	1 121 674	-	-	1 091 316	-	-	-	1 121 674
Total current liabilities	512 219	703 362	-	-	476 050	-	-	-	703 382
Total non current liabilities	295 079	77 414	-	-	332 783	-	-	-	77 414
Community wealth/Equity	459 630	590 146	-	-	409 566	-	-	-	590 146
Cash flows									
Net cash from (used) operating	174 971	376 950	-	8 890	63 057	265 685	202 628	76%	375 354
Net cash from (used) investing	10 207	(74 152)	-	538	538	(12 359)	(12 896)	104%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	185 178	302 799	-	9 428	63 595	253 326	189 731	75%	375 354
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	94 621	15 497	13 555	11 626	11 075	9 789	192 496	70 331	418 990
Creditors Age Analysis									
Total Creditors	4 233	24 555	(383 187)	15 413	5 377	16 001	41 241	537 527	261 160

3.1. Adjusted budget performance for the period ending 31 August 2024

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 545 491 207	R -	R 50 255 629	R 76 360 514	R 90 915 900	R -14 555 386	-16%
REVENUE	R 619 692 718	R -	R 29 607 010	R 189 420 214	R 103 281 885	R 86 138 329	83%
SURPLUS (DEFICIT)	R 74 201 511	R -	R -20 648 619	R 113 059 700	R 12 365 985	R 100 693 715	814%

3.2. Financial Performance

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

3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 29.6 million, with year-to-date revenue amounts to R 189.4 million or 30.56% of the total original revenue budget of R 619.7 million.

The performance of the individual items are as follows:

- iii) **Property rates:** The total original budget amounts to R 51.8 million, while the year-to-date revenue recognized amounts to R 55.6 million or 107.34% of the original budget. Annual debit raising took effect on 01 July 2024.
- iv) **Service charges:** The total original budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 71.8 million or 23.07% of the original budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2024.
- v) **Investment revenue:** The total original budget amounts to R 1.2 million, while the year-to-date receipts were recorded as R 232 thousand or 19.33% of the original budget.
- vi) **Transfers (operational) recognised:** The total original budget amounts to R 163.2 million, while the year-to-date receipts amounts to R 51.7 million or 31.68% of the original budget.
- vii) **Other revenue:** The total original budget amounts to R 14.8 million, while the year-to-date revenue generated amounts to R 464.2 thousand or 3.14% of the original budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 50.3 million, while year-to-date expenditure amounts to R 76.4 million or 14.01% of the total original expenditure budget of R 545.5 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total original budget amounts to R 191.4 million, while the expenditure to date amounts to R 28.0 million or 14.63% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10.3 million, while the expenditure to date amounts to R 1.6 million or 15.53% of the original budget.
- **Debt impairment:** The total original budget amounts to R 9.0 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total original budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 10.1 million or 15.47% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 120.1 million, while the year-to-date expenditure amounts to R 21.8 million or 18.15% of the original budget.
- **Other expenditure:** The total original budget amounts to R 115.3 million, while the year-to-date expenditure amounts to R 11.5 million or 9.97% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 AUGUST 2024

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02

Vote Description	Ref	2023/24	Budget							
		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)		11 768	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		1 373	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		384	830	-	26	26	138	(112)	-81%	830
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		43 054	72 322	-	1 782	3 740	12 054	(8 314)	-69%	72 322
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		3 058	1 000	-	-	-	167	(167)	-100%	1 000
Total Capital single-year expenditure	4	59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Total Capital Expenditure		59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Capital Expenditure - Functional Classification										
Governance and administration		1 686	830	-	26	26	138	(112)	-81%	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 686	830	-	26	26	138	(112)	-81%	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 158	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 087	-	-	-	-	-	-	-	-
Public safety		71	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		207	31 415	-	155	155	5 236	(5 081)	-97%	31 415
Planning and development		207	28 063	-	155	155	4 677	(4 522)	-97%	28 063
Road transport		-	3 353	-	-	-	559	(559)	-100%	3 353
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		55 586	41 906	-	1 627	3 585	6 984	(3 399)	-49%	41 906
Energy sources		3 058	1 000	-	-	-	167	(167)	-100%	1 000
Water management		29 394	20 098	-	1 627	1 627	3 350	(1 723)	-51%	20 098
Waste water management		13 452	20 808	-	-	1 958	3 468	(1 510)	-44%	20 808
Waste management		9 681	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Funded by:										
National Government		54 767	43 529	-	1 653	3 611	7 255	(3 644)	-50%	43 529
Provincial Government		55	27 923	-	155	155	4 654	(4 499)	-97%	27 923
District Municipality		1 373	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		56 195	71 452	-	1 808	3 766	11 909	(8 142)	-68%	71 452
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 228	2 700	-	-	-	450	(450)	-100%	2 700
Total Capital Funding		59 423	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152

4.1. Capital Funding Source and Expenditure

Capital Budget performance for the period ending 31 August 2024							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 151 567	R -	R 1 808 309	R 3 766 155	R 12 358 614	R -8 592 459	-70%

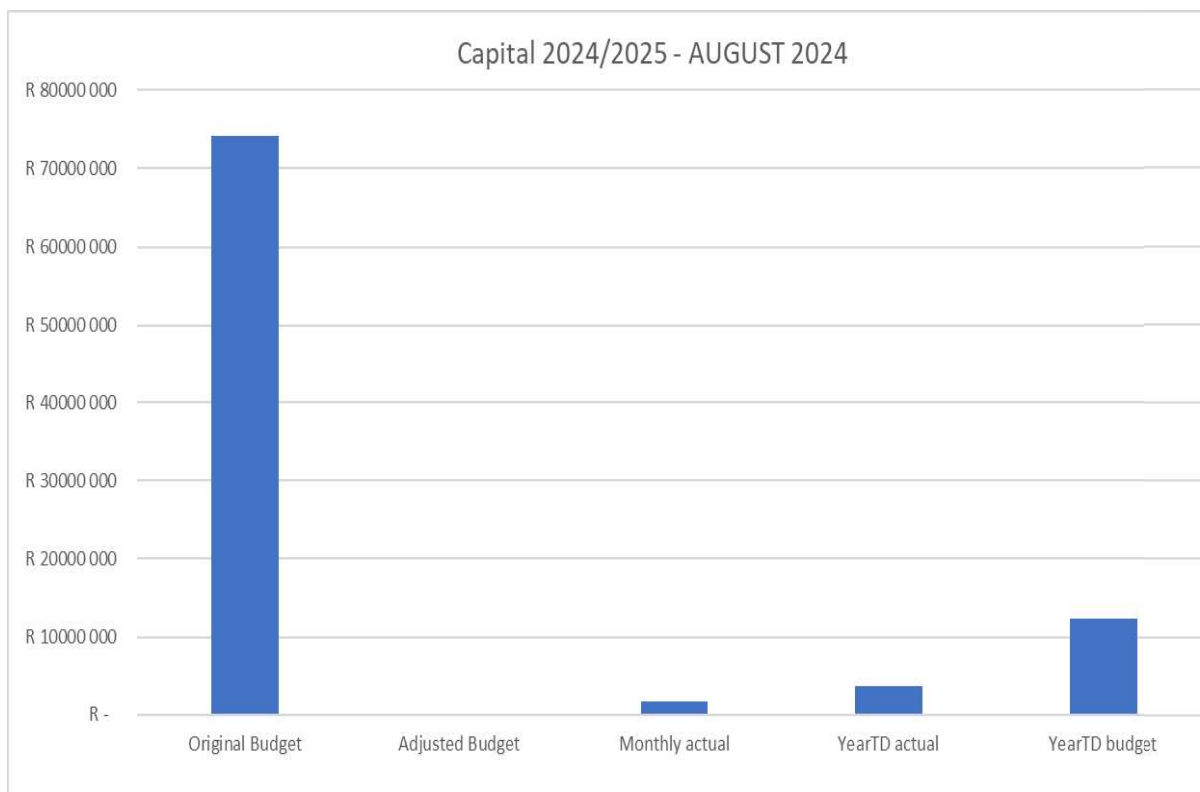
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 original budget of R 830 thousand, while the year-to-date expenditure amounts to R 26 thousand or 3.13% of the original budget.
- **Community and public safety:** reflects a total original budget of R 0, while the expenditure to date amounts to R 0.
- **Economic and environmental services:** reflects a total original budget of R 31.4 million, while the year-to-date expenditure amounts to R 155 thousand or 0.49% of the original budget.
- **Trading services:** reflects a total original budget of R 41.9 million, while the year-to-date expenditure amounts to R 3.6 million or 8.59% of the original budget.



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

Table: Key Treasury Information as at 31 August 2024

Bank Bal, Investment - August 2024	OPENING BALANCE 01-08-2024	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-08-2024
CURRENT ACCOUNTS	409 831.06	150 696.64	560 527.70
CURRENT ACCOUNT BAVIAANS - ABSA	111 317.36	- 108 205.57	3 111.79
NEW CURRENT ACCOUNT - STANDARD BANK	64 733.87	58 213.88	122 947.75
NEW MOTOR REG ACCOUNT - STANDARD BANK	233 779.83	200 688.33	434 468.16
INVESTMENTS	24 686 225.52	-1 403 771.79	23 282 453.73
MONEY MARKET - ABSA	32 588.89	196.34	32 785.23
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 077 503.27	7 732.93	1 085 236.20
FMG CALL ACCOUNT	3 281.65	13.38	3 295.03
MIG CALL ACCOUNT	23 565 054.79	-1 415 186.00	22 149 868.79
CALL ACCOUNT - STANDARD BANK	7 796.92	3 471.56	11 268.48

5.1. Cash management

The cashflow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cashflow requirements. The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2024/2025 budget.

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

5.2. Investments

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

The report must contain at least:

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

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 August 2024.

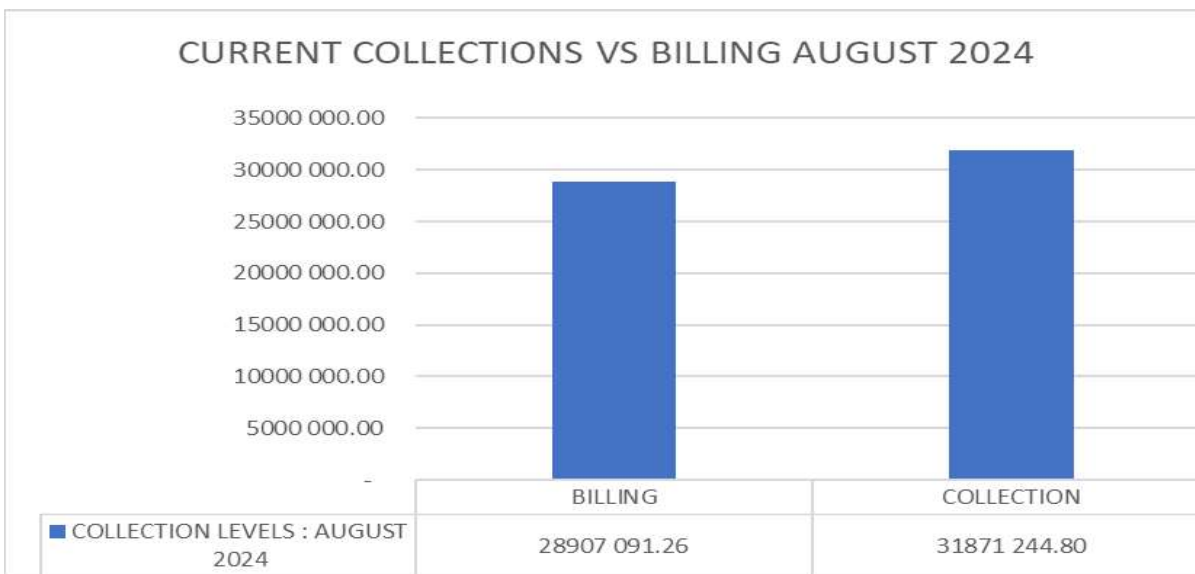
5.3. Borrowings

The municipality does not have borrowings.



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

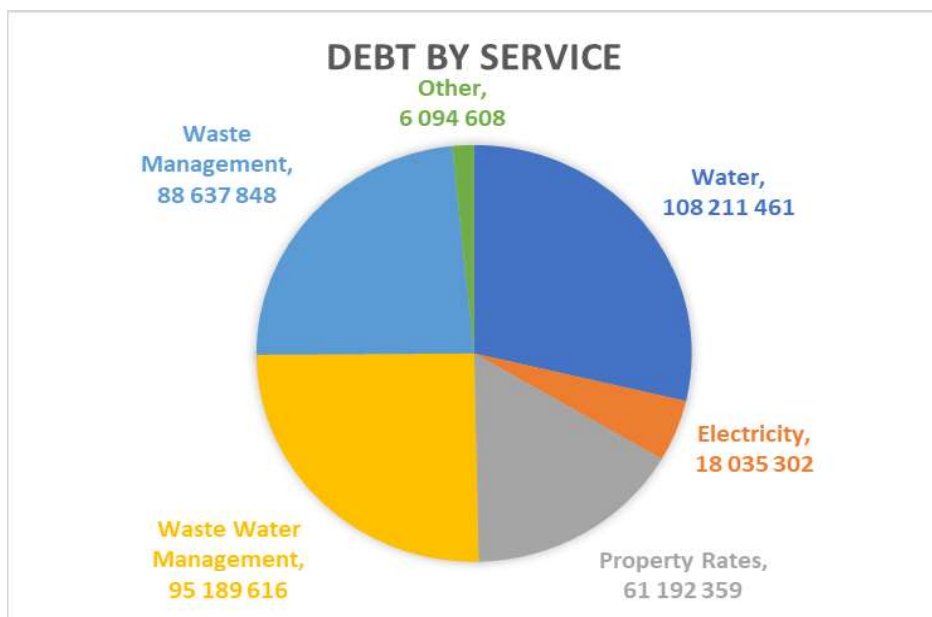


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of August 2024 amounts to R 377.4 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 728 494.19	4 582 479.39	5 101 181.87	3 801 219.47	3 722 805.05	3 326 474.65	3 031 830.60	78 916 976.01	108 211 461.23
	Elec	8 460 707.61	1 920 317.76	781 154.83	661 356.54	512 855.56	487 246.12	355 995.45	4 855 668.51	18 035 302.38
	Rates	22 580 727.79	872 971.75	521 995.07	468 321.02	395 735.48	529 222.60	335 840.05	35 487 545.23	61 192 358.99
	Sewerage	8 431 943.24	3 808 374.58	3 436 287.16	3 189 755.78	3 081 449.08	2 448 554.68	2 740 521.73	68 052 729.32	95 189 615.57
	Refuse	4 529 075.77	2 303 841.39	2 091 545.32	1 941 281.54	1 885 567.39	1 513 174.26	1 711 638.01	72 661 724.02	88 637 847.70
	Other	184 810.26	353 361.64	50 465.73	52 382.22	57 367.22	95 809.05	65 790.50	5 234 621.10	6 094 607.72
	TOTAL	49 915 758.86	13 841 346.51	11 982 629.98	10 114 316.57	9 655 779.78	8 400 481.36	8 241 616.34	265 209 264.19	377 361 193.59

Debtors owing between 0-30 days amounts to R 49.9 million, and 30-60 days constitute R 13.8 million. Debtors owing over 210 days constitute R 265.2 million or 70.27%, while the debt over 90 days constitute R 301.6 million or 79.92%. 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	4 077 385.24	3 522 018.36	3 310 145.21	2 796 800.90	2 891 285.51	2 577 672.07	2 349 247.49	72 942 936.96	94 467 491.74
	Elec	1 666 197.58	482 954.26	156 680.27	132 387.69	102 962.69	111 474.27	85 778.63	2 249 452.44	4 987 887.83
	Rates	7 397 970.61	615 260.78	285 971.60	251 981.59	247 600.40	269 173.46	200 767.80	15 316 448.11	24 585 174.35
	Sewerage	4 667 968.87	2 908 169.24	2 686 804.45	2 602 951.49	2 542 649.65	2 278 869.00	2 426 914.11	62 886 961.83	83 001 288.64
	Refuse	2 837 426.46	1 770 754.53	1 616 523.04	1 565 242.60	1 537 667.77	1 386 206.13	1 467 853.79	63 987 615.49	76 169 289.81
	Other	142 649.41	245 725.46	18 344.47	18 744.41	22 351.36	61 998.74	28 198.79	2 698 570.47	3 236 583.11
	TOTAL		20 789 598.17	9 544 882.63	8 074 469.04	7 368 108.68	7 344 517.38	6 685 393.67	6 558 760.61	220 081 985.30
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	951 963.01	811 557.88	1 316 244.08	880 146.34	678 285.03	465 254.06	495 387.72	4 204 467.69	9 803 305.81
	Elec	18 861.86	961.55	647.20	18 382.80	5 516.28	0.00	0.00	11 248.86	55 618.55
	Rates	39 038.94	7 835.49	6 591.27	3 222.90	1 738.33	972.71	658.36	9 148.20	69 206.20
	Sewerage	822 670.60	657 541.23	597 111.59	441 579.47	372 475.70	16 856.52	195 405.02	1 534 600.92	4 638 241.05
	Refuse	490 886.45	380 008.36	344 314.24	255 449.11	215 001.33	11 252.65	130 528.01	1 217 012.62	3 044 452.77
	Other	2 136.77	3 349.30	416.20	0.00	0.00	0.00	0.00	67.62	5 969.89
	TOTAL		2 325 557.63	1 861 253.81	2 265 324.58	1 598 780.62	1 273 016.67	494 335.94	821 979.11	6 976 545.91
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	17 893.04	11 583.13	11 792.13	10 946.62	11 837.75	11 876.84	8 417.11	271 637.71	355 984.33
	Elec	322 284.24	143 295.58	84 735.54	76 930.06	60 746.56	18 320.26	25 630.46	278 845.67	1 010 788.37
	Rates	673 310.68	13 759.94	1 721.67	1 721.67	4 012.95	1 721.67	1 721.67	1 204 764.53	1 902 734.78
	Sewerage	8 011.05	7 301.03	7 637.21	6 960.01	7 298.61	6 960.01	8 736.91	116 754.17	169 659.00
	Refuse	73 098.65	73 098.80	69 686.83	69 686.83	69 686.83	69 686.83	70 490.79	4 174 545.46	4 669 981.02
	Other	0.00	75 900.00	0.00	0.00	0.00	0.00	0.00	228 164.20	304 064.20
	TOTAL		1 094 597.66	324 938.48	175 573.38	166 245.19	153 582.70	108 565.61	114 996.94	6 274 711.74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	6 876.70	1 797.08	2 075.61	1 339.77	4 744.96	99 928.30	6 078.49	5 398.51	128 239.42
	Elec	611 437.91	135 277.00	88 001.97	74 025.94	71 003.35	55 649.76	67 230.67	1 735 148.31	2 837 774.91
	Rates	2 573 701.99	102 507.94	96 522.89	94 575.66	89 740.51	89 116.35	86 666.02	12 516 751.04	15 649 582.40
	Sewerage	8 691.62	347.66	331.43	227.38	0.00	0.00	0.00	8 905.12	18 503.21
	Refuse	17 149.13	282.90	185.26	185.26	0.00	0.00	0.00	17 328.65	35 131.20
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	29 063.37	29 092.12
	TOTAL	3 217 886.10	240 212.58	187 117.16	170 354.01	165 488.82	244 694.41	159 975.18	14 312 595.00	18 698 323.26

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	1 936.22	978.67	936.87	474.60	225.83	165.06	66.48	13 704.26	18 487.99
	Elec	7 491.88	2 341.11	2 404.63	1 789.56	1 839.18	2 021.10	0.00	1 263.85	19 151.31
	Rates	3 384.33	437.78	33.74	33.74	0.00	0.00	0.00	-1 853.30	2 036.29
	Sewerage	5 283.93	1 043.15	994.27	994.27	994.27	435.94	670.03	7 901.96	18 317.82
	Refuse	3 710.05	777.46	741.03	741.03	555.78	555.78	370.52	8 682.59	16 134.24
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 533.48	7 533.48
	TOTAL	21 806.41	5 578.17	5 110.54	4 033.20	3 615.06	3 177.88	1 107.03	37 232.84	81 661.13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	8 617.31	4 045.47	11 172.85	10 319.87	10 299.39	4 348.77	1 723.88	53 415.19	103 942.73
	Elec	3 039.16	0.00	0.00	0.00	0.00	0.00	0.00	3 228.91	6 268.07
	Rates	13 288.01	2 375.49	789.42	450.13	404.63	404.63	404.63	6 335.40	24 452.34
	Sewerage	12 168.05	4 822.66	3 676.08	3 066.79	2 559.95	1 988.58	1 988.58	36 194.66	66 465.35
	Refuse	5 987.23	1 864.44	1 352.81	1 111.56	1 090.04	741.04	741.04	20 488.98	33 377.14
	Other	1 727.10	0.00	459.18	0.00	789.35	0.00	14 138.10	23 719.60	40 833.33
	TOTAL	44 826.86	13 108.06	17 450.34	14 948.35	15 143.36	7 483.02	18 996.23	143 382.74	275 338.96

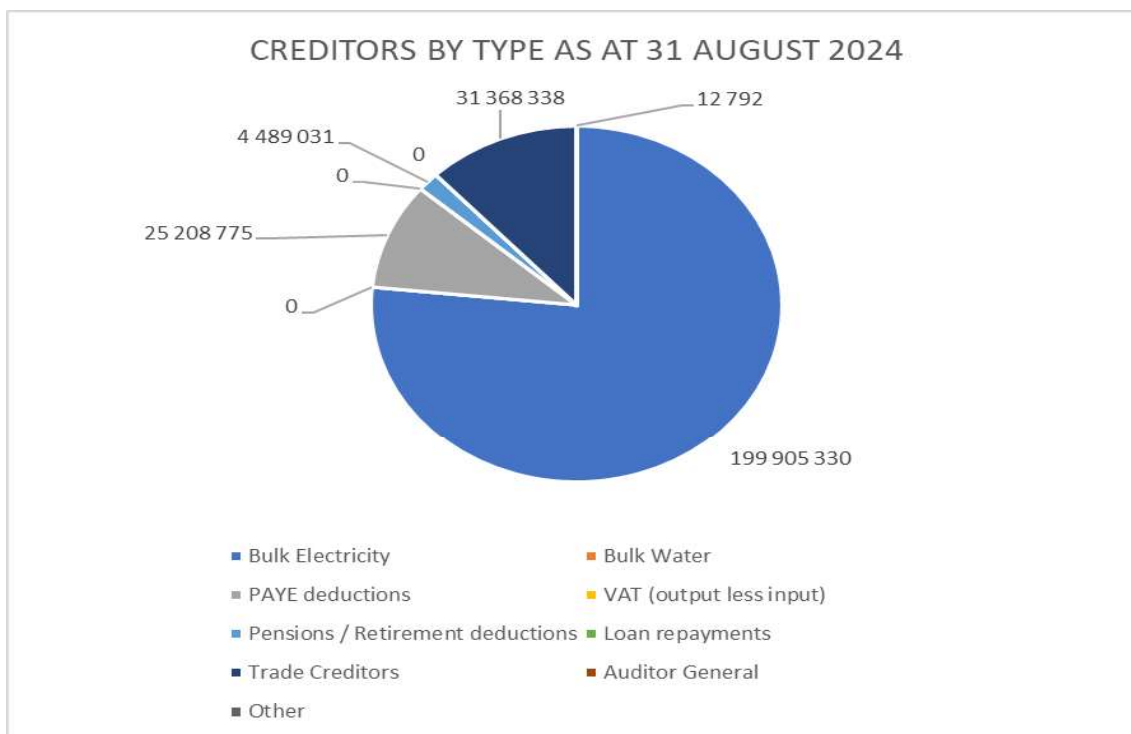
8. CREDITORS

The total accounts payable as at 31 August 2024 amounts to R 261.2 million.

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same)	
		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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	24 561	(388 329)	13 537	4 772	11 691	38 403	495 270	199 905	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	2 165	(1 400)	2 994	996	(718)	2 259	(76)	18 989	25 209	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 651	-	1 838	-	-	-	-	-	4 489	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	141	2 118	822	1 501	1 393	2 364	2 145	20 884	31 368	-	
Auditor General	0800	(724)	(724)	(688)	(620)	(70)	(313)	769	2 384	13	-	
Other	0900	-	-	176	-	-	-	-	-	176	-	
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	4 233	24 555	(383 187)	15 413	5 377	16 001	41 241	537 527	261 160	-	

Creditors owed between 0-30 days amounts to R 4.2 million, 31-60 days amounts to R 24.6 million, 61-90 days amounts to -R 383.2 million, and 91-120 days amounts to R 15.4 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.



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

Grants received and expenditure on grant funding

Grants @ August 2024	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 359 000	R -	R 340 000	R 180 630	R 159 370	53.13%
MIG	R 23 477 000	R -	R 8 400 000	R 4 472 358	R 3 927 642	53.24%
FMG	R 3 000 000	R -	R 3 000 000	R 764 851	R 2 235 149	25.50%
EQUITABLE SHARE	R 121 571 000	R -	R 50 654 000	R 50 654 000	R -	100.00%
SETA	R 333 120	R -	R -	R -	R -	0.00%
SBDM FIRE	R 2 201 000	R -	R -	R -	R -	0.00%
LIBRARY	R 3 105 000	R -	R -	R -	R -	0.00%
UISPG	R 19 353 231	R -	R 178 376	R -	R 178 376	0.00%
DHSG	R 9 909 770	R -	R -	R 178 376	R -178 376	0.00%
WSIG	R 20 200 000	R -	R 13 500 000	R -	R 13 500 000	0.00%
MDRG	R 5 005 000	R -	R 1 001 000	R -	R 1 001 000	0.00%
TOTAL	R 209 514 121	R -	R 77 073 376	R 56 250 214	R 20 823 162	72.98%

10. CASHFLOW POSITION AS AT 31 AUGUST 2024

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 August 2024

CASH BALANCE B/F AT 01 AUGUST 2024	R 409 831
CASH RECEIVED FOR THE PERIOD	R 57 276 357
CASH PAYMENTS MADE FOR THE PERIOD	R 57 125 660
CASH BALANCE AS AT 31 AUGUST 2024	R 506 528

The bank balance ended on a positive balance of R 506 528 at 31 August 2024.

11. STAFF BENEFITS

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

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

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

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

Attached as part of Annexure A is a schedule detailing the required information for the month of August 2024.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for August 2024 were recorded at 49%. Water losses for July and June 2024 were calculated at 43% and 25% respectively. The year-to-date average as at August 2024 was 46%.

Water Statistics Dr Beyers Naude Municipality				
Month	Water pumped to town	Water sold to towns	Loss	
			Kl	%
Jul-24	345 215	197 411	147 804	43
Aug-24	341 293	173 431	167 862	49
Sep-24				
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
Total	686 508	370 842	315 666	46%

12.1.2. Electricity Losses

Electricity losses for August 2024 were not available at the time of reporting. Electricity losses for July and June 2024 were calculated at 25.31% and 22.21% respectively. The year-to-date average as at July 2024 was 25.31%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	
			Kwh	%
Jul-24	5 085 111	6 808 229	1 723 118	25.31
Aug-24				
Sep-24				
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
Total	5 085 111	6 808 229	1 723 118	25.31%

13. MUNICIPAL DEBT RELIEF

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 August 2024.

14. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the Supply Chain Management Report for the period ending 31 August 2024.

15. C-SCHEDULES

Attached as Annexure D are the C-Schedule tables for the period ending 31 August 2024.

16. 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

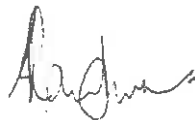
Print Name: (CFO) Mr Jimmy Joubert

Signature: _____

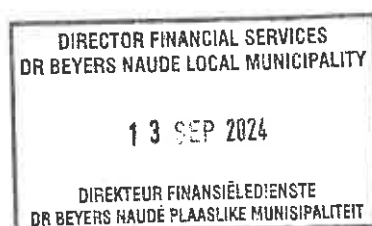


Print Name: (MM) Dr Edward Martin Rankwana

Signature: _____



Date: 13/09/2024



17. ANNEXURE A

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month: Aug-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	80 509.97	36 321.91	19 355.26	18 363.36	21 248.76	18 131.34	22 868.72	16 694.64	233 493.96
	Elec	302 910.60	146 497.73	115 593.99	116 463.83	116 600.23	86 059.38	83 017.02	720 700.77	1 687 843.55
	Rates	87 718.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 718.15
	Sewerage	225 366.45	91 054.97	45 217.30	39 461.10	39 102.62	40 476.90	38 445.30	258 782.70	777 907.34
	Refuse	30 160.06	13 443.88	5 846.09	5 846.09	5 846.09	2 865.24	2 565.24	20 091.69	86 664.38
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	TOTAL		726 665.23	287 318.49	186 012.64	180 134.38	182 797.70	147 532.86	146 896.28	1 016 686.00
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-289 385.45	-289 385.45
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-406 161.73	-406 161.73
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	296 210.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296 210.69
	Refuse	8 152.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 152.80
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		304 363.49	0.00	0.00	0.00	0.00	0.00	0.00	-695 547.18
		1 031 028.72	287 318.49	186 012.64	180 134.38	182 797.70	147 532.86	146 896.28	321 138.82	2 482 859.89
Health	Water	21 809.21	88 312.76	58 449.23	15 693.06	32 958.55	66 931.60	63 808.40	-106 072.56	241 890.25
	Elec	562 989.43	454 476.91	73 456.39	60 573.00	35 413.64	28 363.48	33 076.46	17 684.11	1 266 033.42
	Rates	25 947.59	81.95	3.97	3.97	3.97	3.97	3.97	6 022.51	32 071.90
	Sewerage	542 774.67	11 974.07	6 764.81	10 489.41	9 473.61	10 492.41	15 568.41	82 854.58	690 391.97
	Refuse	143 007.93	1 862.74	1 162.92	1 002.52	994.94	994.94	994.94	29 363.21	179 384.14
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9 577.92	-9 577.92
	TOTAL		1 296 528.83	556 708.43	139 837.32	87 761.96	78 844.71	106 786.40	113 452.18	20 273.93
Roads & Public Works	Water	4 519.17	5 222.35	4 022.16	3 228.19	6 050.84	2 234.16	4 791.23	48 977.46	79 045.56
	Elec	64 262.44	70 171.63	1 889.85	1 481.52	1 481.52	1 504.42	1 504.42	-2 403 255.31	-2 260 959.51
	Rates	9 554 017.84	5 301.43	3 516.92	3 516.92	2 153.86	2.05	2.05	194 038.64	9 762 549.71
	Sewerage	702 258.27	1 647.62	1 570.69	1 570.69	1 239.26	1 239.26	1 239.26	716 606.31	1 427 371.36
	Refuse	432 533.38	2 446.31	2 332.07	2 332.07	2 146.81	2 146.81	2 146.81	412 896.62	858 980.88
	Other	0.00	0.00	0.00	0.00	416.20	0.00	0.00	-31.81	384.39
	TOTAL		10 757 591.10	84 789.34	13 331.69	12 129.39	13 488.49	7 126.70	9 683.77	-1 030 768.09

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	428.21	242.89	0.00	0.00	0.00	0.00	0.00	-5 989.73	-5 318.63
	Elec	52 447.87	44 009.90	789.86	789.86	789.86	692.20	0.00	0.00	99 519.55
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	355.10	346.58	0.00	0.00	0.00	0.00	0.00	0.00	701.68
	Refuse	452.92	452.92	0.00	0.00	0.00	0.00	0.00	0.00	905.84
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	117 573.68	146 375.11
	TOTAL		57 798.59	49 166.78	4 904.35	4 904.35	4 904.35	4 806.69	4 114.49	111 583.95

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	-2 434.96	-2 434.96
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-739.83	-739.83
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	4 171.98	0.00	0.00	0.00	0.00	0.00	0.00	4 945.93	9 117.91
	Refuse	2 331.99	0.00	0.00	0.00	0.00	0.00	0.00	2 420.99	4 752.98
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		6 503.97	0.00	0.00	0.00	0.00	0.00	0.00	4 192.13

Sub total Provincial Departments		13 149 451.21	977 983.04	344 086.00	284 930.08	280 035.25	266 252.65	274 146.72	-573 579.26	15 003 305.69
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National Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	208 726.28	2 210.42	21 888.28	2 555.10	1 356.94	1 263.82	1 194.72	44 510.53	283 706.09
	Elec	997 061.94	5 591.75	408.33	1 412.49	1 412.49	1 412.49	1 412.49	-21 419.43	987 292.55
	Rates	25 728.81	10 081.71	6 162.91	5 342.38	2 010.55	537.28	524.34	-53 121.98	-2 734.00
	Sewerage	112 817.97	2 060.47	1 685.83	331.43	331.43	331.43	331.43	582.86	118 472.85
	Refuse	29 984.42	615.45	537.31	370.52	370.52	370.52	370.52	7 506.56	40 125.82
	Other	4 385.90	0.00	0.00	0.00	0.00	0.00	0.00	5 042.70	9 428.60
	TOTAL		1 378 705.32	20 559.80	30 682.66	10 011.92	5 481.93	3 915.54	3 833.50	-16 898.76

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	0.00	0.00
	Elec	22 676.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22 676.93
	Rates	75 904.42	13 519.92	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	3 157 333.91	3 341 214.35
	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		98 581.35	13 519.92	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	3 157 333.91

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	14 295.09	13 757.57	12 541.35	7 703.32	7 478.87	2 159.94	0.00	0.00	57 936.14
	Rates	111 426.71	383.81	321.86	321.86	321.86	1 066.15	0.00	319 241.69	433 083.94
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	2 331.99	0.00	0.00	0.00	0.00	0.00	0.00	11 396.07	13 728.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL		128 053.79	14 141.38	12 863.21	8 025.18	7 800.73	3 226.09	0.00	329 846.69

Sub total National Departments		1 605 340.46	48 221.10	62 437.09	36 928.32	32 173.88	26 032.85	22 724.72	3 470 281.84	5 304 140.26
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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	4 077 385.24	3 522 018.36	3 310 145.21	2 796 800.90	2 891 285.51	2 577 672.07	2 349 247.49	72 942 936.96	94 467 491.74
	Elec	1 666 197.58	482 954.26	156 680.27	132 387.69	102 962.69	111 474.27	85 778.63	2 249 452.44	4 987 887.83
	Rates	7 397 970.61	615 260.78	285 971.60	251 981.59	247 600.40	269 173.46	200 767.80	15 316 448.11	24 585 174.35
	Sewerage	4 667 968.87	2 908 169.24	2 686 804.45	2 602 951.49	2 542 649.65	2 278 869.00	2 426 914.11	62 886 961.83	83 001 288.64
	Refuse	2 837 426.46	1 770 754.53	1 616 523.04	1 565 242.60	1 537 667.77	1 386 206.13	1 467 853.79	63 987 615.49	76 169 289.81
	Other	142 649.41	245 725.46	18 344.47	18 744.41	22 351.36	61 998.74	28 198.79	2 698 570.47	3 236 583.11
	TOTAL	20 789 598.17	9 544 882.63	8 074 469.04	7 368 108.68	7 344 517.38	6 685 393.67	6 558 760.61	220 081 985.30	286 447 715.48

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	951 963.01	811 557.88	1 316 244.08	880 146.34	678 285.03	465 254.06	495 387.72	4 204 467.69	9 803 305.81
	Elec	18 861.86	961.55	647.20	18 382.80	5 516.28	0.00	0.00	11 248.86	55 618.55
	Rates	39 038.94	7 835.49	6 591.27	3 222.90	1 738.33	972.71	658.36	9 148.20	69 206.20
	Sewerage	822 670.60	657 541.23	597 111.59	441 579.47	372 475.70	16 856.52	195 405.02	1 534 600.92	4 638 241.05
	Refuse	490 886.45	380 008.36	344 314.24	255 449.11	215 001.33	11 252.65	130 528.01	1 217 012.62	3 044 452.77
	Other	2 136.77	3 349.30	416.20	0.00	0.00	0.00	0.00	67.62	5 969.89
	TOTAL	2 325 557.63	1 861 253.81	2 265 324.58	1 598 780.62	1 273 016.67	494 335.94	821 979.11	6 976 545.91	17 616 794.27

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	17 893.04	11 583.13	11 792.13	10 946.62	11 837.75	11 876.84	8 417.11	271 637.71	355 984.33
	Elec	322 284.24	143 295.58	84 735.54	76 930.06	60 746.56	18 320.26	25 630.46	278 845.67	1 010 788.37
	Rates	673 310.68	13 759.94	1 721.67	1 721.67	4 012.95	1 721.67	1 721.67	1 204 764.53	1 902 734.78
	Sewerage	8 011.05	7 301.03	7 637.21	6 960.01	7 298.61	6 960.01	8 736.91	116 754.17	169 659.00
	Refuse	73 098.65	73 098.80	69 686.83	69 686.83	69 686.83	69 686.83	70 490.79	4 174 545.46	4 669 981.02
	Other	0.00	75 900.00	0.00	0.00	0.00	0.00	0.00	228 164.20	304 064.20
	TOTAL	1 094 597.66	324 938.48	175 573.38	166 245.19	153 582.70	108 565.61	114 996.94	6 274 711.74	8 413 211.70

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	6 876.70	1 797.08	2 075.61	1 339.77	4 744.96	99 928.30	6 078.49	5 398.51	128 239.42
	Elec	611 437.91	135 277.00	88 001.97	74 025.94	71 003.35	55 649.76	67 230.67	1 735 148.31	2 837 774.91
	Rates	2 573 701.99	102 507.94	96 522.89	94 575.66	89 740.51	89 116.35	86 666.02	12 516 751.04	15 649 582.40
	Sewerage	8 691.62	347.66	331.43	227.38	0.00	0.00	0.00	8 905.12	18 503.21
	Refuse	17 149.13	282.90	185.26	185.26	0.00	0.00	0.00	17 328.65	35 131.20
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	29 063.37	29 092.12
	TOTAL	3 217 886.10	240 212.58	187 117.16	170 354.01	165 488.82	244 694.41	159 975.18	14 312 595.00	18 698 323.26

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	1 936.22	978.67	936.87	474.60	225.83	165.06	66.48	13 704.26	18 487.99
	Elec	7 491.88	2 341.11	2 404.63	1 789.56	1 839.18	2 021.10	0.00	1 263.85	19 151.31
	Rates	3 384.33	437.78	33.74	33.74	0.00	0.00	0.00	-1 853.30	2 036.29
	Sewerage	5 283.93	1 043.15	994.27	994.27	994.27	435.94	670.03	7 901.96	18 317.82
	Refuse	3 710.05	777.46	741.03	741.03	555.78	555.78	370.52	8 682.59	16 134.24
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 533.48	7 533.48
	TOTAL	21 806.41	5 578.17	5 110.54	4 033.20	3 615.06	3 177.88	1 107.03	37 232.84	81 661.13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	8 617.31	4 045.47	11 172.85	10 319.87	10 299.39	4 348.77	1 723.88	53 415.19	103 942.73
	Elec	3 039.16	0.00	0.00	0.00	0.00	0.00	0.00	3 228.91	6 268.07
	Rates	13 288.01	2 375.49	789.42	450.13	404.63	404.63	404.63	6 335.40	24 452.34
	Sewerage	12 168.05	4 822.66	3 676.08	3 066.79	2 559.95	1 988.58	1 988.58	36 194.66	66 465.35
	Refuse	5 987.23	1 864.44	1 352.81	1 111.56	1 090.04	741.04	741.04	20 488.98	33 377.14
	Other	1 727.10	0.00	459.18	0.00	789.35	0.00	14 138.10	23 719.60	40 833.33
	TOTAL	44 826.86	13 108.06	17 450.34	14 948.35	15 143.36	7 483.02	18 996.23	143 382.74	275 338.96

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	347 829.83	98 188.47	345 100.19	61 351.66	64 511.49	78 668.63	78 246.36	1 719 115.76	2 793 012.39
	Elec	3 814 750.68	420 982.77	244 005.45	169 416.47	107 610.89	179 588.82	58 345.30	2 669 671.89	7 664 372.27
	Rates	1 999 289.71	101 425.51	101 467.60	88 258.98	28 857.20	147 333.11	26 199.99	2 812 436.48	5 305 268.58
	Sewerage	1 023 193.99	122 065.90	84 493.50	82 123.74	105 323.98	90 904.63	51 222.68	2 397 638.28	3 956 966.70
	Refuse	451 862.31	58 233.60	48 863.72	39 313.95	52 207.28	38 354.32	35 576.35	2 752 375.09	3 476 786.62
	Other	29 767.84	24 272.39	27 131.39	29 523.32	29 695.82	29 695.82	19 339.12	2 134 870.58	2 324 296.28
	TOTAL	7 666 694.36	825 168.64	851 061.85	469 988.12	388 206.66	564 545.33	268 929.80	14 486 108.08	25 520 702.84

GRAND TOTAL		49 915 758.86	13 841 346.51	11 982 629.98	10 114 316.57	9 655 779.78	8 400 481.36	8 241 616.34	265 209 264.19	377 361 193.59
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 728 494.19	4 582 479.39	5 101 181.87	3 801 219.47	3 722 805.05	3 326 474.65	3 031 830.60	78 916 976.01	108 211 461.23
	Elec	8 460 707.61	1 920 317.76	781 154.83	661 356.54	512 855.56	487 246.12	355 995.45	4 855 668.51	18 035 302.38
	Rates	22 580 727.79	872 971.75	521 995.07	468 321.02	395 735.48	529 222.60	335 840.05	35 487 545.23	61 192 358.99
	Sewerage	8 431 943.24	3 808 374.58	3 436 287.16	3 189 755.78	3 081 449.08	2 448 554.68	2 740 521.73	68 052 729.32	95 189 615.57
	Refuse	4 529 075.77	2 303 841.39	2 091 545.32	1 941 281.54	1 885 567.39	1 513 174.26	1 711 638.01	72 661 724.02	88 637 847.70
	Other	184 810.26	353 361.64	50 465.73	52 382.22	57 367.22	95 809.05	65 790.50	5 234 621.10	6 094 607.72
	TOTAL	49 915 758.86	13 841 346.51	11 982 629.98	10 114 316.57	9 655 779.78	8 400 481.36	8 241 616.34	265 209 264.19	377 361 193.59

ANNEXURE A												
Top 20 Debtors August 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	
MNR B ROMAN	11008700236	1401814000	2 201.40	1 571.56	1 358.39	8 832.97	8 749.21	8 749.21	9 014.45	1 169 285.30	1 209 762.49	
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	724 443.47	256 983.23	10 403.05	8 352.49	7 286.73	0.00	0.00	2.30	1 007 471.27	
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	76 045.99	43 071.16	40 835.27	35 172.67	19 377.49	18 675.52	32 343.06	722 867.32	988 388.48	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	371.20	371.30	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	949 637.23	984 731.03	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 049.93	7 049.97	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	902 224.87	948 796.32	
SPANDAU H/SKOOL KWALE PRIMER	17020179014	1702608000	883 759.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	883 759.50	
SPANDAU KOSHUIS	17020170010	1702608000	71 974.30	69 396.01	65 639.91	63 924.35	66 980.04	61 836.81	67 498.81	329 063.99	796 314.22	
GERT GREEFF TEHUIS	71013196303	7101963000	32 344.63	29 546.50	25 613.94	19 324.95	21 764.58	15 729.47	17 131.83	619 278.65	780 734.55	
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 076.28	3 076.49	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	743 769.07	764 584.84	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 035.66	5 035.74	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	721 398.07	754 565.57	
KAROO CATCH (PTY) LTD	13019340097	1391263000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	739 334.17	739 334.17	
UNION HIGH UNION PREPARATORY	11000349028	1103835000	731 178.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	731 178.80	
KABOUTERLAND	32000099906	3232008000	6 567.73	11 373.45	6 292.99	6 132.45	6 132.45	6 680.90	6 292.99	680 955.04	730 428.00	
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	64 626.76	61 097.56	58 219.07	57 836.96	52 843.03	47 287.14	43 091.68	285 804.26	670 806.46	
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377.19	8 595.29	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	511 300.42	570 158.85	
ROADS AND PUBLIC WORKS	71016203910	7102039000	512 127.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	512 127.30	
NOSISEKO PRE-SCHOOL	12000800005	1252132000	7 055.64	6 370.37	6 587.80	6 587.80	6 587.80	6 587.80	6 587.80	456 793.20	503 158.06	
PROVINCIAL GOVERNMENT OF EASTERN CAPE	11000119010	1101809000	487 956.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487 956.10	
KUJMANI BELEGGINGS120 (PTY) LTD	11004150039	1101446000	233 675.31	209 383.61	0.00	0.00	0.00	0.00	0.00	44 203.21	487 262.13	
ME M HERMAANS	51010096947	5101360000	645.42	645.42	422 509.58	615.27	595.03	0.00	0.00	42 284.49	467 295.21	
			3 858 512.61	713 567.66	666 753.58	236 073.49	219 609.94	194 840.43	211 254.05	8 918 201.59	15 018 813.35	

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : AUGUST 2024			
SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	-702 250.41	7 812 285.13	-1112.46
Services			
Billed Electricity	8 981 981.69	7 586 367.39	84.46
Prepaid Electricity	6 944 328.35	6 944 328.35	100.00
Refuse Removal	2 783 700.03	1 471 038.83	52.84
Sewerage / Sanitation	4 171 852.25	2 970 278.01	71.20
Water	5 052 023.26	3 422 176.90	67.74
Other (Specify) e.g.			
Housing rental	0.76	32.18	4234.21
Rental of facilities and equipment	15 261.47	15 261.47	100.00
Fines	4 345.00	4 345.00	100.00
Licences and permits	111 446.60	111 446.60	100.00
Service connections and reconnections	14 719.89	14 719.89	100.00
Plan approval fees	110 626.86	110 626.86	100.00
Cemetery fees	8 043.05	8 043.05	100.00
Tender receipts	9 625.38	9 625.38	100.00
Library fees	0.00	0.00	0.00
Private works	0.00	0.00	0.00
Sundries	129 560.18	118 842.86	91.73
Agency services	1 260 703.95	1 260 703.95	100.00
Interest earned - external investments	11 122.95	11 122.95	100.00
	28 907 091.26	31 871 244.80	110.25

ANNEXURE A											
INVESTMENTS RECONCILIATION: AUGUST 2024											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/08/2024 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 August 2024	Balance per Promun @ 31 August 2024	Difference=J-K
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
		9257114251	ABSA BANK	629889415114	32 588.89	246.34	0.00	0.00	50.00	32 785.23	32 785.23
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
		588476692/006	STANDARD BANK	629889418614	1 077 503.27	7 732.93	0.00	0.00	0.00	1 085 236.20	1 085 236.20
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
		588476692/003	STANDARD BANK	629889418214	3 281.65	13.38	0.00	0.00	0.00	3 295.03	3 295.03
MIG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
		588476692/002	STANDARD BANK	629889418114	23 565 054.79	120 292.82	11 913 791.00	13 449 269.82	0.00	22 149 868.79	22 149 868.79
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
		588476692/004	STANDARD BANK	629889418514	7 796.92	3 471.56	6 800 000.00	6 800 000.00	0.00	11 268.48	11 268.48
TOTAL				24 686 225.52	131 757.03	18 713 791.00	20 249 269.82	50.00	23 282 453.73	23 282 453.73	0.00

ANNEXURE A						
GL VOTE NUMBER	GL VOTE DESCRIPTION					
OVERTIME REPORT AUGUST 2024		Jul-24	Aug-24	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	4 096	4 096	-	128 082
132710210243	PARKS RECREATION GROUNDS	0	7 195	7 195	-	550 256
132750210243	REFUSE REM WASTE MANAGEMENT	0	194 876	194 876	-	2 214 108
142910210243	TRAFFIC CONTROL	0	30 232	30 232	-	295 108
163110210243	DIRECTOR : FINANCIAL SERVICES	0	31 346	31 346	-	342 858
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 476	4 476	-	111 637
183620210243	PUBLWORKS: STREETS	0	42 417	42 417	-	117 108
183670210243	SEWERAGE	0	89 715	89 715	-	1 180 488
183690210243	WATER SERVICE	1 121	160 352	161 473	-	1 687 139
193810210243	ELECTRICITY DISTRIBUTION	0	168 521	168 521	-	1 177 627
132770210243	AIRPORT	0	0	0	-	39 659
142810210243	FIRE BRIGADE	0	40 052	40 052		304 396
183650210243	WORKSHOP - MECHANICAL	0	0	0	-	2 897
142820210243	FIRE CACADU	0	0	0	-	134 011
112220210243	EXECUTIVE SUPPORT	0	0	0	-	3 670
GRAND TOTAL		1 121	773 279	774 400	-	8 289 044

ANNEXURE A**EMPLOYEE RELATED COSTS FOR THE MONTH OF AUGUST 2024**

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	514 671	-	34 345	35 411	69 756	85 779
ALLOWANCE - TRAVELLING ALLOW	3 430 853	-	352 795	358 883	711 678	571 809
BARGAINING COUNCIL: Senior Management	371	-	23	24	47	62
BONUSES	13 548 675	-	5 450	42 538	47 988	2 258 113
CONTRIBUTIONS - MEDICAL AID FD	8 108 250	-	728 112	741 061	1 469 174	1 351 375
CONTRIBUTIONS - PENSION FUND	20 482 213	-	1 799 577	1 795 882	3 595 459	3 413 702
INSURANCE: GROUP LIFE	35 638	-	3 550	3 550	7 100	5 940
INSURANCE: UIF	903 038	-	78 317	78 085	156 401	150 506
LEVY - BARGAINING[IND] COUNCIL	63 727	-	8 511	8 592	17 103	10 621
OVERTIME	8 289 044	-	1 121	773 279	774 400	1 381 507
SALARIES & WAGES	132 427 144	-	10 045 014	10 535 452	20 580 467	22 071 191
SALARIES: Senior Management - Basic salary	3 575 261	-	170 492	370 539	541 031	595 877
ALLOWANCE COUNCILLORS	9 405	-	0	0	0	1 568
REMUNERATION OF COUNCILLORS	10 255 302	-	788 743	771 937	1 560 679	1 709 217
Grand Total	201 643 592	-	14 016 050	15 515 232	29 531 282	33 607 265

ANNEXURE A

REPAIRS AND MAINTENANCE AUGUST 2024							
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	600 000	-	0	0	0	100 000
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	-	0	1 652	1 652	66 667
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	-	0	0	0	342 577
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	-	4 906	1 147	6 053	8 333
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	-	0	0	0	66 667
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	-	0	67 534	67 534	58 333
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	-	0	0	0	166 667
9/225-21-25	GENERAL MAINTENANCE	26 000	-	4 563	5 746	10 309	4 333
9/225-22-26	GENERAL MAINTENANCE	200 000	-	2 424	8 129	10 553	33 333
9/244-5-9	GENERAL MAINTENANCE	2 200 000	-	0	6 210	6 210	366 667
9/246-18-102	GENERAL MAINTENANCE	350 000	-	0	0	0	58 333
9/246-89-92	GENERAL MAINTENANCE	1 335 000	-	0	73 296	73 296	222 500
9/246-11-16	IGG METER REPLACEMENT	100 000	-	0	0	0	16 667
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	-	0	0	0	279
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	-	0	2 536	2 536	128 333
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	-	0	0	0	25 660
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	-	0	0	0	5 839
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	-	0	1 607	1 607	3 333
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	-	0	2 115	2 115	3 775
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	-	56 495	137 710	194 205	385 893
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	-	8 801	24 620	33 421	466 667
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	-	0	0	0	108 333
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	-	0	0	0	226 344
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	-	0	2 923	2 923	8 333
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	-	0	0	0	8 333
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	-	0	576	576	25 000
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	-	0	19 901	19 901	33 333
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	-	0	2 071	2 071	41 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	-	0	5 253	5 253	25 000
9/225-12-17	MATERIALS, STORES REQUIREMNT	300 517	-	0	0	0	50 086
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	-	0	0	0	500
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	-	0	0	0	3 333
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	-	0	7 898	7 898	6 667
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	-	0	14 636	14 636	3 333
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	-	1 756	830	2 586	4 750
9/237-5-6	MATERIALS, STORES REQUIREMNT	253 000	-	0	21 142	21 142	42 167
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	-	0	0	0	1 667
9/244-17-25	MATERIALS, STORES REQUIREMNT	500 000	-	0	0	0	83 333
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	-	0	2 692	2 692	333 333
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	-	0	0	0	16 667
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	-	0	0	0	66 667
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	-	0	0	0	83 333
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	-	0	0	0	58 333
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	-	1 685	5 466	7 151	8 333
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	209 345	-	1 694	24 857	26 550	34 891
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	-	0	0	0	10 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	-	0	0	0	166 667
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	-	77 265	273 392	350 658	615 000
9/222-5-9	REPAIRS - FENCING	500 000	-	0	0	0	83 333
9/237-4-5	REPAIRS - KURBING	283 500	-	0	0	0	47 250
9/237-10-11	REPAIRS - KURBING	850 000	-	0	0	0	141 667
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	-	0	1 472	1 472	54 167
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	-	38 475	9 310	47 786	29 167
9/242-3-9	RETICULATION NETWORK - SEWERAGE	12 000 000	-	166	1 899 727	1 899 893	2 000 000
9/244-7-13	RETICULATION NETWORK - WATER	3 825 000	-	1 120	130 903	132 024	637 500
9/242-4-10	SLUDGE AR WWWTW AB GRT	2 100 000	-	6 282	0	6 282	350 000
9/246-66-66	STREET LIGHTS	1 060 000	-	0	47 281	47 281	176 667
9/244-8-14	VALVES AND HYDRANTS	195 000	-	0	0	0	32 500
Grand Total		48 891 056	0	205 633	2 802 633	3 008 266	8 148 509

ANNEXURE A					
DETAIL OF OTHER REVENUE - AUGUST 2024					
	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24
RENTAL OF FACILITIES AND EQUIPMENT	2 126 640	-	541 959	484 024	57 935
INTEREST EARNED OUTSTANDING DEBTORS	15 895 281	-	3 790 773	1 959 582	1 831 191
FINES, PENALTIES AND FORFEITS	93 539	-	17 246	12 901	4 345
LICENCES AND PERMITS	964 163	-	203 816	100 585	103 231
AGENCY SERVICES	5 840 668	-	463 745	317 243	146 501
OTHER REVENUE	14 761 306	-	464 224	243 771	220 454
TOTAL REVENUE	39 681 597	-	5 481 763	3 118 107	2 363 657
OTHER REVENUE					
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24
ADMIN CHARGES	311 454	-	21 664	11 256	10 407
ADMISSION FEE	0	-	0	0	0
BUILDING PLAN FEES	525 994	-	145 499	34 873	110 627
BULK CONTRIBUTIONS	0	-	0	0	0
COMMISSION VAT APPLICABLE	-263 173	-	43 718	21 711	22 007
FIRE BRIGADE FEES	1 034 456	-	316	157	159
GRAVE PLOTS	95 144	-	17 278	9 235	8 043
INSURANCE REFUND	200 000	-	0	0	0
SALE OF ASSETS	5 271 495	-	0	0	0
LANDING FEES	55 353	-	8 396	0	8 396
LIBRARY FEES	9 871	-	306	770	-464
POSTERS	3 157	-	0	0	0
SALES AVGAS	0	-	0	0	0
SALES PARAFFIN	0	-	0	0	0
SIGNAGE INCOME	0	-	0	0	0
SUNDRY INCOME	2 947 717	-	9 000	6 038	2 962
SURPLUS CASH	4 507	-	-143	7	-150
TOURISM FEES BAVIANS	0	-	0	0	0
POUND FEES AND SALES: GRF RNT	0	-	0	0	0
TENDER DOCUMENT	87 603	-	13 464	4 448	9 017
SURCHARGE ON SERV	1 275 891	-	298 124	129 822	168 302
SURCHARGE - WATER	2 879 232	-	-145 657	-8 455	-137 201
VALUATION CERTIFICATES	293 626	-	51 928	33 578	18 350
WORK DONE FOR PVT PERSONS	28 979	-	330	330	0
TOTAL OTHER REVENUE	14 761 306	-	464 224	243 771	220 454

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - AUGUST 2024

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-24	Aug-24	YTD Totals	Available Budget
DEBT IMPAIRMENT	4 525 358	-	0	0	0	4 525 358
CONTRACTED SERVICES	24 459 782	-	588 421	-10 245	578 176	23 881 606
OTHER EXPENDITURE	115 271 926	-	3 749 400	7 748 759	11 498 160	103 773 766
TOTAL EXPENDITURE	144 257 066	-	4 337 821	7 738 515	12 076 336	132 180 730

CONTRACTED SERVICES	Vote Number	Description	Original Budget	Adjustment Budget	Jul-24	Aug-24	YTD TOTALS	Available Budget
			24 459 782	-	588 421	-10 245	578 176	23 881 606
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 277 831	-	0	0	0	1 277 831
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	1 706 280	-	0	0	0	1 706 280
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	1 228 093	-	0	0	0	1 228 093
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 025 811	-	0	161 280	161 280	1 864 531
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	3 048 240	-	0	0	0	3 048 240
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 081 145	-	0	0	0	1 081 145
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	1 056 788	-	0	0	0	1 056 788
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	100 000	-	0	0	0	100 000
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services Business and Financial Management-Administrative	1 590 000	-	512 850	64 800	577 650	1 012 350
CONTRACTED SERVICES	9/205-9-23	DEPRECIATION - P P E	100 000	-	8 133	7 464	15 598	84 402
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	50 000	-	10 290	4 850	15 140	34 860
CONTRACTED SERVICES	9/208-4-12	SPU Project	40 000	-	3 750	0	3 750	36 250
CONTRACTED SERVICES	9/212-2-3	VETTING OF NEW EMPLOYEES	100 000	-	0	0	0	100 000
CONTRACTED SERVICES	9/212-3-4	EAP	200 000	-	0	0	0	200 000
CONTRACTED SERVICES	9/212-4-5	HEALTH SCREENING	280 000	-	0	0	0	280 000
CONTRACTED SERVICES	9/212-5-6	DISABILITY AND DISEASE MANAGEMENT	60 000	-	0	0	0	60 000
CONTRACTED SERVICES	9/212-6-7	PRIMARY HEALTH	30 000	-	0	0	0	30 000
CONTRACTED SERVICES	9/212-7-8	OCCUPATIONAL HEALTH	30 000	-	0	0	0	30 000
CONTRACTED SERVICES	9/212-8-9	SOCIAL CLUBS	30 000	-	0	0	0	30 000
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	-	0	0	0	350 000
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 200 000	-	0	0	0	3 200 000
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	200 000	-	0	0	0	200 000
CONTRACTED SERVICES	9/237-10-11	REPAIRS - KURBING	850 000	-	0	0	0	850 000
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	-	38 475	9 310	47 786	127 214
CONTRACTED SERVICES	9/244-23-19	CONSULTANCY SERVICES	290 000	-	0	0	0	290 000
CONTRACTED SERVICES	9/246-18-102	GENERAL MAINTENANCE	350 000	-	0	0	0	350 000
CONTRACTED SERVICES	9/248-17-17	FEASIBILITY STUDY - INFORMAL SETTL - KOEIKAMP	1 340 484	-	0	0	0	1 340 484
CONTRACTED SERVICES	9/248-18-18	SDF REVIEW	500 000	-	5 985	0	5 985	494 015
CONTRACTED SERVICES	9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL AUTHORITY	125 000	-	1 240	10 902	12 142	112 858
CONTRACTED SERVICES	9/248-20-1	TITLE DEED TRANSFERS	250 000	-	0	176 082	176 082	73 918
CONTRACTED SERVICES	9/248-20-20	TITLE DEED TRANSFERS	250 000	-	0	0	0	250 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 465 110	-	0	36 055	36 055	2 429 055
CONTRACTED SERVICES	9/289-5-7	SPU Project	80 000	-	7 697	2 404	10 101	69 899
CONTRACTED SERVICES	9/242-20-44	INSTALL NEW WATERWISE TOILET CISTERNS	0	-	0	-483 392	-483 392	483 392

DESCRIPTION	Original Budget	Adjustment Budget	Jul-24	Aug-24	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	4 135 135	-	556 708	391 278	947 986	3 187 149
RENTAL OF EQUIPMENT	0	-	0	0	0	0
OPERATING LEASE OF VEHICLES	8 141 417	-	20 649	689 682	710 331	7 431 086
ADVERTISING, PUBLICITY AND MARKETING	952 911	-	4 386	54 268	58 654	894 257
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	-	20 801	30 878	51 678	5 799 700
BANK CHARGES	941 813	-	35 744	39 208	74 952	866 861
CASHIER SHORTAGES	20 000	-	100	-200	-100	20 100
THIRD PARTY VENDORS	1 803 851	-	0	206 948	206 948	1 596 903
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	-	210 176	200	210 376	1 038 778
TELEPHONE, FAX, TELEGRAPH AND TELEX	858 351	-	60 424	60 424	120 848	737 503
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	-	8 800	20 440	29 240	20 760
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	-	0	1 934	1 934	48 066
EXTERNAL AUDIT FEES	7 426 046	-	0	0	0	7 426 046
DATA LINES	1 000 000	-	0	1 652	1 652	998 348
NETWORK EXTENSIONS	1 000 000	-	0	0	0	1 000 000
SOFTWARE LICENCES	2 855 459	-	4 906	68 681	73 587	2 781 872
INSURANCE BROKERS FEES	982 209	-	0	0	0	982 209
INSURANCE - GENERAL PREMIUMS	1 675 455	-	0	0	0	1 675 455
LEARNERSHIPS AND INTERNSHIPS	0	-	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	500 000	-	0	34 728	34 728	465 273
MOTOR VEHICLE LICENCE AND REGISTRATIONS	709 319	-	35 328	0	35 328	673 991
MUNICIPAL SERVICES	51 552 482	-	1 609 548	5 080 209	6 689 758	44 862 724
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	-	626	4 674	5 300	110 394
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 170 000	-	0	29 570	29 570	1 140 430
REMUNERATION TO WARD COMMITTEES	1 080 000	-	85 500	53 250	138 750	941 250
SAMPLES AND SPECIMENS	4 550 000	-	357 068	1 729	358 797	4 191 203
SIGNAGE - TOURISM	0	-	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 687 587	-	148 690	134 325	283 015	1 404 572
TRAVELLING AND SUBSISTENCE	4 080 166	-	279 837	399 182	679 019	3 401 147
VEHICLE TRACKING	427 373	-	0	0	0	427 373
WET FUEL	8 440 180	-	310 110	445 700	755 810	7 684 370
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	-	0	0	0	40 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	-	0	0	0	90 000
WORKMAN'S COMPENSATION	1 835 946	-	0	0	0	1 835 946
TOTAL OTHER EXPENDITURE	115 271 926	0	3 749 400	7 748 759	11 498 160	103 773 766

ANNEXURE A									
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)									
Aug-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	24 561 371	-388 329 117	13 536 910	4 772 189	11 690 945	38 403 135	495 269 897	199 905 330
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 165 038	-1 400 000	2 993 696	995 602	-717 700	2 258 593	-75 706	18 989 252	25 208 775
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 650 573	0	1 838 458	0	0	0	0	0	4 489 031
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	141 451	2 118 298	821 976	1 500 671	1 393 091	2 364 493	2 144 603	20 883 755	31 368 338
Auditor General	-724 328	-724 328	-688 184	-620 453	-70 116	-313 251	768 988	2 384 464	12 792
Other	0	0	176 082	0	0	0	0	0	176 082
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	4 232 734	24 555 341	-383 187 089	15 412 730	5 377 464	16 000 780	41 241 020	537 527 368	261 160 348
TOP 10 CREDITORS AUGUST 2024									
Detail	0- 30 Days	31- 60 Days	61- 90 Days	90+ Days					Total
ESKOM HOLDINGS LTD BULK	24 561 371	21 149 893	-395 942 100	550 136 166					199 905 330
SARS PAYE	2 165 038	-1 400 000	2 993 696	21 450 041					25 208 775
COMPENSATION COMMISSIONER	-50 000	0	-1 060 291	7 405 171					6 294 880
SARS UIF	159 474	0	0	5 399 672					5 559 146
SALGA	-100 000	0	-600 000	5 775 637					5 075 637
SARS SDL	136 562	0	0	4 277 119					4 413 681
DEPARTEMENT WATERWESE & B	-35 239	34 829	-207 036	2 630 449					2 423 003
NAT FUND FOR MUNICIPAL WORKERS	361 920	0	1 838 022	0					2 199 943
CONSOLIDATED RETIREMENT FUND	1 701 637	0	0	0					1 701 637
QPOINT GROUP PTY LTD	-403 975	410 629	807 950	720 057					1 534 660


TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	11 111	0	0	0	0	11 111
ADSACTIVE(PTY) T/A PDK	10 896	0	0	0	0	10 896
ADVANCED PRODUCT TECHNO	0	0	0	31 050	0	31 050
AMATOLA WATER BOARD	0	0	-94 838	0	665 793	570 955
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
ARCTIX ARCHITECTURE (PT	178 376	0	0	0	0	178 376
ARTIVOLT SOUTH AFRICA P	0	0	0	0	166 351	166 351
AS YOU IT SOLUTIONS	0	0	29 440	0	0	29 440
Assupol Life	14 113	0	0	0	0	14 113
AUCTION-ALL (PTY) LTD	0	29 440	0	0	0	29 440
Avbob	63 588	0	0	0	0	63 588
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	8 168	0	0	0	0	8 168
Betaalmeestergeneraal T	0	432 615	66 787	0	-275 390	224 012
BILLSON TRUCKS	0	24 803	0	0	0	24 803
BINNEKEUR T/A DROMMEDAR	31 831	0	0	0	0	31 831
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	385 591	0	0	0	-2 574	383 017
BRAAM STORM ADMINISTRAT	785	0	0	0	0	785
Capital Alliance/Libert	27 053	0	0	0	0	27 053
Channel Life	1 778	0	6	0	0	1 784
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	3 705	0	0	0	0	3 705
CJ BOUWER ATTORNEYS	0	65 825	0	0	3 487	69 312
COMPENSATION COMMISSION	-50 000	0	-1 060 292	1 000 359	6 404 813	6 294 880
COMPU-SERVE	11 950	0	0	0	0	11 950
Cornelia Booysen	300	0	0	0	0	300
DA	4 675	0	0	0	0	4 675
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	-35 239	34 829	-207 036	212 496	2 417 953	2 423 003
DEREK LIGHT	7 800	0	0	0	500	8 300
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	2 104	0	0	0	0	2 104
EC IMATU FENURAL	1 044	0	0	0	0	1 044
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
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
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	-18 112	367 406	402 904	183 090	0	935 288
EXCELSIOR FARMING	0	1 671	0	1 570	15 503	18 743
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 614 370	0	0	0	0	-2 614 370
GOVERNMENT PRINTING WORKS	0	0	0	0	2 018	2 018
GRAAFF-REINET ADVERTISE	5 879	0	0	0	0	5 879
GREYSHELL	68 575	0	0	0	0	68 575
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 000	0	0	0	0	1 000
HOLLARD SPECIALIST LIFE	4 156	0	0	0	0	4 156
Hosmed	62 660	7 040	28 160	0	-35 200	62 660
IAN DICKIE & CO PTY	3 030	0	0	0	0	3 030
Imatu Internal Loans	1 607	0	0	0	0	1 607
Imatu Ledegeld	6 264	0	0	0	81	6 345
Imatu Loans (Kempston)	24 047	0	0	0	0	24 047
IMESA	0	720	0	0	0	720
ITS PUMPS & SEALS	-130 984	0	0	0	130 984	0
J&F TITUS AND SONS	0	1 978	0	0	0	1 978
JG AFRIKA	74 520	0	0	0	0	74 520
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	2 000	0	0	0	0	2 000
JOHANNA SHILLING	500	0	0	0	0	500
JOUBERT GALPIN & SEARLE	0	9 867	0	0	0	9 867
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 100	0	0	0	0	4 100
JUVINON SYSTEMS T/A ISM	1 900	0	0	0	0	1 900
K.G.A. Lewens	1 788	0	0	0	0	1 788
KEMPSTON LOANS	96 652	0	0	0	0	96 652
Keyhealth	139 235	0	0	0	0	139 235
LA Health	331 873	0	0	0	0	331 873
LANDDROS GRAAFF-REINET	18 390	0	0	0	0	18 390
LANDDROS MIDDELBURG	800	0	0	0	0	800
LANDDROS UITENHAGE	650	0	0	0	0	650

LEAMA JACOBS	700	0	0	0	0	700
Legalwise	16 188	0	0	0	0	16 188
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	96 923	0	0	0	0	96 923
Linda Hendricks	750	0	0	0	0	750
Linda Visagie	500	0	0	0	0	500
Lion of Africa	508	0	0	0	0	508
Mafori Finance	204 902	0	0	0	0	204 902
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
MASILAKHE (PTY) LTD/OUT	85 872	0	0	0	0	85 872
MESH STEEL & WELD	-44 724	52 602	1 835	0	0	9 712
Metropolitan Lewens	135 335	0	0	0	0	135 335
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	27 620	0	0	0	951	28 571
MUNCOMP SYSTEMS CC	77 664	0	0	0	0	77 664
MUNICIPAL PLANNING TRIB	0	8 892	0	0	0	8 892
N9 SPARES	5 297	19 754	0	0	0	25 051
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
NELSON MANDELA BAY MUNI	0	0	0	3 026	0	3 026
NETTELTONS ATTORNEYS	0	-45 000	0	0	45 001	1
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	0	956 593	0	0	0	956 593
NTOMBETHEMBA KITI	800	0	0	0	0	800
Old Mutual Group (Annu	362	0	0	0	0	362
Old Mutual Group Scheme	183 424	0	0	0	0	183 424
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	390	390	390	390	5 070	6 630
PIET VILJOEN MOTORS	153 232	4 630	1 996	914	821	161 593
PLATEAU SOLUTIONS	13 216	310 376	0	0	0	323 592
PREMIER PIPE SUPPLY	1 884	0	0	0	0	1 884
PRODIBA (PTY) LTD	5 214	1 343	0	0	0	6 557
QPOINT GROUP PTY LTD	-403 975	410 629	807 950	720 057	0	1 534 660
RESET TECHNOLOGY SOLUTI	85 208	0	0	0	0	85 208
Russel Becker Inc	3 079	0	0	0	0	3 079
SAIBA	0	0	5 375	0	0	5 375
SAINS AGENCIES	0	0	220 001	7 648	0	227 648
SALGA	-100 000	0	-600 000	0	5 775 637	5 075 637
SALGBC (Levies)	11 520	0	0	0	0	11 520
SALGBC Agency Shop Fee	3 878	0	0	0	0	3 878
SAMWU	30 106	0	0	0	0	30 106
Samwumed	347 474	0	-23 408	0	13 040	337 106
Sanlam	248 038	0	26	0	0	248 065
Sanlam Pension	7 100	0	0	0	0	7 100
Sanlam Sky	180 834	0	20	0	0	180 854
SANLAM SKY-GROUP LIFE	167	0	0	0	0	167
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	136 562	0	0	0	4 277 119	4 413 681
SARS UIF	159 474	0	0	0	5 399 672	5 559 146
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	79 654	300 005	0	0	7 104	386 762
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	79 635	0	0	0	0	79 635
SHUNE A NDLEBE	500	0	0	0	0	500
SONDLO & KNOPP ADVERTIS	10 197	0	0	0	0	10 197
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	9 226	0	700	0	0	9 926
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
URBAN- ECON DEVELOPMENT	0	56 300	0	0	0	56 300
V DERCKSEN & VENNOTE	683	0	0	0	0	683
VOLKS DELTA	17 205	0	0	0	0	17 205
WARDS SERVICE STATION	1 708	13 786	0	0	0	15 493
WIKUS VAN RENSBURG ATTO	-121 259	0	0	0	251 292	130 033
ZAAYMANS GARAGE	74 462	58 293	0	0	0	132 755
ZONART LABOUR DISTRIBUT	0	85 796	0	0	0	85 796
GRAND TOTAL	644 086	3 210 582	-419 983	2 160 598	25 773 055	31 368 339

ANNEXURE A					
Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug
M02 AUGUST	EC101	3000	Cash Receipts by Source		
		3010	Property rates	2 079 776	7 812 285
		3020	Property rates - penalties & collection charges	0	0
		3030	Service charges - electricity revenue	13 965 710	14 530 696
		3040	Service charges - water revenue	2 910 714	3 422 177
		3050	Service charges - sanitation revenue	1 770 564	2 970 278
		3060	Service charges - refuse revenue	939 877	1 471 039
		3070	Service charges - other	92 692	118 843
		3080	Rental of facilities and equipment	12 969	15 261
		3090	Interest earned - external investments	0	0
		3100	Interest earned - outstanding debtors	0	0
		3110	Dividends received	0	0
		3120	Fines	8 000	4 345
		3130	Licences and permits	108 324	111 447
		3140	Agency services	1 303 440	1 260 704
		3150	Transfer receipts - operational	50 654 000	3 340 000
		3160	Other revenue	44 083 098	19 636 135
		3170	Cash Receipts by Source	117 929 162	54 693 210
		3180	Other Cash Flows/Receipts by Source		
		3190	Transfer receipts - capital	21 900 000	1 179 376
		3200	Contributions recognised - capital & contributed assets	0	0
		3210	Proceeds on disposal of PPE	0	0
		3220	Short term loans	0	0
		3230	Borrowing long term/refinancing	0	0
		3240	Increase (decrease) in consumer deposits	0	0
		3250	Decrease (Increase) in non-current debtors	0	0
		3260	Decrease (increase) other non-current receivables	0	0
		3270	Decrease (increase) in non-current investments	-16 124 651	1 403 772
		3280	Total Cash Receipts by Source	123 704 511	57 276 357
		4000	Cash Payments by Type		
		4010	Employee related costs	13 227 301	14 743 296
		4020	Remuneration of councillors	788 742	771 936
		4030	Collection costs	0	0
		4040	Interest paid	0	0
		4050	Bulk purchases - Electricity	11 200 000	0
		4060	Bulk purchases - Water & Sewer	0	0
		4070	Other materials	0	0
		4080	Contracted services	676 683	-11 782
		4090	Grants and subsidies paid - other municipalities	0	0
		4100	Grants and subsidies paid - other	0	0
		4110	General expenses	95 932 293	39 542 654
		4120	Cash Payments by Type	121 825 019	55 046 105
		4130	Other Cash Flows/Payments by Type		
		4140	Capital assets	2 251 523	2 079 556
		4150	Repayment of borrowing	0	0
		4160	Other Cash Flows/Payments	0	0
		4170	Total Cash Payments by Type	124 076 542	57 125 661
		4180	Net Increase/(Decrease) in Cash Held	-372 031	150 697
		4190	Cash/cash equivalents at the month/year begin:	781 862	409 831
		4200	Cash/cash equivalents at the month/year end:	409 831	560 528

18. ANNEXURE B

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



Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment ▼

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Aug'24 ▼

National Financial Year

2024/25 ▼

Demarcation Code of Municipality being assessed

EC101 ▼

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function ▼
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://iguploadportal.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://iguploadportal.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 ▼
	6.4	Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i>	Select ▼
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes ▼
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes ▼
9	6.4.1	- Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes ▼
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment <i>(considering its asset register and physical state of assets)</i> on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes ▼
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes ▼
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a ▼
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends <i>(For example higher winter Eskom tariffs, lower January collection rates, etc.?)</i>	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, <i>demonstrated, through its by-laws and budget related policies</i> 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
	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 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 –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and services 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>	Yes
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	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?	No
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 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
29	6.9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a timeline and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury; Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za/ ? <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>	No FRP
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za/ ?	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - If the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers – has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	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? <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>	No
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment – has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	' NERSA License – has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No



ANNEXURE A2 - M2010B

Municipal Finance Management Act No. 56 of 2003
Municipal Debt Relief
MFAA Circular No. 104
Municipal Finance Management Act No. 56 of 2003

Municipality Self-assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period: August 2010 to July 2011
National Financial Year: 2010/11
Municipality being assessed: Geyser's Berries
Demarcation Code of Municipality being assessed: Or Doeren Needs

I, Council/Chairperson, hereby certify that the provisions previously mentioned the compliance against the conditions of Municipal Debt Relief as set out in MFAA Circular No. 104 and that the Financial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set out in the table below:

Notes/Comments

Municipal Debt Relief Conditions (Monthly reporting)

Circle back the date of

Table with 3 columns: Question ID, Question Text, and Answer. Questions cover various financial and reporting requirements such as bulk water account payments, budget adherence, and MTRF compliance.

6.7.1.2	* The audit performance directly related to (open capital areas where the municipality does not have direct say as a collection for profit that the average quarterly estimated performance (including future capital areas) meets the required period, average collection over-out is positive (3.7.4)	Yes	Yes
6.7.1.3	* The municipality for technical engineering reasons is unable to physically install and/or that the supply of water in the future is expected to be 0	Yes	Yes
6.7.1.4	* The municipality before 31 February 2021 (approved) is under 60% (60%) of the agreement with (water for the purpose of municipal revenue collection in the future capital areas) as managed in section 76 to 79 of the Municipal Systems Act, 2002 and that such failed due to the need for the future	No	No
6.7.1.5	- The municipality for progressively installed water prepaid meters in the municipality capital areas to improve its collection efficiency that, as an individual user can have control of using off the meter if no maximum, water is consumed will control payment	Yes	Yes
6.7.1.6	- Has the municipality adapted a policy to meet its new water supply correction in the distribution area with reference to (14.4.1.1) with a water prepaid meter	Yes	Yes
6.7.1.7	- Has the municipality's 2020/21, 2021/22 and 2022/23 budget and financial statement (statement of financial performance) 4.7.1 and 4.7.2	Yes	Yes
6.7.2. Municipal operations and performance			
6.8.1	- Has the municipality approved through the National Treasury process or as a resolution had the municipality's budget control system align to its Council approved Council/Departmental (C/D) or any subsequent supplementary budget/departmental (S/D) budget/departmental (S/D) budget?	No	No
6.8.1	- If the response to 6.8.1 is "No" has the municipality approved and/or implemented the relevant measures?	Yes	Yes
6.8.2	- For the latest ending Quarter (for the municipality submitted its completed 2020/21, 2021/22 and/or latest C/D reconciliation required in terms of paragraph 6.8.2 to the National Treasury quarter (refer to the Municipal Systems Act, 2002 and 2003) in the reconciliation of ...	Yes	Yes
6.8.3. Municipal operations and performance			
6.8.3.1	- WEMA section 75 regarding - has the municipal council and/or management been notified a status of (poor) and/or (critical) as a result of the implementation of the municipality's budget and budget funding flow statements?	Yes	Yes
6.8.3.2	- If progress is slow in terms of paragraph 6.8.3.1, is the water infrastructure evident from the operations, supporting the municipality's monthly financial statement 75, reporting and recorded in the financial system as per the WEMA data filing?	Yes	Yes
6.8.3.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality ensuring monthly progress in implementing its FRP to the Province / District?	No FRP	No
6.8.3.4	- If measures as defined in FRP, with effect from 31 April 2020, provide an alternative 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) through the CoGTA / District Portal?	No FRP	No

<p>4.2</p> <p>4.2.1</p> <p>4.2.2</p> <p>4.2.3</p> <p>4.2.4</p>	<p>4.2.1 -> The municipality has a standardized monthly MWh of electricity (property value) in terms of which all partial payments (or values) shown in the following table of property taxes, response to rates, for other types, water rate, refuse removal and other taxes?</p> <p>4.2.2 -> The municipality documents electricity values other than the pricing of a period electricity of any amount (consumption) type to water rate values at any point in time as an input variable with the municipality?</p> <p>4.2.3 -> The municipality is not using any type of energy of water of any (existing) consumer/property value when the electricity already registered as an input variable with the municipality?</p> <p>4.2.4 -> The total of consumer/property value is equal to an input variable with the municipality, i.e. the monthly supply of electricity and water to that consumer/property value physically related to the monthly input for the electricity and water use of 1000 kWh electricity and 1000 liters water, respectively?</p>	<p>Yes</p> <p>Yes</p> <p>No</p> <p>No</p>	
<p>4.3</p>	<p>4.3 -> The municipality is not using any type of energy of water of any (existing) consumer/property value when the electricity already registered as an input variable with the municipality?</p>	<p>No</p>	
<p>4.4</p> <p>4.4.1</p>	<p>4.4.1 -> The municipality is not using any type of energy of water of any (existing) consumer/property value when the electricity already registered as an input variable with the municipality?</p>	<p>Yes</p>	
<p>4.5</p>	<p>4.5 -> The report is correct and the municipality should be able to deliver the required information to the satisfaction of National Inquiry the following :</p>		

4.100	- Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly audited the municipality's compliance to terms of these conditions?	Yes	25
4.101	- Has the head of the relevant Provincial Treasury (delegated) monthly audited the municipality's compliance to these conditions, in the National Treasury's satisfaction or endorsed in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.3 or within Circular no. 129) and annually audited the compliance with the conditions for the Municipal Debt Fund?	Yes	25
4.102	- Has the Provincial Treasury failed to notify any provincial treasury non-compliance with any of the conditions for provincial treasuries within paragraph 4.1.1 to 4.1.3 or within Circular no. 129 within one month of the non-compliance occurring?	No	25
4.11	Condition on municipality borrowing powers - Has the municipality borrowed since 01/01/2014 in fully collateralised South African RRF for investment and/or infrastructure?	No	25
4.12	Number of audits of the financial statements by external private management of accounts		
4.13	- Has the municipality experienced and engaged in a sub-account to its primary bank account (not all other banking, water and sanitation) (whether the municipality subjects to any specific control) the consent of the Local Government (provide there) (LGE) the municipality submitted to provide bank loans, credits, water and sanitation?	No	25
4.14	- Has the municipality during the month of 01 applying the interest to the sub-account (refer to paragraph 4.13) for any period between 01/01/2014 and 31/03/2024 and if answered 'no' has the municipality before 01/01/2014 received in the sub-account for any other purpose?	No	25
4.15	Regarding address - Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and/or provincial treasury of going to its MP/MLA's TC statement called self-manage accounting treatment. Has the municipality already received by and sent report on the result of an inquiry to the relevant MP/MLA within 10 days of 31/03/2024 as per any written request from the National Treasury/Office of the Accounting Officer (OAO) for Municipal Debt Refinancing?	Yes	25
4.16	MP/MLA present - Has the municipality during the month failed to comply with any condition of the Municipal Debt Fund?	Yes	25
4.17	MP/MLA present - Has the municipality during the month failed to comply with any condition of the Municipal Debt Fund?	No	25

MP/MLA Name: DR EDWARD LANKWANA

Signature of MP/MLA: *Edward Lankwana*

Date: 09/09/2024



18.2. Municipal Debt Relief performance across the period

Municipal Details		Monthly Performance Report										Part F																																										
		Part A		Part B		Part C		Part D		Part E						Part F																																						
Month	Code Descr	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	Compliance Status									
1.July	Dr Beyers Naude EC101	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance									
2.August	Dr Beyers Naude EC101	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance							
3.September	Dr Beyers Naude EC101																																													0%	Not completed	Non Compliance						
4.October	Dr Beyers Naude EC101																																														0%	Not completed	Non Compliance					
5.November	Dr Beyers Naude EC101																																															0%	Not completed	Non Compliance				
6.December	Dr Beyers Naude EC101																																															0%	Not completed	Non Compliance				
7.January	Dr Beyers Naude EC101																																																0%	Not completed	Non Compliance			
8.February	Dr Beyers Naude EC101																																																0%	Not completed	Non Compliance			
9.March	Dr Beyers Naude EC101																																																	0%	Not completed	Non Compliance		
10.April	Dr Beyers Naude EC101																																																		0%	Not completed	Non Compliance	
11.May	Dr Beyers Naude EC101																																																			0%	Not completed	Non Compliance
12.June	Dr Beyers Naude EC101																																																		0%	Not completed	Non Compliance	

Province		
EC		
Code	District	Code Description
EC101	Sarah Baartman	Dr Beyers Naude

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



18.3. Provincial Treasury Debt Relief compliance assessment

Annexure A2 - Monthly	
	National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003
	Eastern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jul'24

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3 + 6.12 Maintaining the Eskom and bulk water current account – (current account for the purpose of this evidence means the account for a single month's consumption).	
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>	Yes
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://gumuniuploadportal.treasury.gov.za/ ?	Yes
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?	Yes
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
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://gumuniuploadportal.treasury.gov.za/ ?	Yes
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
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Adopted MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

		<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>	
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?	Yes
		<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>	
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)?	Yes
		<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>	Na
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? 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.	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>	Yes
	6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	not yet the end of a quarter
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	not yet the end of a quarter
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
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>	No
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. 98, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	No
6.9		Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- if progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 - Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- if the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10		Provincial Treasury Note - Provincial Treasury certification of municipal compliance – In terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
<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 12-month bridging purposes are not considered within the ambit of this condition.</i>			

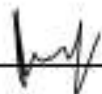
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) 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>	
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury, Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCGA.</i>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		<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 water 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>	

PT: HOD/ NT / MM Name:

Daluhlanga Majeke

MR. DALUHLANGA MAJEKE

Signature of HOD/ NT/ MM:



Date:

29/08/2024

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

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

18.4. Monthly revenue collection performance (MFMA Circular 124)

Collection rate per ward and per service - August 2024				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		(97 906)	69 668	-71%
Electricity	Partial Eskom and municipal supplied	35 656	113 559	318%
Water		1 174 399	602 444	51%
Refuse		437 456	17 826	4%
Sewerage		759 259	55 045	7%
Sundry		1 969	-	0%
		2 310 834	858 542	37%
Ward 2				
Property Rates Tax		1 006 291	3 849 744	383%
Electricity	Partial Eskom and municipal supplied	4 801 688	3 722 890	78%
Water		1 134 503	1 029 898	91%
Refuse		73 563	732 341	996%
Sewerage		37 396	1 626 569	4350%
Sundry		145 331	62 739	43%
		7 198 771	11 024 182	153%
Ward 3				
Property Rates Tax		(208 690)	31 034	-15%
Electricity	Municipal supplied	112 469	28 394	25%
Water		198 287	132 490	67%
Refuse		107 771	28 539	26%
Sewerage		219 751	86 489	39%
Sundry		976	1 020	104%
		430 564	307 966	72%
Ward 4				
Property Rates Tax		9 333	1 786 845	19146%
Electricity	Municipal supplied	1 856 686	2 016 512	109%
Water		861 333	736 754	86%
Refuse		97 200	309 164	318%
Sewerage		169 284	682 921	403%
Sundry		8 283	9 199	111%
		3 002 120	5 541 396	185%
Ward 5				
Property Rates Tax		(409 300)	27 287	-7%
Electricity	Partial Eskom and municipal supplied	15 909	5 257	33%
Water		194 648	139 968	72%
Refuse		252 143	35 216	14%
Sewerage		445 193	86 599	19%
Sundry		28	1 138	4079%
		498 621	295 464	59%
Ward 6				
Property Rates Tax		(308 534)	4 048	-1%
Electricity	Partial Eskom and municipal supplied	3 673	-	0%
Water		888 950	27 526	3%
Refuse		338 585	11 455	3%
Sewerage		586 877	32 675	6%
Sundry		842	200	24%
		1 510 393	75 904	5%
Ward 7				
Property Rates Tax		(16 544)	480 837	-2906%
Electricity	Municipal supplied	1 316 646	1 065 668	81%
Water		338 364	284 035	84%
Refuse		124 520	139 242	112%
Sewerage		217 387	217 854	100%
Sundry		(30 941)	9 117	-29%
		1 949 431	2 196 752	113%
Ward 8				
Property Rates Tax		(222 276)	638 431	-287%
Electricity	Partial Eskom and municipal supplied	385 709	236 725	61%
Water		299 576	177 913	59%
Refuse		212 887	72 427	34%
Sewerage		277 328	60 459	22%
Sundry		5 974	7 168	120%
		959 199	1 193 124	124%
Ward 9				
Property Rates Tax		4 033	102 795	2549%
Electricity	Municipal supplied	4 522	4 412	98%
Water		186 771	66 805	36%
Refuse		207 304	26 250	13%
Sewerage		362 358	58 191	16%
Sundry		1 647	1 350	82%
		766 635	259 801	34%
Ward 10				
Property Rates Tax		(89 092)	165 822	-186%
Electricity	Partial Eskom and municipal supplied	16 146	4 982	31%
Water		298 648	44 863	15%
Refuse		393 512	3 972	1%
Sewerage		373 932	7 872	2%
Sundry		(18 231)	16 350	-90%
		974 915	243 862	25%
Ward 11				
Property Rates Tax		(308 054)	318 544	-103%
Electricity	Municipal supplied	289 594	255 201	88%
Water		159 566	57 858	36%
Refuse		290 700	57 220	20%
Sewerage		354 353	34 278	10%
Sundry		2 119	1 829	86%
		788 278	724 930	92%
Ward 12				
Property Rates Tax		(61 511)	337 229	-548%
Electricity	Municipal supplied	143 282	132 767	93%
Water		(683 022)	121 623	-18%
Refuse		248 059	37 388	15%
Sewerage		368 736	21 325	6%
Sundry		11 564	8 766	76%
		27 108	659 098	2431%

Collection rate per ward and per service - July - August 2024				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		1 234 788	92 362	7%
Electricity	Partial Eskom and municipal supplied	74 906	115 715	154%
Water		1 800 468	711 388	40%
Refuse		1 025 675	34 072	3%
Sewerage		2 177 715	93 924	4%
Sundry		5 658	50	1%
		6 319 210	1 047 511	17%
Ward 2				
Property Rates Tax		23 541 938	4 812 299	20%
Electricity	Partial Eskom and municipal supplied	8 936 534	6 886 929	77%
Water		1 941 281	2 131 243	110%
Refuse		4 696 170	1 011 661	22%
Sewerage		10 191 857	2 206 914	22%
Sundry		107 244	122 145	114%
		49 415 025	17 171 192	35%
Ward 3				
Property Rates Tax		961 992	48 062	5%
Electricity	Municipal supplied	161 821	62 890	39%
Water		568 467	310 023	55%
Refuse		463 158	67 077	14%
Sewerage		1 355 410	198 160	15%
Sundry		3 837	2 483	65%
		3 514 685	688 694	20%
Ward 4				
Property Rates Tax		11 884 366	2 217 700	19%
Electricity	Municipal supplied	4 074 679	3 930 943	96%
Water		2 003 996	1 336 894	67%
Refuse		2 752 630	497 568	18%
Sewerage		6 810 634	1 239 392	18%
Sundry		104 967	20 141	19%
		27 631 272	9 242 639	33%
Ward 5				
Property Rates Tax		634 271	47 832	8%
Electricity	Partial Eskom and municipal supplied	24 553	9 768	40%
Water		1 142 177	266 161	23%
Refuse		646 351	79 473	12%
Sewerage		1 335 278	172 216	13%
Sundry		32 495	1 400	4%
		3 815 126	576 849	15%
Ward 6				
Property Rates Tax		556 910	7 858	1%
Electricity	Partial Eskom and municipal supplied	19 794	-	0%
Water		1 608 730	56 483	4%
Refuse		847 581	25 706	3%
Sewerage		1 832 201	55 762	3%
Sundry		27 782	704	3%
		4 892 999	146 512	3%
Ward 7				
Property Rates Tax		4 251 101	648 076	15%
Electricity	Municipal supplied	2 533 199	2 147 092	85%
Water		682 055	558 440	82%
Refuse		1 186 894	263 852	22%
Sewerage		2 058 961	387 575	19%
Sundry		49 104	18 296	37%
		10 761 314	4 023 332	37%
Ward 8				
Property Rates Tax		4 004 485	777 161	19%
Electricity	Partial Eskom and municipal supplied	649 031	430 652	66%
Water		518 241	342 680	66%
Refuse		435 118	143 300	33%
Sewerage		547 069	105 333	19%
Sundry		61 794	9 938	16%
		6 215 738	1 809 063	29%
Ward 9				
Property Rates Tax		1 282 796	128 932	10%
Electricity	Municipal supplied	10 023	9 341	93%
Water		393 647	145 568	37%
Refuse		430 652	66 257	15%
Sewerage		760 925	140 473	18%
Sundry		79 895	3 793	5%
		2 957 936	494 363	17%
Ward 10				
Property Rates Tax		2 160 588	222 665	10%
Electricity	Partial Eskom and municipal supplied	35 841	5783	16%
Water		614 190	61 717	10%
Refuse		781 765	5 407	1%
Sewerage		756 895	9 424	1%
Sundry		(16 010)	16 350	-102%
		4 333 270	321 346	7%
Ward 11				
Property Rates Tax		1 517 208	366 202	24%
Electricity	Municipal supplied	579 007	474 330	82%
Water		296 659	134 428	45%
Refuse		588 172	139 084	24%
Sewerage		736 000	87 475	12%
Sundry		3 960	5 944	150%
		3 721 006	1 207 463	32%
Ward 12				
Property Rates Tax		3 515 309	522 912	15%
Electricity	Municipal supplied	255 544	217 861	85%
Water		(696 056)	277 867	-40%
Refuse		523 370	77 457	15%
Sewerage		740 359	44 195	6%
Sundry		73 654	10 541	14%
		4 412 179	1 150 833	26%

National Treasury		Municipal Details			
Municipal Debt Relief		Eastern Cape			
MFMA Circular No. 124		Code	District	Municipality	No. Of Wards
Municipal Finance Management Act No. 56 of 2003		EC001		Dr Beyers Naude	1
				Period Monitored	August

Collection Rate Assessment	Summary - Quarter 1			Summary - Quarter 2			Summary - Quarter 3			Summary - Quarter 4										
	Billing	Collection	R-Billing not collected	% Collection	Q1	Billing	Collection	R-Billing not collected	% Collection	Q2	Billing	Collection	R-Billing not collected	% Collection	Q3	Billing	Collection	R-Billing not collected	% Collection	Q4
1. Collection for whole generation	217 284 972	28 811 735	188 473 238	13%	13%	-	-	-	#N/A!	#N/A!	-	-	-	-	#N/A!	-	-	-	-	#N/A!
2. Collection excl Eskom supplied areas	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	#N/A!	-	-	-	-	#N/A!	-	-	-	-	#N/A!
3. Collection Property Rates	112 600 783	4 159 554	108 441 229	4%	4%	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	-	-	-	-	#N/A!	
4. Total average collection: Electricity (Municipal supplied areas)	18 26 943	13 489 873	4 717 070	74%	74%	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	-	-	-	-	#N/A!	
5. Total average collection: Water	12 207 366	5 821 428	6 786 158	46%	46%	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	-	-	-	-	#N/A!	
6. Total average collection: Wastewater	50 653 821	3 541 127	47 112 694	7%	7%	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	-	-	-	-	#N/A!	
7. Total average collection: Refuse	23 291 140	1 879 753	21 411 387	8%	8%	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	-	-	-	-	#N/A!	
8. Total average collection: Interest	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	#N/A!	-	-	-	#N/A!	#N/A!	-	-	-	-	#N/A!

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

Province

Demarcation Code

Municipality

Eastern Cape

EC101

Dr Beyers Naude

August

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection	1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Summary - Quarter 1				Q1			
	Billing for June	Collection in July	R - Billing not collected	% Collection	Billing for July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Collection	R - Billing not collected	% Collection	Billing		Collection	R - Billing not collected	% Collection
1.Collection for whole demarcation	110116389	14405368	95711030	13%	107168074	14405368	95762207	13%					217284972	28811735	188473238	13%				
2.Collection for Eskom supplied areas				#DIV/0!				#DIV/0!												
3.Collection: Property Rates	56352780	2079778	54279302	4%	56248403	2079778	54168227	4%					112460783	4159354	108441229	4%				
4.Total average collection: Electricity (Municipal supplied areas)	9753992	6704936	3049056	69%	8372950	6704936	1668014	80%					18126943	13409813	4717070	74%				
5.Total average collection: Water	6785754	2300714	3385040	43%	5821832	2300714	2911118	50%					12467366	5821428	6786156	46%				
6.Total average collection: Wastewater	2527069	1770564	2379536	7%	25131452	1770564	23360888	7%					50659521	3541427	4717394	7%				
7.Total average collection: Refuse	11697304	939877	10757428	8%	11393336	939877	10653959	8%					23291140	1879153	21411307	8%				
8.7.Total average collection: Interest				#DIV/0!				#DIV/0!												
Complete This Section																				
Services	Electricity Supplier	Ward Name & Number	1.July				2.August				3.September				Q1					
			Billing for June	Collection for June in July	Rend Value of Billing not collected	% Collection	Billing for July	Collection for in August	Rend Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rend Value of Billing not collected	% Collection						
Property Rates Tax			1332719	22683	1310025	2%	1332694	22683	1310000	2%						2665413	45387	2620026	2%	
Electricity			565292	2156	563136	0%	39250	2156	37094	5%						60454	4312	60020	1%	
Water			629179	108944	520335	17%	626069	108944	517125	17%						1255348	217888	1037460	17%	
Refuse			589344	16247	573298	3%	588219	16247	571973	3%						1177764	32493	1145270	3%	
Waste Water			1455680	38879	1396811	3%	1418456	38879	1379577	3%						2854146	77757	2776389	3%	
Interest						#DIV/0!				#DIV/0!										#DIV/0!
Property Rates Tax			27556206	962555	21935651	4%	27555647	962555	21573092	4%						45091833	195110	45166743	4%	
Electricity			4471460	3164089	1307421	71%	4134846	3164089	970807	77%						8666366	628018	278228	74%	
Water			952516	1101346	0	116%	806779	1101346	0	137%						1759255	2202891	(443397)	125%	
Refuse			4632455	279320	4353115	6%	4622607	279320	434288	6%						9255042	558540	869403	6%	
Waste Water			10175628	580345	9395282	6%	10154462	580345	9574116	6%						20330089	1160891	19169388	6%	
Interest						#DIV/0!				#DIV/0!										#DIV/0!
Property Rates Tax			1170516	17029	1153487	1%	1170682	17029	1153654	1%						2341198	34657	230741	1%	
Electricity			96024	34496	62328	36%	49351	34496	14856	70%						146175	88991	77184	47%	
Water			369029	177532	191497	48%	370180	177532	192648	48%						739209	355065	384144	48%	
Refuse			366297	38538	328389	11%	355388	38538	316850	11%						722315	77075	645239	11%	
Waste Water			1315398	111671	1204267	8%	1135659	111671	1023988	10%						2451597	233342	2228255	9%	
Interest						#DIV/0!				#DIV/0!										#DIV/0!
Property Rates Tax			11885634	430855	11454779	4%	11875033	430855	11444178	4%						23760667	861709	22898957	4%	
Electricity			2266623	194451	352192	84%	2217993	194451	303562	86%						4484616	382882	655754	85%	
Water			1206738	60140	606598	50%	142663	60140	542523	53%						2349401	1200280	1149121	51%	
Refuse			2664562	188404	2476158	7%	2655430	188404	2467026	7%						5319392	316888	4943184	7%	
Waste Water			6684887	556471	6128217	8%	6641350	556471	6084879	8%						13265037	1112941	1223096	8%	
Interest						#DIV/0!				#DIV/0!										#DIV/0!

Click to view/close months

Quarter 1 Performance Per Ward

Property Rates Tax Electricity	1043625	20545	1023080	2%	1043571	20545	1023026	2%	41090	2046105	2%	2%
	8301	4511	3790	54%	8645	4511	4133	52%	9022	7924	53%	53%
	953042	126193	826850	13%	947530	126193	821337	13%	252385	1648187	13%	13%
	396220	44257	351964	11%	394208	44257	349951	11%	88514	701915	11%	11%
	912933	85617	827316	9%	890085	85617	804468	10%	1803018	161724	9%	9%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	866370	3810	862561	0%	865445	3810	861635	0%	1731815	1724196	0%	0%
	8511		8511	0%	16121		16121	0%	24632	24632	0%	0%
	942358	28957	913402	3%	719779	28957	690823	4%	1662138	1604224	3%	3%
	515921	14252	501669	3%	508996	14252	494744	3%	1024917	996413	3%	3%
	1294005	23086	1270919	2%	1245325	23086	1222238	2%	2539330	2493157	2%	2%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	4284834	167239	4117595	4%	4267646	167239	4100407	4%	8552480	8218002	4%	4%
	1255340	1081425	173915	86%	1216553	1081425	135128	89%	2471893	2162850	87%	87%
	378019	274406	103614	73%	343692	274406	69286	80%	721711	548811	76%	76%
	1095468	124611	970857	11%	1062373	124611	937763	12%	2157842	249222	12%	12%
	1901992	169722	1732270	9%	1841574	169722	1671853	9%	3743566	339443	9%	9%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	4255132	138730	4116402	3%	4226761	138730	4088031	3%	8481893	8204433	3%	3%
	346771	193927	152844	56%	263322	193927	69395	74%	610093	397853	64%	64%
	259984	164766	95218	63%	218665	164766	53898	75%	478649	329532	68%	69%
	222776	70873	151903	32%	222230	70873	151357	32%	445006	141746	32%	32%
	269959	44873	225086	17%	269741	44873	224868	17%	539700	89747	17%	17%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	1306108	26137	1280051	2%	127876	26137	1252626	2%	2584951	2332676	2%	2%
	51927	4929	46998	9%	5500	4929	571	90%	57427	47569	17%	17%
	212298	78763	133534	37%	206876	78763	128112	38%	419173	157527	38%	38%
	223325	40007	183318	18%	223348	40007	183341	18%	446673	80014	18%	18%
	399589	82282	317308	21%	398566	82282	316285	21%	798155	164563	21%	21%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	2249913	56842	2193070	3%	2249679	56842	2192837	3%	4489592	4385907	3%	3%
	19695	801	18894	4%	19695	801	18894	4%	39390	1602	4%	4%
	316046	16854	299192	5%	315546	16854	298689	5%	631589	33708	5%	5%
	403962	1435	402527	0%	388253	1435	386818	0%	792215	2871	0%	0%
	383410	1552	381858	0%	382963	1552	381411	0%	766373	3104	0%	0%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	1825839	47658	1778181	3%	1825262	47658	1777604	3%	3651101	3555785	3%	3%
	506627	219129	287498	43%	289413	219129	70284	76%	796040	438258	55%	55%
	144125	76570	67555	53%	137093	76570	60523	56%	281218	153140	54%	54%
	309221	81865	227356	26%	297472	81865	215607	28%	606693	163729	27%	27%
	381277	53197	328080	14%	381648	53197	328451	14%	762924	106393	14%	14%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!
Property Rates Tax Electricity	3575803	185683	3390120	5%	3576820	185683	3391137	5%	7152623	6781257	5%	5%
	156621	85093	71527	54%	112263	85093	27168	76%	268883	170187	63%	63%
	422318	156244	266074	37%	(13035)	156244	0	-1199%	409283	312488	76%	76%
	276943	40069	236874	14%	275311	40069	235242	15%	552524	80137	15%	15%
	371962	22870	349092	6%	371623	22870	348754	6%	743365	45729	6%	6%
Property Rates Tax Interest				#DIV/0!				#DIV/0!			#DIV/0!	#DIV/0!

<p>Status of Electricity meters : Number of indigent HH's with prepaid Electricity Number of indigent HH's with conventional metered Electricity Number of indigent HH's NOT metered currently - Electricity Number of indigent HH's with other energy sources - No metering Total number of registered indigent households Status of unlimited supply of Electricity : Number of indigent HH's with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per month Number of indigent HH's NOT metered currently receiving unlimited supply - Electricity Total number of registered indigent households receiving unlimited supply - Electricity</p>	<p>12</p>	<p>4 662 19</p>	<p>4 696 18</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>
<p>13</p>	<p>7</p>	<p>2 796 4 681</p>	<p>2 780 4 714</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	
<p>8</p>	<p>9</p>	<p>314 029 404 346</p>	<p>318 944 407 842</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	<p>- -</p>	
<p>14(a)</p>	<p>14(b)</p>	<p>6</p>	<p>6</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	
<p>15</p>	<p>16</p>	<p>348 50 1</p>	<p>348 50 1</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	
<p>6</p>	<p>Total revenue cost of subsidised services provided</p>																				

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

Property Rates Reconciliation						
Province	EC					
District	Sarah Baartman District					
Type	LM					
Municipal Name	Dr Beyers Naudé					
GVP Period	01/07/2019 - 30/06/2024					
Financial Year	2023/2024					
Reconciliation Period	Quarter 4					
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	16082	-364	2 351 683 200	-	2 351 683 200
Industrial	43	76	-33	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	17842375	-16546623			
Industrial	0	1122974	-1122974			
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>- 31995 486.25</u>			

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

Below is the Eskom August 2024 reconciliation and invoice due and payable during September 2024. No payment was made towards the Eskom bulk current account during August 2024.

Reconciliation for Eskom - AUG 2024

BALANCE PER SYSTEM REPORT	199 905 329,69
MUNICIPAL DEBT RELIEF	398 279 009,98
TOTAL BALANCE IN SYSTEM	598 184 339,67

ESKOM STATEMENT - 597 947 515,12

VARIANCE 236 824,55

Reconciling items:

Wheeling deduction not accounted for	-	205 934,39
VAT portion	-	30 890,16
	-	236 824,55



ESKOM HOLDINGS SOC LTD REG NO 2002/016527/30
VAT REG NO 4740101508

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

SOUTHERN REGION
PO BOX 377 BELVILLE 7535

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4623277.84
BILLING DATE	2024-08-06
TAX INVOICE NO	650757185548
ACCOUNT MONTH	AUGUST 2024
CURRENT DUE DATE	2024-09-05
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cudjoal@balm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SOC CONNECTION CHARGE	R	20,586.57
ADMINISTRATION CHARGE	R	25,877.66
DIST. NETWORK CAPACITY CHARGE	R	392,153.30
NETWORK DEMAND CHARGE (GKWH) (ALL)	R	813,034.83
ANCILLARY SERVICE (ALL)	R	51,641.68
ENERGY CHARGE (OFF)	2,804,808.00	R 2,896,143.60
ENERGY CHARGE (PEAK)	1,247,655.00	R 7,838,010.34
ENERGY CHARGE (STD)	2,807,551.00	R 5,326,748.57
REACTIVE ENERGY	300,953.00	R 62,876.63
DEMAND CHARGE	173.04	R 92,877.49
CONNECTION CHARGE REBATE	R	-210.66
TRANSMISSION NETWORK CAPACITY	R	239,100.00
NETWORK DEMAND CHARGE	R	228,847.27
URBAN LOW VOLTAGE SUBSIDY	R	434,350.00
ELECTRIFICATION AND RURAL SUBS (ALL)	R	802,725.99
DX EXCESS NETWORK CAPACITY CHA	R	149,662.55
SERVICE CHARGE	R	11,667.28

TOTAL CHARGES FOR BILLING PERIOD R **18,378,082.80**

ACCOUNT SUMMARY FOR AUGUST 2024

BALANCE BROUGHT FORWARD (Due Date 2024-08-05)	R	573,622,969.25
TOTAL CHARGES FOR BILLING PERIOD	R	19,376,052.90
ADJUSTMENTS (Summary - See attachment for details)	R	2,072,929.23
VAT RAISED ON ITEMS AT 14%	R	0.00
VAT RAISED ON ITEMS AT 15%	R	2,875,523.74

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R
526,106,447	26,129,804.09	21,149,892.76	0.00	24,561,370.79	597,947,515.12	

19. ANNEXURE C



RE : MONTHLY SCM REPORT AUGUST 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 Mayor / 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 following positions have been filled:

- SCM Manager
- 2 x SCM Practitioners
- Stores Controller
- Stores Clerk

Outstanding is the stores general worker position.

Order Processing

The officials responsible for requisitions processing has become proficient performing the task. However, in some instances officials are still not submitting requisitions two days in advance to SCM for processing, although certain cases has merit.

DBNLM Municipal Supplier Database

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

The Municipality is working with the financial system R-Data to integrate CSD on Promun, for verification purposes

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 being adhered to. It is still challenging for the various bid committees to meet timeously, as per year planner, due to member availability. The task of tender evaluations has been split between the two SCM Practitioners to speed up the evaluation process.

Procurement Plan

The plan for 2024/25 has been finalized and implemented.

Purchases processed for August 2024, excluding VAT

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE BELOW TABLE FOR AUGUST 2024".

PURCHASE ORDERS FOR 2024/25		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 3 611 045,94	3
C - Contracts	R 1 710 542,57	58
D - Deviations	R 769 013,87	21
G - Grants	-	-
I - Insurance	-	-
N - None of the above	R 24 182 808,29	153
P - Petty cash	R 57 207,08	49
R - Invitation to quote	R 265 707,27	2
S - Subsistence & travel	R 344 511,37	129
T - Tenders	R 3 931 119,27	6

Procurement above R30K Vat Inclusive

The SCM regulations, PPPFA and DBNLM SCM Policy prescribe the process that should be followed for the different procurement thresholds. Thus, all the prescribed requirements are currently met or properly deviated from when circumstances warrant. All deviations are reported to council after being duly signed.

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amount to the sum of R 767 211,76 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH OF AUGUST 2024. Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders Awarded for August 2024

AUGUST					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
56-2024	PANEL FOR HIRING OF PLANT MACHINERY AND EQUIPMENT	VARIOUS	RATES	08/08/2024	OWN FUNDING
57-2024	MANUFACTURE, REFURBISH AND REPAIR OF TRUCKS	BILLSON TRUCKS SKY METRO EQUIPMENT	R 500 724,64 R 1 885 804,86	08/08/2024	OWN FUNDING
168-2024	SUPPLY AND DELIVERY OF STORMWATER COVERS, SLABS AND KERBING	SERVIPIX 72 CC	R 698 363,37	08/08/2024	OWN FUNDING

RFQs Awarded for August 2024

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
SUPPLY AND DELIVERY OF LED STREET LIGHT LUMINAIRES	VOLTEX PE	BEY-SCM 497	29/08/2024	R 127 187.49	OWN FUNDING

PENDING TENDERS FOR 2024/25			
TENDER	DESCRIPTION	STATUS	FUNDING
TENDER 165/2024	CONSULTING ENGINEERS: REPLACEMENT OF WILLOWMORE STEEL PIPELINE (PHASE 2)	ADJUDICATION COMMITTEE	GOVERNMENT GRANTS (MIG)
TENDER 166/2024	SUPPLY AND DELIVERY OF WATER TREATMENT CHEMICALS AND GASES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
TENDER 169/2024	REPAIR AND MAINTENANCE OF PUMPS, GENERATORS, WATER/WASTEWATER PUMPSTATIONS AND FACILITIES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
TENDER 175/2024	MANUFACTURE, REFURBISHMENT AND REPAIR OF VEHICLES	EVALUATION COMMITTEE	OWN FUNDING
TENDER 176/2024	SUPPLY, DELIVERY AND OFF-LOADING OF NEW TRANSFORMERS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 177/2024	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING	EVALUATION COMMITTEE	OWN FUNDING
TENDER 191/2024	CONSULTING ENGINEERING SERVICES: CONSTRUCTION OF A MULTI-PURPOSE CENTRE IN GRAAFF-REINET	EVALUATION COMMITTEE	ISUP GRANT (HUMAN SETTLEMENT GRANT)
TENDER 192/2024	EMERGENCY EXPOSURE, UNBLOCKING, ASSESSING AND REPAIR OF EXISTING SUBSOIL IRRIGATION	ADJUDICATION COMMITTEE	OWN FUNDING

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. Provincial departments are in the process of conducting training on the new Procurement Bill that is yet to be finalised. Bid Committee training has been conducted by provincial treasury.

Compiled By: D. Booysen	SCM Practitioner	Signature: 	Date: 12/09/2024
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 12/09/2024

DEVIATIONS FROM 01 AUGUST 2024 TO 31 AUGUST 2024									
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD									
TOTAL (R) FOR PERIOD									
R 767 211.76									
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								
		EMBEE INSTALLATIONS	R6 285.82	08/08/2024	Embee Installations is the only agent for motor gates and operates/deals directly with the manufacturer of Centurion motor gate. They stock the parts and installs motor gates in the area. D/1633	FINANCE DEPARTMENT	06/08/2024	DR. E.M. RANKWANA	
					A request for approval for a deviation regarding the repair costs incurred for our plate compactor, which was sent for repairs to the manufacturer. The repair amount has exceeded the pre-approved threshold of R2000,00, with the total cost amounting to R2432,25.				
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area	IAN DICKIE & COMPANY PTY LTD	R2 432.25	14/08/2024		INFRASTRUCTURE SERVICES	31/07/2024	DR. E.M. RANKWANA	
		J.R.NIEUWENHUIZEN	R28 194.49	05/08/2024	This matter dates back from the time of the former Ikwezi Local Municipality. The court has ruled in favour of the plaintiff Mr. J.H. Vermaak and also awarded costs in favour of the plaintiff.	MUNICIPAL MANAGERS OFFICE	31/07/2024	DR. E.M. RANKWANA	
		COMPUTICKET TRAVEL	R8 235.48	06/08/2024	Mr. S. Mbotya, Manager Budget and Treasury who is the selected LGSETA funded student that are on the ACCA certified chartered accountants program are attending classes in Johannesburg University from the 12-15 August 2024.	FINANCE DEPARTMENT	06/08/2024	DR. E.M. RANKWANA	
		SONDLO & KNOPP ADVERTISING	R10 197.02	07/08/2024	Three (3) quotes were requested, but only two service providers responded. Please see attached emails sent.	SUPPLY CHAIN MANAGER - BTO	05/08/2024	DR. E.M. RANKWANA	
		WORK DYNAMICS	R21 862.10	13/08/2024	It was advertised but only one quotation was received. D/1635	HUMAN RESOURCES MANAGEMENT - CORPORATE	08/05/2024	DR. E.M. RANKWANA	

						We wish to request approval to deviate from these Supply Chain processes due to us not having enough suppliers to provide us with questions as well as the nature of meeting. D/1636	13/08/2024	R5 840.00	BOTANIESE SPORTBAR	ADMINISTRATION - CORPORATE	06/08/2024	DR. E.M. RANKWANA
						We wish to request approval to deviate from these Supply Chain processes because the supplier quoted us below R2000,00 on the first quote but on the day of the interviews more water was needed than on the previous quote. D/1637	13/08/2024	R2 240.00	BOTANIESE SPORTBAR	CORPORATE SERVICES	06/08/2024	DR. E.M. RANKWANA
						This is a request to deviate from SCM process regarding the use of venue for the Employment Equity training to be conducted for committee members. Due to the conference room and auditorium of the Municipality being under renovation and would accommodate such training. D/1638	13/08/2024	R4 470.00	BOTANIESE SPORTBAR	HUMAN RESOURCES MANAGEMENT - CORPORATE	06/08/2024	DR. E.M. RANKWANA
						Formal procurement process were followed, however only two quotes were received. D/1639	14/08/2024	R262 750.00	JUVINON SYSTEMS T/A ISM	FINANCE DEPARTMENT	13/08/2024	DR. E.M. RANKWANA
						The employees were appointed a condition for their respective posts that they have been placed. Therefore, the municipality will pay for the study fees to meet the minimum requirements for the appointed position. D/1640	15/08/2024	R59 340.00	BOSTON CITY CAMPUS	HUMAN RESOURCES MANAGEMENT - CORPORATE	12/08/2024	DR. E.M. RANKWANA
						All areas in Dr Beyers Naude depending on the one crane truck for maintenance, which is now out of operations. This results in deterioration of the electrical lines, poles and transformers if maintenance does not resume soon, which will result in costs incurred by the Municipality to repair it to standard for usage again. D/1643	15/08/2024	R67 476.25	PIET VILJOEN MOTORS	INFRASTRUCTURE SERVICES	12/08/2024	DR. E.M. RANKWANA
						NO quotations can be sourced for flight bookings and also demands fluctuate. D/1645	15/08/2024	R6 891.35	TRAVELSTART ONLINE TRAVEL	INFRASTRUCTURE SERVICES	14/08/2024	DR. E.M. RANKWANA
						Only venue that does not charge a venue fee. Where catering is required, it must be sourced from this venue. No external catering allowed. D/1647	23/08/2024	R4 850.00	BOTANIESE SPORTBAR	MUNICIPAL MANAGERS OFFICE	22/08/2024	MS. Z.V. KALI

	TRAVELSTART ONLINE TRAVEL	R3 465.00	23/08/2024	Change in flight times. Added accommodation as the Director must attend the conference from Monday, 26 August 2024, and no longer just Tuesday, 26 August 2024. No quotations can be sourced for flight bookings and also demands fluctuate. D/1648	INFRASTRUCTURE SERVICES	23/08/2024 MS. Z.V. KALI
	BATE CHUBB AND DICKSON ICN	R176 082.00	29/08/2024	Municipality by the department of Human-Settlements. After our imagation (Dr. BNLM) our relationships still stands and the company did registered for us up to date 438 title-deeds ready for collection. D/1649	TOWN PLANNING - INFRASTRUCTURE SERVICES	DR. E.M. 26/08/2024 RANKWANA
	MANCOSA (PTY) LTD	R96 600.00	29/08/2024	The three (3) employees were appointed a condition for their respective posts that they have been placed within. Therefore, the municipality will pay for the study fees to meet the minimum requirements for the appointed position. D/1650	HUMAN RESOURCES MANAGEMENT - CORPORATE	DR. E.M. 26/08/2024 RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes					
	Any contract relating to the publication of notices and advertisements by Municipality					
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.					

20. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	-	(215)	55 616	8 627	46 989	545%	51 761
Service charges	298 726	311 209	-	24 802	71 842	51 868	19 973	39%	311 209
Investment revenue	1 102	1 196	-	143	232	199	32	16%	1 196
Transfers and subsidies - Operational	123 584	163 164	-	473	51 687	27 194	24 493	0	163 164
Other own revenue	178 122	39 681	-	2 625	6 113	6 613	(500)	-8%	-
Total Revenue (excluding capital transfers and contributions)	647 052	567 011	-	27 828	185 489	94 502	90 988	96%	567 011
Employee costs	178 655	191 388	-	14 743	27 971	31 898	(3 928)	-12%	191 388
Remuneration of Councillors	9 974	10 255	-	772	1 561	1 709	(149)	-9%	10 255
Depreciation and amortisation	60 390	65 308	-	4 813	10 057	10 885	(828)	-8%	65 308
Interest	74 560	-	-	2 553	2 819	-	2 819	#DIV/0!	-
Inventory consumed and bulk purchases	138 440	124 860	-	19 636	21 878	20 810	1 068	5%	124 860
Transfers and subsidies	120	150	-	-	-	25	(25)	-100%	150
Other expenditure	151 330	153 529	-	7 739	12 076	25 588	(13 512)	-53%	153 529
Total Expenditure	613 469	545 491	-	50 256	76 361	90 916	(14 555)	-16%	545 491
Surplus/(Deficit)	33 583	21 520	-	(22 428)	109 129	3 586	105 543	2943%	21 520
Transfers and subsidies - capital (monetary)	59 111	52 682	-	1 780	3 931	8 780	(4 849)	-55%	52 682
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	92 694	74 202	-	(20 649)	113 060	12 366	100 694	814%	74 202
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	92 694	74 202	-	(20 649)	113 060	12 366	100 694	814%	74 202
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	144 603	249 248	-	-	238 233	-	-	-	249 267
Total non current assets	1 104 320	1 121 674	-	-	1 091 316	-	-	-	1 121 674
Total current liabilities	512 219	703 362	-	-	476 050	-	-	-	703 382
Total non current liabilities	295 079	77 414	-	-	332 783	-	-	-	77 414
Community wealth/Equity	459 630	590 146	-	-	409 566	-	-	-	590 146
Cash flows									
Net cash from (used) operating	174 971	376 950	-	8 890	63 057	265 685	202 628	76%	375 354
Net cash from (used) investing	10 207	(74 152)	-	538	538	(12 359)	(12 896)	104%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	185 178	302 799	-	9 428	63 595	253 326	189 731	75%	375 354
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	94 621	15 497	13 555	11 626	11 075	9 789	192 496	70 331	418 990
Creditors Age Analysis									
Total Creditors	4 233	24 555	(383 187)	15 413	5 377	16 001	41 241	537 527	261 160

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		172 633	183 780	–	577	108 466	30 629	77 837	254%	183 780
Executive and council		14	162	–	2	2	27	(25)	-91%	162
Finance and administration		172 619	183 618	–	576	108 464	30 602	77 861	254%	183 618
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		4 734	36 572	–	222	442	6 095	(5 654)	-93%	36 572
Community and social services		2 495	3 248	–	12	30	541	(511)	-94%	3 248
Sport and recreation		63	63	–	0	2	10	(8)	-79%	63
Public safety		2 176	3 999	–	31	231	666	(436)	-65%	3 999
Housing		–	29 263	–	178	178	4 877	(4 699)	-96%	29 263
Health		–	–	–	–	–	–	–		–
Economic and environmental services		28 048	34 700	–	2 567	5 494	5 783	(289)	-5%	34 700
Planning and development		2 868	1 988	–	438	687	331	356	107%	1 988
Road transport		25 180	30 380	–	2 129	4 807	5 063	(256)	-5%	30 380
Environmental protection		–	2 332	–	–	–	389	(389)	-100%	2 332
Trading services		500 712	364 586	–	26 232	75 010	60 765	14 246	23%	364 586
Energy sources		287 793	142 744	–	14 999	26 112	23 791	2 322	10%	142 744
Water management		111 232	89 332	–	4 614	9 320	14 889	(5 569)	-37%	89 332
Waste water management		65 217	83 769	–	4 091	26 712	13 962	12 750	91%	83 769
Waste management		36 469	48 740	–	2 529	12 866	8 123	4 743	58%	48 740
Other	4	37	55	–	8	8	9	(1)	-9%	55
Total Revenue - Functional	2	706 163	619 693	–	29 607	189 420	103 282	86 138	83%	619 693
Expenditure - Functional										
Governance and administration		215 225	143 520	–	12 302	21 119	23 920	(2 801)	-12%	143 520
Executive and council		34 000	32 849	–	2 240	4 379	5 475	(1 096)	-20%	32 849
Finance and administration		179 888	109 240	–	9 915	16 517	18 207	(1 690)	-9%	109 240
Internal audit		1 337	1 431	–	147	224	238	(15)	-6%	1 431
Community and public safety		32 990	40 840	–	2 311	4 341	6 807	(2 465)	-36%	40 840
Community and social services		5 980	7 485	–	364	732	1 248	(515)	-41%	7 485
Sport and recreation		15 517	20 904	–	1 096	2 087	3 484	(1 397)	-40%	20 904
Public safety		9 776	9 310	–	735	1 362	1 552	(190)	-12%	9 310
Housing		157	262	–	–	–	44	(44)	-100%	262
Health		1 561	2 879	–	117	160	480	(320)	-67%	2 879
Economic and environmental services		48 138	59 856	–	4 322	7 897	9 976	(2 079)	-21%	59 856
Planning and development		20 142	23 438	–	1 944	3 358	3 906	(548)	-14%	23 438
Road transport		27 996	34 085	–	2 378	4 539	5 681	(1 142)	-20%	34 085
Environmental protection		–	2 332	–	–	–	389	(389)	-100%	2 332
Trading services		424 440	298 838	–	31 258	42 879	49 806	(6 928)	-14%	298 838
Energy sources		167 378	154 883	–	21 910	25 965	25 814	151	1%	154 883
Water management		115 610	68 129	–	4 232	8 103	11 355	(3 252)	-29%	68 129
Waste water management		93 429	48 640	–	3 727	6 283	8 107	(1 824)	-22%	48 640
Waste management		48 023	27 186	–	1 389	2 527	4 531	(2 004)	-44%	27 186
Other		3 376	2 438	–	62	124	406	(282)	-69%	2 438
Total Expenditure - Functional	3	724 168	545 491	–	50 256	76 361	90 916	(14 555)	-16%	545 491
Surplus/ (Deficit) for the year		(18 005)	74 202	–	(20 649)	113 060	12 366	100 694	8.14279763	74 202

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		14	162	-	2	2	27	(25)	-90.9%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		4 406	7 200	-	29	312	1 200	(888)	-74.0%	7 200
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		37 304	51 993	-	2 568	13 116	8 666	4 451	51.4%	51 993
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		5 590	10 133	-	254	681	1 689	(1 008)	-59.7%	10 133
Vote 6 - FINANCIAL SERVICES (16: IE)		168 231	177 095	-	383	107 833	29 516	78 317	265.3%	177 095
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		202 788	230 310	-	11 365	41 355	38 385	2 970	7.7%	230 310
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		287 793	142 744	-	14 999	26 112	23 791	2 322	9.8%	142 744
Total Revenue by Vote	2	706 127	619 638	-	29 599	189 413	103 273	86 139	83.4%	619 638
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		11 870	12 608	-	950	1 949	2 101	(152)	-7.2%	12 608
Vote 2 - MUNICIPAL MANAGER (11: IE)		24 593	23 803	-	1 842	3 453	3 967	(514)	-12.9%	23 803
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		41 753	44 430	-	3 086	5 607	7 405	(1 798)	-24.3%	44 430
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		69 122	55 753	-	2 688	4 947	9 292	(4 346)	-46.8%	55 753
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 733	16 666	-	1 288	2 432	2 778	(346)	-12.5%	16 666
Vote 6 - FINANCIAL SERVICES (16: IE)		144 007	70 991	-	6 963	11 237	11 832	(595)	-5.0%	70 991
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		248 507	166 357	-	11 528	20 770	27 726	(6 957)	-25.1%	166 357
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		167 582	154 883	-	21 910	25 965	25 814	151	0.6%	154 883
Total Expenditure by Vote	2	724 168	545 491	-	50 256	76 361	90 916	(14 555)	-16.0%	545 491
Surplus/ (Deficit) for the year	2	(18 041)	74 147	-	(20 657)	113 052	12 357	100 695	814.8%	74 147

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		154 218	142 179	–	14 999	26 108	23 697	2 411	10%	142 179
Service charges - Water		62 681	56 426	–	4 463	9 017	9 404	(387)	-4%	56 426
Service charges - Waste Water Management		52 130	71 016	–	3 276	24 896	11 836	13 060	110%	71 016
Service charges - Waste management		29 697	41 588	–	2 064	11 820	6 931	4 889	71%	41 588
Sale of Goods and Rendering of Services		905	2 153	–	152	244	359	(115)	-32%	2 153
Agency services		1 908	5 841	–	147	464	973	(510)	-52%	5 841
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		14 563	13 234	–	1 580	3 294	2 206	1 088	49%	13 234
Interest from Current and Non Current Assets		1 102	1 196	–	143	232	199	32	16%	1 196
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		970	2 127	–	58	542	354	188	53%	2 127
Licence and permits		878	964	–	103	204	161	43	27%	964
Operational Revenue		12 074	8 453	–	37	67	1 408	(1 341)	-95%	8 453
Non-Exchange Revenue										
Property rates		45 518	51 761	–	(215)	55 616	8 627	46 989	545%	51 761
Surcharges and Taxes		10 366	4 155	–	293	785	693	92	13%	4 155
Fines, penalties and forfeits		1 311	94	–	4	17	16	2	11%	94
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		123 584	163 164	–	473	51 687	27 194	24 493	90%	163 164
Interest		1 907	2 661	–	251	497	444	53	12%	2 661
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		133 241	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		647 052	567 011	–	27 828	185 489	94 502	90 988	96%	567 011
Expenditure By Type										
Employee related costs		178 655	191 388	–	14 743	27 971	31 898	(3 928)	-12%	191 388
Remuneration of councillors		9 974	10 255	–	772	1 561	1 709	(149)	-9%	10 255
Bulk purchases - electricity		134 569	120 107	–	19 552	21 788	20 018	1 770	9%	120 107
Inventory consumed		3 871	4 753	–	85	89	792	(703)	-89%	4 753
Debt impairment		417	8 969	–	–	–	1 495	(1 495)	-100%	8 969
Depreciation and amortisation		60 390	65 308	–	4 813	10 057	10 885	(828)	-8%	65 308
Interest		74 560	–	–	2 553	2 819	–	2 819	#DIV/0!	–
Contracted services		52 163	24 460	–	(10)	578	4 077	(3 498)	-86%	24 460
Transfers and subsidies		120	150	–	–	–	25	(25)	-100%	150
Irrecoverable debts written off		–	4 829	–	–	–	805	(805)	-100%	4 829
Operational costs		98 750	115 272	–	7 749	11 498	19 212	(7 714)	-40%	115 272
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		613 469	545 491	–	50 256	76 361	90 916	(14 555)	-16%	545 491
Surplus/(Deficit)		33 583	21 520	–	(22 428)	109 129	3 586	105 543	0	21 520
Transfers and subsidies - capital (monetary allocations)		59 111	52 682	–	1 780	3 931	8 780	(4 849)	(0)	52 682
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		92 694	74 202	–	(20 649)	113 060	12 366	100 694	0	74 202
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		92 694	74 202	–	(20 649)	113 060	12 366	100 694	0	74 202
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		92 694	74 202	–	(20 649)	113 060	12 366	100 694	0	74 202
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		92 694	74 202	–	(20 649)	113 060	12 366	100 694	0	74 202

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02

Vote Description	Ref	2023/24	Budget							
		Audited	2024/25	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
								%		
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)		11 768	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		1 373	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		384	830	-	26	26	138	(112)	-81%	830
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		43 054	72 322	-	1 782	3 740	12 054	(8 314)	-69%	72 322
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		3 058	1 000	-	-	-	167	(167)	-100%	1 000
Total Capital single-year expenditure	4	59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Total Capital Expenditure		59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Capital Expenditure - Functional Classification										
Governance and administration		1 686	830	-	26	26	138	(112)	-81%	830
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 686	830	-	26	26	138	(112)	-81%	830
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 158	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 087	-	-	-	-	-	-	-	-
Public safety		71	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		207	31 415	-	155	155	5 236	(5 081)	-97%	31 415
Planning and development		207	28 063	-	155	155	4 677	(4 522)	-97%	28 063
Road transport		-	3 353	-	-	-	559	(559)	-100%	3 353
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		55 586	41 906	-	1 627	3 585	6 984	(3 399)	-49%	41 906
Energy sources		3 058	1 000	-	-	-	167	(167)	-100%	1 000
Water management		29 394	20 098	-	1 627	1 627	3 350	(1 723)	-51%	20 098
Waste water management		13 452	20 808	-	-	1 958	3 468	(1 510)	-44%	20 808
Waste management		9 681	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	59 637	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152
Funded by:										
National Government		54 767	43 529	-	1 653	3 611	7 255	(3 644)	-50%	43 529
Provincial Government		55	27 923	-	155	155	4 654	(4 499)	-97%	27 923
District Municipality		1 373	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		56 195	71 452	-	1 808	3 766	11 909	(8 142)	-68%	71 452
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 228	2 700	-	-	-	450	(450)	-100%	2 700
Total Capital Funding		59 423	74 152	-	1 808	3 766	12 359	(8 592)	-70%	74 152

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 365	66 063	–	23 964	66 063
Trade and other receivables from exchange transactions		4 906	57 790	–	36 969	57 810
Receivables from non-exchange transactions		38 671	52 963	–	83 453	52 963
Current portion of non-current receivables		–	–	–	–	–
Inventory		9 855	9 402	–	9 819	9 402
VAT		81 132	64 338	–	84 630	64 338
Other current assets		674	(1 309)	–	(602)	(1 309)
Total current assets		144 603	249 248	–	238 233	249 267
Non current assets						
Investments		–	–	–	–	–
Investment property		24 962	25 230	–	25 847	25 230
Property, plant and equipment		1 072 662	1 084 896	–	1 054 219	1 084 896
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		11 098	11 098	–	11 098	11 098
Intangible assets		0	0	–	0	0
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		(4 402)	451	–	152	451
Total non current assets		1 104 320	1 121 674	–	1 091 316	1 121 674
TOTAL ASSETS		1 248 923	1 370 922	–	1 329 549	1 370 941
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		2 752	3 935	–	5 333	3 935
Trade and other payables from exchange transactions		444 286	638 714	–	381 580	638 714
Trade and other payables from non-exchange transactions		10 983	13 269	–	27 233	13 269
Provision		12 302	13 225	–	11 374	13 225
VAT		41 896	34 219	–	50 530	34 239
Other current liabilities		–	–	–	–	–
Total current liabilities		512 219	703 362	–	476 050	703 382
Non current liabilities						
Financial liabilities		1 049	7 755	–	1 049	7 755
Provision		41 407	41 407	–	48 839	41 407
Long term portion of trade payables		224 371	–	–	246 691	–
Other non-current liabilities		28 253	28 253	–	36 204	28 253
Total non current liabilities		295 079	77 414	–	332 783	77 414
TOTAL LIABILITIES		807 298	780 776	–	808 833	780 796
NET ASSETS	2	441 625	590 145	–	520 716	590 145
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		446 588	577 104	–	407 033	577 104
Reserves and funds		13 042	13 042	–	2 533	13 042
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	459 630	590 146	–	409 566	590 146

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2023/24	Budget Year 2024/25							
		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		30 398	55 008	–	7 624	9 564	9 168	396	4%	–
Service charges		45 852	330 191	–	6 352	10 694	55 032	(44 338)	-81%	–
Other revenue		35 292	466 610	–	1 680	3 293	447 855	(444 562)	-99%	1 036 461
Transfers and Subsidies - Operational		304 001	131 971	–	18 100	93 613	21 995	71 618	326%	–
Transfers and Subsidies - Capital		49 090	52 682	–	1 001	9 401	8 780	621	7%	–
Interest		316	1 440	–	11	24	443	(418)	-94%	1 440
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(289 977)	(660 950)	–	(25 878)	(63 532)	(277 588)	214 056	-77%	(662 547)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		174 971	376 950	–	8 890	63 057	265 685	202 628	76%	375 354
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		10 207	(74 152)	–	538	538	(12 359)	12 896	-104%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		10 207	(74 152)	–	538	538	(12 359)	(12 896)	104%	–
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		185 178	302 799	–	9 428	63 595	253 326			375 354
Cash/cash equivalents at beginning:		–	–	–	–	–	–			–
Cash/cash equivalents at month/year end:		185 178	302 799	–	9 428	63 595	253 326			375 354