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Dr. Beyers Naudé Local Municipality

EC101
SECTION 71
REPORT
MARCH 2025

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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 March 2025 and ending 31 March 2025.

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 – MARCH 2025

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	45 518	51 761	51 761	(63)	55 334	38 821	16 513	43%	51 761
Service charges	281 294	311 209	311 209	28 027	243 341	233 408	9 934	4%	311 209
Investment revenue	1 102	1 196	1 196	79	809	897	(88)	-10%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	30 765	130 683	122 373	8 310	0	143 825
Other own revenue	186 241	39 681	42 819	3 689	30 296	29 761	535	2%	–
Total Revenue (excluding capital transfers and contributions)	**637 739**	**567 011**	**550 809**	**62 496**	**460 464**	**425 259**	**35 205**	**8%**	**550 809**
Employee costs	185 151	191 388	192 238	15 240	147 089	143 543	3 546	2%	192 238
Remuneration of Councillors	9 974	10 255	10 255	819	7 609	7 691	(83)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 096	45 328	48 981	(3 653)	-7%	65 308
Interest	83 101	–	30 572	3 372	27 070	–	27 070	#DIV/0!	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	11 812	118 715	93 645	25 070	27%	147 424
Transfers and subsidies	120	150	150	–	120	113	7	7%	150
Other expenditure	145 914	153 529	207 795	15 032	112 823	115 148	(2 325)	-2%	207 795
Total Expenditure	**628 304**	**545 491**	**653 742**	**51 371**	**458 753**	**409 122**	**49 631**	**12%**	**653 742**
Surplus/(Deficit)	**9 435**	**21 520**	**(102 933)**	**11 125**	**1 711**	**16 138**	**(14 426)**	**-89%**	**(102 933)**
Transfers and subsidies - capital (monetary	63 684	52 682	70 493	8 810	38 805	39 512	(706)	-2%	70 493
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**-27%**	**(32 440)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**-27%**	**(32 440)**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	–	–	–	–	–	–	–		–
Financial position									
Total current assets	144 060	249 248	75 362		318 577				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 087 190				1 122 772
Total current liabilities	532 658	703 362	688 967		650 079				688 967
Total non current liabilities	308 914	77 414	80 629		299 913				80 629
Community wealth/Equity	**452 004**	**590 146**	**428 539**		**417 168**				**428 539**
Cash flows									
Net cash from (used) operating	174 971	376 950	27 593	44 514	179 033	343 570	164 537	48%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	435	4 887	(55 614)	(60 500)	109%	–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**186 174**	**303 795**	**(38 740)**	**44 949**	**184 998**	**288 952**	**103 953**	**36%**	**27 067**
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	35 911	15 535	14 174	12 148	12 003	11 832	261 457	67 349	430 409
Creditors Age Analysis									
Total Creditors	9 381	13 450	26 883	17 222	4 680	15 170	(306 927)	594 330	374 190

3.1. Adjusted budget performance for the period ending 31 March 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 545 491 207	R 653 741 983	R 51 370 771	R 458 752 700	R 409 121 550	R 49 631 150	12%
REVENUE	R 619 692 718	R 621 302 349	R 71 306 148	R 499 269 168	R 464 770 985	R 34 498 183	7%
SURPLUS (DEFICIT)	**R 74 201 511**	**R -32 439 634**	**R 19 935 377**	**R 40 516 468**	**R 55 649 435**	**R -15 132 967**	**-27%**

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 71.3 million, with year-to-date revenue amounts to R 499.3 million or 80.36% of the total adjusted revenue budget of R 621.3 million.

The performance of the individual items are as follows:

iii) **Property rates:** The total adjusted budget amounts to R 51.8 million, while the year-to-date revenue recognized amounts to R 55.3 million or 106.76% of the adjusted budget. Annual debit raising took effect on 01 July 2024.

iv) **Service charges:** The total adjusted budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 243.3 million or 78.18% of the adjusted 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 adjusted budget amounts to R 1.2 million, while the year-to-date receipts were recorded as R 809 thousand or 67.42% of the adjusted budget.

vi) **Transfers (operational) recognised:** The total adjusted budget amounts to R 143.8 million, while the year-to-date receipts amounts to R 130.7 million or 90.89% of the adjusted budget.

vii) **Other revenue:** The total adjusted budget amounts to R 14.8 million, while the year-to-date revenue generated amounts to R 2.6 million or 17.57% of the adjusted budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 51.4 million, while year-to-date expenditure amounts to R 458.8 million or 70.19% of the total adjusted expenditure budget of R 653.7 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 adjusted budget amounts to R 192.2 million, while the expenditure to date amounts to R 147.1 million or 76.53% of the adjusted budget.
- **Remuneration of Councillors:** The total adjusted budget amounts to R 10.3 million, while the expenditure to date amounts to R 7.6 million or 73.79% of the adjusted budget.
- **Debt impairment:** The total adjusted budget amounts to R 15.6 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total adjusted budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 45.3 million or 69.37% of the adjusted budget.
- **Bulk purchases:** The total adjusted budget amounts to R 142.7 million, while the year-to-date expenditure amounts to R 115.4 million or 80.87% of the adjusted budget.
- **Other expenditure:** The total adjusted budget amounts to R 115.0 million, while the year-to-date expenditure amounts to R 89.7 million or 78.00% of the adjusted budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 MARCH 2025

Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year 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)		–	–	320	–	–	–	–		320
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	474	72	96	–	96	#DIV/0!	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		–	830	480	19	430	623	(192)	-31%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	72 322	65 055	3 588	26 749	54 241	(27 492)	-51%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	1 000	1 000	–	–	750	(750)	-100%	1 000
Total Capital single-year expenditure	4	–	74 152	67 329	3 679	27 275	55 614	**(28 338)**	**-51%**	67 329
Total Capital Expenditure		–	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**
Capital Expenditure - Functional Classification										
Governance and administration		–	**830**	**1 010**	**19**	**430**	**623**	(192)	-31%	**1 010**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	830	1 010	19	430	623	(192)	-31%	1 010
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	**264**	**72**	**96**	–	96	#DIV/0!	**264**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	264	72	96	–	96	#DIV/0!	264
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**31 415**	**18 656**	**1 535**	**6 022**	**23 561**	(17 539)	-74%	**18 656**
Planning and development		–	28 063	14 750	1 535	5 138	21 047	(15 909)	-76%	14 750
Road transport		–	3 353	3 906	–	884	2 514	(1 630)	-65%	3 906
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**41 906**	**47 399**	**2 054**	**20 727**	**31 430**	(10 703)	-34%	**47 399**
Energy sources		–	1 000	1 000	–	–	750	(750)	-100%	1 000
Water management		–	20 098	20 098	1 193	12 653	15 074	(2 420)	-16%	20 098
Waste water management		–	20 808	26 301	860	8 074	15 606	(7 532)	-48%	26 301
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**
Funded by:										
National Government		–	43 529	55 635	3 078	26 234	32 647	(6 413)	-20%	55 635
Provincial Government		–	27 923	8 200	–	155	20 942	(20 787)	-99%	8 200
District Municipality		–	–	794	72	96	–	96	#DIV/0!	794
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	**71 452**	**64 629**	**3 150**	**26 485**	**53 589**	**(27 104)**	**-51%**	**64 629**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	2 700	2 700	530	790	2 025	(1 235)	-61%	2 700
Total Capital Funding		–	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**

4.1. Capital Funding Source and Expenditure

Capital Budget performance for the period ending 31 March 2025							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 151 567	R 67 328 828	R 3 679 375	R 27 275 380	R 55 613 763	R -28 338 383	-51%

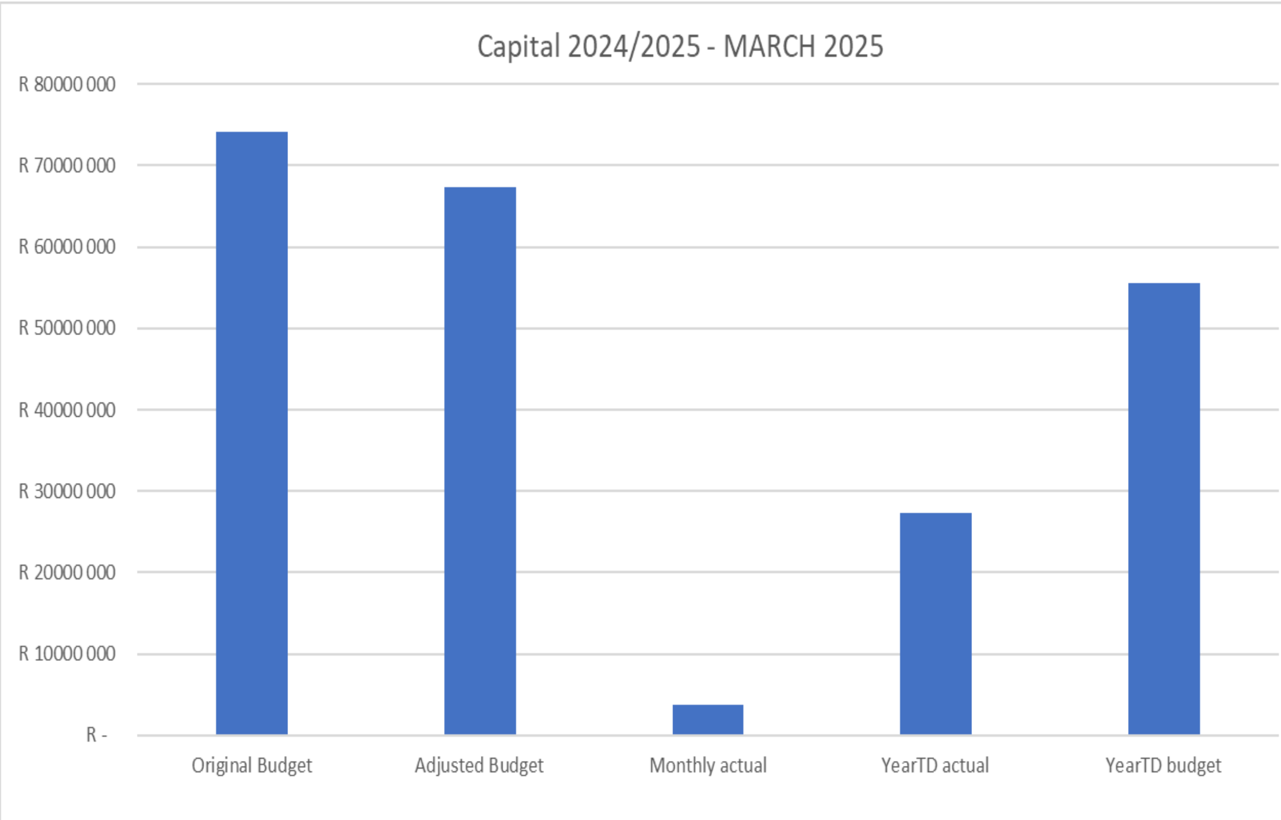
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Governance and administration**: reflects a total adjusted budget of R 1 million, while the year-to-date expenditure amounts to R 430 thousand or 43.00% of the adjusted budget.
- **Community and public safety:** reflects a total adjusted budget of R 264 thousand, while the expenditure to date amounts to R 96 thousand or 36.36% of the adjusted budget.
- **Economic and environmental services:** reflects a total adjusted budget of R 18.7 million, while the year-to-date expenditure amounts to R 6.0 million or 32.09% of the adjusted budget.
- **Trading services:** reflects a total adjusted budget of R 47.4 million, while the year-to-date expenditure amounts to R 20.7 million or 43.67% of the adjusted budget.



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

Table: Key Treasury Information as at 31 March 2025

Bank Bal, Investment - March 2025	OPENING BALANCE 01-03-2025	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-03-2025
CURRENT ACCOUNTS	**- 1 179 284.14**	**1 574 061.94**	**394 777.80**
CURRENT ACCOUNT BAVIAANS - ABSA	343 943.56	208 955.79	552 899.35
NEW CURRENT ACCOUNT - STANDARD BANK	- 1 801 299.50	1 539 561.13	-261 738.37
NEW MOTOR REG ACCOUNT - STANDARD BANK	278 071.80	- 174 454.98	103 616.82
INVESTMENTS	**6 038 169.77**	**25 335 229.35**	**31 373 399.12**
MONEY MARKET - ABSA	34 184.15	213.72	34 397.87
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 129 304.51	7 385.34	1 136 689.85
FMG CALL ACCOUNT	3 367.64	11.58	3 379.22
MIG CALL ACCOUNT	4 846 554.75	25 327 477.82	30 174 032.57
CALL ACCOUNT - STANDARD BANK	24 758.72	140.89	24 899.61

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 March 2025.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for March 2025

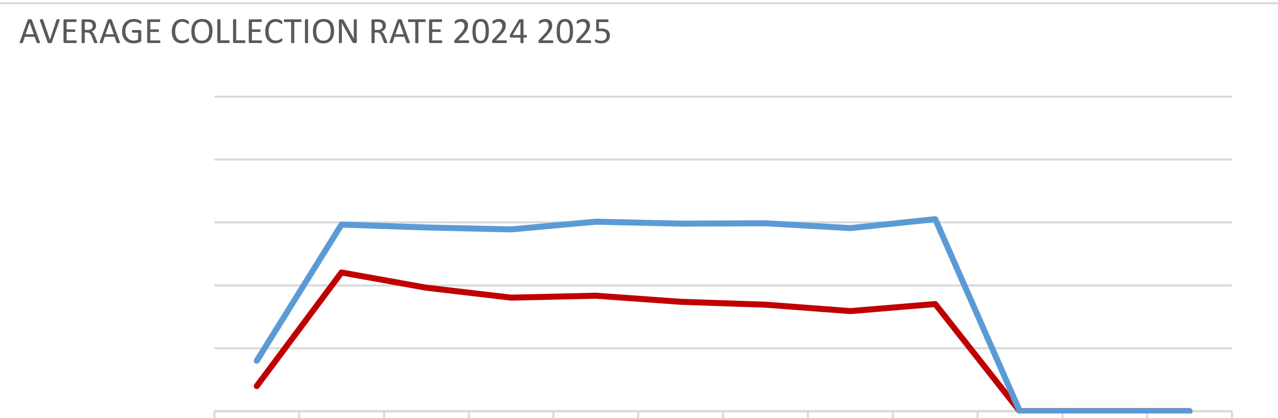
MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
March 2025	27 885	23 747	85.16%	67.47%

The collection rate for the month of March was recorded as 85.16% (refer to Annexure A). As from October 2024, the municipality has changed the way in which it derives the average collection rate. Previously, the average collection rate was calculated using the mean of year-to-date monthly percentages. Now, the average collection rate will be calculated using the mean of year-to-date monthly totals in Rand. Restated, the average collection rate for the year-to-date is 67.47%. Annual rates were levied in July 2024 and became due on 30 September 2024.

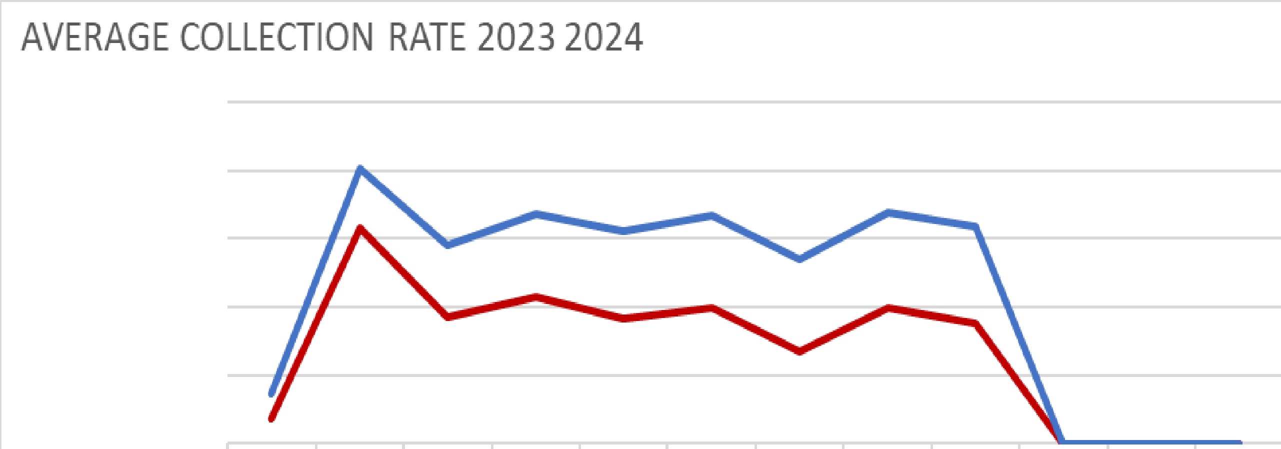
The Credit Control Policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts. Residents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

Attached as part of Annexure A is a breakdown of the collection levels per service for the month of March 2025.

Charts: Average Collection Rates



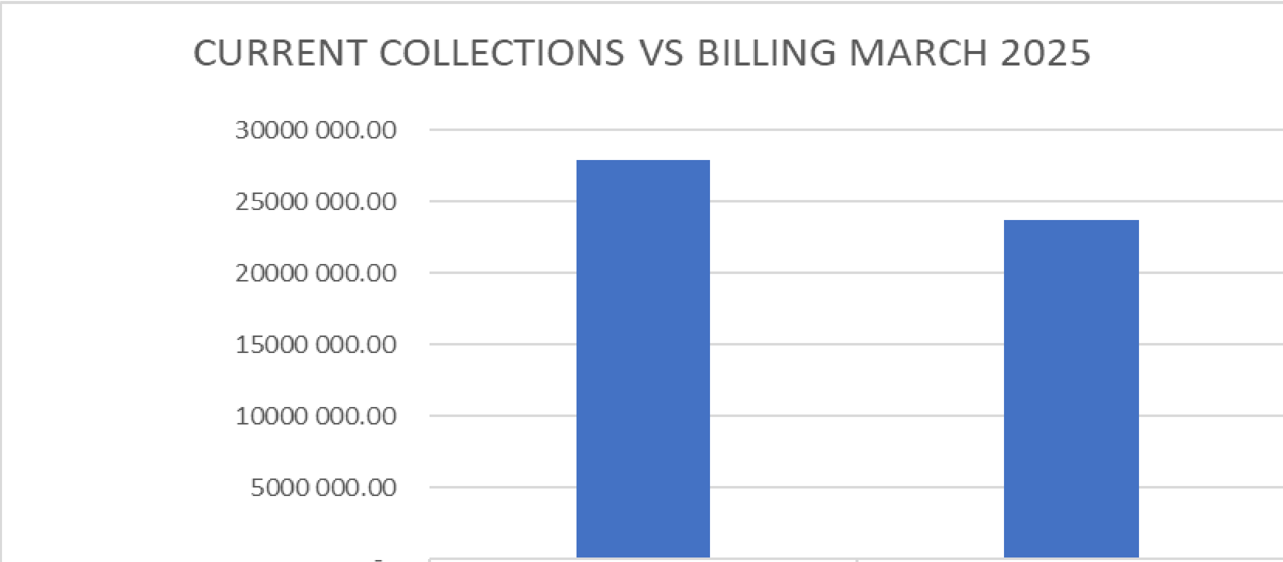
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
YTD %	20.00	37.96	48.11	54.24	58.78	62.24	64.58	65.96	67.47			
MONTH %	20.00	110.25	98.04	90.23	91.79	86.89	84.67	79.62	85.16			



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
YTD %	18.47	44.16	52.54	59.97	64.15	67.73	67.69	70.23	71.68			
MONTH %	18.47	157.57	92.30	107.99	91.99	99.35	67.43	99.10	87.52			

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



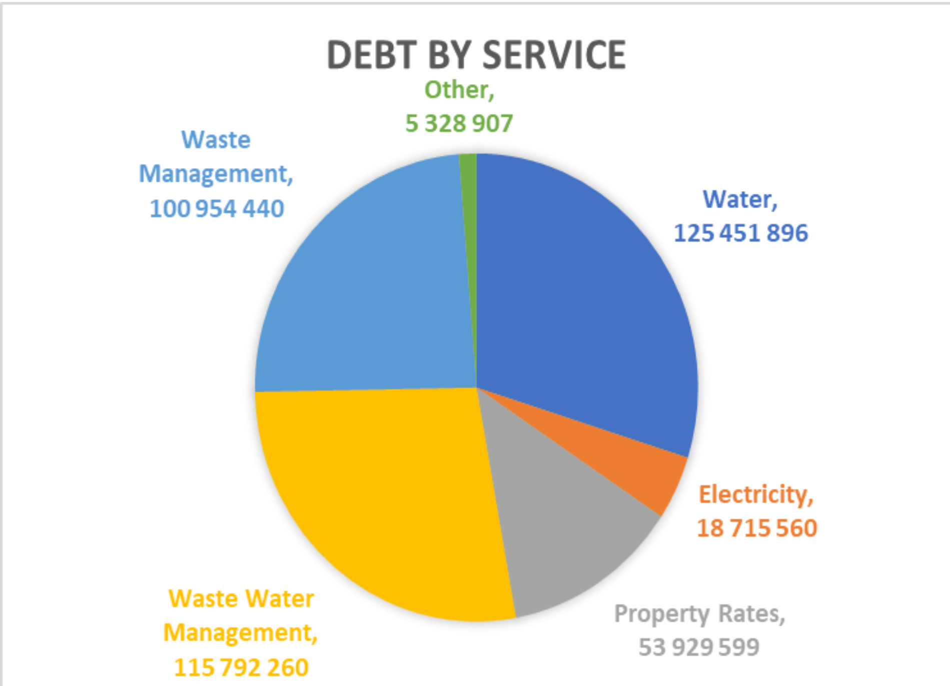
	BILLING	COLLECTION
COLLECTION LEVELS : MARCH 2025	27884 645.37	23747 068.71

7. DEBTORS

The total outstanding debtor's book of the municipality as at end of March 2025 amounts to R 420.2 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 540 259.68	4 317 554.88	4 525 090.01	3 197 196.39	3 300 382.56	3 612 214.10	3 060 489.76	97 898 708.91	125 451 896.29
	Elec	6 475 976.35	1 694 097.87	1 073 018.43	742 635.98	766 772.00	549 810.42	521 131.94	6 892 117.49	18 715 560.48
	Rates	2 098 124.99	1 294 584.52	700 538.64	594 870.79	562 600.30	545 590.81	1 785 978.50	46 347 310.42	53 929 598.97
	Sewerage	4 958 912.55	3 912 514.03	3 765 302.15	3 611 165.19	3 453 137.66	3 342 336.44	3 227 245.51	89 521 646.10	115 792 259.63
	Refuse	2 814 977.53	2 311 870.94	2 216 415.05	2 148 271.14	2 085 362.13	2 015 852.49	2 090 018.24	85 271 672.58	100 954 440.10
	Other	117 501.89	254 760.20	36 778.46	33 634.82	31 982.62	63 187.34	39 985.03	4 751 076.61	5 328 906.97
	TOTAL	**22 005 752.99**	**13 785 382.44**	**12 317 142.74**	**10 327 774.31**	**10 200 237.27**	**10 128 991.60**	**10 724 848.98**	**330 682 532.11**	**420 172 662.44**

Debtors owing between 0-30 days amounts to R 22.0 million, and 30-60 days constitute R 13.8 million. Debtors owing over 210 days constitute R 330.7 million or 78.70%, while the debt over 90 days constitute R 372.1 million or 88.55%. This is alarming and has an adverse effect on cash flow.



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

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

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

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

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 704 462.90	3 105 219.68	3 108 868.69	2 351 628.35	2 418 279.22	2 813 770.95	2 475 756.28	91 191 255.05	111 169 241.12
	Elec	1 389 013.01	311 445.76	200 756.08	137 861.94	160 140.91	126 020.23	135 448.06	2 635 470.47	5 096 156.46
	Rates	1 456 228.86	646 414.58	478 226.51	405 983.07	379 136.76	370 840.66	335 842.98	18 988 923.72	23 061 597.14
	Sewerage	3 471 686.43	2 909 802.68	2 797 425.32	2 743 778.75	2 704 760.27	2 680 887.08	2 622 464.11	80 355 375.32	100 286 179.96
	Refuse	2 107 521.93	1 763 504.27	1 686 329.37	1 653 012.44	1 625 787.11	1 610 178.99	1 574 588.54	74 165 396.41	86 186 319.06
	Other	81 426.50	232 028.45	25 383.61	22 359.97	20 294.47	19 864.32	25 197.94	3 063 019.30	3 489 574.56
	TOTAL	**12 210 339.63**	**8 968 415.42**	**8 296 989.58**	**7 314 624.52**	**7 308 398.74**	**7 621 562.23**	**7 169 297.91**	**270 399 440.27**	**329 289 068.30**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	933 475.68	877 345.27	1 108 696.06	609 951.69	669 034.10	550 972.74	466 248.79	3 784 364.14	9 000 088.47
	Elec	30 923.62	10 179.78	4 887.02	27 305.49	19 282.20	0.00	0.00	37 304.07	129 882.18
	Rates	15 423.98	11 448.61	9 363.21	8 415.10	6 742.40	5 696.43	6 015.48	68 973.33	132 078.54
	Sewerage	729 754.93	652 959.60	647 856.71	605 114.93	539 080.38	470 579.22	470 838.34	3 540 048.31	7 656 232.42
	Refuse	421 882.44	378 636.08	377 226.32	352 210.75	323 583.32	274 693.55	287 959.58	2 397 464.63	4 813 656.67
	Other	2 608.00	0.00	120.00	0.00	873.00	436.50	436.50	5 666.65	10 140.65
	TOTAL	**2 134 068.65**	**1 930 569.34**	**2 148 149.32**	**1 602 997.96**	**1 558 595.40**	**1 302 378.44**	**1 231 498.69**	**9 833 821.13**	**21 742 078.93**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	18 799.07	17 470.86	14 699.54	17 631.43	18 997.99	15 452.49	11 902.82	412 753.85	527 708.05
	Elec	17 314.37	14 430.28	15 320.40	19 233.62	14 968.08	21 213.08	14 002.42	110 591.80	227 074.05
	Rates	13 486.46	14 728.80	13 486.46	13 445.56	13 445.56	13 445.56	13 445.56	1 881 166.40	1 976 650.36
	Sewerage	7 965.71	7 255.51	7 610.61	7 965.71	7 610.61	8 366.15	8 011.05	188 148.13	242 933.48
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	73 098.65	4 670 608.93	5 182 046.08
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	**130 613.58**	**126 933.42**	**124 164.98**	**131 324.29**	**128 070.21**	**131 575.93**	**120 460.50**	**7 196 202.60**	**8 089 345.51**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	12 463.31	15 289.49	10 140.13	16 160.48	4 585.93	4 691.20	6 255.29	96 421.22	166 007.05
	Elec	419 741.56	142 835.96	104 361.71	85 077.23	77 879.47	65 955.20	67 428.77	2 006 782.68	2 970 062.58
	Rates	161 093.21	398 243.91	106 755.20	98 322.47	97 515.19	90 390.95	88 216.65	14 752 014.63	15 792 552.21
	Sewerage	695.32	695.32	695.32	695.32	695.32	603.88	71.66	18 496.55	22 648.69
	Refuse	1 165.96	777.31	582.99	582.99	582.99	388.66	194.33	35 851.43	40 126.66
	Other	28.75	0.00	0.00	0.00	0.00	33 746.53	0.00	30 163.39	63 938.67
	TOTAL	**595 188.11**	**557 841.99**	**222 535.35**	**200 838.49**	**181 258.90**	**195 776.42**	**162 166.70**	**16 939 729.90**	**19 055 335.86**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 085.58	1 218.56	447.40	470.23	432.52	755.25	139.46	14 266.83	22 815.83
	Elec	5 716.59	2 460.64	2 075.41	2 443.57	394.04	0.00	0.00	1 342.46	14 432.71
	Rates	1 478.92	257.19	229.70	229.70	229.70	229.70	229.70	-707.42	2 177.19
	Sewerage	1 233.10	1 042.97	1 042.97	1 042.97	695.31	695.31	695.31	12 808.40	19 256.34
	Refuse	1 398.02	795.08	777.31	777.31	603.20	388.65	388.65	8 430.89	13 559.11
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 750.84	7 750.84
	TOTAL	**14 912.21**	**5 774.44**	**4 572.79**	**4 963.78**	**2 354.77**	**2 068.91**	**1 453.12**	**43 892.00**	**79 992.02**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 495.65	6 825.33	7 425.88	6 274.84	10 470.10	4 793.08	7 073.60	85 197.65	143 556.13
	Elec	4 038.86	0.00	0.00	0.00	0.00	0.00	0.00	3 129.35	7 168.21
	Rates	8 512.92	3 369.52	2 288.22	2 210.82	2 210.82	1 465.06	1 462.49	7 417.21	28 937.06
	Sewerage	9 002.01	5 564.99	3 929.66	3 451.72	3 128.93	3 128.93	2 781.28	55 671.75	86 659.27
	Refuse	4 677.45	2 718.37	1 943.29	1 795.56	1 554.63	1 554.63	1 358.25	31 437.15	47 039.33
	Other	7 561.57	310.50	310.50	310.50	1 546.86	310.50	5 521.10	32 399.74	48 271.27
	TOTAL	**49 288.46**	**18 788.71**	**15 897.55**	**14 043.44**	**18 911.34**	**11 252.20**	**18 196.72**	**215 252.85**	**361 631.27**

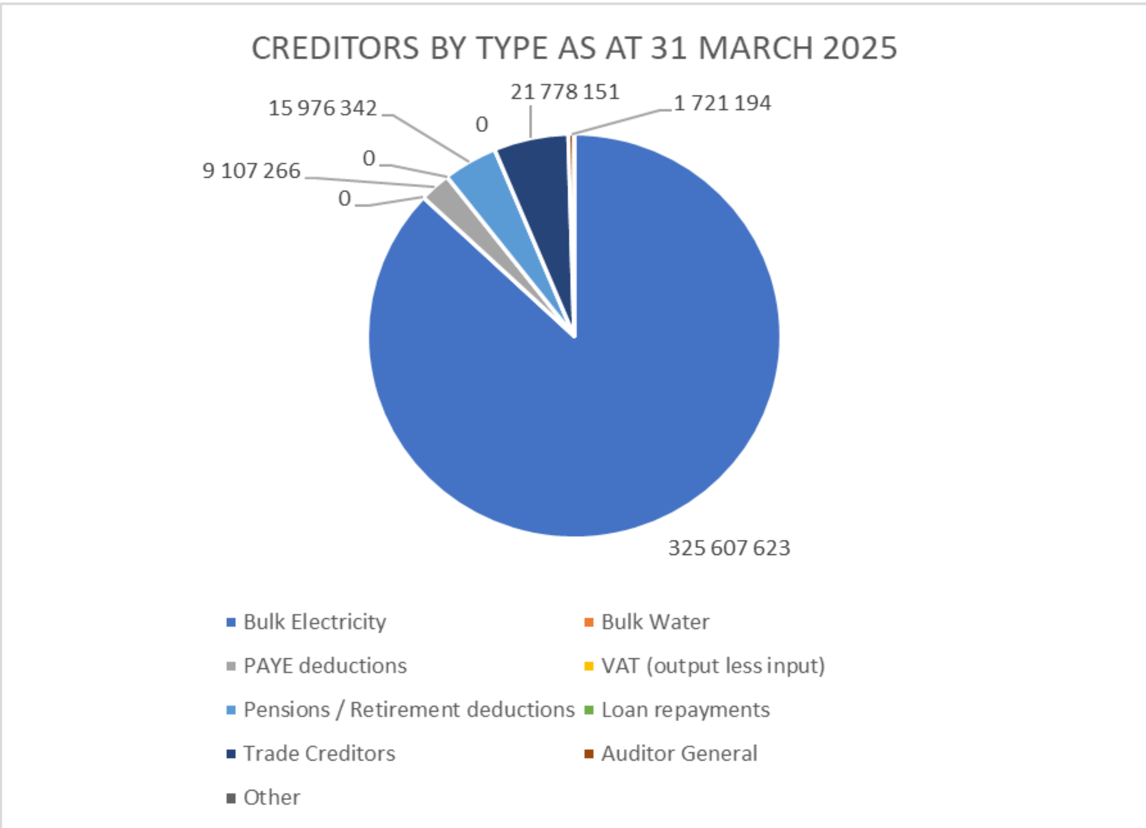
8. CREDITORS

The total accounts payable as at 31 March 2025 amounts to R 374.2 million.

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	NT Code	Budget Year 2024/25 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	Prior year totals for chart (same
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	15 353	14 632	15 396	15 571	11 764	15 690	(308 162)	545 364	325 608	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	(3 234)	(1 400)	(1 400)	810	(6 103)	(1 394)	656	21 172	9 107	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	2 795	681	10 662	–	–	–	1 838	–	15 976	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	(4 807)	1 161	2 145	1 262	(3 018)	(665)	747	24 954	21 778	–
Auditor General	0800	(724)	(1 623)	80	(421)	2 037	1 539	(2 006)	2 840	1 721	–
Other	0900	(1)	–	–	–	–	–	–	–	(1)	–
Medical Aid deductions		–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**9 381**	**13 450**	**26 883**	**17 222**	**4 680**	**15 170**	**(306 927)**	**594 330**	**374 190**	–

Creditors owed between 0-30 days amounts to R 9.2 million, 31-60 days amounts to R 13.5 million, 61-90 days amounts to R 26.9 million, and 91-120 days amounts to R 17.2 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)

Current year grants received and expenditure on grant funding

Grants @ March 2025	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 359 000	R 1 359 000	R 1 359 000	R 1 054 634	**R 304 366**	77.60%
MIG	R 23 477 000	R 23 477 000	R 23 438 000	R 19 540 722	**R 3 897 278**	83.37%
FMG	R 3 000 000	R 3 000 000	R 3 000 000	R 3 000 000	**R -**	100.00%
EQUITABLE SHARE	R 121 571 000	R 121 571 000	R 121 571 000	R 121 571 000	**R -**	100.00%
SETA	R 333 120	R 333 120	R 292 116	R 292 116	**R -**	100.00%
SBDM FIRE	R 2 201 000	R 2 201 000	R 2 600 000	R 2 600 000	**R -**	100.00%
LIBRARY	R 3 105 000	R 3 105 000	R -	R -	**R -**	0.00%
UISPG	R 19 353 231	R 4 923 705	R -	R -	**R -**	0.00%
DHSG	R 9 909 770	R 5 000 000	R 178 376	R 178 376	**R -**	100.00%
WSIG	R 20 200 000	R 20 200 000	R 24 449 000	R 12 030 962	**R 12 418 038**	49.21%
MDRG	R 5 005 000	R 16 416 000	R 16 416 000	R 568 016	**R 15 847 984**	3.46%
EPWP DEDEAT	R 2 332 000	R 2 332 000	R 2 332 000	R 1 172 421	**R 1 159 579**	50.28%
TOTAL	**R 211 846 121**	**R 203 917 825**	**R 195 635 492**	**R 162 008 248**	**R 33 627 244**	**82.81%**

Roll-over grant expenditure

An amount of R 6 410 000 for Municipal Disaster Recovery Grant (MDRG) was approved for roll-over into the 2024/25 financial year. At the end of March 2025, roll-over expenditure amounted to R 5 700 693.26, or 88.93% of the approved roll-over amount.

10. CASHFLOW POSITION AS AT 31 MARCH 2025

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 March 2025

CASH BALANCE B/F AT 01 MARCH 2025	**-R 1 179 284**
CASH RECEIVED FOR THE PERIOD	R 88 948 484
CASH PAYMENTS MADE FOR THE PERIOD	R 87 374 422
CASH BALANCE AS AT 31 MARCH 2025	**R 394 778**

The bank balance ended on a positive balance of R 394 778 at 31 March 2025.

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 March 2025.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for March 2025 were not available at the time of reporting. Water losses for February and January 2025 were calculated at 50.24% and 48.92% respectively. The year-to-date average as at February 2025 was 53.14%.

Water Statistics Dr Beyers Naude Municipality				
Month	Water pumped to town	Water sold to towns	Loss	Loss
			Kl	%
Jul-24	345 215	197 411	147 804	42.82
Aug-24	341 293	173 431	167 862	49.18
Sept-24	401 623	167 692	233 931	58.25
Oct-24	436 194	175 485	260 709	59.77
Nov-24	457 016	173 491	283 525	62.04
Dec-24	428 083	212 210	215 873	50.43
Jan-25	434 159	221 770	212 389	48.92
Feb-25	381 495	189 846	191 649	50.24
Mar-25				
Apr-25				
May-25				
Jun-25				
Total	**3 225 078**	**1 511 336**	**1 713 742**	**53.14%**

12.1.2. Electricity Losses

Electricity losses contained within this s71 report have been adjusted since the September 2024 s71 report as the municipality is always striving to ensure accurate reporting. The electricity losses for March 2025 is 12.29%, and losses for February and January 2025 is calculated as 2.01% and 10.82% respectively. The year-to-date average as at March 2025 is 9.60%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-24	5 612 662	6 820 125	1 207 463	17.70
Aug-24	5 961 849	6 383 480	421 631	6.61
Sept-24	5 244 132	5 941 350	697 218	11.74
Oct-24	5 307 699	6 145 540	837 841	13.63
Nov-24	5 416 109	5 170 838	-245 271	-4.74
Dec-24	5 503 042	6 300 404	797 362	12.66
Jan-25	5 728 333	6 423 381	695 048	10.82
Feb-25	5 456 200	5 568 328	112 128	2.01
Mar-25	5 172 134	5 896 687	724 553	12.29
Apr-25				
May-25				
Jun-25				
Total	**49 402 159**	**54 650 131**	**5 247 972**	**9.60%**

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 March 2025.

14. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the Supply Chain Management Report for the period ending 31 March 2025.

15. C-SCHEDULES

Attached as Annexure D are the C-Schedule tables for the period ending 31 March 2025.

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: 14|04|2025

DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

14 APR 2025

DIREKTEUR FINANSIËLEDIENSTE
DR BEYERS NAUDÉ PLAASLIKE MUNISIPALITEIT

17. ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Mar-25

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Sec21)	Water	104 360.81	75 537.57	150 601.12	103 755.31	81 757.06	152 088.04	20 221.15	130 782.49	819 103.55
	Elec	207 262.30	191 072.27	122 631.58	123 096.98	179 594.00	147 149.50	141 503.97	1 318 701.04	2 431 011.64
	Rates	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	430 574.49	457 011.74
	Sewerage	214 754.57	202 340.95	211 315.39	168 335.93	114 082.76	101 585.07	44 533.39	449 525.61	1 506 473.67
	Refuse	25 709.01	25 029.63	20 728.01	16 471.74	12 047.41	11 212.22	6 132.55	59 451.20	176 781.77
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	TOTAL	**555 863.44**	**497 757.17**	**509 052.85**	**415 436.71**	**391 257.98**	**415 811.58**	**216 167.81**	**2 389 451.03**	**5 390 798.57**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-284 715.31	-284 715.31
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-268 676.61	-268 676.61
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296 210.69	296 210.69
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 152.80	8 152.80
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-249 028.43**	**-249 028.43**
		555 863.44	497 757.17	509 052.85	415 436.71	391 257.98	415 811.58	216 167.81	2 140 422.60	5 141 770.14

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	34 539.39	24 617.91	26 248.16	21 915.77	7 716.66	8 145.76	7 351.58	21 946.88	152 482.11
	Elec	368 715.14	415 041.58	402 474.86	149 925.23	66 110.80	32 151.68	33 252.86	-2 253.32	1 465 418.83
	Rates	0.00	0.00	1 084.48	0.00	0.00	0.00	0.00	32 282.53	33 367.01
	Sewerage	23 066.61	10 283.01	14 544.21	15 254.41	18 450.31	12 768.71	9 571.76	337 196.08	441 135.10
	Refuse	1 636.08	1 636.08	1 636.08	1 636.08	1 636.08	1 219.26	1 043.70	44 146.50	54 589.86
	Other	0.00	0.00	0.00	0.00	438.80	0.00	0.00	-5 324.20	-4 885.40
	TOTAL	**427 957.22**	**451 578.58**	**445 987.79**	**188 731.49**	**94 352.65**	**54 285.41**	**51 219.90**	**427 994.47**	**2 142 107.51**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	5 586.52	4 656.24	4 543.13	6 850.53	4 770.73	3 836.98	5 095.80	76 267.66	111 607.59
	Elec	2 705.40	2 094.88	2 507.21	3 263.02	3 435.35	2 780.39	1 726.46	-1 796 593.82	-1 778 081.11
	Rates	1 874.68	50 109.86	1 874.68	1 874.68	1 874.68	1 955.08	1 277 935.94	3 886 518.96	5 224 018.56
	Sewerage	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 369 624.85	1 381 158.19
	Refuse	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	105 734.74	745 860.15	866 576.83
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	**14 311.21**	**61 005.59**	**13 069.63**	**16 132.84**	**14 225.37**	**12 717.06**	**1 392 140.56**	**4 282 062.19**	**5 805 664.45**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	377.67	377.66	0.00	0.00	0.00	0.00	0.00	-442.10	313.23
	Elec	21 336.71	26 547.16	0.00	0.00	0.00	0.00	0.00	0.00	47 883.87
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	710.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710.20
	Refuse	452.92	452.92	226.46	10.00	0.00	0.00	0.00	0.00	1 142.30
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	146 375.11	175 176.54
	TOTAL	**26 991.99**	**31 492.23**	**4 340.95**	**4 124.49**	**4 114.49**	**4 114.49**	**4 114.49**	**145 933.01**	**225 226.14**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	69.73	85.39	0.00	0.00	0.00	0.00	0.00	-2 288.78	-2 133.66
	Elec	875.56	875.56	0.00	0.00	0.00	0.00	0.00	0.00	1 751.12
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 288.78	2 288.78
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**945.29**	**960.95**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1 906.24**

Sub total Provincial Departments	**1 026 069.15**	**1 042 794.52**	**972 451.22**	**624 425.53**	**503 950.49**	**486 928.54**	**1 663 642.76**	**6 996 412.27**	**13 316 674.48**

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	257 229.44	56 936.22	1 924.63	12 218.72	17 144.31	1 701.72	18 356.92	101 276.42	466 788.38
	Elec	520 908.55	39 973.16	16 410.82	20 905.58	22 642.97	28 260.81	30 773.31	19 928.70	699 803.90
	Rates	21 374.16	19 067.70	11 656.25	3 495.29	768.90	768.90	768.90	-282727.17	-224 827.07
	Sewerage	96 455.16	7 525.13	4 120.30	3 188.46	3 188.46	2 478.26	3 898.66	697.39	121 551.82
	Refuse	28 435.10	1 505.77	1 035.90	841.58	841.58	615.15	1 256.51	8 522.98	43 054.57
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 428.60	9 428.60
	TOTAL	**924 402.41**	**125 007.98**	**35 147.90**	**40 649.63**	**44 586.22**	**33 824.84**	**55 054.30**	**-142 873.08**	**1 115 800.20**

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	14 187.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14 187.21
	Rates	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	3 486 807.46	3 581 443.47
	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	**27 706.64**	**13 519.43**	**13 519.43**	**13 519.43**	**13 519.43**	**13 519.43**	**13 519.43**	**3 486 807.46**	**3 595 630.68**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-188.95	-188.95
	Elec	8 953.70	9 945.80	10 271.38	9 045.84	10 544.75	592.97	0.00	0.00	49 354.44
	Rates	383.79	383.79	383.79	383.79	383.79	383.79	383.79	358 613.47	361 300.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13 728.06	13 728.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL	**9 337.49**	**10 329.59**	**10 655.17**	**9 429.63**	**10 928.54**	**976.76**	**383.79**	**371 361.51**	**423 402.48**

Sub total National Departments	**961 446.54**	**148 857.00**	**59 322.50**	**63 598.69**	**69 034.19**	**48 321.03**	**68 957.52**	**3 715 295.89**	**5 134 833.36**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 704 462.90	3 105 219.68	3 108 868.69	2 351 628.35	2 418 279.22	2 813 770.95	2 475 756.28	91 191 255.05	111 169 241.12
	Elec	1 389 013.01	311 445.76	200 756.08	137 861.94	160 140.91	126 020.23	135 448.06	2 635 470.47	5 096 156.46
	Rates	1 456 228.86	646 414.58	478 226.51	405 983.07	379 136.76	370 840.66	335 842.98	18 988 923.72	23 061 597.14
	Sewerage	3 471 686.43	2 909 802.68	2 797 425.32	2 743 778.75	2 704 760.27	2 680 887.08	2 622 464.11	80 355 375.32	100 286 179.96
	Refuse	2 107 521.93	1 763 504.27	1 686 329.37	1 653 012.44	1 625 787.11	1 610 178.99	1 574 588.54	74 165 396.41	86 186 319.06
	Other	81 426.50	232 028.45	25 383.61	22 359.97	20 294.47	19 864.32	25 197.94	3 063 019.30	3 489 574.56
	TOTAL	**12 210 339.63**	**8 968 415.42**	**8 296 989.58**	**7 314 624.52**	**7 308 398.74**	**7 621 562.23**	**7 169 297.91**	**270 399 440.27**	**329 289 068.30**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	933 475.68	877 345.27	1 108 696.06	609 951.69	669 034.10	550 972.74	466 248.79	3 784 364.14	9 000 088.47
	Elec	30 923.62	10 179.78	4 887.02	27 305.49	19 282.20	0.00	0.00	37 304.07	129 882.18
	Rates	15 423.98	11 448.61	9 363.21	8 415.10	6 742.40	5 696.43	6 015.48	68 973.33	132 078.54
	Sewerage	729 754.93	652 959.60	647 856.71	605 114.93	539 080.38	470 579.22	470 838.34	3 540 048.31	7 656 232.42
	Refuse	421 882.44	378 636.08	377 226.32	352 210.75	323 583.32	274 693.55	287 959.58	2 397 464.63	4 813 656.67
	Other	2 608.00	0.00	120.00	0.00	873.00	436.50	436.50	5 666.65	10 140.65
	TOTAL	**2 134 068.65**	**1 930 569.34**	**2 148 149.32**	**1 602 997.96**	**1 558 595.40**	**1 302 378.44**	**1 231 498.69**	**9 833 821.13**	**21 742 078.93**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	18 799.07	17 470.86	14 699.54	17 631.43	18 997.99	15 452.49	11 902.82	412 753.85	527 708.05
	Elec	17 314.37	14 430.28	15 320.40	19 233.62	14 968.08	21 213.08	14 002.42	110 591.80	227 074.05
	Rates	13 486.46	14 728.80	13 486.46	13 445.56	13 445.56	13 445.56	13 445.56	1 881 166.40	1 976 650.36
	Sewerage	7 965.71	7 255.51	7 610.61	7 965.71	7 610.61	8 366.15	8 011.05	188 148.13	242 933.48
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	73 098.65	4 670 608.93	5 182 046.08
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	**130 613.58**	**126 933.42**	**124 164.98**	**131 324.29**	**128 070.21**	**131 575.93**	**120 460.50**	**7 196 202.60**	**8 089 345.51**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	12 463.31	15 289.49	10 140.13	16 160.48	4 585.93	4 691.20	6 255.29	96 421.22	166 007.05
	Elec	419 741.56	142 835.96	104 361.71	85 077.23	77 879.47	65 955.20	67 428.77	2 006 782.68	2 970 062.58
	Rates	161 093.21	398 243.91	106 755.20	98 322.47	97 515.19	90 390.95	88 216.65	14 752 014.63	15 792 552.21
	Sewerage	695.32	695.32	695.32	695.32	695.32	603.88	71.66	18 496.55	22 648.69
	Refuse	1 165.96	777.31	582.99	582.99	582.99	388.66	194.33	35 851.43	40 126.66
	Other	28.75	0.00	0.00	0.00	0.00	33 746.53	0.00	30 163.39	63 938.67
	TOTAL	**595 188.11**	**557 841.99**	**222 535.35**	**200 838.49**	**181 258.90**	**195 776.42**	**162 166.70**	**16 939 729.90**	**19 055 335.86**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 085.58	1 218.56	447.40	470.23	432.52	755.25	139.46	14 266.83	22 815.83
	Elec	5 716.59	2 460.64	2 075.41	2 443.57	394.04	0.00	0.00	1 342.46	14 432.71
	Rates	1 478.92	257.19	229.70	229.70	229.70	229.70	229.70	-707.42	2 177.19
	Sewerage	1 233.10	1 042.97	1 042.97	1 042.97	695.31	695.31	695.31	12 808.40	19 256.34
	Refuse	1 398.02	795.08	777.31	777.31	603.20	388.65	388.65	8 430.89	13 559.11
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 750.84	7 750.84
	TOTAL	**14 912.21**	**5 774.44**	**4 572.79**	**4 963.78**	**2 354.77**	**2 068.91**	**1 453.12**	**43 892.00**	**79 992.02**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 495.65	6 825.33	7 425.88	6 274.84	10 470.10	4 793.08	7 073.60	85 197.65	143 556.13
	Elec	4 038.86	0.00	0.00	0.00	0.00	0.00	0.00	3 129.35	7 168.21
	Rates	8 512.92	3 369.52	2 288.22	2 210.82	2 210.82	1 465.06	1 462.49	7 417.21	28 937.06
	Sewerage	9 002.01	5 564.99	3 929.66	3 451.72	3 128.93	3 128.93	2 781.28	55 671.75	86 659.27
	Refuse	4 677.45	2 718.37	1 943.29	1 795.56	1 554.63	1 554.63	1 358.25	31 437.15	47 039.33
	Other	7 561.57	310.50	310.50	310.50	1 546.86	310.50	5 521.10	32 399.74	48 271.27
	TOTAL	**49 288.46**	**18 788.71**	**15 897.55**	**14 043.44**	**18 911.34**	**11 252.20**	**18 196.72**	**215 252.85**	**361 631.27**
Department	**Bal Type**	**Current**	**30 Days**	**60 Days**	**90 Days**	**120 Days**	**150 Days**	**180 Days**	**210 Days +**	**Debtor Total**
Industries	Water	448 313.93	131 974.70	91 495.27	50 339.04	67 193.94	56 005.89	42 088.07	2 271 811.86	3 159 222.70
	Elec	3 464 283.77	527 195.04	191 321.96	164 477.48	211 779.43	125 686.56	96 996.09	2 826 390.67	7 608 131.00
	Rates	400 971.83	133 264.38	57 893.96	43 214.13	42 996.32	43 118.50	44 380.83	2 737 452.81	3 503 292.76
	Sewerage	401 940.89	113 396.25	75 114.04	60 689.37	59 797.69	59 596.21	62 732.33	2 897 843.02	3 731 109.80
	Refuse	146 553.66	61 270.47	50 384.36	45 387.73	43 180.85	40 005.74	38 262.74	3 080 332.67	3 505 378.22
	Other	21 762.58	18 306.76	6 849.86	6 849.86	4 715.00	4 715.00	4 715.00	1 528 654.17	1 596 568.23
	TOTAL	**4 883 826.66**	**985 407.60**	**473 059.45**	**370 957.61**	**429 663.23**	**329 127.90**	**289 175.06**	**15 342 485.20**	**23 103 702.71**
	GRAND TOTAL	**22 005 752.99**	**13 785 382.44**	**12 317 142.74**	**10 327 774.31**	**10 200 237.27**	**10 128 991.60**	**10 724 848.98**	**330 682 532.11**	**420 172 662.44**
UNIVERSAL	**Bal Type**	**Current**	**30 Days**	**60 Days**	**90 Days**	**120 Days**	**150 Days**	**180 Days**	**210 Days +**	**Debtor Total**
	Water	5 540 259.68	4 317 554.88	4 525 090.01	3 197 196.39	3 300 382.56	3 612 214.10	3 060 489.76	97 898 708.91	125 451 896.29
	Elec	6 475 976.35	1 694 097.87	1 073 018.43	742 635.98	766 772.00	549 810.42	521 131.94	6 892 117.49	18 715 560.48
	Rates	2 098 124.99	1 294 584.52	700 538.64	594 870.79	562 600.30	545 590.81	1 785 978.50	46 347 310.42	53 929 598.97
	Sewerage	4 958 912.55	3 912 514.03	3 765 302.15	3 611 165.19	3 453 137.66	3 342 336.44	3 227 245.51	89 521 646.10	115 792 259.63
	Refuse	2 814 977.53	2 311 870.94	2 216 415.05	2 148 271.14	2 085 362.13	2 015 852.49	2 090 018.24	85 271 672.58	100 954 440.10
	Other	117 501.89	254 760.20	36 778.46	33 634.82	31 982.62	63 187.34	39 985.03	4 751 076.61	5 328 906.97
	TOTAL	**22 005 752.99**	**13 785 382.44**	**12 317 142.74**	**10 327 774.31**	**10 200 237.27**	**10 128 991.60**	**10 724 848.98**	**330 682 532.11**	**420 172 662.44**

ANNEXURE A

Top 20 Debtors March 2025

Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
SPANDAU KOSHUIS	17020170010	1702608000	72 665.06	45 907.27	102 235.27	92 727.23	90 600.89	135 062.34	71 807.09	708 867.22	1 319 872.37
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	48 691.62	45 541.86	13 171.61	38 878.51	62 137.84	44 158.45	76 702.82	988 388.48	1 317 671.19
MNR B ROMAN	11008700236	1401814000	1 937.70	1 952.35	1 937.70	1 923.05	1 996.30	1 893.75	1 893.75	1 226 090.44	1 239 625.04
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	58 845.19	63 158.18	49 099.11	54 528.91	68 031.12	64 166.43	59 369.07	645 052.06	1 062 250.07
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	992 394.32	1 041 743.83
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	371.20	371.20	371.20	371.20	371.20	371.20	371.20	1 028 656.60	1 031 255.00
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	211 345.03	242 209.71	244 843.69	40 108.10	2.30	0.00	0.00	221 810.53	960 319.36
GERT GREEFF TEHUIS	71013196303	7101963000	16 799.52	19 187.57	18 429.07	21 154.83	22 661.10	28 179.60	28 868.42	737 959.93	893 240.04
SPANDAU H/SKOOL KVALE PRIMER	17020179014	1702608000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	883 759.50	883 759.50
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	788 955.23	824 204.85
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	771 917.25	793 451.21
KABOUTERLAND	32000099906	3232008000	6 466.65	6 466.65	6 466.65	6 466.65	6 483.49	10 709.19	8 660.97	740 426.69	792 146.94
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 127.82	0.00	0.00	0.00	0.00	0.00	0.00	738 274.32	739 402.14
UNION HIGH UNION PREPARATORY	11000349028	1103835000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	731 178.80	731 178.80
NOSISEKO PRE-SCHOOL	12000800005	1252132000	6 608.33	6 432.95	7 613.05	7 803.58	7 066.96	6 363.22	6 363.22	510 798.01	559 049.32
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	460 915.80	491 371.89
PROVINCIAL GOVERNMENT OF EASTERN CAPE	11000119010	1101809000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487 956.10	487 956.10
GERT GREEFF TEHUIS	71013197603	7101976000	35 647.69	13 974.09	16 243.10	16 275.69	21 872.58	18 321.58	23 660.96	335 590.24	481 585.93
ME M HERMAANS	51010096947	5101360000	645.42	645.42	645.42	645.42	645.42	645.42	645.42	467 618.90	472 136.84
ELEPHANT RIDGE CONSERVANCY	15020110041	1501975000	16 182.26	20 745.85	22 427.84	20 506.77	21 078.83	17 236.70	23 772.59	322 719.92	464 670.76
			496 846.23	**486 105.84**	**502 996.45**	**320 902.68**	**322 460.77**	**346 620.62**	**321 628.25**	**13 789 330.34**	**16 586 891.18**

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : MARCH 2025

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	183 462.40	2 243 319.73	1222.77
Services			
Billed Electricity	5 569 433.27	7 515 060.15	134.93
Prepaid Electricity	6 696 580.35	6 696 580.35	100.00
Refuse Removal	2 896 751.89	874 865.71	30.20
Sewerage / Sanitation	4 437 868.86	1 701 454.02	38.34
Water	6 264 591.01	2 958 582.45	47.23
Other (Specify) e.g.			
Housing rental	0.75	159.86	21314.67
Rental of facilities and equipment	14 349.71	14 349.71	100.00
Fines	220 082.00	220 082.00	100.00
Licences and permits	109 782.22	109 782.22	100.00
Service connections and reconnections	13 401.16	13 401.16	100.00
Plan approval fees	6 487.67	6 487.67	100.00
Cemetery fees	9 435.92	9 435.92	100.00
Tender receipts	6 937.03	6 937.03	100.00
Library fees	0.00	0.00	0.00
Private works	0.00	0.00	0.00
Sundries	166 618.40	87 708.00	52.64
Agency services	1 281 442.75	1 281 442.75	100.00
Interest earned - external investments	7 419.98	7 419.98	100.00
	27 884 645.37	**23 747 068.71**	**85.16**

ANNEXURE A

INVESTMENTS RECONCILIATION: MARCH 2025

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/03/2025 - statements / system reports	Interest received - statements	*Deposits - statements*	*Withdrawals - statements / journals*	Bank charges - statements	Balance per bank statements @ 31 March 2025	Balance per Promun @ 31 March 2025	Difference=J-K
MONEY MARKET	9257114251	ABSA BANK	629889415100 629889415111 629889415112 629889415113 629889415114	34 184.15	213.72	0.00	0.00	0.00	***34 397.87***	***34 397.87***	0.00
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418600 629889418611 629889418612 629889418613 629889418614	1 129 304.51	7 385.34	0.00	0.00	0.00	***1 136 689.85***	***1 136 689.85***	0.00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200 629889418211 629889418212 629889418213 629889418214	3 367.64	11.58	0.00	0.00	0.00	***3 379.22***	***3 379.22***	0.00
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100 629889418111 629889418112 629889418113 629889418114	4 846 554.75	63 624.97	37 346 000.00	12 082 147.15	0.00	***30 174 032.57***	***30 174 032.57***	0.00
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418500 629889418511 629889418512 629889418513 629889418514	24 758.72	140.89	0.00	0.00	0.00	***24 899.61***	***24 899.61***	0.00
TOTAL				**6 038 169.77**	**71 376.50**	**37 346 000.00**	**12 082 147.15**	**0.00**	**31 373 399.12**	**31 373 399.12**	**0.00**

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION												
OVERTIME REPORT MARCH 2025		Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	4 096	7 550	7 119	9 364	5 931	8 833	3 704	8 874	**55 471**	**128 082**	**128 082**
132710210243	PARKS RECREATION GROUNDS	0	7 195	7 040	6 803	25 610	39 638	24 166	24 531	55 978	**190 960**	**350 256**	**550 256**
132750210243	REFUSE REM WASTE MANAGEMENT	0	194 876	230 701	242 992	226 870	201 259	276 199	228 746	213 639	**1 815 280**	**2 214 108**	**2 214 108**
142910210243	TRAFFIC CONTROL	0	30 232	49 028	25 320	37 556	40 465	74 874	43 303	13 181	**313 959**	**495 108**	**295 108**
163110210243	DIRECTOR : FINANCIAL SERVICES	0	31 346	51 206	36 504	82 439	89 715	45 576	11 461	38 188	**386 435**	**442 858**	**342 858**
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 476	32 132	33 104	101 770	23 971	28 218	26 265	21 676	**271 613**	**111 637**	**111 637**
183620210243	PUBLWORKS: STREETS	0	42 417	58 269	32 416	63 103	63 803	7 212	38 543	22 408	**328 173**	**345 108**	**117 108**
183670210243	SEWERAGE	0	89 715	137 662	139 724	133 835	141 831	181 263	145 240	122 411	**1 091 681**	**1 180 488**	**1 180 488**
183690210243	WATER SERVICE	1 121	160 352	186 161	189 753	163 100	161 998	253 358	239 774	208 202	**1 563 819**	**1 687 139**	**1 687 139**
193810210243	ELECTRICITY DISTRIBUTION	0	168 521	192 393	194 165	247 208	273 375	260 340	233 113	212 380	**1 781 495**	**2 027 627**	**1 177 627**
132770210243	AIRPORT	0	0	85	0	0	0	0	0	0	**85**	**39 659**	**39 659**
142810210243	FIRE BRIGADE	0	40 052	76 979	45 371	36 045	36 831	45 657	47 512	7 027	**335 474**	**304 396**	**304 396**
183650210243	WORKSHOP - MECHANICAL	0	0	0	2 015	0	0	0	0	0	**2 015**	**2 897**	**2 897**
142820210243	FIRE CACADU	0	0	0	0	0	0	0	734	26 196	**26 930**	**134 011**	**134 011**
112220210243	EXECUTIVE SUPPORT	0	0	0	0	0	0	0	2 169	0	**2 169**	**3 670**	**3 670**
163120210243	BUDGET, ACCOUNTING, FIN MAN	0	0	0	0	0	0	0	0	4 523	**4 523**	**0**	**0**
GRAND TOTAL		**1 121**	**773 279**	**1 029 204**	**955 285**	**1 126 900**	**1 078 817**	**1 205 696**	**1 045 096**	**954 685**	**8 170 081**	**9 467 044**	**8 289 044**

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF MARCH 2025

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	514 671	514 671	34 345	35 411	39 970	35 832	35 582	35 582	34 468	34 468	34 468	320 127	386 003
ALLOWANCE - TRAVELLING ALLOW	3 430 853	3 430 853	352 795	358 883	354 903	361 912	361 912	363 989	340 487	340 487	331 276	3 166 645	2 573 140
BARGAINING COUNCIL: Senior Management	371	371	23	24	24	24	24	24	24	24	24	214	278
BONUSES	13 548 675	13 205 675	5 450	42 538	0	0	8 468 197	1 381 321	11 462	5 886	6 508	9 921 362	9 904 256
CONTRIBUTIONS - MEDICAL AID FD	8 108 250	8 108 250	728 112	741 061	755 368	746 008	742 335	737 661	814 070	823 403	831 556	6 919 576	6 081 188
CONTRIBUTIONS - PENSION FUND	20 482 213	20 482 213	1 799 577	1 795 882	1 895 717	1 909 822	1 915 929	1 914 221	1 861 848	1 966 953	1 895 114	16 955 063	15 361 660
INSURANCE: GROUP LIFE	35 638	35 638	3 550	3 550	3 726	3 726	3 726	3 726	3 726	3 726	685	30 138	26 729
INSURANCE: UIF	903 038	903 038	78 317	78 085	81 446	79 130	84 820	84 872	77 997	79 063	79 511	723 240	677 279
LEVY - BARGAINING[IND] COUNCIL	63 727	63 727	8 511	8 592	8 862	8 828	8 852	8 852	8 732	8 637	8 695	78 561	47 795
OVERTIME	8 289 044	9 467 044	1 121	773 279	1 029 204	955 285	1 126 900	1 078 817	1 205 696	1 045 096	954 685	8 170 081	7 100 283
SALARIES & WAGES	132 427 144	132 442 144	10 045 014	10 535 452	11 971 442	11 174 794	10 958 868	11 609 438	10 644 586	11 119 794	10 918 443	98 977 831	99 331 608
SALARIES: Senior Management - Basic salary	3 575 261	3 575 261	170 492	370 539	197 818	185 223	179 011	178 849	178 444	186 363	179 168	1 825 907	2 681 446
ALLOWANCE COUNCILLORS	9 405	9 405	0	0	0	0	0	0	0	0	0	0	7 054
REMUNERATION OF COUNCILLORS	10 255 302	10 255 302	788 743	771 937	803 317	802 744	802 744	1 174 807	827 197	818 256	818 887	7 608 630	7 691 477
Grand Total	**201 643 592**	**202 493 592**	**14 016 050**	**15 515 232**	**17 141 797**	**16 263 326**	**24 688 900**	**18 572 160**	**16 008 737**	**16 432 154**	**16 059 020**	**154 697 376**	**151 870 194**

ANNEXURE A

REPAIRS AND MAINTENANCE MARCH 2025

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	600 000	600 000	0	0	0	2 394	0	118 431	48 007	1 696	0	170 528	450 000
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	1 652	27 422	4 471	22 170	0	-4 388	49 448	0	100 776	300 000
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	2 055 459	0	0	0	0	0	0	0	9 498	10 442	19 940	1 541 594
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	4 906	1 147	7 042	6 790	10 305	11 655	1 406	0	0	43 252	37 500
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	0	0	0	0	0	55 503	478	0	55 981	300 000
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	350 000	0	67 534	33 767	0	0	0	0	135 068	0	236 369	262 500
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	1 000 000	0	0	8 696	0	0	0	0	141 000	8 696	158 391	750 000
9/225-21-25	GENERAL MAINTENANCE	26 000	26 000	4 563	5 746	4 394	6 422	1 521	0	0	0	0	22 646	19 500
9/225-22-26	GENERAL MAINTENANCE	200 000	33 000	2 424	8 129	9 280	5 267	4 853	2 468	0	0	0	32 421	24 750
9/244-5-9	GENERAL MAINTENANCE	2 200 000	2 200 000	0	6 210	29 396	11 610	0	908 783	248 134	447 421	470 329	2 121 884	1 650 000
9/246-18-102	GENERAL MAINTENANCE	350 000	350 000	0	0	0	0	0	0	0	0	0	0	262 500
9/246-89-92	GENERAL MAINTENANCE	1 335 000	485 000	0	73 296	0	77 725	23 257	21 520	28 055	577 096	1 732	802 682	363 750
9/246-11-16	IGG METER REPLACEMENT	100 000	100 000	0	0	0	0	0	0	0	0	0	0	75 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	1 674	0	0	0	0	0	0	0	0	0	0	1 256
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	770 000	0	2 536	1 738	58 791	10 351	126 296	1 700	20 387	47 385	269 183	577 500
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	303 958	0	0	7 117	2 000	68 730	31 610	16 920	12 160	0	138 538	227 969
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	35 031	0	0	0	0	0	0	2 735	8 176	1 315	12 226	26 273
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	20 000	0	1 607	0	1 643	4 345	0	0	0	0	7 596	15 000
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	22 650	0	2 115	0	0	0	0	0	0	0	2 115	16 988
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	2 315 357	56 495	137 710	236 785	74 835	132 341	221 000	436 061	384 677	195 035	1 874 939	1 736 518
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	8 801	24 620	0	0	25 300	33 269	444 814	21 988	568 970	1 127 762	2 100 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	0	2 957	0	0	0	6 307	35 840	296 539	341 642	487 500
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	1 358 065	0	0	14 117	8 123	8 123	1 261	0	12 677	112 794	157 095	1 018 549
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	2 923	7 004	7 044	0	0	8 547	3 271	3 452	32 240	37 500
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	0	0	0	0	0	0	0	0	0	37 500
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	576	7 714	18 770	0	19 235	2 120	374	0	48 788	112 500
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	200 000	0	19 901	0	68 517	0	22 599	46 133	0	2 120	159 270	150 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	2 071	0	435	0	0	0	3 576	21 152	27 235	187 500
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	5 253	0	23 112	1 258	0	6 469	41 222	0	77 314	112 500
9/225-12-17	MATERIALS, STORES REQUIREMNT	300 517	300 517	0	0	0	45 448	5 905	1 506	20 850	4 856	813	79 377	225 388
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	3 000	0	0	0	0	0	0	0	0	0	0	2 250
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	0	0	6 183	0	0	0	0	6 681	12 864	15 000
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	40 000	0	7 898	812	8 330	7 740	0	0	0	0	24 780	30 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	14 636	0	0	0	111	1 631	1 871	0	18 249	15 000
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	28 500	1 756	830	0	1 451	0	0	0	2 686	9 892	16 615	21 375
9/237-5-6	MATERIALS, STORES REQUIREMNT	253 000	253 000	0	21 142	0	1 787	1 183	0	0	613	3 900	28 626	189 750
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	10 000	0	0	0	0	0	0	0	0	0	0	7 500
9/244-17-25	MATERIALS, STORES REQUIREMNT	500 000	500 000	0	0	3 379	2 894	43 907	0	2 580	0	25 327	78 086	375 000
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	2 000 000	0	2 692	140 000	1 864	115 388	0	1 194 582	771 095	0	2 225 621	1 500 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	100 000	0	0	0	1 315	1 597	29 154	939	665	945	34 616	75 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	400 000	0	0	578	899	0	8 586	0	3 533	7 736	21 332	300 000
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	500 000	0	0	1 556	0	0	0	0	0	0	1 556	375 000
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	200 000	0	0	0	1 670	0	37 940	0	23 350	68 786	131 746	150 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	1 685	5 466	0	1 975	0	16 799	6 302	0	2 740	34 967	37 500
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	209 345	209 345	1 694	24 857	22 092	20 362	4 348	0	0	5 575	12 991	91 919	157 009
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	60 000	0	0	0	0	0	0	0	0	0	0	45 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	500 000	0	0	0	0	0	0	0	0	39 112	39 112	375 000
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	3 690 000	77 265	273 392	9 003	78 104	194 958	1 565 217	81 641	1 265 121	420	3 545 122	2 767 500
9/222-5-9	REPAIRS - FENCING	500 000	500 000	0	0	0	136 923	0	0	0	1 643	0	138 566	375 000
9/237-4-5	REPAIRS - KURBING	283 500	283 500	0	0	0	0	780	226 680	0	0	0	227 460	212 625
9/237-10-11	REPAIRS - KURBING	850 000	850 000	0	0	0	0	0	0	519 706	0	0	519 706	637 500
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	325 000	0	1 472	0	0	0	148 523	0	4 299	0	154 294	243 750
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	175 000	38 475	9 310	2 382	11 193	1 974	0	3 679	9 995	5 324	82 332	131 250
9/242-3-9	RETICULATION NETWORK - SEWERAGE	12 000 000	12 000 000	166	1 899 727	2 027 879	2 109 219	1 951 024	2 562 296	1 311 380	37 070	2 200 957	14 099 717	9 000 000
9/244-7-13	RETICULATION NETWORK - WATER	3 825 000	3 825 000	1 120	130 903	25 871	90 745	968 162	264 494	1 008 639	515 550	272 000	3 277 484	2 868 750
9/242-4-10	SLUDGE AR WWWTW AB GRT	2 100 000	2 100 000	6 282	0	0	0	1 232 877	736 696	98 654	18 157	0	2 092 666	1 575 000
9/246-66-66	STREET LIGHTS	1 060 000	1 060 000	0	47 281	0	162 096	124 124	353 232	5 096	0	0	691 829	795 000
9/244-8-14	VALVES AND HYDRANTS	195 000	195 000	0	0	0	0	171 736	0	0	0	0	171 736	146 250
Grand Total		48 891 056	47 374 056	205 633	2 802 633	2 630 982	3 060 408	5 138 261	7 469 360	5 604 204	4 572 129	4 397 582	35 881 191	35 530 542

ANNEXURE A

DETAIL OF OTHER REVENUE - MARCH 2025

	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
RENTAL OF FACILITIES AND EQUIPMENT	2 126 640	2 126 640	552 094	484 024	57 935	66 107	89 107	58 293	59 548	-390 446	69 547	57 980
INTEREST EARNED OUTSTANDING DEBTORS	15 895 281	15 895 281	17 127 189	1 959 582	1 831 191	1 826 863	1 894 547	1 530 354	1 951 639	1 887 362	2 104 130	2 141 521
FINES, PENALTIES AND FORFEITS	93 539	3 231 466	2 503 554	12 901	4 345	58 899	111 614	936 496	488 974	383 879	283 614	222 832
LICENCES AND PERMITS	964 163	964 163	807 446	100 585	103 231	104 958	86 945	96 253	65 759	77 634	82 996	89 084
AGENCY SERVICES	5 840 668	5 840 668	1 584 662	317 243	146 501	518 825	143 262	-803 147	330 953	124 659	494 967	311 398
OTHER REVENUE	14 761 306	14 761 306	2 577 036	243 771	220 454	2 443 315	208 633	347 321	376 847	230 845	-1 901 301	407 151
TOTAL REVENUE	**39 681 597**	**42 819 524**	**25 151 981**	**3 118 107**	**2 363 657**	**5 018 967**	**2 534 107**	**2 165 570**	**3 273 720**	**2 313 934**	**1 133 952**	**3 229 966**

OTHER REVENUE

Description	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
ADMIN CHARGES	311 454	311 454	279 419	11 256	10 407	8 022	2 674	59 266	121 620	22 151	34 269	9 754
ADMISSION FEE	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	525 994	525 994	346 392	34 873	110 627	137 164	20 329	8 966	15 173	5 228	7 544	6 488
BULK CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	-263 173	-263 173	205 601	21 711	22 007	22 596	23 158	23 203	22 727	23 302	23 198	23 699
FIRE BRIGADE FEES	1 034 456	1 034 456	19 255	157	159	0	577	6 952	2 187	955	1 929	6 338
GRAVE PLOTS	95 144	95 144	83 706	9 235	8 043	10 409	11 120	7 591	7 184	14 133	6 555	9 436
INSURANCE REFUND	200 000	200 000	208 400	0	0	0	0	0	0	0	0	208 400
SALE OF ASSETS	5 271 495	5 271 495	2 004 593	0	0	2 075 491	0	-70 898	0	0	0	0
LANDING FEES	55 353	55 353	8 672	0	8 396	276	0	0	0	0	0	0
LIBRARY FEES	9 871	9 871	2 849	770	-464	1 029	487	0	539	487	0	0
POSTERS	3 157	3 157	0	0	0	0	0	0	0	0	0	0
SALES AVGAS	0	-	0	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	-	0	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	-	0	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 947 717	2 947 717	-2 044 757	6 038	2 962	2 722	10 858	13 911	12 433	10 775	-2 116 652	12 196
SURPLUS CASH	4 507	4 507	-8 678	7	-150	762	301	143	-2 220	-7 474	153	-201
TOURISM FEES BAVIANS	0	0	0	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	87 603	87 603	37 278	4 448	9 017	3 404	6 573	5 817	639	91	352	6 937
SURCHARGE ON SERV	1 275 891	1 275 891	1 165 365	129 822	168 302	137 284	105 540	110 116	134 329	162 796	116 208	100 968
SURCHARGE - WATER	2 879 232	2 879 232	-201 260	-8 455	-137 201	-580	-8 602	-5 412	-868	-30 821	-8 194	-1 126
VALUATION CERTIFICATES	293 626	293 626	243 506	33 578	18 350	38 459	31 383	33 240	7 460	28 007	28 766	24 263
WORK DONE FOR PVT PERSONS	28 979	28 979	226 695	330	0	6 277	4 233	154 424	55 646	1 216	4 571	0
TOTAL OTHER REVENUE	**14 761 306**	**14 761 306**	**2 577 036**	**243 771**	**220 454**	**2 443 315**	**208 633**	**347 321**	**376 847**	**230 845**	**-1 901 301**	**407 151**

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - MARCH 2025

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD Totals	Available Budget
DEBT IMPAIRMENT	4 525 358	4 829 180	0	0	0	0	0	1 200	0	0	0	1 200	4 827 980
CONTRACTED SERVICES	24 459 782	69 488 144	588 421	-10 245	692 425	1 248 923	977 578	6 306 701	10 390 595	299 931	799 828	21 294 158	48 193 986
OTHER EXPENDITURE	115 271 926	114 966 926	3 749 400	7 748 759	10 734 702	10 426 701	12 542 264	15 385 480	8 959 917	7 748 495	12 389 638	89 685 357	25 281 569
TOTAL EXPENDITURE	144 257 066	189 284 250	4 337 821	7 738 515	11 427 127	11 675 624	13 519 843	21 693 381	19 350 513	8 048 426	13 189 466	110 980 715	78 303 535

CONTRACTED SERVICES	Vote Number	Description	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD TOTALS	Available Budget
			24 459 782	69 488 144	588 421	-10 245	692 425	1 248 923	977 578	6 306 701	10 390 595	299 931	799 828	21 294 158	48 193 986
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 277 831	5 229 578	0	0	0	0	0	800 724	308 396	-3 875	0	1 105 245	4 124 333
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	1 706 280	6 507 122	0	0	0	0	0	418 197	1 054 741	-1 292	0	1 471 647	5 035 475
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	1 228 093	5 081 269	0	0	0	0	0	332 048	740 344	0	0	1 072 391	4 008 878
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 025 811	7 459 896	0	161 280	0	322 560	0	20 602	348 962	0	0	853 405	6 606 491
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	3 048 240	10 508 563	0	0	0	0	0	2 256 890	389 528	0	0	2 646 418	7 862 145
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 081 145	4 643 101	0	0	0	0	0	718 314	205 172	-5 167	0	918 319	3 724 782
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	1 056 788	4 570 474	0	0	0	0	0	883 346	20 602	0	0	903 948	3 666 526
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	100 000	100 000	0	0	0	0	0	15 000	25 740	0	0	40 740	59 260
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services Business and Financial Management-	1 590 000	1 940 000	512 850	64 800	372 987	47 487	767 531	125 974	47 487	0	568 358	2 507 474	-567 474
CONTRACTED SERVICES	9/205-9-23	DEPRECIATION - P P E	100 000	100 000	8 133	7 464	7 799	7 806	7 716	7 942	7 735	7 804	7 905	70 304	29 696
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	50 000	135 000	10 290	4 850	0	21 260	39 450	17 190	6 933	0	0	99 973	35 027

CONTRACTED SERVICES	9/208-4-12	SPU Project	**40 000**	**50 000**	3 750	0	0	0	0	11 500	22 770	0	0	**38 020**	**11 980**
CONTRACTED SERVICES	9/212-2-3	VETTING OF NEW EMPLOYEES	**100 000**	**100 000**	0	0	0	6 337	0	2 140	0	0	0	**8 477**	**91 523**
CONTRACTED SERVICES	9/212-3-4	EAP	**200 000**	**100 000**	0	0	1 700	0	1 500	0	1 200	0	2 000	**6 400**	**93 600**
CONTRACTED SERVICES	9/212-4-5	HEALTH SCREENING	**280 000**	**280 000**	0	0	0	0	0	0	0	0	0	**0**	**280 000**
CONTRACTED SERVICES	9/212-5-6	DISABILITY AND DISEASE MANAGEMENT	**60 000**	**60 000**	0	0	0	0	0	470	0	3 409	0	**3 879**	**56 121**
CONTRACTED SERVICES	9/212-6-7	PRIMARY HEALTH	**30 000**	**30 000**	0	0	0	0	0	0	0	0	0	**0**	**30 000**
CONTRACTED SERVICES	9/212-7-8	OCCUPATIONAL HEALTH	**30 000**	**30 000**	0	0	0	0	0	0	0	3 435	0	**3 435**	**26 565**
CONTRACTED SERVICES	9/212-8-9	SOCIAL CLUBS	**30 000**	**30 000**	0	0	0	0	1 583	0	0	0	0	**1 583**	**28 417**
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	**0**	**500 000**	0	0	0	0	0	0	0	0	5 450	**5 450**	**494 550**
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	**350 000**	**200 000**	0	0	0	1 670	0	37 940	0	23 350	68 786	**131 746**	**68 254**
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	**3 200 000**	**3 200 000**	0	0	205 010	715 010	0	119 072	9 900	184 921	62 307	**1 296 221**	**1 903 779**
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	**200 000**	**200 000**	0	0	31 000	0	58 750	25 500	0	0	0	**115 250**	**84 750**
CONTRACTED SERVICES	9/237-10-11	REPAIRS - KURBING	**850 000**	**850 000**	0	0	0	0	0	0	519 706	0	0	**519 706**	**330 294**
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	**175 000**	**175 000**	38 475	9 310	2 382	11 193	1 974	0	3 679	9 995	5 324	**82 332**	**92 668**
CONTRACTED SERVICES	9/244-23-19	CONSULTANCY SERVICES	**290 000**	**290 000**	0	0	0	0	0	0	0	0	0	**0**	**290 000**
CONTRACTED SERVICES	9/246-18-102	GENERAL MAINTENANCE	**350 000**	**350 000**	0	0	0	0	0	0	0	0	0	**0**	**350 000**
CONTRACTED SERVICES	9/248-17-17	FEASIBILITY STUDY - INFORMAL SETTL - KOEIKAMP	**1 340 484**	**1 723 705**	0	0	0	0	0	0	0	0	0	**0**	**1 723 705**
CONTRACTED SERVICES	9/248-18-18	SDF REVIEW	**500 000**	**70 000**	5 985	0	3 735	3 090	0	8 892	0	0	5 563	**27 265**	**42 735**
CONTRACTED SERVICES	9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL	**125 000**	**125 000**	1 240	10 902	20 540	10 527	10 079	4 200	0	2 915	0	**60 403**	**64 597**
CONTRACTED SERVICES	9/248-20-1	TITLE DEED TRANSFERS	**250 000**	**250 000**	0	176 082	0	0	0	0	0	23 551	0	**199 633**	**50 367**
CONTRACTED SERVICES	9/248-20-20	TITLE DEED TRANSFERS	**250 000**	**250 000**	0	0	0	0	36 565	0	0	0	0	**36 565**	**213 435**
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	**2 465 110**	**3 965 110**	0	36 055	44 218	95 383	38 991	490 925	596 494	49 870	74 136	**1 426 072**	**2 539 038**
CONTRACTED SERVICES	9/289-5-7	SPU Project	**80 000**	**70 000**	7 697	2 404	3 053	6 600	13 440	9 835	1 042	1 016	0	**45 086**	**24 914**
CONTRACTED SERVICES	9/242-20-44	INSTALL NEW WATERWISE TOILET CISTERNS	**0**	**10 314 326**	0	-483 392	0	0	0	0	6 080 163	0	0	**5 596 771**	**4 717 555**

DESCRIPTION	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	4 135 135	4 135 135	556 708	391 278	389 645	405 942	396 021	359 956	586 518	365 139	370 446	3 821 652	313 483
RENTAL OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING LEASE OF VEHICLES	8 141 417	8 141 417	20 649	689 682	1 394 057	20 319	689 682	1 618 992	-210 536	691 117	1 379 364	6 293 326	1 848 091
ADVERTISING, PUBLICITY AND MARKETING	952 911	917 911	4 386	54 268	13 545	51 925	34 609	42 766	37 189	88 950	19 910	347 550	570 361
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	6 001 378	20 801	30 878	25 929	70 558	116 850	192 436	472 476	111 227	1 027 002	2 068 156	3 933 222
BANK CHARGES	941 813	941 813	35 744	39 208	56 355	42 613	39 910	49 929	45 029	46 005	56 863	411 656	530 157
CASHIER SHORTAGES	20 000	20 000	100	-200	0	1	200	0	0	102	400	604	19 396
THIRD PARTY VENDORS	1 803 851	1 753 851	0	206 948	243 602	184 684	285 225	193 317	217 776	206 478	442 600	1 980 631	-226 780
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	1 249 154	210 176	200	57 096	88 487	84 770	167 791	0	84 944	6 667	700 131	549 023
TELEPHONE, FAX, TELEGRAPH AND TELEX	858 351	843 351	60 424	60 424	55 959	58 436	55 024	58 436	58 436	58 436	50 420	515 993	327 358
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	80 000	8 800	20 440	6 040	-7 680	1 775	10 780	0	3 705	8 265	52 125	27 875
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	105 000	0	1 934	0	3 291	0	0	15 733	17 939	19 802	58 699	46 301
EXTERNAL AUDIT FEES	7 426 046	7 426 046	0	0	821 597	2 225 895	1 153 797	2 401 096	263 602	-766 054	0	6 099 933	1 326 113
DATA LINES	1 000 000	1 000 000	0	1 652	27 422	6 865	22 170	118 431	43 620	51 143	0	271 304	728 696
NETWORK EXTENSIONS	1 000 000	1 000 000	0	0	8 696	0	0	0	0	141 000	8 696	158 391	841 609
SOFTWARE LICENCES	2 855 459	2 855 459	4 906	68 681	40 809	6 790	10 305	11 655	56 909	145 044	10 442	355 542	2 499 917
INSURANCE BROKERS FEES	982 209	982 209	0	0	340 895	943	0	0	0	0	0	341 838	640 371
INSURANCE - GENERAL PREMIUMS	1 675 455	1 675 455	0	0	608 759	0	0	0	0	0	0	608 759	1 066 696
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	2 103	2 474	2 598	2 845	2 350	12 371	-12 371
LEVY - WATER RESEARCH FUND: DWAF	500 000	500 000	0	34 728	0	30 286	0	0	34 510	0	61 736	161 260	338 740
MOTOR VEHICLE LICENCE AND REGISTRATIONS	709 319	649 319	35 328	0	0	76 222	19 333	11 942	72 213	57 310	20 976	293 324	355 995
MUNICIPAL SERVICES	51 552 482	50 202 482	1 609 548	5 080 209	4 058 743	4 668 321	7 260 609	9 082 833	6 030 020	5 252 381	6 978 617	50 021 282	181 200
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	115 694	626	4 674	8 320	4 236	5 000	27 461	3 704	1 054	3 591	58 666	57 028
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 170 000	1 170 000	0	29 570	98 407	70 066	78 208	47 498	0	145 988	171 932	641 669	528 331
REMUNERATION TO WARD COMMITTEES	1 080 000	1 080 000	85 500	53 250	110 250	80 250	86 250	82 500	78 750	80 250	81 000	738 000	342 000
SAMPLES AND SPECIMENS	4 550 000	5 200 000	357 068	1 729	1 303 024	1 067 760	853 751	85 849	182 734	67 683	396 106	4 315 703	884 297
SIGNAGE - TOURISM	0	50 000	0	0	0	0	0	0	0	0	0	0	50 000
LEVY - SETA SKILLS DEVELOPMENT	1 687 587	1 687 587	148 690	134 325	149 074	140 899	143 028	152 103	141 008	137 347	141 446	1 287 920	399 667
TRAVELLING AND SUBSISTENCE - COUNCIL	728 810	728 810	80 596	47 813	61 531	35 853	29 014	49 882	18 767	35 538	56 482	415 475	313 335
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	3 351 356	3 661 356	199 240	351 369	188 045	342 001	498 877	137 179	141 389	238 885	267 666	2 364 652	1 296 704
VEHICLE TRACKING	427 373	327 373	0	0	0	0	45 448	0	45 448	22 724	45 448	159 068	168 305
WET FUEL	8 440 180	8 500 180	310 110	445 700	666 902	751 738	630 306	480 172	604 127	797 308	761 412	5 447 775	3 052 405
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	40 000	0	0	0	0	0	0	4 200	0	0	4 200	35 800
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	90 000	0	0	0	0	0	0	13 696	0	0	13 696	76 304
WORKMAN'S COMPENSATION	1 835 946	1 835 946	0	0	0	0	0	0	0	-335 994	0	-335 994	2 171 940
TOTAL OTHER EXPENDITURE	115 271 926	114 966 926	3 749 400	7 748 759	10 734 702	10 426 701	12 542 264	15 385 480	8 959 917	7 748 495	12 389 638	89 685 357	25 281 569

ANNEXURE A

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

Mar-25

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	15 352 741	14 631 784	15 395 961	15 571 120	11 764 072	15 690 007	-308 162 039	545 363 977	325 607 623
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	-3 233 944	-1 400 000	-1 400 000	810 357	-6 102 979	-1 394 170	655 864	21 172 138	9 107 266
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 794 896	681 253	10 661 735	0	0	0	1 838 458	0	15 976 342
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-4 807 451	1 160 568	2 145 167	1 261 735	-3 017 713	-665 251	747 253	24 953 843	21 778 151
Auditor General	-724 328	-1 623 463	79 888	-421 186	2 036 933	1 539 285	-2 006 136	2 840 201	1 721 194
Other	-925	0	0	0	0	0	0	0	-925
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	9 380 989	13 450 142	26 882 751	17 222 026	4 680 313	15 169 871	-306 926 600	594 330 159	374 189 651

TOP 10 CREDITORS MARCH 2025

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK	29 984 525	16 552 868	14 414 212	264 656 017	325 607 622
SARS PAYE	-3 233 944	-1 400 000	-1 400 000	15 141 211	9 107 267
CONSOLIDATED RETIREMENT FUND	1 785 245	6 681 155	33 532	0	8 499 931
SARS UIF	165 778	24 081	0	5 698 974	5 888 833
SALA PENSION	533 316	4 695 366	0	0	5 228 681
COMPENSATION COMMISSIONER	-577 522	25 942	28 722	5 746 834	5 223 976
SARS SDL	145 385	-24 081	0	4 511 178	4 632 483
SALGA	-600 000	0	0	4 275 637	3 675 637
NAT FUND FOR MUNICIPAL WORKERS	375 826	0	0	1 838 022	2 213 848
SYNTELL NETWORKS (PTY) LTD	0	499 675	450 277	1 168 981	2 118 933

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	24 459	0	0	0	0	24 459
A & D POWER CC	162 150	0	0	0	0	162 150
ABAPHUMELEI TRADIING T/	-219 178	1 219 178	0	0	0	1 000 000
ADSACTIVE(PTY) T/A PDK	2 228	0	0	0	0	2 228
AMATOLA WATER BOARD	-150 000	0	0	0	420 955	270 955
ANC	11 989	0	0	0	0	11 989
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	11 292	0	0	0	0	11 292
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
AUDIT COMMITTEE	-34 588	0	0	0	0	-34 588
Avbob	65 406	0	0	0	0	65 406
AYABONA CONSTRUCTION AN	-100 000	0	0	0	312 416	212 416
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	8 273	0	0	0	0	8 273
Betaalmeestergeneraal T	-359 735	0	0	0	753 145	393 410
BIGEN AFRICA	0	0	0	0	454 250	454 250
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	420 505	0	0	0	-2 574	417 931
BOTANIESE SPORTBAR	9 780	0	0	0	0	9 780
BUILD IT	-700	0	0	0	0	-700
BUSINESS CONNEXION (PTY	0	56 865	55 209	0	0	112 073
Capital Alliance/Libert	17 470	0	0	0	0	17 470
CAPITAL LEGACY SOLUTION	3 324	0	0	0	0	3 324
Channel Life	1 798	0	0	0	0	1 798
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	5 899	0	0	0	0	5 899
CJ BOUWER ATTORNEYS	200	0	0	0	0	200
COMPENSATION COMMISSION	-577 522	25 942	28 722	29 360	5 717 474	5 223 976
Cornelia Booysen	300	0	0	0	0	300
CTRACK FLEET MANAGEMENT	52 265	26 133	26 133	0	0	104 530
DA	5 320	0	0	0	0	5 320
DDP VALUERS (PTY) LTD	71 653	0	0	0	0	71 653
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	-419 455	36 309	35 498	0	2 355 703	2 008 055
DEREK LIGHT	6 825	0	0	0	500	7 325
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	3 585	7 253	0	13 555	0	24 393
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	-622 524	628 810	0	0	0	6 286
EUGENE RAYMOND ATTORNEY	700	0	0	0	0	700
EXCELSIOR FARMING	-29 992	0	0	0	0	-29 992
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	-3 493 971	-1 000 000	-2 449 852	-185 472	-3 752 664	-10 881 959
GRAAFF-REINET ADVERTISE	8 078	0	0	0	0	8 078
GREYSHELL	24 610	0	0	0	0	24 610
GS CIVILS	0	0	0	285 246	0	285 246
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	3 049	0	0	0	0	3 049
Hosmed	105 289	0	0	0	0	105 289
Imatu Ledegeld	5 765	0	0	0	81	5 845
Imatu Loans (Kempston)	27 566	0	0	0	0	27 566
IRHAFU TRANSPORT BK	0	91 600	0	0	0	91 600
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
JAMES KING & BANDHORST	500	0	0	0	0	500
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOUBERT GALPIN & SEARLE	0	84 973	0	0	0	84 973
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 100	0	0	0	0	4 100
JUVINON SYSTEMS T/A ISM	22 399	0	0	0	0	22 399
K.G.A. Lewens	1 703	0	0	0	0	1 703
KEMPSTON LOANS	138 296	0	0	0	0	138 296
Keyhealth	174 485	0	6 640	0	0	181 125
LA Health	335 724	0	0	0	0	335 724
LANDDROS GRAAFF-REINET	17 790	0	-600	0	0	17 190
LANDDROS MIDDELBURG	800	0	600	0	0	1 400
LANDDROS UITENHAGE	650	0	0	0	0	650
LE-ANN HATJIES	5 000	0	0	0	0	5 000
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	16 917	0	0	0	0	16 917
LEONIE MATYU	1 000	0	0	0	0	1 000

Letsatsi Finance	159 086	0	0	0	0	159 086
Linda Hendricks	850	0	0	0	0	850
Linda Visagie	500	0	0	0	0	500
Lion of Africa	508	0	0	0	0	508
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	260 909	0	0	0	0	260 909
MANCOSA (PTY) LTD	-30 000	0	0	0	0	-30 000
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
MDL ELECTRICAL CC	0	0	0	406 217	0	406 217
MESH STEEL & WELD	6 925	0	0	0	0	6 925
Metropolitan Lewens	157 636	0	0	0	0	157 636
METSI CHEM EASTERN CAPE	36 847	77 835	0	0	0	114 682
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 401	0	0	0	951	27 352
MUNCOMP SYSTEMS CC	0	0	38 832	38 832	0	77 664
N9 SPARES	1 512	2 556	1 202	0	0	5 269
NADIA CORNELIUS	600	0	0	0	0	600
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	0	3 026	3 026
NETTELTONS ATTORNEYS	0	0	0	0	1	1
NOMAGWANISHE INVESTMENT	158 700	0	0	11 500	0	170 200
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	703 843	0	0	0	0	703 843
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	142 997	0	0	0	0	142 997
OBESA LODGE	-12 870	0	0	0	0	-12 870
Old Mutual Group Scheme	196 901	0	0	0	0	196 901
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	195	-3 705	195	390	7 800	4 875
PIET VILJOEN MOTORS	97 511	8 868	0	0	0	106 379
PPD ENGINEERING & HARDW	51 750	161 863	0	0	0	213 613
PRODIBA (PTY) LTD	3 713	0	0	0	0	3 713
QPOINT GROUP PTY LTD	0	0	0	590 071	569 366	1 159 436
REFUNDS	-10 308	0	0	0	0	-10 308
RESET TECHNOLOGY SOLUTI	219 667	0	0	0	0	219 667
Russel Becker Inc	2 299	0	0	0	0	2 299
SAIBA	0	1 480	0	0	2 650	4 130
SALGA	-600 000	0	0	0	4 275 637	3 675 637
SALGBC (Levies)	11 257	0	0	0	0	11 257
SALGBC Agency Shop Fee	2 954	0	0	0	0	2 954
SAMWU	30 179	0	0	0	0	30 179
Samwumed	387 623	0	0	0	-10 368	377 255
Sanlam	250 765	0	0	0	26	250 791
Sanlam Pension	1 370	0	0	0	0	1 370
Sanlam Sky	211 425	0	0	0	20	211 445
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	145 385	-24 081	0	101 858	4 409 320	4 632 483
SARS UIF	165 778	24 081	0	118 379	5 580 596	5 888 833
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	909 298	82 588	0	0	0	991 886
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOPRITE	-4 348	0	0	0	0	-4 348
SHOSHOLOZA FINANCE (Pty	77 680	0	0	0	0	77 680
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	363 000	0	0	0	0	363 000
SONDLO & KNOPP ADVERTIS	60 598	0	0	0	0	60 598
SPANDAU SPAR	-1 989	0	0	0	0	-1 989
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUBSISTENCE & TRAVELLIN	-95 521	0	0	0	0	-95 521
SYNCHRONISED TRAFFIC SY	0	0	0	414 710	0	414 710
SYNTELL NETWORKS (PTY)	0	499 675	450 277	474 910	694 071	2 118 933
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
TRANSFORMER FIELD SERVI	0	0	0	40 625	0	40 625
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	-2 000 000	0	1 000 000	0	-2 000 000	-3 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
WARDS SERVICE STATION	-13 644	13 644	0	0	0	0
ZAAYMANS GARAGE	-64 079	67 989	0	0	0	3 910
GRAND TOTAL	**-2 171 543**	**2 089 855**	**-807 146**	**2 340 179**	**20 326 831**	**21 778 176**

ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar
M09 MARCH	EC101	3000	Cash Receipts by Source									
		3010	Property rates	2 079 776	7 812 285	6 713 406	3 796 298	2 857 462	5 614 930	2 936 728	2 663 268	2 243 320
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	13 965 710	14 530 696	13 460 313	14 784 053	13 972 442	15 250 533	14 433 437	13 385 652	14 211 641
		3040	Service charges - water revenue	2 910 714	3 422 177	2 709 444	3 237 994	3 362 923	3 089 817	3 963 960	3 465 047	2 958 582
		3050	Service charges - sanitation revenue	1 770 564	2 970 278	2 443 594	2 061 260	1 987 905	1 824 559	1 751 026	1 718 529	1 701 454
		3060	Service charges - refuse revenue	939 877	1 471 039	1 277 813	1 035 109	1 117 776	890 670	931 466	884 104	874 866
		3070	Service charges - other	92 692	118 843	59 664	290 510	72 818	145 662	92 244	77 804	87 708
		3080	Rental of facilities and equipment	12 969	15 261	19 023	24 672	21 592	12 085	25 691	15 916	14 350
		3090	Interest earned - external investments	0	0	18 724	14 012	11 294	7 135	8 020	8046	7 420
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0
		3120	Fines	8 000	4 345	58 399	109 889	937 926	463 724	380 968	283 794	220 082
		3130	Licences and permits	108 324	111 447	118 754	109 708	117 267	79 119	98 648	94 767	109 782
		3140	Agency services	1 303 440	1 260 704	1 897 593	1 338 415	1 132 380	909 389	1 550 406	1 157 955	1 281 443
		3150	Transfer receipts - operational	50 654 000	3 340 000	2 332 000	0	1 259 783	40 524 000	0	2 407 000	30 637 333
		3160	Other revenue	44 083 098	19 636 135	18 706 955	9 360 935	7 849 782	48 463 397	11 718 179	21 393 210	36 229 733
		3170	Cash Receipts by Source	117 929 162	54 693 210	49 815 682	36 162 855	34 701 350	117 275 019	37 890 772	47 555 092	90 577 714
		3180	Other Cash Flows/Receipts by Source									
		3190	Transfer receipts - capital	21 900 000	1 179 376	0	7 400 000	0	10 296 000	0	0	23 706 000
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	-16 124 651	1 403 772	2 978 661	-1 388 749	19 112 784	-2 176 505	1 503 662	-2 785 569	-25 335 229
		3280	Total Cash Receipts by Source	123 704 511	57 276 357	52 794 343	42 174 106	53 814 134	125 394 514	39 394 434	44 769 524	88 948 484
		4000	Cash Payments by Type									
		4010	Employee related costs	13 227 301	14 743 296	16 338 478	15 460 582	23 886 156	17 397 353	15 181 551	15 613 909	15 240 139
		4020	Remuneration of councillors	788 742	771 936	803 316	802 743	802 743	1 174 808	827 197	818 256	818 888
		4030	Collection costs	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	11 200 000	0	0	0	0	1 000 000	0	1 000 000	3 275 141
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0	0	0
		4080	Contracted services	676 683	-11 782	796 288	1 436 261	1 124 216	7 252 706	11 949 183	344 922	919 803
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0
		4110	General expenses	95 932 293	39 542 654	29 281 860	24 607 734	15 133 463	89 243 072	4 933 620	33 403 601	63 581 583
		4120	Cash Payments by Type	121 825 019	55 046 105	47 219 941	42 307 321	40 946 578	116 067 939	32 891 551	51 180 688	83 835 554
		4130	Other Cash Flows/Payments by Type									
		4140	Capital assets	2 251 523	2 079 556	4 574 395	2 936 260	11 023 616	9 800 200	3 960	1 128 418	3 538 868
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	124 076 542	57 125 661	51 794 336	45 243 581	51 970 193	125 868 139	32 895 511	52 309 106	87 374 422
		4180	Net Increase/(Decrease) in Cash Held	-372 031	150 697	1 000 007	-3 069 475	1 843 941	-473 624	6 498 923	-7 539 583	1 574 062
		4190	Cash/cash equivalents at the month/year begin:	781 862	409 831	560 528	1 560 535	-1 508 941	335 000	-138 624	6 360 299	-1 179 284
		4200	Cash/cash equivalents at the month/year end:	409 831	560 528	1 560 535	-1 508 941	335 000	-138 624	6 360 299	-1 179 284	394 778

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	Mar'25
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)? ***Note*** *- refer condition 6.12* .2	Does not have function
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Does not have function
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1	- Has the municipality paid its ***Eskom bulk current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***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.*	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No
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 –** ***(choose from drop down list the MTREF assessed)***	2024/25 Main Adjustment MTREF
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(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

		***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 propert 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".*	
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
		***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".*	
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
		***Note** - if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*	
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)? ***Note** - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
14	6.5	**Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6.6	**Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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? ***Note** – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	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 service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
		***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.*	
	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)?	6.7.1 = 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?	6.7.1 = Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	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?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***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*	N/a
28	6.8.2	- **For the latest ending Quarte**r -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	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? ***Note -*** *condition 6.9.2 has a typing error and must refer to 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
		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.	
	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? ***Note -*** *in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	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
		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.*	
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?	Yes
		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.*	
	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
		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).*	
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? ***Note -*** *to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	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 - 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	Mar'25
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	
[illegible]	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)? ***Note** – refer condition 6.12.2*	Does not have function
[illegible]	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://gouploadportal.treasury.gov.za?	Does not have function
[illegible]	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
[illegible]	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)? ***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.*	No
[illegible]	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://gouploadportal.treasury.gov.za?	No
[illegible]	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 Main Adjustment MTREF
[illegible]	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
[illegible]	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
[illegible]	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
		Note – [illegible]	
[illegible]	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
		Note – [illegible]	
[illegible]	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

	Note - [illegible]	
6.4.1	- ***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)? *Note - only if the municipality does not have an FRP can "N/A" be selected from the dropdown list.*	N/a
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
6.5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	**Electricity and water as collection tools** – has the municipality, with effect from the tabling of the 2023/24 MTREF, *demonstrated, through its by-laws and budget related policies that:*	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No
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? Note – [illegible] the indigent [illegible]	No
6.6	**Supporting evidence** - *The National Treasury and/ or provincial treasury's [illegible] the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*	
6.7	[illegible] of property rates and service charges –	
6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
	Note - [illegible]	
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :**	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <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;	6.7.1 = Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <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
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8	**Municipality's Completeness of the revenue base –**	
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes

[illegible]	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? *Note – [illegible]*	N/a
6.8.2	- **For the latest ending Quarter** - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	No
6.9	**Monitor and report on implementation –**	
6.9.1	- **MFMA section 71 reporting** – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? *Note – condition 6.9.2 has a typing error and must refer to 6.9.1.*	Yes
6.9.3	- **Municipalities with financial recovery plans (FRP)** – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2025, 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 [illegible]?	No FRP
	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.	
6.10	*Provincial Treasury Note – Provincial Treasury certification of municipal compliance – In terms of section 5 and 34 of the MFMA, with effect from 01 April 2025, a delegated municipality may not benefit from Municipal Debt Relief, unless:*	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? *Note – In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
	Note – [illegible]	
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?	Yes
	Note – [illegible]	
6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**	
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
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
	Note – [illegible]	
	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
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? *Note – [illegible]*	Yes
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
	Note: [illegible]	

PT: HOD/ NT / MM: Name: DR. EDWARD RANKWANA

Signature of HOD/ NT/ MM:

Date: 14/04/2025

DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

14 APR 2025

DIREKTEUR FINANSIËLE DIENSTE
DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT

18.2. Municipal Debt Relief performance across the period

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

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

Monthly Performance Report

Municipal Details			Part A						Part B					Part C			Part D			
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
2.August	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
3.September	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
4.October	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
5.November	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
6.December	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
7.January	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
8.February	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
9.March	Dr Beyers Naude	EC101	N/A	N/A	N/A	No	No	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	No
10.April	Dr Beyers Naude	EC101																		
11.May	Dr Beyers Naude	EC101																		
12.June	Dr Beyers Naude	EC101																		

	Part C										Part E													Part F		
	Quarterly collection of property rates and services charges							Maximization of Revenue Base			Oversight													Compliance Status		
Month	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	
1.July	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
2.August	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
3.September	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
4.October	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
5.November	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	85%	Above Moderate	Non Compliance
6.December	Yes	N/A	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	85%	Above Moderate	Non Compliance
7.January	N/A	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	76%	Moderate compliance	Non Compliance
8.February	N/A	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	78%	Moderate compliance	Non Compliance
9.March	Yes	N/A	N/A	N/A	No	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	78%	Moderate compliance	Non Compliance
10.April																								0%	Not completed	Non Compliance
11.May																								0%	Not completed	Non Compliance
12.June																								0%	Not completed	Non Compliance

18.3. Provincial Treasury Debt Relief compliance assessment

Province of the EASTERN CAPE PROVINCIAL TREASURY

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EASTERN CAPE PROVINCIAL TREASURY
MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

DECEMBER 2024

DISTRIBUTION:

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

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Umhla Date: Datum	**27 JANUARY 2025**	***Ifoni Telephone: Telefoon***	**083 984 5514**
Ireferensi Ref No: Verwysings	**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 DECEMBER 2024**	**Ifaxi Facsimile Faksimile:**	**N/A**
Imibuzo Enquiries: Navrae	**TEMPLETON PHOGOLE**	**Amakhasi: Pages: Bladsye:**	15
Iposi E-mail: E-pos	Templeton.phogole@ectreasury.gov.za		

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

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

Dear Dr. E Rankwana

PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 DECEMBER 2024

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a third of its arrear ESKOM debt conditional to meeting specific requirements as set out in MFMA Circular 124.

2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during December 2024 and the following challenges and/or non-compliance have been noted**:**

Condition 6.1 – Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions as set out in the debt relief approval letter. From the Provincial Treasury's assessment, the overall compliance rate of the Municipality has remained stagnant at a lowly 68 per cent for the month ended 31 December 2024 as per table 1 below.

Table 1: Monthly Compliance Status of DBNLM as at 31 December 2024

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF					Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
2.August	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
3.September	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
4.October	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
5.November	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
6.December	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes

	Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base			Part E: Oversight													Part F: Compliance Status	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	
1.July	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	78%	Non Compliance
2.August	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	73%	Non Compliance
3.September	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	71%	Non Compliance
4.October	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	71%	Non Compliance
5.November	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance
6.December	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance

Given the low compliance levels reported by the Municipality and the fact that all the municipal debt relief conditions are equally important to the annual write off, it is important that attention be drawn to the following areas:

- Timeous payment of the ESKOM current account as no payment has been made in relation to the December 2024 ESKOM current account. This persistent non-compliance presents a risk to the Municipality's continued participation in the Municipal Debt Relief Programme as per the final warning notice issued by the National Treasury in December 2024;
- Timeous uploading of key information such as the bank statements, proof of payments and the approved/signed section 71 narrative report to the GOMUNI portal; and
- Monthly reconciliation of the valuation roll and the billing system.

The monthly section 71 report that includes a section on implementation of the Municipal Debt Relief programme as this is to continuously appraise Councillors and other stakeholders of the compliance levels about the MFMA Circular 124. The non-compliance areas reflected above will negatively affect the Municipality's chances for the first write off due to the Municipality, hence it is important for the Municipality to progressively improve on the above.

Condition 6.3 - Maintaining the Eskom bulk current account

The Current account for purposes of the Dr Beyers Naude LM's debt relief approval means the total Eskom charges for the billing period plus VAT and any component that is due in terms of a payment arrangement envisaged in paragraph 2 of the NT debt relief approval letter. The Municipality failed to make payment towards its current ESKOM bulk account for December 2024. The non-payment of current accounts by the Municipality is a serious breach of the conditions set out in MFMA Circular 124.

Condition 6.4 - A funded MTREF

The Municipality adopted an unfunded budget for the 2024/25 MTREF. The arrear ESKOM debt that has accumulated over the years, arrear third party obligations (Pension Funds) and collection rate that is not aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

The Municipality has adopted a budget funding plan to be implemented with the 2024/25 budget. The funding plan is premised on improved revenue collection and this will require capacity building within the revenue management section of the municipality in areas such as cost reflective tariffs, valuation roll reconciliation, etc. After a slow start in terms of the quarterly collection rate for the first quarter, the average collection rate for the second quarter appears to have significantly improved as 85 per cent was achieved for the quarter ended 31 December 2024.

Condition 6.5 - Cost reflective tariffs

The Municipality submitted its completed tariff tool (draft and final) with the 2024/25 MTREF and is therefore considered compliant.

Condition 6.6 - Electricity and water as collection tools

The MFIP Advisor - Municipal Support allocated to the Municipality assisted the Municipality to align its by-laws and policies to best practices, including facilitating alignment to the debt relief conditions. The Municipality has submitted its collection information for the month ended 31 December 2024.

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

This requirement to meet the 85 per cent collection rate threshold is assessed on a quarterly basis. According to the Annexure D submitted for December 2024, the Municipality indicated that a collection of 85 per cent has been attained. Furthermore, during December 2024, the Municipality was supported with the preparation of the Valuation roll reconciliation in order to improve revenue collection.

Condition 6.8 - Completeness of the Revenue Base

The Municipality has completed the property rates reconciliation tool for Quarter 2 of the 2024/2025 financial year with assistance of the Municipal Support Advisor assigned to ECPT. The reconciliation reflects that the Municipality's financial billing system is not perfectly aligned to its Council approved Part A - General Valuation Roll (GVR) register[1].

[1] Refer section 23 of the Municipal Property Rates Act, 2014 (as amended).

Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury's assessment included confirmation that the monthly Section 71 narrative statement and mSCOA data strings for December 2024 were uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA section 71 Statement published on the municipality's website. The assessment confirmed that the MFMA section 71 narrative statement included the following information:

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

3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	No
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 in relation to the monthly compliance certificate for December 2024.

Condition 6.11 - Limitation on Municipal borrowing powers

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

Condition 6.12 - Proper management of resources <u>and</u> Condition 6.13 - Accounting Treatment

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

Condition 6.14 - NERSA Licence

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

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Provincial Treasury Compliance Certification

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the month ended 31 December 2024.

CONCLUDING REMARKS

The Municipality's financial position has not significantly improved since participating in the Municipal Debt relief program. The overall compliance status has remained stagnant at 68 per cent since November 2024 due to non payment of the ESKOM current account. The monthly collection rate appears to have improved to 85 per cent for the quarter under review (December 2024 Annexure D).

The 2024/25 adopted budget was assessed to be unfunded and the Municipality has developed a budget funding plan. In addition to the funding plan, the Municipality is also implementing a voluntary Financial Turnaround Plan which is monitored on a quarterly basis.

The Municipality struggles to pay its current ESKOM account on time and this is due to cash flow constraints that continue to confront the entity. The National Treasury has issued a final warning notice to the Municipality due to its persistent non-compliance with the municipal debt relief conditions.

Yours sincerely

MR. D MAJEKE
HEAD OF DEPARTMENT
DATE: 27/01/2025

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

Monthly Performance Report

Municipal Details			Part A						Part B					Part C			Part D			
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools			
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18
1.July	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
2.August	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
3.September	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
4.October	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
5.November	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes
6.December	Dr Beyers Nauc	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes

	Part C										Part E													Part F	
	Quarterly collection of property rates and services charges							Maximization of Revenue Base			Oversight													Compliance Status	
Month	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	
1.July	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	78%	Non Compliance
2.August	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	73%	Non Compliance
3.September	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	71%	Non Compliance
4.October	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	71%	Non Compliance
5.November	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance
6.December	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance

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ANNEXURE B – MONTHLY COMPLIANCE CERTIFICATE BY THE ECPT

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Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Eastern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Dec'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 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)? ***Note*** *- refer condition 6.12 .2*	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
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?	Yes
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)? ***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.*	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No

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	6.4	**Compliance with a funded MTREF –** ***(choose from drop down list the MTREF assessed)***	2024/25 Adopted MTREF
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment *(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
		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 propert 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".*	
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
		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".*	
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
		Note *- if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.*	
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)? ***Note*** *- only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
14	6.5	**Cost reflective tariffs –** (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes

	6.6	**Electricity and water as collection tools –** has the municipality, with effect from the tabling of the 2023/24 MTREF, ***demonstrated, through its by-laws and budget related policies*** that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? 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? *__Note –__ the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes
	6.6	***Supporting evidence** : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.*	
	6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**	
19	6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
		***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.*	
	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;	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)?	No
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	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?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? ***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*	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. 93, 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? ***Note*** *- condition 6.9.2 has a typing error and must refer to 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
		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.	
	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? ***Note*** *- in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.*	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?	Yes
		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.*	
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

		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.	
	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
		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).*	
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.	No
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? ***Note -*** *to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.*	Yes
41	**6.14**	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		Note: *By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*	

PT: HOD/ NT / MM Name: **MR. DALUHLANGA MAJEKE**

Signature of HOD/ NT/ MM:

Date: 27/01/2025

***Note** – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration 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 incoporated into the related PT report***

18.4. Monthly revenue collection performance (MFMA Circular 124)

Collection rate per ward and per service - March 2025				
Wards / Services	**Muncipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied**	**Total Movement (R)**	**Total Settlements (R)**	**Collection %**
Ward 1				
Property Rates Tax		16 925	12 409	73%
Electricity	Partial Eskom and municipal supplied	(163 322)	8 249	-5%
Water		926 078	82 958	9%
Refuse		433 956	15 123	3%
Sewerage		760 026	38 931	5%
Sundry		2 339	424	18%
		1 976 002	**158 094**	**8%**
Ward 2				
Property Rates Tax		3 111	1 111 074	35718%
Electricity	Partial Eskom and municipal supplied	1 934 800	3 573 625	185%
Water		1 020 982	906 036	89%
Refuse		46 812	260 570	557%
Sewerage		69 740	600 379	861%
Sundry		108 570	51 862	48%
		3 184 015	**6 503 546**	**204%**
Ward 3				
Property Rates Tax		2 471	13 251	536%
Electricity	Municipal supplied	77 233	16 303	21%
Water		314 328	168 164	53%
Refuse		159 425	52 498	33%
Sewerage		281 652	127 601	45%
Sundry		2 391	408	17%
		837 499	**378 224**	**45%**
Ward 4				
Property Rates Tax		(11 422)	468 733	-4104%
Electricity	Municipal supplied	2 025 529	2 007 690	99%
Water		801 499	755 170	94%
Refuse		105 621	174 668	165%
Sewerage		192 947	418 291	217%
Sundry		10 825	8 732	81%
		3 124 999	**3 833 283**	**123%**
Ward 5				
Property Rates Tax		4 520	23 223	514%
Electricity	Partial Eskom and municipal supplied	11 380	3 987	35%
Water		584 447	183 283	31%
Refuse		262 046	53 467	20%
Sewerage		461 519	107 570	23%
Sundry		1 386	451	33%
		1 325 298	**371 982**	**28%**
Ward 6				
Property Rates Tax		6 616	2 212	33%
Electricity	Partial Eskom and municipal supplied	-	-	0%
Water		707 348	25 839	4%
Refuse		352 343	11 719	3%
Sewerage		613 095	40 130	7%
Sundry		2 151	335	16%
		1 681 554	**80 235**	**5%**
Ward 7				
Property Rates Tax		(17 087)	161 232	-944%
Electricity	Municipal supplied	1 084 394	1 287 814	119%
Water		398 847	312 617	78%
Refuse		142 271	104 213	73%
Sewerage		240 507	187 241	78%
Sundry		16 405	9 574	58%
		1 865 337	**2 062 691**	**111%**
Ward 8				
Property Rates Tax		63 492	162 221	255%
Electricity	Partial Eskom and municipal supplied	324 670	228 322	70%
Water		378 586	211 227	56%
Refuse		184 535	60 724	33%
Sewerage		222 750	34 057	15%
Sundry		7 953	12 564	158%
		1 181 986	**709 115**	**60%**
Ward 9				
Property Rates Tax		11 787	131 139	1113%
Electricity	Municipal supplied	(6 254)	6 255	-100%
Water		195 472	92 600	47%
Refuse		207 113	34 346	17%
Sewerage		360 848	65 480	18%
Sundry		1 589	2 775	175%
		770 554	**332 595**	**43%**
Ward 10				
Property Rates Tax		63 294	22 839	36%
Electricity	Partial Eskom and municipal supplied	4 597	8 988	196%
Water		346 413	23 328	7%
Refuse		432 847	8 853	2%
Sewerage		425 168	2 363	1%
Sundry		3 809	16	0%
		1 276 129	**66 387**	**5%**
Ward 11				
Property Rates Tax		8 204	45 368	553%
Electricity	Municipal supplied	268 919	262 148	97%
Water		125 503	71 991	57%
Refuse		288 190	59 360	21%
Sewerage		383 661	39 036	10%
Sundry		2 192	166	8%
		1 076 669	**478 069**	**44%**
Ward 12				
Property Rates Tax		31 551	89 621	284%
Electricity	Municipal supplied	7 487	111 678	1492%
Water		465 089	125 368	27%
Refuse		281 594	39 324	14%
Sewerage		425 956	40 376	9%
Sundry		7 010	562	8%
		1 218 685	**406 929**	**33%**

Collection rate per ward and per service - July 2024 - March 2025				
Wards / Services	**Muncipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied**	**Total Movement (R)**	**Total Settlements (R)**	**Collection %**
Ward 1				
Property Rates Tax		1 318 351	493 167	37%
Electricity	Partial Eskom and municipal supplied	90 812	180 226	198%
Water		6 291 199	1 332 045	21%
Refuse		4 023 581	192 695	5%
Sewerage		7 448 336	537 986	7%
Sundry		21 660	2 002	9%
		19 193 939	**2 738 121**	**14%**
Ward 2				
Property Rates Tax		23 641 040	15 959 314	68%
Electricity	Partial Eskom and municipal supplied	32 709 987	31 173 315	95%
Water		11 160 890	10 594 753	95%
Refuse		5 051 483	3 483 590	69%
Sewerage		10 575 741	7 117 088	67%
Sundry		314 281	538 865	171%
		83 453 424	**68 866 925**	**83%**
Ward 3				
Property Rates Tax		976 817	1 013 432	104%
Electricity	Municipal supplied	778 203	305 330	39%
Water		2 999 256	1 367 885	46%
Refuse		1 585 961	415 434	26%
Sewerage		3 316 412	994 540	30%
Sundry		16 425	10 079	61%
		9 673 074	**4 106 702**	**42%**
Ward 4				
Property Rates Tax		11 898 608	8 452 708	71%
Electricity	Municipal supplied	17 827 272	17 592 741	99%
Water		9 346 785	6 591 153	71%
Refuse		3 493 019	1 850 051	53%
Sewerage		8 081 945	4 745 793	59%
Sundry		99 794	77 388	78%
		50 747 423	**39 309 835**	**77%**
Ward 5				
Property Rates Tax		660 739	511 442	77%
Electricity	Partial Eskom and municipal supplied	107 341	70 691	66%
Water		4 914 988	1 267 240	26%
Refuse		2 454 939	358 781	15%
Sewerage		4 501 828	851 055	19%
Sundry		40 463	2 599	6%
		12 680 298	**3 061 808**	**24%**
Ward 6				
Property Rates Tax		599 439	267 549	45%
Electricity	Partial Eskom and municipal supplied	38 156	70	0%
Water		6 048 636	333 308	6%
Refuse		3 259 277	119 764	4%
Sewerage		6 006 703	367 066	6%
Sundry		36 030	2 457	7%
		15 988 243	**1 090 213**	**7%**
Ward 7				
Property Rates Tax		4 347 039	2 385 134	55%
Electricity	Municipal supplied	11 594 147	11 021 179	95%
Water		4 060 459	2 990 879	74%
Refuse		2 116 769	1 046 812	49%
Sewerage		3 665 548	1 841 295	50%
Sundry		153 340	69 143	45%
		25 937 301	**19 354 442**	**75%**
Ward 8				
Property Rates Tax		4 074 713	2 638 539	65%
Electricity	Partial Eskom and municipal supplied	2 866 078	2 125 799	74%
Water		3 557 122	1 856 795	52%
Refuse		232 910	692 343	297%
Sewerage		842 804	552 355	66%
Sundry		61 423	53 801	88%
		11 635 050	**7 919 632**	**68%**
Ward 9				
Property Rates Tax		1 354 625	994 639	73%
Electricity	Municipal supplied	24 081	32 048	133%
Water		2 240 421	704 909	31%
Refuse		1 875 751	270 805	14%
Sewerage		3 283 212	570 623	17%
Sundry		(169 150)	125 423	-74%
		8 608 939	**2 698 447**	**31%**
Ward 10				
Property Rates Tax		2 554 808	947 327	37%
Electricity	Partial Eskom and municipal supplied	169 704	142 373	84%
Water		2 784 971	231 020	8%
Refuse		3 706 823	75 170	2%
Sewerage		3 622 909	30 777	1%
Sundry		1 688	17 500	1037%
		12 840 903	**1 444 167**	**11%**
Ward 11				
Property Rates Tax		1 553 001	1 223 181	79%
Electricity	Municipal supplied	2 597 390	2 375 880	91%
Water		1 140 044	627 834	55%
Refuse		2 584 067	574 345	22%
Sewerage		3 347 472	377 560	11%
Sundry		16 015	15 757	98%
		11 237 989	**5 194 558**	**46%**
Ward 12				
Property Rates Tax		3 892 480	1 831 040	47%
Electricity	Municipal supplied	1 002 066	968 806	97%
Water		2 779 886	1 222 837	44%
Refuse		2 427 542	342 929	14%
Sewerage		3 567 754	243 030	7%
Sundry		14 402	124 307	863%
		13 684 129	**4 732 948**	**35%**

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

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

Collection Rate Assessment

Aggregate Collection	Summary - Quarter 1 Billing	Collection	R - Billing not collected	% Collection	Q1	Summary - Quarter 2 Billing	Collection	R - Billing not collected	% Collection	Q2	Summary - Quarter 3 Billing	Collection	R - Billing not collected	% Collection	Q1	Summary - Quarter 4 Billing	Collection	R - Billing not collected	% Collection	Q1
1.Collection for whole demarcation	238 156 536	48 937 535	189 219 001	21%	21%	59 365 646	52 885 855	6 479 791	89%	89%	63 414 545	47 901 328	15 513 217	76%	76%	-	-	-	#DIV/0!	
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	
3.Collection: **Property Rates**	112 660 368	10 872 958	101 787 410	10%	10%	595 694	11 876 134	(11 280 441)	1994%	1994%	649 249	7 843 316	(7 194 067)	1208%	1208%	-	-	-	#DIV/0!	
4.Total average collection: **Electricity** (Municipal supplied areas)	26 344 202	20 391 416	5 952 786	77%	77%	22 560 004	22 620 006	(60 001)	100%	100%	21 337 465	21 808 977	(471 512)	102%	102%	-	-	-	#DIV/0!	
5.Total average collection: **Water**	18 061 615	8 530 872	9 530 743	47%	47%	20 124 341	9 468 532	10 655 809	47%	47%	19 755 777	10 387 590	9 368 187	53%	53%	-	-	-	#DIV/0!	
6.Total average collection: **Wastewater**	54 955 280	5 984 722	48 970 559	11%	11%	10 033 196	5 849 646	4 183 550	58%	58%	13 160 167	5 171 010	7 989 157	39%	39%	-	-	-	#DIV/0!	
7.Total average collection: **Refuse**	26 135 070	3 157 566	22 977 504	12%	12%	5 983 726	3 002 852	2 980 874	50%	50%	8 511 888	2 690 436	5 821 452	32%	32%	-	-	-	#DIV/0!	
8.Total average collection: **Interest**	-	-	-	#DIV/0!	0%	68 685	68 685	-	100%	100%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	

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

Province	Demarcation Code	Municipality	
Eastern Cape	EC101	Dr Beyers Naude	March

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection		1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Summary - Quarter 1				Q1
		Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	Summary	110 116 898	14 405 866	95 711 031	13%	107 168 074	14 405 866	92 762 207	13%	20 871 565	20 125 802	7 399 582	96%	238 156 536	48 937 535	189 219 001	21%	21%
2.Collection excl Eskom supplied areas		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: **Property Rates**		56 352 779	2 079 776	54 273 003	4%	56 248 003	2 079 776	54 168 227	4%	59 587	6 713 406	0	11267%	112 660 368	10 872 958	101 787 410	10%	10%
4.Total average collection: **Electricity** (Municipal supplied		9 753 992	6 704 936	3 049 056	69%	8 372 950	6 704 936	1 668 014	80%	8 217 259	6 981 544	1 235 716	85%	26 344 202	20 391 416	5 952 786	77%	77%
5.Total average collection: **Water**		6 785 754	2 910 714	3 875 040	43%	5 821 832	2 910 714	2 911 118	50%	5 454 029	2 709 444	2 744 585	50%	18 061 615	8 530 872	9 530 743	47%	47%
6.Total average collection: **Wastewater**		25 527 069	1 770 564	23 756 506	7%	25 131 452	1 770 564	23 360 888	7%	4 296 759	2 443 594	1 853 165	57%	54 955 280	5 984 722	48 970 559	11%	11%
7.Total average collection: **Refuse**		11 697 304	939 877	10 757 428	8%	11 593 836	939 877	10 653 959	8%	2 843 930	1 277 813	1 566 117	45%	26 135 070	3 157 566	22 977 504	12%	12%
8. 7.Total average collection: Interest		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	

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4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				Q2
Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
21 249 983	18 237 284	7 211 641	86%	18 762 551	16 516 232	4 911 960	88%	19 353 113	18 132 339	6 233 486	94%	59 365 646	52 885 855	6 479 791	89%	89%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
194 211	3 796 298	0	1955%	191 821	2 857 462	0	1490%	209 662	5 222 374	0	2491%	595 694	11 876 134	(11 280 441)	1994%	1994%
7 509 767	8 106 623	0	108%	7 265 812	7 190 167	75 645	99%	7 784 425	7 323 216	461 209	94%	22 560 004	22 620 006	(60 001)	100%	100%
6 478 123	3 237 994	3 240 129	50%	6 723 344	3 362 923	3 360 422	50%	6 922 873	2 867 615	4 055 258	41%	20 124 341	9 468 532	10 655 809	47%	47%
4 220 920	2 061 260	2 159 660	49%	3 049 294	1 987 905	1 061 389	65%	2 762 982	1 800 481	962 501	65%	10 033 196	5 849 646	4 183 550	58%	58%
2 846 962	1 035 109	1 811 853	36%	1 532 279	1 117 776	414 504	73%	1 604 485	849 968	754 517	53%	5 983 726	3 002 852	2 980 874	50%	50%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	68 685	68 685	-	100%	68 685	68 685	-	100%	100%

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7.January - Reporting for December in January				8.February - Reporting for January in February				9.March - Reporting for Feberuary in March				Summary - Quarter 3				Q1
Billing For December	Collection in January	R - Billing not collected	% Collection	Billing For January	Collection in February	R - Billing not collected	% Collection	Billing For February	Collection in March	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
22 218 934	16 774 639	8 107 200	75%	21 843 504	15 833 407	8 481 402	72%	19 352 107	15 293 282	8 064 310	79%	63 414 545	47 901 328	15 513 217	76%	76%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
273 823	2 936 728	0	1072%	191 964	2 663 268	0	1387%	183 462	2 243 320	0	1223%	649 249	7 843 316	(7 194 067)	1208%	1208%
7 613 759	7 191 459	422 300	94%	8 154 273	7 102 458	1 051 815	87%	5 569 433	7 515 060	0	135%	21 337 465	21 808 977	(471 512)	102%	102%
7 150 903	3 963 960	3 186 943	55%	6 340 283	3 465 047	2 875 236	55%	6 264 591	2 958 582	3 306 009	47%	19 755 777	10 387 590	9 368 187	53%	53%
4 336 444	1 751 026	2 585 417	40%	4 385 854	1 718 529	2 667 325	39%	4 437 869	1 701 454	2 736 415	38%	13 160 167	5 171 010	7 989 157	39%	39%
2 844 005	931 466	1 912 539	33%	2 771 130	884 104	1 887 026	32%	2 896 752	874 866	2 021 886	30%	8 511 888	2 690 436	5 821 452	32%	32%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

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Complete This Section			Quarter 1 Performance Per Ward																
			1.July				2.August				3.September								
Services	Electricity Supplier	Ward Name & Number	Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q1
Property Rates Tax			1 332 719	22 693	1 310 025	2%	1 332 694	22 693	1 310 000	2%	11 998	180 965	0	1508%	2 677 411	226 352	2 451 059	8%	8%
Electricity			565 292	2 156	563 136	0%	39 250	2 156	37 094	5%	42 282	6 890	35 392	16%	646 823	11 202	635 622	2%	2%
Water			629 279	108 944	520 335	17%	626 069	108 944	517 125	17%	590 873	101 394	489 479	17%	1 846 220	319 282	1 526 939	17%	17%
Refuse			589 544	16 247	573 298	3%	588 219	16 247	571 973	3%	444 843	20 198	424 645	5%	1 622 607	52 691	1 569 915	3%	3%
Waste Water			1 435 690	38 879	1 396 811	3%	1 418 456	38 879	1 379 577	3%	785 177	77 782	707 395	10%	3 639 322	155 539	3 483 784	4%	4%
Interest					-	#DIV/0!			-	#DIV/0!		-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			22 556 206	962 555	21 593 651	4%	22 535 647	962 555	21 573 092	4%	(34 154)	2 647 026	0	-7750%	45 057 700	4 572 136	40 485 563	10%	10%
Electricity			4 471 460	3 164 039	1 307 421	71%	4 134 846	3 164 039	970 807	77%	3 683 827	3 355 550	328 277	91%	12 290 133	9 683 628	2 606 505	79%	79%
Water			952 516	1 101 346	0	116%	806 779	1 101 346	0	137%	1 077 190	989 146	88 044	92%	2 836 485	3 191 837	(355 352)	113%	113%
Refuse			4 632 435	279 320	4 353 115	6%	4 622 607	279 320	4 343 288	6%	43 255	584 407	0	1351%	9 298 297	1 143 047	8 155 250	12%	12%
Waste Water			10 175 628	580 345	9 595 282	6%	10 154 462	580 345	9 574 116	6%	45 811	1 121 456	0	2448%	20 375 900	2 282 147	18 093 753	11%	11%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			1 170 516	17 029	1 153 487	1%	1 170 682	17 029	1 153 654	1%	2 059	33 019	0	1604%	2 343 257	67 076	2 276 181	3%	3%
Electricity			96 824	34 496	62 328	36%	49 351	34 496	14 856	70%	63 532	9 356	54 176	15%	209 707	78 347	131 360	37%	37%
Water			369 029	177 532	191 497	48%	370 180	177 532	192 648	48%	418 231	136 751	281 480	33%	1 157 440	491 816	665 624	42%	42%
Refuse			366 927	38 538	328 389	11%	355 388	38 538	316 850	11%	154 338	44 744	109 595	29%	876 653	121 819	754 834	14%	14%
Waste Water			1 315 938	111 671	1 204 267	8%	1 135 659	111 671	1 023 988	10%	268 561	68 647	199 914	26%	2 720 158	291 988	2 428 170	11%	11%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			11 885 634	430 855	11 454 779	4%	11 875 033	430 855	11 444 178	4%	(11 493)	1 382 070	0	-12025%	23 749 173	2 243 780	21 505 394	9%	9%
Electricity			2 266 623	1 914 431	352 192	84%	2 217 993	1 914 431	303 562	86%	2 190 161	1 909 891	280 270	87%	6 674 777	5 738 753	936 024	86%	86%
Water			1 206 738	600 140	606 598	50%	1 142 663	600 140	542 523	53%	831 434	590 470	240 964	71%	3 180 835	1 790 750	1 390 085	56%	56%
Refuse			2 664 562	188 404	2 476 158	7%	2 655 430	188 404	2 467 026	7%	100 715	224 874	0	223%	5 420 708	601 682	4 819 026	11%	11%
Waste Water			6 684 687	556 471	6 128 217	8%	6 641 350	556 471	6 084 879	8%	183 108	630 410	0	344%	13 509 145	1 743 351	11 765 795	13%	13%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			1 043 625	20 545	1 023 080	2%	1 043 571	20 545	1 023 026	2%	3 400	22 126	0	651%	2 090 596	63 216	2 027 379	3%	3%
Electricity			8 301	4 511	3 790	54%	8 645	4 511	4 133	52%	15 653	5 193	10 461	33%	32 599	14 215	18 384	44%	44%
Water			953 042	126 193	826 850	13%	947 530	126 193	821 337	13%	435 995	129 054	306 941	30%	2 336 567	381 439	1 955 128	16%	16%
Refuse			396 220	44 257	351 964	11%	394 208	44 257	349 951	11%	248 010	36 171	211 839	15%	1 038 438	124 685	913 753	12%	12%
Waste Water			912 933	85 617	827 316	9%	890 085	85 617	804 468	10%	432 479	79 755	352 725	18%	2 235 497	250 989	1 984 508	11%	11%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			866 370	3 810	862 561	0%	865 445	3 810	861 635	0%	4 645	13 027	0	280%	1 736 460	20 646	1 715 813	1%	1%
Electricity			8 511	-	8 511	0%	16 121	-	16 121	0%	3 130	-	3 130	0%	27 762	-	27 762	0%	0%
Water			942 358	28 957	913 402	3%	719 779	28 957	690 823	4%	510 671	43 802	466 869	9%	2 172 809	101 716	2 071 093	5%	5%
Refuse			515 921	14 252	501 669	3%	508 996	14 252	494 744	3%	338 360	13 557	324 803	4%	1 363 277	42 060	1 321 216	3%	3%
Waste Water			1 294 005	23 086	1 270 919	2%	1 245 325	23 086	1 222 238	2%	587 006	58 598	528 408	10%	3 126 336	104 771	3 021 565	3%	3%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			4 284 834	167 239	4 117 595	4%	4 267 646	167 239	4 100 407	4%	(11 096)	330 389	0	-2977%	8 541 384	664 866	7 876 517	8%	8%
Electricity			1 255 340	1 081 425	173 915	86%	1 216 553	1 081 425	135 128	89%	1 355 058	1 212 658	142 400	89%	3 826 951	3 375 508	451 443	88%	88%
Water			378 019	274 406	103 614	73%	343 692	274 406	69 286	80%	458 582	259 617	198 965	57%	1 180 293	808 428	371 865	68%	68%
Refuse			1 095 468	124 611	970 857	11%	1 062 373	124 611	937 763	12%	136 111	128 212	7 900	94%	2 293 953	377 433	1 916 520	16%	16%
Waste Water			1 901 992	169 722	1 732 270	9%	1 841 574	169 722	1 671 853	9%	226 317	198 686	27 631	88%	3 969 883	538 129	3 431 754	14%	14%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			4 255 132	138 730	4 116 402	3%	4 226 761	138 730	4 088 031	3%	25 861	656 629	0	2539%	8 507 754	934 089	7 573 665	11%	11%
Electricity			346 771	193 927	152 844	56%	263 322	193 927	69 395	74%	379 805	139 662	240 143	37%	989 897	527 515	462 383	53%	53%
Water			259 984	164 766	95 218	63%	218 665	164 766	53 898	75%	327 739	162 235	165 505	50%	806 388	491 767	314 621	61%	61%
Refuse			222 776	70 873	151 903	32%	222 230	70 873	151 357	32%	210 916	97 021	113 894	46%	655 922	238 767	417 154	36%	36%
Waste Water			269 959	44 873	225 086	17%	269 741	44 873	224 868	17%	268 353	75 489	192 864	28%	808 053	165 236	642 817	20%	20%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			1 306 188	26 137	1 280 051	2%	1 278 763	26 137	1 252 626	2%	9 669	596 400	0	6168%	2 594 620	648 674	1 945 946	25%	25%
Electricity			51 927	4 929	46 998	9%	5 500	4 929	571	90%	4 271	6 616	0	155%	61 698	16 474	45 224	27%	27%
Water			212 298	78 763	133 534	37%	206 876	78 763	128 112	38%	212 237	68 932	143 305	32%	631 410	226 459	404 951	36%	36%
Refuse			223 325	40 007	183 318	18%	223 348	40 007	183 341	18%	218 252	26 820	191 432	12%	664 924	106 834	558 090	16%	16%
Waste Water			399 589	82 282	317 308	21%	398 566	82 282	316 285	21%	379 674	60 300	319 373	16%	1 177 829	224 864	952 966	19%	19%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			2 249 913	56 842	2 193 070	3%	2 249 679	56 842	2 192 837	3%	22 820	210 352	0	922%	4 522 412	324 037	4 198 375	7%	7%
Electricity			19 695	801	18 894	4%	19 695	801	18 894	4%	42 847	888	41 959	2%	82 237	2 490	79 747	3%	3%
Water			316 046	16 854	299 192	5%	315 543	16 854	298 689	5%	105 234	16 061	89 173	15%	736 823	49 769	687 054	7%	7%
Refuse			403 962	1 435	402 527	0%	388 253	1 435	386 818	0%	409 898	7 250	402 649	2%	1 202 114	10 120	1 191 993	1%	1%
Waste Water			383 410	1 552	381 858	0%	382 963	1 552	381 411	0%	390 956	2 639	388 316	1%	1 157 329	5 743	1 151 586	0%	0%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			1 825 839	47 658	1 778 181	3%	1 825 262	47 658	1 777 604	3%	(634)	158 956	0	-25073%	3 650 467	254 272	3 396 195	7%	7%
Electricity			506 627	219 129	287 498	43%	289 413	219 129	70 284	76%	294 870	206 086	88 784	70%	1 090 910	644 344	446 567	59%	59%
Water			144 125	76 570	67 555	53%	137 093	76 570	60 523	56%	112 902	58 987	53 915	52%	394 121	212 127	181 994	54%	54%
Refuse			309 221	81 865	227 356	26%	297 472	81 865	215 607	28%	279 611	55 608	224 003	20%	886 304	219 337	666 966	25%	25%
Waste Water			381 277	53 197	328 080	14%	381 648	53 197	328 451	14%	361 373	41 199	320 174	11%	1 124 297	147 592	976 705	13%	13%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax			3 575 803	185 683	3 390 120	5%	3 576 820	185 683	3 391 137	5%	36 512	482 447	0	1321%	7 189 135	853 813	6 335 322	12%	12%
Electricity			156 621	85 093	71 527	54%	112 262	85 093	27 168	76%	141 824	128 754	13 070	91%	410 707	298 941	111 766	73%	73%
Water			422 318	156 244	266 074	37%	(13 035)	156 244	0	-1199%	372 940	152 995	219 944	41%	782 223	465 483	316 740	60%	60%
Refuse			276 943	40 069	236 874	14%	275 311	40 069	235 242	15%	259 621	38 953	220 668	15%	811 875	119 090	692 784	15%	15%
Waste Water			371 962	22 870	349 092	6%	371 623	22 870	348 754	6%	367 945	28 633	339 312	8%	1 111 530	74 372	1 037 158	7%	7%
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

Quarter 2 Performance Per Ward

1.July				2.August				3.September								
For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q1
16 393	89 935	0	549%	16 490	28 776	0	175%	14 022	40 217	0	287%	46 904	158 928	(112 023)	339%	339%
28 218	8 114	20 104	29%	34 474	21 003	13 471	61%	46 243	2 702	43 542	6%	108 935	31 819	77 117	29%	29%
1 006 819	75 479	931 340	7%	612 502	85 515	526 987	14%	392 782	97 725	295 057	25%	2 012 102	258 718	1 753 384	13%	13%
408 855	25 183	383 672	6%	429 284	26 844	402 440	6%	426 191	24 122	402 070	6%	1 264 330	76 149	1 188 181	6%	6%
730 445	57 748	672 697	8%	755 970	106 393	649 577	14%	745 718	73 496	672 222	10%	2 232 133	237 638	1 994 496	11%	11%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
11 067	1 692 127	0	15289%	23 378	1 209 433	0	5173%	37 686	2 124 808	0	5638%	72 131	5 026 368	(4 954 237)	6968%	6968%
3 262 949	3 848 100	0	118%	3 132 825	3 668 377	0	117%	4 294 573	2 963 083	1 331 490	69%	10 690 347	10 479 560	210 787	98%	98%
1 188 647	1 118 256	70 390	94%	1 695 382	1 269 212	426 170	75%	3 063 142	997 258	2 065 884	33%	5 947 171	3 384 727	2 562 445	57%	57%
55 532	316 570	0	570%	109 603	455 887	0	416%	44 387	282 576	0	637%	209 521	1 055 032	(845 511)	504%	504%
70 457	721 662	0	1024%	(20 894)	626 503	0	-2999%	68 466	586 846	0	857%	118 029	1 935 010	(1 816 982)	1639%	1639%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3 422	18 657	0	545%	435	11 495	0	2641%	2 499	863 631	0	34556%	6 357	893 783	(887 426)	14060%	14060%
82 349	79 863	2 486	97%	146 094	99 823	46 271	68%	90 529	5 948	84 580	7%	318 971	185 634	133 337	58%	58%
306 121	159 647	146 474	52%	283 302	135 161	148 141	48%	307 607	133 164	174 443	43%	897 029	427 971	469 058	48%	48%
168 911	87 441	81 470	52%	153 375	42 427	110 948	28%	162 944	28 879	134 065	18%	485 230	158 747	326 483	33%	33%
299 240	145 088	154 151	48%	280 121	145 715	134 406	52%	282 552	63 193	219 360	22%	861 913	353 996	507 917	41%	41%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
(31 102)	1 060 337	0	-3409%	2 722	641 998	0	23586%	8 977	957 825	0	10670%	(19 403)	2 660 160	(2 679 563)	-13710%	-13710%
2 059 398	2 038 807	20 591	99%	1 962 862	1 286 869	675 994	66%	1 501 619	2 829 289	0	188%	5 523 879	6 154 965	(631 086)	111%	111%
1 056 274	702 784	353 489	67%	1 050 323	582 808	467 514	55%	1 148 053	922 394	225 659	80%	3 254 650	2 207 987	1 046 663	68%	68%
110 024	208 105	0	189%	101 941	175 909	0	173%	98 713	204 548	0	207%	310 678	588 562	(277 884)	189%	189%
199 696	549 319	0	275%	182 570	412 748	0	226%	126 554	552 323	0	436%	508 820	1 514 390	(1 005 570)	298%	298%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
4 770	20 876	0	438%	3 130	17 396	0	556%	(597)	333 790	0	-55895%	7 303	372 062	(364 759)	5095%	5095%
13 942	23 986	0	172%	13 633	5 146	8 487	38%	2 849	5 807	0	204%	30 423	34 939	(4 515)	115%	115%
466 492	117 603	348 888	25%	405 780	192 284	213 496	47%	505 538	124 280	381 259	25%	1 377 810	434 167	943 643	32%	32%
255 487	42 279	213 207	17%	264 620	41 717	222 903	16%	263 115	29 002	234 114	11%	783 222	112 998	670 224	14%	14%
448 446	137 457	310 989	31%	468 756	113 205	355 551	24%	466 034	73 684	392 350	16%	1 383 236	324 346	1 058 890	23%	23%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
5 152	3 234	1 918	63%	4 396	3 757	639	85%	5 839	233 929	0	4007%	15 387	240 920	(225 533)	1566%	1566%
2 638	-	2 638	0%	2 374	70	2 304	3%	3 178	-	3 178	0%	8 190	70	8 120	1%	1%
692 774	73 019	619 755	11%	535 003	62 801	472 202	12%	555 759	16 433	539 326	3%	1 783 536	152 253	1 631 283	9%	9%
339 523	13 429	326 095	4%	340 817	23 839	316 978	7%	343 015	7 784	335 231	2%	1 023 356	45 052	978 303	4%	4%
588 790	55 534	533 256	9%	591 610	45 201	546 409	8%	581 487	29 326	552 160	5%	1 761 887	130 062	1 631 825	7%	7%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
41 095	229 444	0	558%	23 511	270 302	0	1150%	26 577	378 613	0	1425%	91 183	878 359	(787 176)	963%	963%
1 333 866	1 214 803	119 063	91%	1 190 365	1 391 079	0	117%	1 442 261	1 217 325	224 936	84%	3 966 492	3 823 207	143 285	96%	96%
350 876	508 717	0	145%	464 861	360 586	104 275	78%	425 177	301 666	123 512	71%	1 240 914	1 170 968	69 946	94%	94%
137 023	119 308	17 715	87%	136 959	112 950	24 009	82%	132 748	97 427	35 321	73%	406 730	329 685	77 045	81%	81%
241 475	191 302	50 173	79%	239 346	236 240	3 106	99%	183 329	290 916	0	159%	664 150	718 458	(54 308)	108%	108%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
22 486	250 774	0	1115%	32 324	239 156	0	740%	23 080	197 982	0	858%	77 890	687 911	(610 022)	883%	883%
295 018	373 084	0	126%	353 102	269 109	83 992	76%	311 594	207 481	104 112	67%	959 713	849 675	110 038	89%	89%
348 354	199 247	149 107	57%	367 832	325 343	42 489	88%	433 234	183 116	250 119	42%	1 149 420	707 706	441 715	62%	62%
211 755	84 281	127 474	40%	(1 188 442)	84 716	0	-7%	41 791	84 051	0	201%	(934 896)	253 048	(1 187 944)	-27%	-27%
114 585	56 371	58 214	49%	(966 731)	167 016	0	-17%	217 262	39 117	178 145	18%	(634 883)	262 503	(897 387)	-41%	-41%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6 386	25 659	0	402%	11 490	30 406	0	265%	22 895	22 895	-	100%	40 770	78 960	(38 190)	194%	194%
2 080	-	2 080	0%	4 514	4 966	0	110%	22 895	22 895	-	100%	29 489	27 861	1 628	94%	94%
234 489	70 900	163 589	30%	363 020	78 482	284 538	22%	22 895	22 895	-	100%	620 404	172 277	448 127	28%	28%
215 162	28 258	186 904	13%	201 581	34 048	167 533	17%	22 895	22 895	-	100%	439 638	85 201	354 437	19%	19%
376 175	63 992	312 184	17%	351 611	66 767	284 843	19%	22 895	22 895	-	100%	750 681	153 654	597 027	20%	20%
		-	#DIV/0!			-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
80 980	80 294	685	99%	46 021	207 243	0	450%	22 895	22 895	-	100%	149 896	310 432	(160 536)	207%	207%
20 148	90 181	0	448%	17 906	19 185	0	107%	22 895	22 895	-	100%	60 949	132 261	(71 312)	217%	217%
320 100	20 648	299 453	6%	371 204	43 959	327 245	12%	22 895	22 895	-	100%	714 199	87 501	626 698	12%	12%
395 262	10 039	385 222	3%	420 135	10 877	409 258	3%	22 895	22 895	-	100%	838 291	43 811	794 480	5%	5%
392 909	2 281	390 627	1%	406 338	4 520	401 819	1%	22 895	22 895	-	100%	822 142	29 696	792 446	4%	4%
		-	#DIV/0!			-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
10 160	146 971	0	1446%	7 364	82 102	0	1115%	22 895	22 895	-	100%	40 420	251 967	(211 547)	623%	623%
289 759	321 346	0	111%	287 352	351 083	0	122%	22 895	22 895	-	100%	600 006	695 324	(95 319)	116%	116%
89 083	62 589	26 493	70%	145 152	86 238	58 914	59%	22 895	22 895	-	100%	257 130	171 723	85 407	67%	67%
290 456	60 729	229 727	21%	292 792	69 499	223 293	24%	22 895	22 895	-	100%	606 143	153 123	453 020	25%	25%
370 160	46 926	323 234	13%	372 442	36 308	336 134	10%	22 895	22 895	-	100%	765 497	106 129	659 368	14%	14%
		-	#DIV/0!			-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
23 401	177 991	0	761%	20 560	115 398	0	561%	22 895	22 895	-	100%	66 857	316 284	(249 427)	473%	473%
119 403	108 338	11 065	91%	120 312	73 458	46 854	61%	22 895	22 895	-	100%	262 610	204 691	57 919	78%	78%
418 095	129 104	288 990	31%	428 985	140 535	288 450	33%	22 895	22 895	-	100%	869 975	292 534	577 441	34%	34%
258 973	39 486	219 487	15%	269 614	39 062	230 552	14%	22 895	22 895	-	100%	551 483	101 443	450 039	18%	18%
388 543	33 580	354 962	9%	388 154	27 289	360 865	7%	22 895	22 895	-	100%	799 592	83 764	715 828	10%	10%
		-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

Quarter 3 Performance Per Ward																
1.July				2.August				3.September								
Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q1
(4 524)	28 689	0	-634%	12 259	19 814	0	162%	16 925	12 409	4 517	73%	24 661	60 912	(36 252)	247%	247%
4 379	8 337	0	190%	23 632	9 216	14 416	39%	(163 322)	8 249	0	-5%	(135 311)	25 802	(161 113)	-19%	-19%
476 527	99 481	377 046	21%	485 150	78 106	407 044	16%	926 078	82 958	843 119	9%	1 887 755	260 545	1 627 210	14%	14%
422 949	24 398	398 551	6%	431 828	22 755	409 073	5%	433 956	15 123	418 833	3%	1 288 733	62 276	1 226 457	5%	5%
740 131	48 233	691 898	7%	753 153	41 479	711 674	6%	760 026	38 931	721 095	5%	2 253 310	128 643	2 124 667	6%	6%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
18 073	1 187 294	0	6569%	39 942	1 175 252	0	2942%	3 111	1 111 074	0	35718%	61 125	3 473 620	(3 412 495)	5683%	5683%
3 742 304	3 510 173	232 131	94%	3 722 175	3 367 477	354 698	90%	1 934 800	3 573 625	0	185%	9 399 279	10 451 276	(1 051 997)	111%	111%
151 631	1 881 765	0	1241%	1 022 635	1 301 837	0	127%	1 020 982	906 036	114 947	89%	2 195 248	4 089 638	(1 894 390)	186%	186%
49 411	292 152	0	591%	6 313	279 768	0	4431%	46 812	260 570	0	557%	102 537	832 489	(729 952)	812%	812%
99 896	641 670	0	642%	50 409	611 658	0	1213%	69 740	600 379	0	861%	220 045	1 853 707	(1 633 662)	842%	842%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
277	13 483	0	4863%	3 661	11 834	0	323%	2 471	13 251	0	536%	6 409	38 568	(32 159)	602%	602%
71 365	20 409	50 956	29%	85 282	10 738	74 543	13%	77 233	16 303	60 931	21%	233 880	47 450	186 430	20%	20%
448 766	133 603	315 163	30%	352 435	191 374	161 062	54%	314 328	168 164	146 163	53%	1 115 529	493 141	622 388	44%	44%
156 424	45 378	111 046	29%	167 385	46 991	120 395	28%	159 425	52 498	106 926	33%	483 234	144 866	338 368	30%	30%
253 342	113 100	140 242	45%	295 534	133 037	162 497	45%	281 652	127 601	154 051	45%	830 528	373 738	456 790	45%	45%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
46 729	1 027 437	0	2199%	9 832	696 609	0	7085%	(11 422)	468 733	0	-4104%	45 138	2 192 778	(2 147 640)	4858%	4858%
1 770 887	1 842 071	0	104%	2 242 136	1 747 180	494 957	78%	2 025 529	2 007 690	17 839	99%	6 038 553	5 596 941	441 612	93%	93%
1 468 621	800 943	667 678	55%	986 586	899 689	86 897	91%	801 499	755 170	46 329	94%	3 256 705	2 455 802	800 904	75%	75%
119 408	192 059	0	161%	103 966	172 322	0	166%	105 621	174 668	0	165%	328 995	539 048	(210 053)	164%	164%
200 524	494 064	0	246%	185 911	449 248	0	242%	192 947	418 291	0	217%	579 383	1 361 602	(782 219)	235%	235%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
8 860	22 895	0	258%	2 385	23 304	0	977%	4 520	23 223	0	514%	15 765	69 422	(53 656)	440%	440%
18 169	7 890	10 279	43%	7 162	8 915	0	124%	11 380	3 987	7 393	35%	36 711	20 792	15 919	57%	57%
736 003	113 989	622 014	15%	638 556	140 586	497 970	22%	584 447	183 283	401 164	31%	1 959 006	437 858	1 521 148	22%	22%
259 358	33 926	225 432	13%	255 952	42 746	213 206	17%	262 046	53 467	208 579	20%	777 356	130 140	647 217	17%	17%
448 396	78 548	369 848	18%	440 920	88 621	352 300	20%	461 519	107 570	353 949	23%	1 350 835	274 738	1 076 097	20%	20%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
9 494	1 886	7 609	20%	6 387	1 647	4 740	26%	6 616	2 212	4 405	33%	22 498	5 744	16 754	26%	26%
3 600	-	3 600	0%	3 442		3 442	0%			-	#DIV/0!	7 042	-	7 042	0%	0%
562 876	31 427	531 449	6%	875 474	23 504	851 971	3%	707 348	25 839	681 509	4%	2 145 699	80 770	2 064 929	4%	4%
347 866	12 702	335 164	4%	349 772	11 027	338 745	3%	352 343	11 719	340 624	3%	1 049 981	35 448	1 014 533	3%	3%
604 490	18 784	585 706	3%	608 024	63 730	544 294	10%	613 095	40 130	572 965	7%	1 825 610	122 644	1 702 965	7%	7%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
35 207	163 355	0	464%	(2 269)	203 724	0	-8977%	(17 087)	161 232	0	-944%	15 851	528 310	(512 460)	3333%	3333%
1 347 289	1 132 151	215 139	84%	1 307 715	1 418 256	0	108%	1 084 394	1 287 814	0	119%	3 739 398	3 838 222	(98 824)	103%	103%
795 805	356 467	439 338	45%	484 254	332 769	151 485	69%	398 847	312 617	86 230	78%	1 678 907	1 001 854	677 053	60%	60%
109 387	118 367	0	108%	135 377	102 483	32 894	76%	142 271	104 213	38 058	73%	387 034	325 063	61 971	84%	84%
232 531	181 417	51 114	78%	243 082	167 918	75 164	69%	240 507	187 241	53 267	78%	716 120	536 576	179 544	75%	75%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
(113 375)	165 457	0	-146%	16 361	189 160	0	1156%	63 492	162 221	0	255%	(33 523)	516 838	(550 360)	-1542%	-1542%
218 280	293 056	0	134%	334 580	184 433	150 147	55%	324 670	228 322	96 349	70%	877 530	705 811	171 719	80%	80%
834 493	232 628	601 866	28%	348 642	200 321	148 322	57%	378 586	211 227	167 359	56%	1 561 722	644 175	917 547	41%	41%
180 356	79 990	100 366	44%	156 881	58 259	98 622	37%	184 535	60 724	123 810	33%	521 772	198 974	322 798	38%	38%
216 988	41 284	175 705	19%	222 527	33 689	188 838	15%	222 750	34 057	188 693	15%	662 266	109 030	553 236	16%	16%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6 423	26 319	0	410%	8 862	26 584	0	300%	11 787	131 139	0	1113%	27 072	184 041	(156 969)	680%	680%
3 417	-	3 417	0%	2 401	2 328	72	97%	(6 254)	6 255	0	-100%	(437)	8 583	(9 020)	-1965%	-1965%
376 190	73 112	303 078	19%	261 274	90 336	170 938	35%	195 472	92 600	102 872	47%	832 936	256 048	576 887	31%	31%
200 652	28 848	171 804	14%	202 081	28 472	173 609	14%	207 113	34 346	172 767	17%	609 846	91 667	518 179	15%	15%
350 639	59 341	291 298	17%	352 082	63 702	288 380	18%	360 848	65 480	295 368	18%	1 063 569	188 523	875 046	18%	18%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
55 897	87 407	0	156%	63 004	32 342	30 662	51%	63 294	22 839	40 455	36%	182 195	142 588	39 607	78%	78%
17 903	6 668	11 235	37%	16 171	-	16 171	0%	4 597	8 988	0	196%	38 671	15 656	23 014	40%	40%
337 589	13 109	324 480	4%	342 582	15 912	326 669	5%	346 413	23 328	323 086	7%	1 026 585	52 350	974 235	5%	5%
427 888	2 593	425 295	1%	413 963	24 986	388 976	6%	432 847	8 853	423 995	2%	1 274 698	36 432	1 238 266	3%	3%
417 111	1 956	415 155	0%	420 800	5 157	415 643	1%	425 168	2 363	422 806	1%	1 263 079	9 475	1 253 604	1%	1%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6 605	98 688	0	1494%	(589)	54 253	0	-9204%	8 204	45 368	0	553%	14 220	198 308	(184 088)	1395%	1395%
278 904	293 921	0	105%	315 265	245 057	70 208	78%	268 919	262 148	6 771	97%	863 088	801 127	61 961	93%	93%
124 500	89 101	35 399	72%	126 189	61 206	64 984	49%	125 503	71 991	53 511	57%	376 192	222 298	153 893	59%	59%
293 348	69 667	223 681	24%	266 615	62 154	204 461	23%	288 190	59 360	228 830	21%	848 154	191 181	656 973	23%	23%
373 364	42 289	331 075	11%	376 231	40 453	335 778	11%	383 661	39 036	344 625	10%	1 133 256	121 778	1 011 479	11%	11%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
204 157	113 819	90 339	56%	32 130	228 746	0	712%	31 551	89 621	0	284%	267 838	432 186	(164 347)	161%	161%
137 262	76 781	60 480	56%	94 313	108 857	0	115%	7 487	111 678	0	1492%	239 061	297 317	(58 255)	124%	124%
837 902	138 336	699 566	17%	416 504	129 408	287 096	31%	465 089	125 368	339 721	27%	1 719 495	393 112	1 326 383	23%	23%
276 957	31 386	245 571	11%	280 997	32 142	248 854	11%	281 594	39 324	242 270	14%	839 547	102 852	736 695	12%	12%
399 031	30 341	368 690	8%	437 180	19 837	417 342	5%	425 956	40 376	385 580	9%	1 262 166	90 554	1 171 612	7%	7%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

18.5. Monthly indigent households reporting (MFMA Circular 124)

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of

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

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

Description	Ref	As Per Debt Relief Application	Current Year - 2024/2025			2024/2025 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water *: (Include All Indigent households also in Eskom supplied areas)*																	
Indigent HH's with piped water inside dwelling						314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 570			
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 570	-	-	-
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 570	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physcally restricting Water to the national free basic limit of 6 kilolitres per household per month*						314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 850			
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 850	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's **billed for consumption above the 6 kilolitres**	11																
Energy *: (Include All Indigent households also in Eskom supplied areas)*																	
Indigent HH's with Electricity (at least min.service level)						1 301	1 388	1 397	1 475	1 041	1 180	1 076	1 388	1 214			
Indigent HH's with Electricity - prepaid (min.service level)						403 045	406 454	407 800	411 837	394 521	396 222	395 148	398 200	386 356			
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	404 346	407 842	409 196	413 312	395 562	397 402	396 224	399 587	387 570	-	-	-
Indigent HH's with Electricity (< min.service level)																	
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	

Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	404 346	407 842	409 196	413 312	395 562	397 402	396 224	399 587	387 570	-	-	-
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						4 662	4 696	4 714	4 459	4 459	4 502	4 574	4 068	4 143			
Number of Indigent HH's with conventional metered Electricity						19	18	19	20	20	15	15	16	15			
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	4 681	4 714	4 733	4 479	4 479	4 517	4 589	4 084	4 158	-	-	-
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is *NOT physcally restricting Electricity to the national free basic limit of 50kwh per household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's **billed for consumption above the 50 kwh**	13																
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						2 796	2 780	2 846	2 877	2 853	2 823	2 865	2 811	2 914			
Electricity/other energy (50kwh per household per month)						4 681	4 714	4 733	4 479	4 479	4 517	4 589	4 084	4 158			
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)						314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	379 850			
Electricity/other energy (50kwh per household per month)						404 346	407 842	409 197	413 312	395 562	397 402	396 224	399 587	387 570			
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-	718 375	726 786	741 030	745 184	728 994	729 643	752 589	742 761	767 421	-	-	-
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																-	
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						348	348	348	348	348	348	348	348	348			
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50			
Refuse (average litres per week)						1	1	1	1	1	1	1	1	1			
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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
GV Period	01/07/2019 - 30/06/2024
Financial Year	Select from Drop Down
Reconciliation Period	Quarter 1

Reconciliation Overview

High Level Reconciliation

Propety Categories	1.Number of Properties			2.Market Values		
	General Valuation Roll	MFS	Variance	General Valuation Roll	MFS	Variance
Residential	17173	17173	0	3 963 052 200	3 963 052 200	-
Industrial	54	54	0	89 037 000	89 037 000	-
Business and Commercial	702	702	0	913 346 800	913 346 800	-
Agricultural	4297	4297	0	9 298 789 200	9 298 789 200	-
Mining	0	0	0	-	-	-
State Owned for Public Purpos	138	138	0	704 472 200	704 472 200	-
PSI	0	0	0	-	-	-
PBO	353	353	0	307 343 300	307 343 300	-
Multi Use	16	16	0	9 245 000	9 245 000	-
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	356	356	0	254 049 200	254 049 200	-
Other	0	0	0	-	-	-
Total	23089	23089	0	15 539 334 900	15 539 334 900	-

Detailed Reconciliation

Propety Categories	Yearly Billing			
Propety Categories	GV	MFS	Variance	Comments
Residential	24739299	24739299	0	
Industrial	1345082	1345082	0	
Business and Commercial	1168119	1168119	0	
Agricultural	7020832	7020832	0	
Mining	0	0	0	
State Owned for Public Purpo	10642462	10642462	0	
PSI	0	0	0	
PBO	0	0	0	
Multi Use	139664	139664	0	
Vacant	0	0	0	
POW	0	0	0	
Municipal	0	0	0	
Other	0	0	0	
Total	55 568 457.32	55 568 457.32	-	We bill Yearly, and not monthly. This figures are yearly figures.

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

Below is the Eskom March 2025 reconciliation and invoice due and payable during April 2025. A payment of R 3 275 140.98 was made towards the Eskom bulk current account during March 2025.

Reconciliation for Eskom - MAR 2025

BALANCE PER SYSTEM REPORT	325 607 621.79
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	**723 886 631.77**
ESKOM STATEMENT -	**720 611 491.16**
VARIANCE	**3 275 140.61**
Payment not recorded on system - 27/03/2025	**3 275 140.98**

Eskom

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

SOUTHERN REGION
PO BOX 377 Bellville 7535

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

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4847498.10
BILLING DATE	2025-04-02
TAX INVOICE NO	650503218120
ACCOUNT MONTH	MARCH 2025
CURRENT DUE DATE	2025-05-02
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	20,107.06
ADMINISTRATION CHARGE		R	27,086.56
DIST. NETWORK CAPACITY CHARGE		R	392,153.30
NETWORK DEMAND CHARGE (C/KWH) (ALL)		R	751,359.38
ANCILLARY SERVICE (ALL)		R	44,422.73
ENERGY CHARGE (STD)	2,282,986.00	R	3,217,858.90
ENERGY CHARGE (PEAK)	939,473.00	R	1,928,323.14
ENERGY CHARGE (OFF)	2,664,930.00	R	2,384,216.90
DEMAND CHARGE	135.70	R	38,673.14
CONNECTION CHARGE REBATE		R	-183.36
TRANSMISSION NETWORK CAPACITY		R	239,100.00
NETWORK DEMAND CHARGE		R	213,416.21
URBAN LOW VOLTAGE SUBSIDY		R	424,350.00
ELECTRIFICATION AND RURAL SUBS (ALL)		R	670,997.24
DX EXCESS NETWORK CAPACITY CHA		R	202,214.27
SERVICE CHARGE		R	12,471.92
TOTAL CHARGES FOR BILLING PERIOD		R	10,566,567.39

ACCOUNT SUMMARY FOR MARCH 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-04-04)	R	708,533,891.31
PAYMENT(S) RECEIVED	ACB Payment - 2025-03-27	R	-3,275,140.98
TOTAL CHARGES FOR BILLING PERIOD		R	10,566,567.39
ADJUSTMENTS	(Summary - See attachment for details)	R	3,201,188.32
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,584,985.12

CURRENT	TOTAL DUE	R 720,611,491.16
15,352,740.83		

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
658,502,978.43	15,571,119.53	16,552,868.41	14,631,783.96

Total outstanding debt must be settled immediately, subject to disconnection without further notice

19. ANNEXURE C

Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

RE : 2024/25 QUARTERLY SCM REPORT: QUARTER 3

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 key positions of SCM Manager and 2 SCM Practitioners have been appointed.

Order Processing

All departments have become accustomed to the electronic requisition capturing and processing.

DBNLM Municipal Supplier Database

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

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

Contracts that have been extended

- R-Data
- Muncomp Systems (new tender has been advertised)

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are complied with. A new approach has been adopted to improve timeframes during the tender process and is being monitored by the Chief Financial Officer.

Procurement Plan

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

Purchases processed for the 3rd Quarter 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 SUMMARY TABLE FOR QUARTER 3 (JANUARY - MARCH)

QUARTER 3		
ORDER TYPE	**TOTAL AMOUNT (EXCLUDING VAT)**	**NUMBER OF ORDERS**
A - Assets	R 3 677 297.62	5

C - Contracts	R 20 440 175.55	60
D - Deviations	R 5 127 727.67	39
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 50 556 790.62	251
P – Petty cash	R 176 478.83	142
R – Invitation to quote	R 1 542 313.52	14
S – Subsistence & travel	R 667 827.33	228
T - Tenders	R 10 167 451.24	60

Procurement above R30K Vat Inclusive

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

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 5 918 246.85 inclusive of all costs.** "**SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE QUARTER (JANUARY - MARCH) (2024/25)** 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 3RD QUARTER

QUARTER 3					
TD / RFQ#	**DESCRIPTION**	**SUCCESSFUL**	**CONTRACT VALUE**	**DATE**	**FUNDED**
TENDER 218/2024	ROAD NETWORK UPGRADING	GINGORDIN METHODS TRADING CC	R 29 983 744.64	17/02/2025	GOVERNMENT GRANTS
TENDER 207/2024	PROVISION OF ELECTRICITY VENDING SYSTEM FOR A PERIOD OF 3 YEARS	UTILITIES WORLD	RATES	27/02/2025	OWN FUNDING
TENDER 206/2024	SUPPLY AND DELIVERY OF SEWAGE PUMPS	SERVIPIX 72 CC	R 609 000.99	05/03/2025	OWN FUNDING
TENDER 220/2024	SUPPLY AND DELIVERY OF ONE ONLY NEW 7-SEATER SEDAN	SKY METRO EQUIPMENT	R 354 642.75	19/03/2025	DISTRICT GRANTS

RFQs Awarded for the 3rd Quarter

DESCRIPTION OF ONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
UPPLY AND ELIVERY OF LECTRICAL	SERVIPIX 72 CC	BE-SCM-532	10/01/2025	R 236 225.01	OWN FUNDING

[ATERIAL					
EPAIR CRANE, OAD BODY AND IT UNIT ON RANE TRUCK	SKY METRO EQUIPMENT	BEY-SCM-529	13/01/2025	R 189 299.99	OWN FUNDING
UPPLY AND ELIVERY OF FIRE XTINGUISHERS: OMMUNITY ALLS	SERVIPIX 72 CC	BEY-SCM-528	24/01/2025	R 68 947.10	OWN FUNDING
EPAIR AND [AINTENANCE: 'ILLOWMORE [BRARY	WORLD FOCUS 1212 CC	BEY-SCM-533	01/02/2025	R 194 350.00	OWN FUNDING
UPPLY AND ELIVERY OF RAINING QUIPMENT FOR [RE EPARTMENT	SERVIPIX 72 CC	BEY-SCM-537	06/02/2025	R 149 358.03	OWN FUNDING
UPPLY AND ELIVERY OF EWERAGE [TTINGS	PREMIER PIPE SUPPLY	BEY-SCM-520	14/02/2025	R 37 467.00	OWN FUNDING
UPPLY AND ELIVERY OF OAD MARKING AINT	SERVIPIX 72 CC	BEY-SCM-539	18/02/2025	R 190 530.28	OWN FUNDING
ONCEPTUAL SITE EVELOPMENT LANS	NEW DESIGNS ARCHITECTURAL	BEY-SCM-535	18/02/2025	R 16 650.00	OWN FUNDING
ROVISION OF [EDICAL URVEILANCE OR MUNICIPAL MPLOYEES	J3 MEDICAL AND RESOURCES	BEY-SCM-541	26/02/2025	R 175 200.00	OWN FUNDING
UPPLY AND ELIVERY OF CLC [ME	SERVIPIX 72 CC	BEY-SCM-543	06/03/2025	R 78 125.25	OWN FUNDING
ITERNAL ONDITION ASED [AINTENANCE OR SLABBERT OUSE (SCM FFICE) IN RAAFF-REINET	LOXTON CONSTRUCTION	BEY-SCM-495	07/03/2025	R 39 111.98	OWN FUNDING
OMPLETE EFURBISHMENT F CHERRY [CKER TRAILER	SKY METRO EQUIPMENT	BEY-SCM-547	20/03/2025	R 259 667.70	OWN FUNDING
UPPLY AND ELIVERY OF FIRE XTINGUISHERS: OMMUNITY ALLS	SERVIPIX 72 CC	BEY-SCM-528	24/03/2025	R 65 944.45	OWN FUNDING
UPPLY, ELIVERY AND ISTALLATION OF LINDS, ECURITY GATES ND TILES AT THE ROTECTION ERVICE OFFICES	SERVIPIX 72 CC	BEY-SCM-544	25/03/2025	R 79 103.74	OWN FUNDING

ŦRAAFF-REINET)					
OMPLETE EFURBISHMENT F FIRE TRUCK	GREYSHELL	BEY-SCM-548	25/03/2025	R 238 578.49	OWN FUNDING
UPPLY AND ELIVERY OF OOLS AND CCESSORIES	SERVIPIX 72 CC	BEY-SCM-553	27/03/2025	R 95 995.68	OWN FUNDING
UPPLY,DELIVERY ND NSTALLATION OF 4 NETWORK OINTS AT LABBERT HOUSE, RAAFF-REINET	YEBOICT	BEY-SCM-549	27/03/2025	R 76 552.04	OWN FUNDING

PENDING TENDERS			
TENDER	**DESCRIPTION**	**STATUS**	**FUNDING**
TENDER 214/2024	PROVISION OF VAT REVIEW/RECOVERY SERVICES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING/CLAIMS FROM SARS
TENDER 215/2024	UNBUNDLING OF ASSETS AND RELATED SERVICES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
178/2024 (RE-ADVERTISEMENT)`	PROVISION OF COMPREHENSIVCE SECURITY AND RELATED SERVICES FOR A PERIOD OF 3 YEARS - GRAAFF-REINET	EVALUATION COMMITTEE	OWN FUNDING
11/2025	MDRG ROAD RECOVERY AND REHABILITATION: PHASE 2	ADJUDICATION COMMITTEE	GOVERNMENT GRANTS - MIG
18/2025	SUPPLY, DELIVERY, INSTALLATION, TRAINING & MAINTENANCE OF A WEB-BASED ELECTRONIC RECORDS, DOCUMENTS AND WORKFLOW SYSTEM, INCLUDING A COMMITTEE MANAGEMENT MODULE FOR A PERIOD OF 36 MONTHS	ADVERTISED	OWN FUNDING
19/2025	SUPPLY OFF FUEL AND OIL IN GRAAFF-REINET FOR A PERIOD OF 3 YEARS	ADVERTISED	OWN FUNDING
20/2025	SUPPLY OFF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS	ADVERTISED	OWN FUNDING
21/2025	SUPPLY OFF FUEL AND OIL IN STEYTLERVILLE FOR A PERIOD OF 3 YEARS	ADVERTISED	OWN FUNDING
22/2025	SUPPLY, DELIVERY AND OFFLOADING OF CEMENT OF A PERIOD OF 2 YEARS	ADVERTISED	OWN FUNDING
23/2025	SUPPLY, DELIVERY AND OFFLOADING OF BITUMEN PRODUCTS OF A PERIOD OF 2 YEARS	ADVERTISED	OWN FUNDING
28/2025	FINANCE MANAGEMENT MINIMUM COMPETENCY TRAINING	ADVERTISED	GOVERNMENT GRANTS - FMG
43/2025	APPOINTMENT OF A SERVICE PROVIDER FOR THE PLANNING; DEVELOPMENT AND IMPLEMENTATION OF REVENUE BASE STRATEGIES,	ADVERTISED	NO COST (RISK BASED)

	PROCESSES, FUNDING PRIORITISATION AND CORE ENTITY FUNCTIONS OPTIMISATION (ON A RISK BASIS) FOR DR BEYERS NAUDE LOCAL MUNICIPALITY FOR A PERIOD OF THREE (03) YEARS		

E-Tender Challenges

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

Training

Training is continuously required within the department to comply with updated legislations as and when they become available, as well as the needs of the department due to the shortage of staff. Bid Committee training recently provided by provincial treasury. Contract management training still required for the Manager and 2 SCM Practitioners.

Compiled By: J. Koeberg	SCM Practitioner	Signature:	Date: 11/04/2025
Reviewed By: D. Booysen	Manager: SCM	Signature:	Date: 11/04/2025

DEVIATIONS FROM 01 MARCH 2025 TO 31 MARCH 2025

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD **R 3 856 016.28**

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	MDL ELECTRICAL CC	R1 090 724.70	18/03/2025	Emergency: Extreme damage due to Thunderstorms and strong wind on 22KV power line which supply 45 Farms. There are still 5 consumers without supply since Monday 3 March 2025. We were obligated to call out a private company to assist with repairs. D/1751	ENGINEERING & PLANNING (ELECTRICAL SERVICES)	10/03/2025	DR. E.M. RANKWANA
		EMBEE INSTALLATIONS	R3 151.00	17/03/2025	Embee Installations is the only registered business in Graaff-Reinet capable of repairing gates and willing to assist the municipality. D/1759	FINANCE DEPARTMENT	14/03/2025	DR. E.M. RANKWANA
		BOTANIESE SPORTBAR	R9 780.00	18/03/2025	BNLM is having a Finance Indaba on the 18 of March 2025 at the Botanics Sportbar Club conference room all Councillors and Management are invited. The Indaba is scheduled for the the whole day that's why lunch is required. D/1761	FINANCE DEPARTMENT	17/03/2025	DR. E.M. RANKWANA
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area	SKY METRO EQUIPMENT (PTY) LTD	R97 709.75	20/03/2025	All areas in Dr. BNLM depends on the one crane truck for electrical maintenance, which is now out of operation. D/1771	INFRASTRUCTURE SERVICES	18/03/2025	DR. E.M. RANKWANA
		DE WET & ATTORNEYS	R23 550.57	04/03/2025	The township establishment process was initiated before the amalgamation of the threee LMs (Comdeboo, Ikwezi and Baviaans LMs). The process was never concluded and has now become an obstacle to the registration of title deeds for the units that have been built. The deviation seeks to settle the outstanding fees owed to the appointed Conveeyancer to register the Remainder Erf 1217 and Transfer of Erf 1218 back to the Municipality in Willowmore. D/1747	INFRASTRACTURE SERVICES	12/02/2025	DR. E.M. RANKWANA
		DELCELL	R10 000.00	14/03/2025	DellCell is a third party of Eskom and provide prepaid electricity to the community of Sewefontein in the Baviaanskloof. Without prepaid electricity the whole Community be without electricity. D/1758	INFRASTRUCTURE SERVICES	06/03/2025	DR. E.M. RANKWANA
		CONBIZ AND IT TECH INSTITUE	R29 997.00	19/03/2025	This training is on the WSP and this is a specialised report writing designed by this provider that currently adddresses the current training need of of the municipality. The provider has copy write to this program. D1767	HUMAN RESOURCES MANAMENT	06/03/2025	DR. E.M. RANKWANA
		SKY METRO EQUIPMENT (PTY) LTD	R259 667.70	20/03/2025	The Cherry Picker Trailer was advertised for 7days on municipal websites and noticeboards. Only one quote was received. D/1772	INFRASTRUCTURE SERVICES	18/03/2025	DR. E.M. RANKWANA

		TRAVELSTART ONLINE TRAVEL	R42 741.07	24/03/2025	Change in flight times. No quotations can be sourced for flight bookings and also demands fluctuate. D/1775	INFRASTRUCTURE SERVICES	24/03/2025	DR. E.M. RANKWANA
		SYNTELL	R499 675.00	27/03/2025	CAMERA AND TRAFFIC LIGHT FINES. D/1777	PROTECTION SERVICES	26/03/2025	DR. E.M. RANKWANA
		SYNTELL	R450 276.75	27/03/2025	CAMERA AND TRAFFIC LIGHT FINES. D/1778	PROTECTION SERVICES	26/03/2025	DR. E.M. RANKWANA
		SYNTELL	R474 909.75	27/03/2025	CAMERA AND TRAFFIC LIGHT FINES. D/1779	PROTECTION SERVICES	26/03/2025	DR. E.M. RANKWANA
		SYNTELL	R470 925.00	27/03/2025	CAMERA AND TRAFFIC LIGHT FINES. /1780	PROTECTION SERVICES	26/03/2025	DR. E.M. RANKWANA
		UNIVERSITY OF SOUTH AFRICA	R12 710.00	27/03/2025	The incumbent is currently provisionally registered at UNISA and is continuing his studies with this institute. D/1781	INFRASTRUCTURE SERVICES	20/02/2025	DR. E.M. RANKWANA
		MANCOSA (PTY) LTD	R30 000.00	27/03/2025	The incumbent is currently provisionally registered at MANCOSA and is continuing his studies with this institute. D/1785	INFRASTRUCTURE SERVICES	20/02/2025	DR. E.M. RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processess	SYNTELL	R223 145.00	27/03/2025	CAMERA AND TRAFFIC LIGHT FINES. D/1788	PROTECTION SERVICES	06/03/2025	DR. E.M. RANKWANA
		SONDLO AND KNOPP	R2 023.22	06/03/2025	3 Quotations were requested but only 2 suppliers responded. D/1748	SCM - BTO	27/02/2025	DR. E.M. RANKWANA
		SONDLO AND KNOPP	R4 855.73	19/03/2025	3 Quotations were requested but only 2 suppliers responded. D/1766	SCM - BTO	14/03/2025	DR. E.M. RANKWANA
	Any contract relating to the publication of notices and advertisements by Municipality	GRAAFF-REINET ADVERTISING	R4 510.02	27/03/2025	Tha advertiser is the only local newpaper that is establised amongst Dr.BNLM communities. Since there is no other newpaper within the municipality area. D/1782	MUNICIPAL MANAGERS OFFICE	25/03/2025	DR. E.M. RANKWANA
		YEBOICT	R76 552.04	27/03/2025	Formal procurement process were followed, however only two quotes were received. D/1784	MUNICIPAL MANAGERS OFFICE	18/03/2025	DR. E.M. RANKWANA
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.	LOXTON CONSTRUCTION	R39 111.98	07/03/2025	We advertised BEYSCM-595 in July 2024 and one person was nonresponsive due to not being tax-compliant and re-advertised again in November 2024, still received one quotation and the person was also nonresponsive due to not being tax compliant, therefore we requested three(3) quotations. D/1750	CORPORATE SERVICES	06/03/2025	DR. E.M. RANKWANA

20. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M09 March

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	45 518	51 761	51 761	(63)	55 334	38 821	16 513	43%	51 761
Service charges	281 294	311 209	311 209	28 027	243 341	233 408	9 934	4%	311 209
Investment revenue	1 102	1 196	1 196	79	809	897	(88)	-10%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	30 765	130 683	122 373	8 310	0	143 825
Other own revenue	186 241	39 681	42 819	3 689	30 296	29 761	535	2%	–
Total Revenue (excluding capital transfers and contributions)	**637 739**	**567 011**	**550 809**	**62 496**	**460 464**	**425 259**	**35 205**	**8%**	**550 809**
Employee costs	185 151	191 388	192 238	15 240	147 089	143 543	3 546	2%	192 238
Remuneration of Councillors	9 974	10 255	10 255	819	7 609	7 691	(83)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 096	45 328	48 981	(3 653)	-7%	65 308
Interest	83 101	–	30 572	3 372	27 070	–	27 070	#DIV/0!	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	11 812	118 715	93 645	25 070	27%	147 424
Transfers and subsidies	120	150	150	–	120	113	7	7%	150
Other expenditure	145 914	153 529	207 795	15 032	112 823	115 148	(2 325)	-2%	207 795
Total Expenditure	**628 304**	**545 491**	**653 742**	**51 371**	**458 753**	**409 122**	**49 631**	**12%**	**653 742**
Surplus/(Deficit)	**9 435**	**21 520**	**(102 933)**	**11 125**	**1 711**	**16 138**	**(14 426)**	**-89%**	**(102 933)**
Transfers and subsidies - capital (monetary	63 684	52 682	70 493	8 810	38 805	39 512	(706)	-2%	70 493
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**-27%**	**(32 440)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**-27%**	**(32 440)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Financial position									
Total current assets	144 060	249 248	75 362		318 577				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 087 190				1 122 772
Total current liabilities	532 658	703 362	688 967		650 079				688 967
Total non current liabilities	308 914	77 414	80 629		299 913				80 629
Community wealth/Equity	**452 004**	**590 146**	**428 539**		**417 168**				**428 539**
Cash flows									
Net cash from (used) operating	174 971	376 950	27 593	44 514	179 033	343 570	164 537	48%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	435	4 887	(55 614)	(60 500)	109%	–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**186 174**	**303 795**	**(38 740)**	**44 949**	**184 998**	**288 952**	**103 953**	**36%**	**27 067**
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	35 911	15 535	14 174	12 148	12 003	11 832	261 457	67 349	430 409
Creditors Age Analysis									
Total Creditors	9 381	13 450	26 883	17 222	4 680	15 170	(306 927)	594 330	374 190

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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		**167 275**	**183 780**	**183 780**	**31 767**	**189 252**	**137 835**	51 418	37%	**183 780**
Executive and council		14	162	162	2	199	122	78	64%	162
Finance and administration		167 261	183 618	183 618	31 764	189 053	137 713	51 340	37%	183 618
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**4 734**	**36 572**	**17 233**	**53**	**2 972**	**27 429**	(24 457)	-89%	**17 233**
Community and social services		2 495	3 248	3 248	12	140	2 436	(2 295)	-94%	3 248
Sport and recreation		63	63	63	0	8	47	(39)	-82%	63
Public safety		2 176	3 999	3 999	41	2 645	2 999	(354)	-12%	3 999
Housing		–	29 263	9 924	–	178	21 947	(21 769)	-99%	9 924
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**28 033**	**34 700**	**37 821**	**774**	**28 218**	**26 025**	2 193	8%	**37 821**
Planning and development		2 868	1 988	1 988	140	2 632	1 491	1 141	76%	1 988
Road transport		25 165	30 380	33 501	635	23 254	22 785	469	2%	33 501
Environmental protection		–	2 332	2 332	–	2 332	1 749	583	33%	2 332
Trading services		**501 345**	**364 586**	**382 413**	**38 712**	**278 818**	**273 441**	**5 377**	2%	**382 413**
Energy sources		283 427	142 744	142 761	17 829	126 325	107 059	19 266	18%	142 761
Water management		116 232	89 332	107 143	14 312	68 975	66 999	1 976	3%	107 143
Waste water management		65 217	83 769	83 769	4 048	54 055	62 827	(8 772)	-14%	83 769
Waste management		36 469	48 740	48 740	2 524	29 464	36 555	(7 092)	-19%	48 740
Other	4	**37**	**55**	**55**	**–**	**9**	**42**	**(33)**	**-79%**	**55**
Total Revenue - Functional	2	**701 423**	**619 693**	**621 302**	**71 306**	**499 269**	**464 771**	**34 498**	**7%**	**621 302**
Expenditure - Functional										
Governance and administration		**230 104**	**143 520**	**185 444**	**14 514**	**130 429**	**107 641**	22 788	21%	**185 444**
Executive and council		34 112	32 849	37 948	2 261	23 012	24 637	(1 625)	-7%	37 948
Finance and administration		194 655	109 240	146 066	12 113	106 157	81 931	24 226	30%	146 066
Internal audit		1 337	1 431	1 431	140	1 261	1 073	188	17%	1 431
Community and public safety		**32 883**	**40 840**	**44 824**	**2 489**	**24 296**	**30 631**	(6 334)	-21%	**44 624**
Community and social services		5 219	7 485	7 070	461	4 027	5 614	(1 587)	-28%	7 070
Sport and recreation		16 071	20 904	24 956	1 156	12 132	15 678	(3 546)	-23%	24 756
Public safety		9 834	9 310	9 490	812	7 561	6 983	578	8%	9 490
Housing		157	262	262	–	(48)	197	(245)	-124%	262
Health		1 602	2 879	3 046	60	624	2 159	(1 535)	-71%	3 046
Economic and environmental services		**47 807**	**59 856**	**62 729**	**6 246**	**45 376**	**44 893**	483	1%	**62 929**
Planning and development		20 227	23 438	23 412	1 844	16 416	17 579	(1 163)	-7%	23 412
Road transport		27 580	34 085	36 985	4 187	27 787	25 564	2 223	9%	37 185
Environmental protection		–	2 332	2 332	215	1 172	1 749	(577)	-33%	2 332
Trading services		**424 836**	**298 838**	**354 514**	**28 055**	**256 802**	**224 129**	**32 673**	15%	**354 514**
Energy sources		162 926	154 883	184 447	14 517	141 598	116 162	25 435	22%	184 447
Water management		105 319	68 129	76 662	6 130	50 564	51 097	(533)	-1%	76 662
Waste water management		103 283	48 640	62 431	5 723	48 259	36 480	11 779	32%	62 431
Waste management		53 308	27 186	30 974	1 685	16 381	20 389	(4 009)	-20%	30 974
Other		**3 373**	**2 438**	**6 231**	**67**	**1 850**	**1 828**	**22**	**1%**	**6 231**
Total Expenditure - Functional	**3**	**739 003**	**545 491**	**653 742**	**51 371**	**458 753**	**409 122**	**49 631**	**12%**	**653 742**
Surplus/ (Deficit) for the year		**(37 580)**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**-0.271934**	**(32 440)**

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		14	162	162	2	199	122	78	64.0%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		18 164	7 200	7 200	478	1 020	5 400	(4 380)	-81.1%	7 200
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		37 341	52 049	52 049	2 568	31 921	39 037	(7 116)	-18.2%	52 049
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		5 575	10 133	13 255	627	7 504	7 600	(97)	-1.3%	13 255
Vote 6 - FINANCIAL SERVICES (16: IE)		149 115	177 095	177 095	31 066	186 516	132 821	53 695	40.4%	177 095
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		207 788	230 310	228 782	18 737	145 785	172 734	(26 949)	-15.6%	228 782
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		283 427	142 744	142 761	17 829	126 325	107 059	19 266	18.0%	142 761
Total Revenue by Vote	2	**701 424**	**619 693**	**621 303**	**71 306**	**499 270**	**464 772**	**34 498**	**7.4%**	**621 303**
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		12 071	12 608	12 608	1 017	9 247	9 456	(209)	-2.2%	12 608
Vote 2 - MUNICIPAL MANAGER (11: IE)		24 815	23 803	27 316	1 732	17 935	17 852	83	0.5%	27 316
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 707	44 430	45 530	3 198	29 018	33 323	(4 306)	-12.9%	45 530
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		75 380	55 753	68 113	3 213	32 225	41 815	(9 590)	-22.9%	67 913
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 517	16 666	19 746	3 311	15 408	12 500	2 908	23.3%	19 946
Vote 6 - FINANCIAL SERVICES (16: IE)		159 960	70 991	107 347	8 817	78 802	53 244	25 558	48.0%	107 347
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		247 423	166 357	188 634	15 302	134 116	124 768	9 348	7.5%	188 634
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		163 130	154 883	184 447	14 781	142 002	116 162	25 839	22.2%	184 447
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Total Expenditure by Vote	2	**739 003**	**545 491**	**653 742**	**51 371**	**458 753**	**409 122**	**49 631**	**12.1%**	**653 742**
Surplus/ (Deficit) for the year	2	**(37 579)**	**74 202**	**(32 439)**	**19 935**	**40 517**	**55 650**	**(15 133)**	**-27.2%**	**(32 439)**

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		147 725	142 179	142 179	17 826	128 212	106 635	21 577	20%	142 179
Service charges - Water		51 742	56 426	56 426	4 901	43 436	42 319	1 116	3%	56 426
Service charges - Waste Water Management		52 130	71 016	71 016	3 237	46 537	53 262	(6 725)	-13%	71 016
Service charges - Waste management		29 697	41 588	41 588	2 063	25 156	31 191	(6 034)	-19%	41 588
Sale of Goods and Rendering of Services		905	2 153	2 153	59	795	1 615	(820)	-51%	2 153
Agency services		1 903	5 841	5 841	311	1 585	4 381	(2 796)	-64%	5 841
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		14 563	13 234	13 234	1 833	14 559	9 925	4 633	47%	13 234
Interest from Current and Non Current Assets		1 102	1 196	1 196	79	809	897	(88)	-10%	1 196
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		970	2 127	2 127	58	551	1 595	(1 044)	-65%	2 127
Licence and permits		868	964	964	89	807	723	84	12%	964
Operational Revenue		20 208	8 453	8 453	248	819	6 339	(5 521)	-87%	8 453
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		45 518	51 761	51 761	(63)	55 334	38 821	16 513	43%	51 761
Surcharges and Taxes		10 366	4 155	4 155	559	6 109	3 116	2 993	96%	4 155
Fines, penalties and forfeits		1 311	94	3 231	223	2 504	70	2 433	3468%	3 231
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		123 584	163 164	143 825	30 765	130 683	122 373	8 310	7%	143 825
Interest		1 907	2 661	2 661	309	2 568	1 996	572	29%	2 661
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		133 241	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**637 739**	**567 011**	**550 809**	**62 496**	**460 464**	**425 259**	**35 205**	**8%**	**550 809**
Expenditure By Type										
Employee related costs		185 151	191 388	192 238	15 240	147 089	143 543	3 546	2%	192 238
Remuneration of councillors		9 974	10 255	10 255	819	7 609	7 691	(83)	-1%	10 255
Bulk purchases - electricity		134 569	120 107	142 671	11 582	115 350	90 080	25 270	28%	142 671
Inventory consumed		4 304	4 753	4 753	229	3 364	3 565	(201)	-6%	4 753
Debt impairment		417	8 969	15 560	–	–	6 726	(6 726)	-100%	15 560
Depreciation and amortisation		65 172	65 308	65 308	5 096	45 328	48 981	(3 653)	-7%	65 308
Interest		83 101	–	30 572	3 372	27 070	–	27 070	#DIV/0!	30 572
Contracted services		62 039	24 460	69 488	800	21 294	18 345	2 949	16%	69 388
Transfers and subsidies		120	150	150	–	120	113	7	7%	150
Irrecoverable debts written off		–	4 829	4 829	–	1	3 622	(3 621)	-100%	4 829
Operational costs		83 458	115 272	117 917	14 232	91 528	86 455	5 073	6%	118 017
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		**628 304**	**545 491**	**653 742**	**51 371**	**458 753**	**409 122**	**49 631**	**12%**	**653 742**
Surplus/(Deficit)		**9 435**	**21 520**	**(102 933)**	**11 125**	**1 711**	**16 138**	**(14 426)**	**(0)**	**(102 933)**
Transfers and subsidies - capital (monetary allocations)		63 684	52 682	70 493	8 810	38 805	39 512	(706)	**(0)**	70 493
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**(0)**	**(32 440)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**(0)**	**(32 440)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	(15 133)	(0)	**(32 440)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**73 119**	**74 202**	**(32 440)**	**19 935**	**40 516**	**55 649**	**(15 133)**	**(0)**	**(32 440)**

Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Multi-Year expenditure appropriation</u>	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	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>Single Year expenditure appropriation</u>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		–	–	–	–	–	–	–		–
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	320	–	–	–	–		320
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		–	–	474	72	96	–	96	#DIV/0!	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		–	830	480	19	430	623	(192)	-31%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		–	72 322	65 055	3 588	26 749	54 241	(27 492)	-51%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	1 000	1 000	–	–	750	(750)	-100%	1 000
Total Capital single-year expenditure	4	–	74 152	67 329	3 679	27 275	55 614	**(28 338)**	**-51%**	67 329
Total Capital Expenditure		**–**	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**
<u>Capital Expenditure - Functional Classification</u>										
Governance and administration		**–**	**830**	**1 010**	**19**	**430**	**623**	(192)	-31%	**1 010**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	830	1 010	19	430	623	(192)	-31%	1 010
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**264**	**72**	**96**	**–**	96	#DIV/0!	**264**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	264	72	96	–	96	#DIV/0!	264
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**31 415**	**18 656**	**1 535**	**6 022**	**23 561**	(17 539)	-74%	**18 656**
Planning and development		–	28 063	14 750	1 535	5 138	21 047	(15 909)	-76%	14 750
Road transport		–	3 353	3 906	–	884	2 514	(1 630)	-65%	3 906
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**41 906**	**47 399**	**2 054**	**20 727**	**31 430**	(10 703)	-34%	**47 399**
Energy sources		–	1 000	1 000	–	–	750	(750)	-100%	1 000
Water management		–	20 098	20 098	1 193	12 653	15 074	(2 420)	-16%	20 098
Waste water management		–	20 808	26 301	860	8 074	15 606	(7 532)	-48%	26 301
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**–**	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**
<u>Funded by:</u>										
National Government		–	43 529	55 635	3 078	26 234	32 647	(6 413)	-20%	55 635
Provincial Government		–	27 923	8 200	–	155	20 942	(20 787)	-99%	8 200
District Municipality		–	–	794	72	96	–	96	#DIV/0!	794
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**–**	**71 452**	**64 629**	**3 150**	**26 485**	**53 589**	**(27 104)**	**-51%**	**64 629**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	2 700	2 700	530	790	2 025	(1 235)	-61%	2 700
Total Capital Funding		**–**	**74 152**	**67 329**	**3 679**	**27 275**	**55 614**	**(28 338)**	**-51%**	**67 329**

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2023/24	Budget Year 2024/25			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		9 365	66 063	(34 596)	32 082	(34 596)
Trade and other receivables from exchange transactions		4 365	57 790	8 344	99 988	8 344
Receivables from non-exchange transactions		38 671	52 963	32 684	57 907	32 684
Current portion of non-current receivables		–	–	–	–	–
Inventory		9 855	9 402	4 955	13 228	4 955
VAT		81 131	64 338	63 445	114 696	63 445
Other current assets		674	(1 309)	529	676	529
Total current assets		**144 060**	**249 248**	**75 362**	**318 577**	**75 362**
Non current assets						
Investments		–	–	–	–	–
Investment property		24 841	25 230	26 083	25 092	26 083
Property, plant and equipment		1 057 490	1 084 896	1 085 592	1 050 489	1 085 592
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		(4 402)	451	–	511	–
Total non current assets		**1 089 027**	**1 121 674**	**1 122 772**	**1 087 190**	**1 122 772**
TOTAL ASSETS		**1 233 087**	**1 370 922**	**1 198 134**	**1 405 766**	**1 198 134**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		2 752	3 935	3 905	(184)	3 905
Trade and other payables from exchange transactions		469 665	638 714	634 799	527 197	634 799
Trade and other payables from non-exchange transactions		6 410	13 269	–	28 163	–
Provision		11 828	13 225	13 437	10 424	13 437
VAT		42 004	34 219	36 827	84 479	36 827
Other current liabilities		–	–	–	–	–
Total current liabilities		**532 658**	**703 362**	**688 967**	**650 079**	**688 967**
Non current liabilities						
Financial liabilities		1 049	7 755	10 969	0	10 969
Provision		56 790	41 407	41 407	48 839	41 407
Long term portion of trade payables		214 871	–	–	214 871	–
Other non-current liabilities		36 204	28 253	28 253	36 204	28 253
Total non current liabilities		**308 914**	**77 414**	**80 629**	**299 913**	**80 629**
TOTAL LIABILITIES		**841 572**	**780 776**	**769 596**	**949 992**	**769 596**
NET ASSETS	2	**391 516**	**590 145**	**428 538**	**455 774**	**428 538**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		438 962	577 104	415 497	414 634	415 497
Reserves and funds		13 042	13 042	13 042	2 533	13 042
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**452 004**	**590 146**	**428 539**	**417 168**	**428 539**

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description R thousands	Ref 1	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		30 398	55 008	55 008	2 097	35 351	41 256	(5 905)	-14%	–
Service charges		45 852	330 191	323 615	4 948	46 997	247 644	(200 647)	-81%	–
Other revenue		35 292	466 610	26 418	1 776	20 108	460 984	(440 876)	-96%	588 241
Transfers and Subsidies - Operational		304 001	131 971	112 631	42 748	265 071	98 978	166 094	168%	–
Transfers and Subsidies - Capital		49 090	52 682	70 493	24 457	79 369	39 512	39 857	101%	–
Interest		316	1 440	1 196	8	91	1 140	(1 050)	-92%	1 196
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(289 977)	(660 950)	(561 769)	(31 520)	(267 955)	(545 945)	277 990	-51%	(563 366)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**174 971**	**376 950**	**27 593**	**44 514**	**179 033**	**343 570**	**164 537**	**48%**	**26 071**
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)	(67 329)	435	4 887	(55 614)	60 500	-109%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**10 207**	**(74 152)**	**(67 329)**	**435**	**4 887**	**(55 614)**	**(60 500)**	**109%**	**-**
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**	**(39 736)**	**44 949**	**183 919**	**287 956**			**26 071**
Cash/cash equivalents at beginning:		996	996	996	–	1 079	996	83		996
Cash/cash equivalents at month/year end:		186 174	303 795	(38 740)	44 949	184 998	288 952			27 067