

Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 REPORT APRIL 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 April 2025 and ending 30 April 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 – APRIL 2025

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

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	51 761	218	55 552	43 134	12 417	29%	51 761
Service charges	281 294	311 209	311 209	25 893	269 234	259 342	9 892	4%	311 209
Investment revenue	1 102	1 196	1 196	140	949	997	(48)	-5%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	2 818	133 502	135 970	(2 469)	(0)	143 825
Other own revenue	186 241	39 681	42 819	3 629	33 925	33 068	857	3%	-
Total Revenue (excluding capital transfers and contributions)	637 739	567 011	550 809	32 697	493 161	472 511	20 651	4%	550 809
Employee costs	185 151	191 388	192 238	15 483	162 572	159 492	3 079	2%	192 238
Remuneration of Councillors	9 974	10 255	10 255	819	8 428	8 546	(118)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 042	50 370	54 424	(4 054)	-7%	65 308
Interest	83 101	-	30 572	5 421	32 491	-	32 491	#DIV/0!	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	10 926	129 640	104 050	25 590	25%	147 424
Transfers and subsidies	120	150	150	-	120	125	(5)	-4%	150
Other expenditure	145 914	153 529	207 795	11 897	124 720	127 942	(3 222)	-3%	207 795
Total Expenditure	628 304	545 491	653 742	49 588	508 341	454 580	53 761	12%	653 742
Surplus/(Deficit)	9 435	21 520	(102 933)	(16 891)	(15 180)	17 931	(33 111)	-185%	(102 933)
Transfers and subsidies - capital (monetary)	63 684	52 682	70 493	(3 040)	35 765	43 902	###	-19%	70 493
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	-67%	(32 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	-67%	(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		320 004				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 082 921				1 122 772
Total current liabilities	532 658	703 362	688 967		667 169				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	(3 361)	175 671	354 696	179 024	50%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	3	4 890	(61 793)	(66 683)	108%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	185 178	302 799	(39 736)	(3 358)	180 562	292 903	112 341	38%	26 071
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	31 126	15 228	14 559	13 154	11 334	11 274	267 906	67 058	431 638
Creditors Age Analysis									
Total Creditors	22 376	4 814	23 186	16 457	17 236	4 042	(292 512)	593 950	389 548

3.1. Adjusted budget performance for the period ending 30 April 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 49 588 267	R 508 340 967	R 454 579 500	R 53 761 467	12%
REVENUE	R 619 692 718	R 621 302 349	R 29 657 017	R 528 926 185	R 516 412 285	R 12 513 900	2%
SURPLUS (DEFICIT)	R 74 201 511	R -32 439 634	R -19 931 250	R 20 585 218	R 61 832 785	R -41 247 567	-67%

3.2. Financial Performance

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

3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 29.7 million, with year-to-date revenue amounts to R 528.9 million or 85.13% 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 55.6 million or 107.34% 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 269.2 million or 86.50% 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 949 thousand or 79.08% 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 133.5 million or 92.84% 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 3.9 million or 26.35% of the adjusted budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 49.6 million, while year-to-date expenditure amounts to R 508.3 million or 77.76% 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 162.6 million or 84.60% of the adjusted budget.
- **Remuneration of Councillors:** The total adjusted budget amounts to R 10.3 million, while the expenditure to date amounts to R 8.4 million or 81.55% of the adjusted budget.
- **Debt impairment:** The total adjusted budget amounts to R 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 50.4 million or 77.18% 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 125.2 million or 87.74% 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 98.5 million or 85.65% 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 30 APRIL 2025

Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: 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	13	108	-	108	#DIV/0!	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	830	480	10	440	692	(252)	-36%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	72 322	65 055	17	26 766	60 268	(33 502)	-56%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	1 000	1 000	710	710	833	(123)	-15%	1 000
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Total Capital Expenditure		-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Capital Expenditure - Functional Classification										
Governance and administration		-	830	1 010	10	440	692	(252)	-36%	1 010
Executive and council								-		
Finance and administration		-	830	1 010	10	440	692	(252)	-36%	1 010
Internal audit								-		
Community and public safety		-	-	264	13	108	-	108	#DIV/0!	264
Community and social services								-		
Sport and recreation								-		
Public safety		-	-	264	13	108	-	108	#DIV/0!	264
Housing								-		
Health								-		
Economic and environmental services		-	31 415	18 656	17	6 039	26 179	(20 141)	-77%	18 656
Planning and development		-	28 063	14 750	17	5 154	23 385	(18 231)	-78%	14 750
Road transport		-	3 353	3 906	-	884	2 794	(1 910)	-68%	3 906
Environmental protection								-		
Trading services		-	41 906	47 399	710	21 437	34 922	(13 485)	-39%	47 399
Energy sources		-	1 000	1 000	710	710	833	(123)	-15%	1 000
Water management		-	20 098	20 098	-	12 653	16 749	(4 095)	-24%	20 098
Waste water management		-	20 808	26 301	-	8 074	17 340	(9 266)	-53%	26 301
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Funded by:										
National Government		-	43 529	55 635	26	26 260	36 274	(10 014)	-28%	55 635
Provincial Government		-	27 923	8 200	-	155	23 269	(23 114)	-99%	8 200
District Municipality		-	-	794	13	108	-	108	#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	39	26 524	59 543	(33 019)	-55%	64 629
Borrowing	6							-		
Internally generated funds		-	2 700	2 700	710	1 501	2 250	(750)	-33%	2 700
Total Capital Funding		-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329

4.1. Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 April 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 749 081	R 28 024 461	R 61 793 070	R -33 768 609	-55%

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.

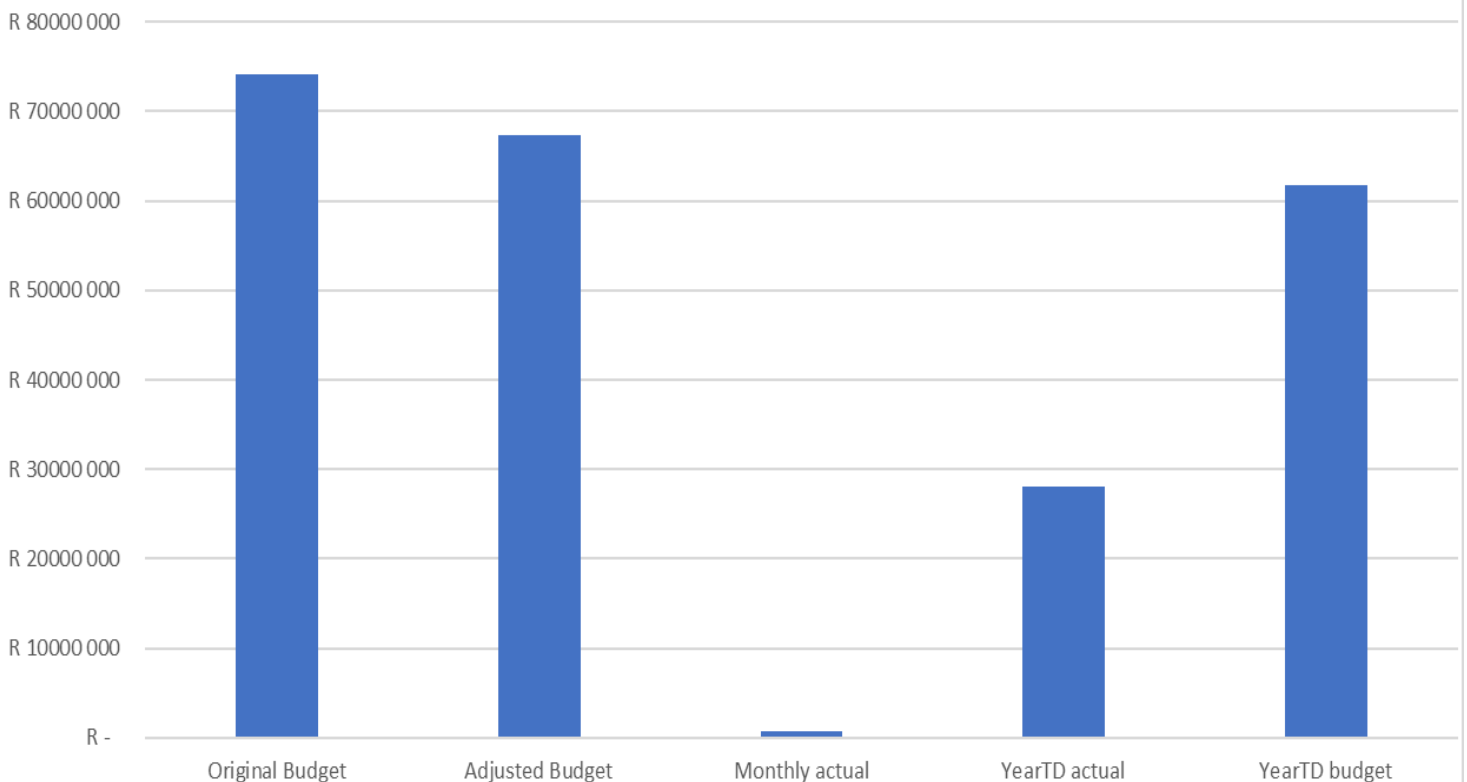
Capital Revenue: Sources of Finance

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 440 thousand or 44.00% 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 108 thousand or 40.91% 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 21.4 million or 45.15% of the adjusted budget.

Capital 2024/2025 - APRIL 2025



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

Table: Key Treasury Information as at 30 April 2025

Bank Bal, Investment - April 2025	OPENING BALANCE 01-04-2025	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-04-2025
CURRENT ACCOUNTS	394 777.80	-745 297.91	-350 520.11
CURRENT ACCOUNT BAVIAANS - ABSA	552 899.35	- 407 046.43	145 852.92
NEW CURRENT ACCOUNT - STANDARD BANK	- 261 738.37	- 1 023 876.74	-1 285 615.11
NEW MOTOR REG ACCOUNT - STANDARD BANK	103 616.82	685 625.26	789 242.08
INVESTMENTS	31 373 399.12	-6 054 626.43	25 318 772.69
MONEY MARKET - ABSA	34 397.87	235.55	34 633.42
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 136 689.85	7 193.85	1 143 883.70
FMG CALL ACCOUNT	3 379.22	11.25	3 390.47
MIG CALL ACCOUNT	30 174 032.57	-6 062 204.20	24 111 828.37
CALL ACCOUNT - STANDARD BANK	24 899.61	137.12	25 036.73

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 30 April 2025.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for April 2025

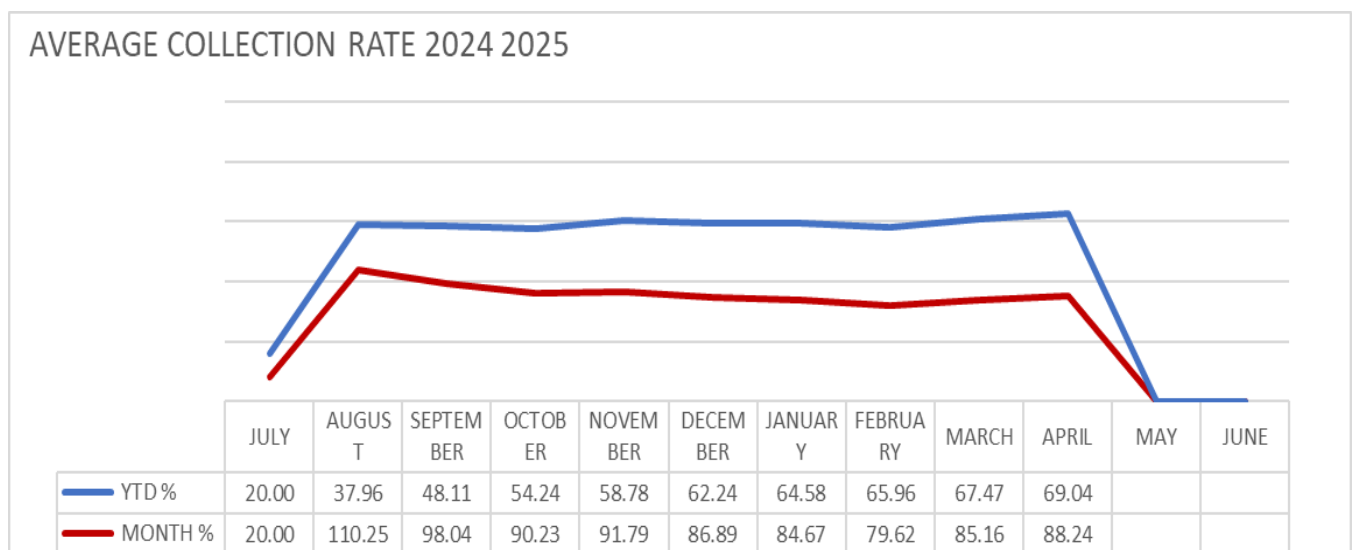
MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
April 2025	28 934	25 531	88.24%	69.04%

The collection rate for the month of April was recorded as 88.24% (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 69.04%. Annual rates were levied in July 2024 and became due on 30 September 2024.

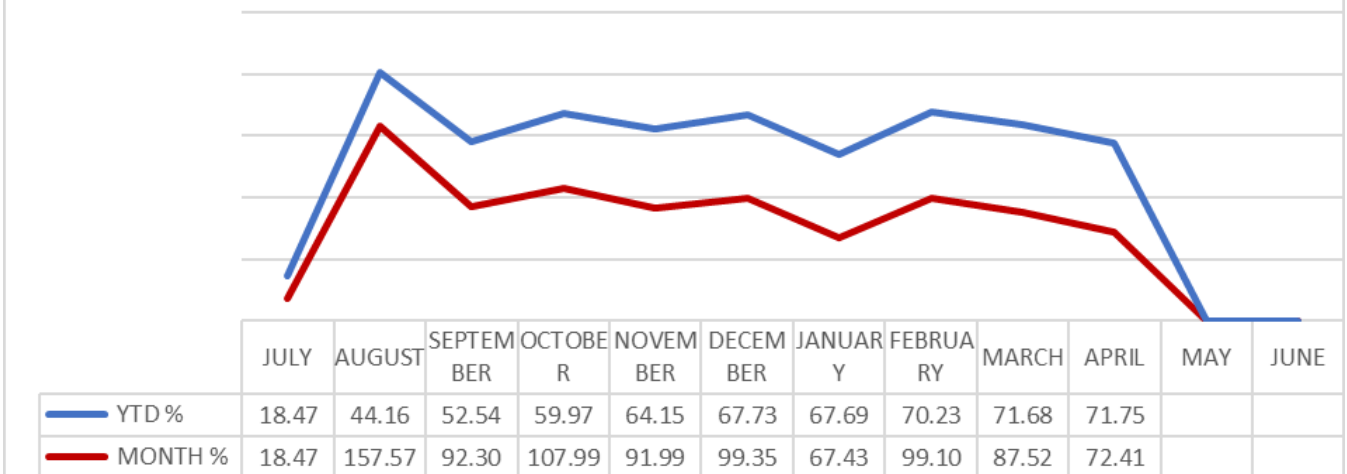
The Credit Control Policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts. Residents 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 April 2025.

Charts: Average Collection Rates

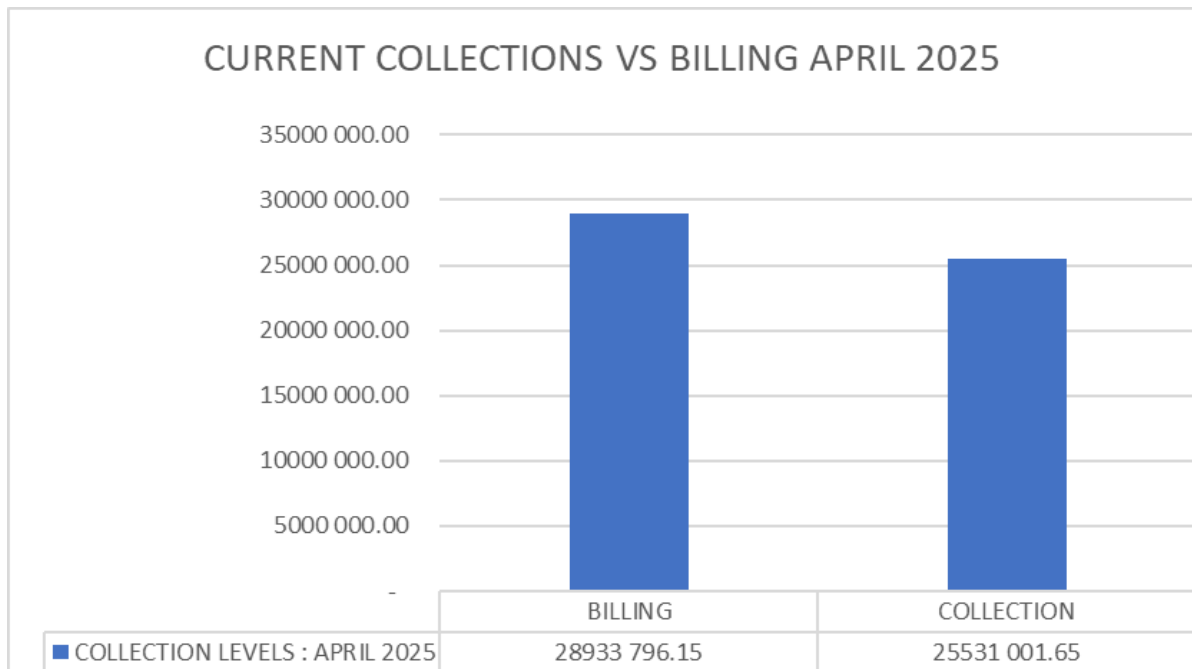


AVERAGE COLLECTION RATE 2023 2024



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

Chart: Collection vs Billing

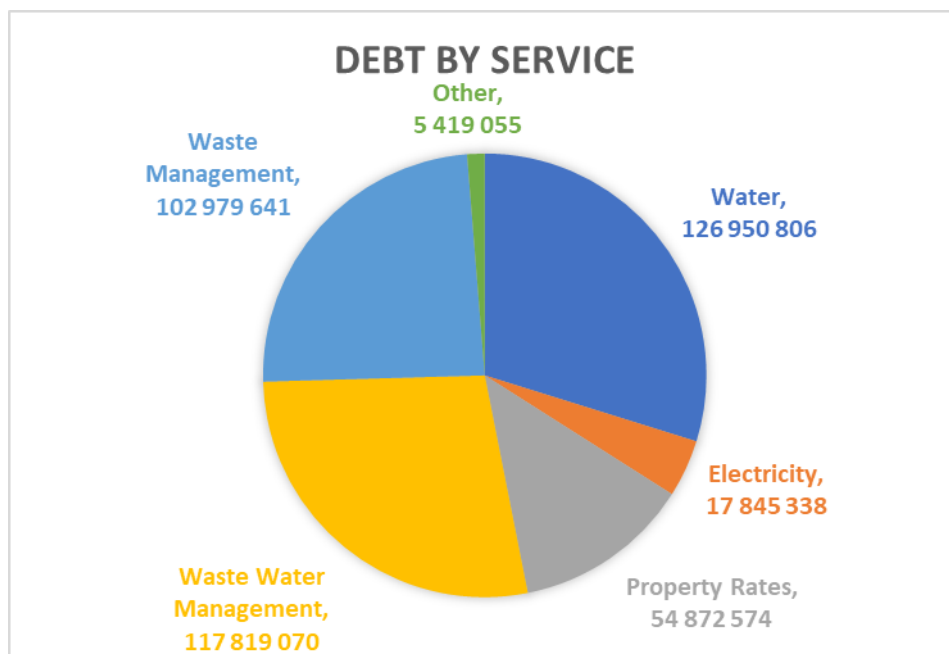


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of April 2025 amounts to R 425.9 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 929 807.63	4 301 802.65	4 049 669.05	4 200 970.79	2 956 165.43	3 096 507.12	3 373 247.09	100 042 636.54	126 950 806.30
	Elec	6 673 349.96	1 924 260.50	1 413 064.52	893 462.53	564 116.88	559 523.61	393 369.42	5 424 190.71	17 845 338.13
	Rates	2 344 245.41	871 684.61	1 131 567.97	647 748.51	562 899.02	538 529.80	526 513.90	48 249 384.33	54 872 573.55
	Sewerage	5 008 236.55	3 806 127.07	3 535 617.05	3 434 935.80	3 343 476.21	3 258 452.51	3 174 397.80	92 257 827.29	117 819 070.28
	Refuse	2 830 739.67	2 310 231.90	2 195 619.78	2 130 485.90	2 073 508.21	2 021 993.93	1 965 814.98	87 451 246.39	102 979 640.76
	Other	130 356.93	69 316.51	249 279.30	33 114.13	31 522.78	29 672.50	62 750.84	4 813 042.50	5 419 055.49
	TOTAL	21 916 736.15	13 283 423.24	12 574 817.67	11 340 717.66	9 531 688.53	9 504 679.47	9 496 094.03	338 238 327.76	425 886 484.51

Debtors owing between 0-30 days amounts to R 21.9 million, and 30-60 days constitute R 13.3 million. Debtors owing over 210 days constitute R 338.2 million or 79.41%, while the debt over 90 days constitute R 378.1 million or 88.78%. 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	3 346 343.22	2 998 153.67	2 963 769.78	2 990 790.67	2 258 049.28	2 338 109.12	2 761 551.86	92 288 015.94	111 944 783.54
	Elec	1 423 467.65	280 047.46	240 730.54	179 192.99	126 107.52	145 837.21	122 000.03	2 766 840.65	5 284 224.05
	Rates	1 456 511.14	546 085.52	549 721.71	439 045.51	376 071.07	357 169.80	353 048.79	19 184 989.69	23 262 643.23
	Sewerage	3 437 907.56	2 882 198.85	2 763 556.31	2 689 625.37	2 651 848.66	2 620 913.65	2 601 631.70	82 354 124.80	102 001 806.90
	Refuse	2 096 509.35	1 738 779.93	1 673 772.91	1 622 661.36	1 597 426.61	1 576 464.52	1 562 619.82	75 348 209.85	87 216 444.35
	Other	77 015.48	43 807.32	226 547.55	21 779.28	20 247.93	18 241.92	19 864.32	3 070 628.56	3 498 132.36
	TOTAL	11 837 754.40	8 489 072.75	8 418 098.80	7 943 095.18	7 029 751.07	7 056 736.22	7 420 716.52	275 012 809.49	333 208 034.43
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	800 087.04	895 316.08	816 041.71	1 064 146.81	568 831.27	628 754.49	517 637.06	5 014 774.31	10 305 588.77
	Elec	34 443.39	20 957.19	10 661.27	5 647.50	9 755.19	22 830.09	0.00	40 900.67	145 195.30
	Rates	17 562.88	13 408.16	12 951.61	10 701.06	9 159.64	7 236.16	7 025.30	124 768.40	202 813.21
	Sewerage	769 833.46	683 041.27	663 228.37	648 999.86	598 902.30	542 679.71	484 092.35	4 673 519.39	9 064 296.71
	Refuse	445 490.89	400 191.86	384 991.12	379 729.99	353 517.94	324 628.69	283 979.70	3 208 243.91	5 780 774.10
	Other	2 171.50	436.50	0.00	60.00	0.00	1 002.19	0.00	41 121.05	44 791.24
	TOTAL	2 069 589.16	2 013 351.06	1 887 874.08	2 109 285.22	1 540 166.34	1 527 131.33	1 292 734.41	13 103 327.73	25 543 459.33
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	15 624.74	18 799.07	17 470.86	14 699.54	17 631.43	18 997.99	15 452.49	424 095.89	542 772.01
	Elec	16 863.02	17 040.83	14 430.28	15 320.40	19 233.62	14 968.08	21 213.08	121 526.27	240 595.58
	Rates	13 246.01	13 246.01	14 488.35	13 246.01	13 205.11	13 205.11	13 205.11	1 889 840.63	1 983 682.34
	Sewerage	7 610.61	7 610.61	7 255.51	7 610.61	7 965.71	7 610.61	8 366.15	196 088.50	250 118.31
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	4 743 695.58	5 255 082.05
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	126 392.35	129 744.49	126 692.97	123 924.53	131 083.84	127 829.76	131 335.48	7 308 180.36	8 205 183.78

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	7 551.82	12 275.65	15 084.98	10 140.13	16 160.48	4 585.93	4 691.20	88 126.00	158 616.19
	Elec	496 338.42	118 834.85	93 293.20	99 552.16	80 515.27	75 520.01	65 955.20	2 072 195.64	3 102 204.75
	Rates	140 733.39	128 096.59	390 614.43	104 355.26	96 646.73	96 046.44	88 903.24	14 874 178.04	15 919 574.12
	Sewerage	695.32	695.32	695.32	695.32	695.32	695.32	347.66	18 693.89	23 213.47
	Refuse	1 165.96	971.27	777.31	582.99	582.99	582.99	273.90	36 334.91	41 272.32
	Other	28.75	0.00	0.00	0.00	0.00	0.00	33 746.53	31 368.36	65 143.64
	TOTAL	646 513.66	260 873.68	500 465.24	215 325.86	194 600.79	177 430.69	193 917.73	17 120 896.84	19 310 024.49
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 121.09	646.95	567.92	377.67	249.95	432.52	755.25	13 643.81	21 795.16
	Elec	3 486.94	1 888.42	2 460.64	2 075.41	1 734.90	0.00	0.00	1 116.64	12 762.95
	Rates	1 375.08	383.11	229.70	229.70	229.70	229.70	229.70	-407.84	2 498.85
	Sewerage	1 251.12	695.31	1 042.97	1 042.97	695.31	695.31	695.31	13 666.20	19 784.50
	Refuse	1 230.83	777.31	777.31	777.31	748.79	582.98	388.65	8 935.20	14 218.38
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 782.19	7 782.19
	TOTAL	12 465.06	4 391.10	5 078.54	4 503.06	3 658.65	1 940.51	2 068.91	44 736.20	78 842.03
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 759.86	13 292.63	6 044.53	5 861.20	5 625.96	9 744.24	3 967.01	90 949.91	151 245.34
	Elec	9 725.52	0.00	0.00	0.00	0.00	0.00	0.00	3 174.61	12 900.13
	Rates	9 390.63	3 191.53	2 011.32	1 968.53	1 968.53	1 968.53	1 222.77	8 457.38	30 179.22
	Sewerage	8 438.00	4 520.67	3 824.25	2 823.13	2 781.27	2 781.27	2 781.27	55 097.46	83 047.32
	Refuse	4 834.35	2 331.93	1 943.29	1 554.63	1 360.30	1 360.30	1 360.30	31 774.90	46 520.00
	Other	3 391.40	2 651.44	310.50	310.50	310.50	1 160.10	310.50	35 790.23	44 235.17
	TOTAL	51 539.76	25 988.20	14 133.89	12 517.99	12 046.56	17 014.44	9 641.85	225 244.49	368 127.18

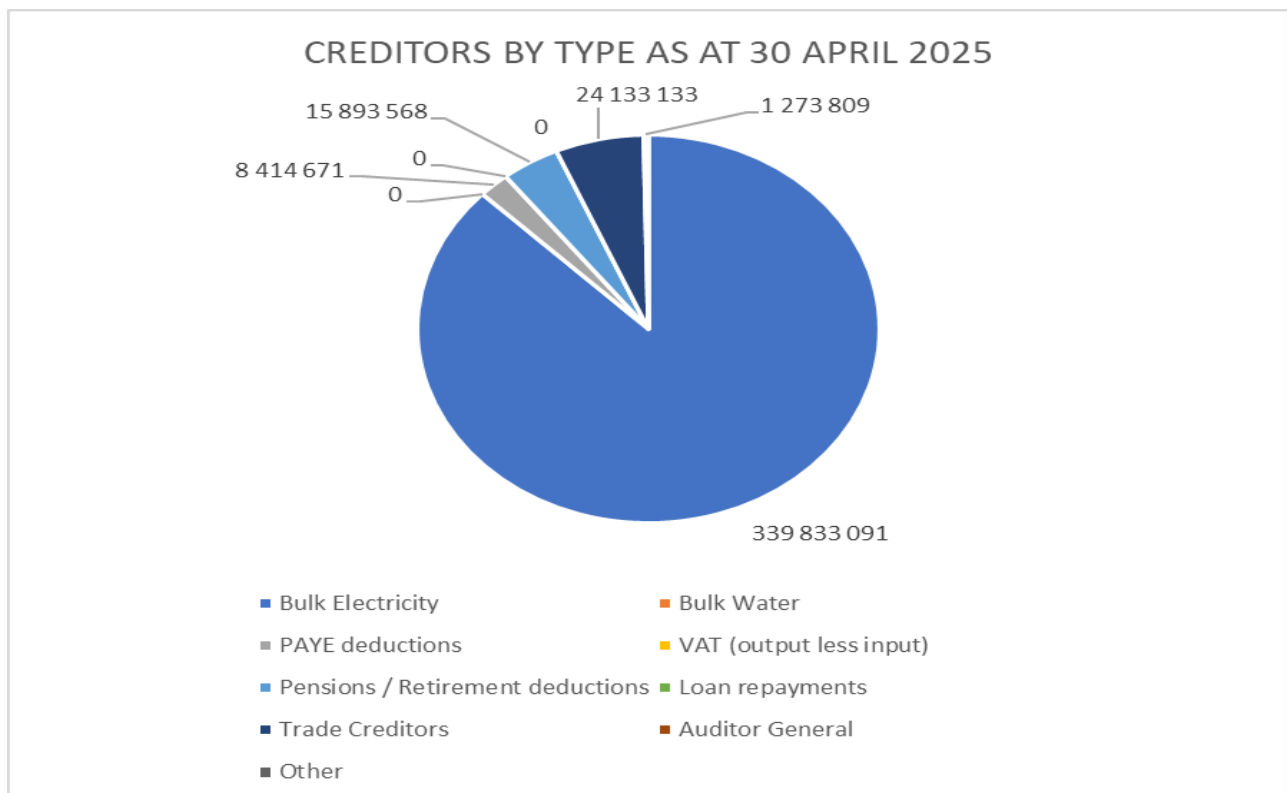
8. CREDITORS

The total accounts payable as at 30 April 2025 amounts to R 389.5 million.

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

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	14 225	15 353	14 632	15 396	15 571	11 764	(292 472)	545 364	339 833	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	1 169	(5 464)	(1 081)	(1 382)	817	(6 103)	4	20 454	8 415	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 782	-	11 343	(70)	-	-	1 838	-	15 894	
Loan repay ments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	3 966	(4 609)	(103)	2 433	1 269	(3 656)	(528)	25 361	24 133	
Auditor General	0800	234	(466)	(1 605)	80	(421)	2 037	(1 355)	2 770	1 274	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions										-	
Total By Customer Type	1000	22 376	4 814	23 186	16 457	17 236	4 042	(292 512)	593 950	389 548	-

Creditors owed between 0-30 days amounts to R 22.4 million, 31-60 days amounts to R 4.8 million, 61-90 days amounts to R 23.2 million, and 91-120 days amounts to R 16.5 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 @ April 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 1 172 834	R 186 166	86.30%
MIG	R 23 477 000	R 23 477 000	R 23 438 000	R 19 559 717	R 3 878 283	83.45%
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 3 105 000	R 3 105 000	R -	100.00%
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 14 265 605	R 10 183 395	58.35%
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 1 400 669	R 931 331	60.06%
TOTAL	R 211 846 121	R 203 917 825	R 198 740 492	R 167 713 334	R 31 027 159	84.39%

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 April 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 30 APRIL 2025

Table: Summary of Cashflow Position (Primary Bank Account) as at 30 April 2025

CASH BALANCE B/F AT 01 APRIL 2025	R 394 778
CASH RECEIVED FOR THE PERIOD	R 38 434 534
CASH PAYMENTS MADE FOR THE PERIOD	R 39 179 832
CASH BALANCE AS AT 30 APRIL 2025	-R 350 520

The bank balance ended on a negative balance of R 350 520 at 30 April 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 April 2025.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for April 2025 were not available at the time of reporting. Water losses for March and February 2025 were calculated at 51.25% and 50.24% respectively. The year-to-date average as at March 2025 was 52.94%.

Water Statistics Dr Beyers Naude Municipality				
Month	Water pumped to town	Water sold to towns	Loss Kl	Loss %
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	380 905	185 709	195 196	51.25
Apr-25				
May-25				
Jun-25				
Total	3 605 983	1 697 045	1 908 938	52.94%

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 April 2025 is 17.12%, and losses for March and February 2025 is calculated as 12.29% and 2.01% respectively. The year-to-date average as at April 2025 is 10.31%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
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	4 686 177	5 654 035	967 858	17.12
May-25				
Jun-25				
Total	54 088 336	60 304 166	6 215 830	10.31%

13. MUNICIPAL DEBT RELIEF

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 30 April 2025.

14. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the Supply Chain Management Report for the period ending 30 April 2025.

15. C-SCHEDULES

Attached as Annexure D are the C-Schedule tables for the period ending 30 April 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: 15 May 2025

17. ANNEXURE A

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month: Apr-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	121 682.88	0.09	0.00	0.00	0.00	0.00	0.00	-67 648.06	54 034.91
	Elec	180 910.29	6 036.70	0.00	0.00	0.00	0.00	0.00	-10 264.05	176 682.94
	Rates	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	439 351.24	465 788.49
	Sewerage	202 030.48	401.10	347.66	347.66	347.66	347.66	347.66	7 985.69	212 155.57
	Refuse	25 606.85	226.46	226.46	226.46	226.46	226.46	226.46	16 125.41	43 091.02
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	534 007.25	10 441.10	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	385 550.23	951 752.93
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	-284 575.85	-284 575.85
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-263 727.95	-263 727.95
	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	-243 940.31	-243 940.31
		534 007.25	10 441.10	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	141 609.92	707 812.62
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	38 348.43	34 539.39	24 617.91	26 248.16	21 915.77	7 716.66	8 145.76	41 288.72	202 820.80
	Elec	402 199.70	367 676.11	414 733.13	402 474.86	149 925.23	66 110.80	32 151.68	23 495.92	1 858 767.43
	Rates	0.00	0.00	0.00	1 084.48	0.00	0.00	0.00	30 721.67	31 806.15
	Sewerage	19 515.61	13 448.49	10 283.01	14 544.21	15 254.41	18 095.21	12 413.61	346 485.36	450 039.91
	Refuse	2 315.46	1 636.08	1 636.08	1 636.08	1 636.08	1 636.08	1 219.26	45 191.30	56 906.42
	Other	0.00	0.00	0.00	0.00	0.00	438.80	0.00	-5 324.20	-4 885.40
	TOTAL	462 379.20	417 300.07	451 270.13	445 987.79	188 731.49	93 997.55	53 930.31	481 858.77	2 595 455.31
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	3 989.26	5 516.79	4 451.73	4 304.92	6 662.87	4 583.07	3 836.79	81 346.88	114 692.31
	Elec	3 214.26	2 705.40	2 094.88	2 507.21	3 263.02	3 435.35	2 780.39	-1 747 125.42	-1 727 124.91
	Rates	7 198.84	1 874.68	50 109.86	1 874.68	1 874.68	1 874.68	1 955.08	5 154 929.48	5 221 691.98
	Sewerage	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 371 381.18	1 382 914.52
	Refuse	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	851 753.12	869 232.05
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	18 546.97	14 241.48	60 801.08	12 831.42	15 945.18	14 037.71	12 716.87	5 712 669.63	5 861 790.34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	209.19	377.67	377.66	0.00	0.00	0.00	0.00	-372.37	592.15
	Elec	21 076.83	21 336.71	26 547.16	0.00	0.00	0.00	0.00	0.00	68 960.70
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	355.10	355.10	0.00	0.00	0.00	0.00	0.00	0.00	710.20
	Refuse	452.92	452.92	452.92	226.46	10.00	0.00	0.00	0.00	1 595.22
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	150 489.60	179 291.03
	TOTAL	26 208.53	26 636.89	31 492.23	4 340.95	4 124.49	4 114.49	4 114.49	150 117.23	251 149.30
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	5 441.53	69.73	85.39	0.00	0.00	0.00	0.00	0.00	5 596.65
	Elec	875.56	875.56	875.56	0.00	0.00	0.00	0.00	-8 965.98	-6 339.30
	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	-226.46	-226.46
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	6 317.09	945.29	960.95	0.00	0.00	0.00	0.00	-9 192.44	-969.11
Sub total Provincial Departments		1 047 459.04	469 564.83	548 875.26	467 511.03	213 152.03	116 500.62	75 112.54	6 477 063.11	9 415 238.46
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	199 124.82	257 229.44	56 936.22	1 924.63	12 218.72	17 144.31	1 701.72	128 825.78	675 105.64
	Elec	545 897.36	520 908.55	39 973.16	16 410.82	20 905.58	22 642.97	28 260.81	51 154.63	1 246 153.88
	Rates	31 234.66	19 359.90	17 053.44	9 641.99	3 495.27	768.90	768.90	-84476.16	-2 153.10
	Sewerage	108 084.12	90 112.16	7 525.13	4 120.30	3 188.46	3 188.46	2 478.26	6 334.38	225 031.27
	Refuse	24 610.79	28 435.10	1 505.77	1 035.90	841.58	841.58	615.15	9 779.49	67 665.36
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 428.60	9 428.60
	TOTAL	908 951.75	916 045.15	122 993.72	33 133.64	40 649.61	44 586.22	33 824.84	121 046.72	2 221 231.65
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	16 558.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16 558.43
	Rates	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	3 524 776.37	3 619 412.38
	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	30 077.86	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	3 524 776.37	3 635 970.81
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	10 400.39	8 953.70	9 945.80	10 271.38	9 045.84	10 544.75	592.97	0.00	59 754.83
	Rates	383.79	383.79	383.79	383.79	383.79	383.79	383.79	359 215.55	361 902.08
	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	10 784.18	9 337.49	10 329.59	10 655.17	9 429.63	10 928.54	976.76	371 963.59	434 404.95
Sub total National Departments		949 813.79	938 902.07	146 842.74	57 308.24	63 598.67	69 034.19	48 321.03	4 017 786.68	6 291 607.41

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	3 346 343.22	2 998 153.67	2 963 769.78	2 990 790.67	2 258 049.28	2 338 109.12	2 761 551.86	92 288 015.94	111 944 783.54
	Elec	1 423 467.65	280 047.46	240 730.54	179 192.99	126 107.52	145 837.21	122 000.03	2 766 840.65	5 284 224.05
	Rates	1 456 511.14	546 085.52	549 721.71	439 045.51	376 071.07	357 169.80	353 048.79	19 184 989.69	23 262 643.23
	Sewerage	3 437 907.56	2 882 198.85	2 763 556.31	2 689 625.37	2 651 848.66	2 620 913.65	2 601 631.70	82 354 124.80	102 001 806.90
	Refuse	2 096 509.35	1 738 779.93	1 673 772.91	1 622 661.36	1 597 426.61	1 576 464.52	1 562 619.82	75 348 209.85	87 216 444.35
	Other	77 015.48	43 807.32	226 547.55	21 779.28	20 247.93	18 241.92	19 864.32	3 070 628.56	3 498 132.36
	TOTAL	11 837 754.40	8 489 072.75	8 418 098.80	7 943 095.18	7 029 751.07	7 056 736.22	7 420 716.52	275 012 809.49	333 208 034.43
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	800 087.04	895 316.08	816 041.71	1 064 146.81	568 831.27	628 754.49	517 637.06	5 014 774.31	10 305 588.77
	Elec	34 443.39	20 957.19	10 661.27	5 647.50	9 755.19	22 830.09	0.00	40 900.67	145 195.30
	Rates	17 562.88	13 408.16	12 951.61	10 701.06	9 159.64	7 236.16	7 025.30	124 768.40	202 813.21
	Sewerage	769 833.46	683 041.27	663 228.37	648 999.86	598 902.30	542 679.71	484 092.35	4 673 519.39	9 064 296.71
	Refuse	445 490.89	400 191.86	384 991.12	379 729.99	353 517.94	324 628.69	283 979.70	3 208 243.91	5 780 774.10
	Other	2 171.50	436.50	0.00	60.00	0.00	1 002.19	0.00	41 121.05	44 791.24
	TOTAL	2 069 589.16	2 013 351.06	1 887 874.08	2 109 285.22	1 540 166.34	1 527 131.33	1 292 734.41	13 103 327.73	25 543 459.33
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	15 624.74	18 799.07	17 470.86	14 699.54	17 631.43	18 997.99	15 452.49	424 095.89	542 772.01
	Elec	16 863.02	17 040.83	14 430.28	15 320.40	19 233.62	14 968.08	21 213.08	121 526.27	240 595.58
	Rates	13 246.01	13 246.01	14 488.35	13 246.01	13 205.11	13 205.11	13 205.11	1 889 840.63	1 983 682.34
	Sewerage	7 610.61	7 610.61	7 255.51	7 610.61	7 965.71	7 610.61	8 366.15	196 088.50	250 118.31
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	4 743 695.58	5 255 082.05
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	126 392.35	129 744.49	126 692.97	123 924.53	131 083.84	127 829.76	131 335.48	7 308 180.36	8 205 183.78
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	7 551.82	12 275.65	15 084.98	10 140.13	16 160.48	4 585.93	4 691.20	88 126.00	158 616.19
	Elec	496 338.42	118 834.85	93 293.20	99 552.16	80 515.27	75 520.01	65 955.20	2 072 195.64	3 102 204.75
	Rates	140 733.39	128 096.59	390 614.43	104 355.26	96 646.73	96 046.44	88 903.24	14 874 178.04	15 919 574.12
	Sewerage	695.32	695.32	695.32	695.32	695.32	695.32	347.66	18 693.89	23 213.47
	Refuse	1 165.96	971.27	777.31	582.99	582.99	582.99	273.90	36 334.91	41 272.32
	Other	28.75	0.00	0.00	0.00	0.00	0.00	33 746.53	31 368.36	65 143.64
	TOTAL	646 513.66	260 873.68	500 465.24	215 325.86	194 600.79	177 430.69	193 917.73	17 120 896.84	19 310 024.49
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 121.09	646.95	567.92	377.67	249.95	432.52	755.25	13 643.81	21 795.16
	Elec	3 486.94	1 888.42	2 460.64	2 075.41	1 734.90	0.00	0.00	1 116.64	12 762.95
	Rates	1 375.08	383.11	229.70	229.70	229.70	229.70	229.70	-407.84	2 498.85
	Sewerage	1 251.12	695.31	1 042.97	1 042.97	695.31	695.31	695.31	13 666.20	19 784.50
	Refuse	1 230.83	777.31	777.31	777.31	748.79	582.98	388.65	8 935.20	14 218.38
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 782.19	7 782.19
	TOTAL	12 465.06	4 391.10	5 078.54	4 503.06	3 658.65	1 940.51	2 068.91	44 736.20	78 842.03

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 759.86	13 292.63	6 044.53	5 861.20	5 625.96	9 744.24	3 967.01	90 949.91	151 245.34
	Elec	9 725.52	0.00	0.00	0.00	0.00	0.00	0.00	3 174.61	12 900.13
	Rates	9 390.63	3 191.53	2 011.32	1 968.53	1 968.53	1 968.53	1 222.77	8 457.38	30 179.22
	Sewerage	8 438.00	4 520.67	3 824.25	2 823.13	2 781.27	2 781.27	2 781.27	55 097.46	83 047.32
	Refuse	4 834.35	2 331.93	1 943.29	1 554.63	1 360.30	1 360.30	1 360.30	31 774.90	46 520.00
	Other	3 391.40	2 651.44	310.50	310.50	310.50	1 160.10	310.50	35 790.23	44 235.17
	TOTAL	51 539.76	25 988.20	14 133.89	12 517.99	12 046.56	17 014.44	9 641.85	225 244.49	368 127.18
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	370 523.75	65 585.49	144 220.36	82 477.06	48 819.70	66 438.79	55 507.95	2 224 354.53	3 057 927.63
	Elec	3 507 892.20	556 999.02	557 318.90	160 009.80	143 630.71	197 634.35	120 415.26	2 373 869.08	7 617 769.32
	Rates	649 312.81	128 359.14	76 707.58	47 921.32	42 568.32	42 350.51	42 475.04	2 743 039.88	3 772 734.60
	Sewerage	450 867.55	121 400.57	76 210.90	63 478.75	60 149.49	59 797.69	59 596.21	2 918 239.75	3 809 740.91
	Refuse	152 977.31	60 884.08	53 991.65	46 509.76	41 612.50	40 125.37	39 536.10	3 129 548.32	3 565 185.09
	Other	43 635.31	18 306.76	18 306.76	6 849.86	6 849.86	4 715.00	4 715.00	1 539 231.30	1 642 609.85
	TOTAL	5 175 208.93	951 535.06	926 756.15	407 246.55	343 630.58	411 061.71	322 245.56	14 928 282.86	23 465 967.40
	GRAND TOTAL	21 916 736.15	13 283 423.24	12 574 817.67	11 340 717.66	9 531 688.53	9 504 679.47	9 496 094.03	338 238 327.76	425 886 484.51
UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 929 807.63	4 301 802.65	4 049 669.05	4 200 970.79	2 956 165.43	3 096 507.12	3 373 247.09	100 042 636.54	126 950 806.30
	Elec	6 673 349.96	1 924 260.50	1 413 064.52	893 462.53	564 116.88	559 523.61	393 369.42	5 424 190.71	17 845 338.13
	Rates	2 344 245.41	871 684.61	1 131 567.97	647 748.51	562 899.02	538 529.80	526 513.90	48 249 384.33	54 872 573.55
	Sewerage	5 008 236.55	3 806 127.07	3 535 617.05	3 434 935.80	3 343 476.21	3 258 452.51	3 174 397.80	92 257 827.29	117 819 070.28
	Refuse	2 830 739.67	2 310 231.90	2 195 619.78	2 130 485.90	2 073 508.21	2 021 993.93	1 965 814.98	87 451 246.39	102 979 640.76
	Other	130 356.93	69 316.51	249 279.30	33 114.13	31 522.78	29 672.50	62 750.84	4 813 042.50	5 419 055.49
	TOTAL	21 916 736.15	13 283 423.24	12 574 817.67	11 340 717.66	9 531 688.53	9 504 679.47	9 496 094.03	338 238 327.76	425 886 484.51

ANNEXURE A													
Top 20 Debtors April 2025													
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtors Total		
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	44 043.07	48 336.52	45 541.86	13 171.61	38 878.51	62 137.84	44 158.45	1 065 091.30	1 361 359.16		
MNR B ROMAN	11008700236	1401814000	1 937.70	1 937.70	1 952.35	1 937.70	1 923.05	1 996.30	1 893.75	1 230 363.90	1 243 942.45		
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	229 436.82	211 345.03	242 209.71	244 843.69	40 108.10	2 30	0.00	221 810.53	1 189 756.18		
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	1 007 005.32	1 056 354.83		
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	371.20	371.20	371.20	371.20	371.20	371.20	371.20	1 036 336.70	1 038 935.10		
GERT GREEFF TEHUIS	71013196303	7101963000	20 524.98	16 799.52	19 187.57	18 429.07	21 154.83	22 661.10	28 179.60	768 549.76	915 486.43		
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	799 931.23	835 180.85		
KABOUTERLAND	32000099906	3232008000	6 432.95	6 466.65	6 466.65	6 466.65	6 466.65	6 483.49	10 709.19	751 104.06	800 596.29		
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	776 166.49	797 700.45		
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		
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 197.55	0.00	0.00	0.00	0.00	0.00	0.00	613 870.81	615 068.36		
LUCKY STAR LTD	16099410029	1609441000	287 660.16	285 057.24	0.00	0.00	0.00	0.00	0.00	28 505.73	601 223.13		
NOSISEKO PRE-SCHOOL	12000800005	1252132000	7 015.30	6 608.33	6 432.95	7 613.05	7 803.58	7 066.96	6 363.22	519 213.98	568 117.37		
MNRE DEPT OPENBARE WERKE/GRON	11000160012	1103403000	254 263.12	251 978.08	0.00	0.00	0.00	0.00	0.00	0.00	506 241.20		
GERT GREEFF TEHUIS	71013197603	7101976000	27 519.43	26 770.19	13 974.09	16 243.10	16 275.69	21 872.58	18 321.58	363 046.85	504 023.51		
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	465 266.67	495 722.76		
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		
ELEPHANT RIDGE CONSERVANCY	15020110041	1501975000	21 539.89	16 182.26	20 745.85	22 427.84	20 506.77	21 078.83	17 236.70	348 110.74	487 828.88		
ME M HERMAANS	51010096947	5101360000	645.42	645.42	645.42	645.42	645.42	645.42	645.42	468 332.75	472 850.69		
			922 100.33	892 010.88	377 040.39	351 662.07	173 646.54	163 828.76	147 391.85	12 565 601.22	15 593 282.04		

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : APRIL 2025			
SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	550 311.58	2 129 352.81	386.94
Services			
Billed Electricity	7 168 664.93	8 016 406.49	111.83
Prepaid Electricity	6 432 719.67	6 432 719.67	100.00
Refuse Removal	2 960 452.26	997 437.20	33.69
Sewerage / Sanitation	4 522 027.30	3 066 707.39	67.82
Water	5 988 157.88	3 668 442.29	61.26
Other (Specify) e.g.			
Housing rental	4.25	0.00	0.00
Rental of facilities and equipment	22 085.89	22 085.89	100.00
Fines	249 668.00	249 668.00	100.00
Licences and permits	80 744.81	80 744.81	100.00
Service connections and reconnections	8 190.45	8 190.45	100.00
Plan approval fees	24 429.76	24 429.76	100.00
Cemetery fees	12 280.08	12 280.08	100.00
Tender receipts	4 141.89	4 141.89	100.00
Library fees	0.00	0.00	0.00
Private works	607.77	607.77	100.00
Sundries	165 933.86	74 411.38	44.84
Agency services	736 457.05	736 457.05	100.00
Interest earned - external investments	6 918.72	6 918.72	100.00
	28 933 796.15	25 531 001.65	88.24

ANNEXURE A														
EMPLOYEE RELATED COSTS FOR THE MONTH OF APRIL 2025														
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9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	2 071	0	435	0	0	0	3 576	21 152	4 944	32 178	208 333
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	5 760	83 074	125 000
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	37 275	116 652	250 431
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	3 000	0	0	0	0	0	0	0	0	0	0	0	2 500
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	0	0	6 183	0	0	0	0	6 681	0	12 864	16 667
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	40 000	0	7 898	812	8 330	7 740	0	0	0	0	0	24 780	33 333
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	14 636	0	0	0	111	1 631	1 871	0	1 561	19 810	16 667
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	28 500	1 756	830	0	1 451	0	0	0	2 686	9 892	0	16 615	23 750
9/237-5-6	MATERIALS, STORES REQUIREMNT	253 000	253 000	0	21 142	0	1 787	1 183	0	0	613	3 900	0	28 626	210 833
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	10 000	0	0	0	0	0	0	0	0	0	0	0	8 333
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	0	78 086	416 667
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	1 018 789	3 244 410	1 666 667
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	0	34 616	83 333
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	2 140	23 472	333 333
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	500 000	0	0	1 556	0	0	0	0	0	0	25 433	26 989	416 667
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	0	131 746	166 667
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	0	34 967	41 667
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	7 080	98 999	174 454
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	60 000	0	0	0	0	0	0	0	0	0	0	0	50 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	500 000	0	0	0	0	0	0	0	0	39 112	0	39 112	416 667
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	-1 205 072	2 340 051	3 075 000
9/222-5-9	REPAIRS - FENCING	500 000	500 000	0	0	0	136 923	0	0	0	1 643	0	0	138 566	416 667
9/237-4-5	REPAIRS - KURBBING	283 500	283 500	0	0	0	0	780	226 680	0	0	0	991	228 451	236 250
9/237-10-11	REPAIRS - KURBBING	850 000	850 000	0	0	0	0	0	0	519 706	0	0	137 062	656 769	708 333
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	325 000	0	1 472	0	0	0	148 523	0	4 299	0	8 565	162 859	270 833
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	10 120	92 451	145 833
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	2 628 707	16 728 424	10 000 000
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	11 464	3 288 948	3 187 500
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	0	2 092 666	1 750 000
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	319 798	1 011 626	883 333
9/244-8-14	VALVES AND HYDRANTS	195 000	195 000	0	0	0	0	171 736	0	0	0	0	1 700	173 436	162 500
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	5 001 939	40 883 130	39 478 380

ANNEXURE A
DETAIL OF OTHER REVENUE - APRIL 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	Apr-25
RENTAL OF FACILITIES AND EQUIPMENT	2 126 640	2 126 640	634 932	484 024	57 935	66 107	89 107	58 293	59 548	-390 446	69 547	57 980	82 838
INTEREST EARNED OUTSTANDING DEBTORS	15 895 281	15 895 281	19 291 529	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	2 164 340
FINES, PENALTIES AND FORFEITS	93 539	3 231 466	2 753 422	12 901	4 345	58 899	111 614	936 496	488 974	383 879	283 614	222 832	249 868
LICENCES AND PERMITS	964 163	964 163	878 395	100 585	103 231	104 958	86 945	96 253	65 759	77 634	82 996	89 084	70 949
AGENCY SERVICES	5 840 668	5 840 668	1 053 520	317 243	146 501	518 825	143 262	-803 147	330 953	124 659	494 967	311 398	-531 142
OTHER REVENUE	14 761 306	14 761 306	3 874 790	243 771	220 454	2 443 315	208 633	347 321	376 847	230 845	-1 901 301	407 151	1 297 754
TOTAL REVENUE	39 681 597	42 819 524	28 486 588	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	3 334 607
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	Apr-25
ADMIN CHARGES	311 454	311 454	282 554	11 256	10 407	8 022	2 674	59 266	121 620	22 151	34 269	9 754	3 135
ADMISSION FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	525 994	525 994	370 822	34 873	110 627	137 164	20 329	8 966	15 173	5 228	7 544	6 488	24 430
BULK CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	-263 173	-263 173	229 299	21 711	22 007	22 596	23 158	23 203	22 727	23 302	23 198	23 699	23 698
FIRE BRIGADE FEES	1 034 456	1 034 456	21 203	157	159	0	577	6 952	2 187	955	1 929	6 338	1 948
GRAVE PLOTS	95 144	95 144	96 396	9 235	8 043	10 409	11 120	7 591	7 184	14 133	6 555	9 436	12 689
INSURANCE REFUND	200 000	200 000	208 400	0	0	0	0	0	0	0	0	208 400	0
SALE OF ASSETS	5 271 495	5 271 495	2 004 593	0	0	2 075 491	0	-70 898	0	0	0	0	0
LANDING FEES	55 353	55 353	8 672	0	8 396	276	0	0	0	0	0	0	0
LIBRARY FEES	9 871	9 871	2 849	770	-464	1 029	487	0	539	487	0	0	0
POSTERS	3 157	3 157	0	0	0	0	0	0	0	0	0	0	0
SALES AVGAS	0	-	0	0	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	-	0	0	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	-	0	0	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 947 717	2 947 717	-941 166	6 038	2 962	2 722	10 858	13 911	12 433	10 775	-2 116 652	12 196	1 103 591
SURPLUS CASH	4 507	4 507	-8 486	7	-150	762	301	143	-2 220	-7 474	153	-201	192
TOURISM FEES BAVIANS	0	0	0	0	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	87 603	87 603	41 420	4 448	9 017	3 404	6 573	5 817	639	91	352	6 937	4 142
SURCHARGE ON SERV	1 275 891	1 275 891	1 266 704	129 822	168 302	137 284	105 540	110 116	134 329	162 796	116 208	100 968	101 339
SURCHARGE - WATER	2 879 232	2 879 232	-205 487	-8 455	-137 201	-580	-8 602	-5 412	-868	-30 821	-8 194	-1 126	-4 228
VALUATION CERTIFICATES	293 626	293 626	269 716	33 578	18 350	38 459	31 383	33 240	7 460	28 007	28 766	24 263	26 210
WORK DONE FOR PVT PERSONS	28 979	28 979	227 303	330	0	6 277	4 233	154 424	55 646	1 216	4 571	0	608
TOTAL OTHER REVENUE	14 761 306	14 761 306	3 874 790	243 771	220 454	2 443 315	208 633	347 321	376 847	230 845	-1 901 301	407 151	1 297 754

DESCRIPTION	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-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	293 325	4 114 976	20 159
RENTAL OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	17 409	17 409	-17 409
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	0	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	17 310	364 860	553 051
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	1 056 383	3 124 539	2 876 839
BANK CHARGES	941 813	536 813	35 744	39 208	56 355	42 613	39 910	49 929	45 029	46 005	56 863	51 819	463 475	73 338
CASHIER SHORTAGES	20 000	20 000	100	-200	0	1	200	0	0	102	400	10	614	19 386
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	318 674	2 299 305	-545 454
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	1 549 154	210 176	200	57 096	88 487	84 770	167 791	0	84 944	6 667	90 463	790 594	758 560
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	58 436	574 429	268 922
ENTERTAINMENT-EXECUTIVE MAYOR	50 000	80 000	8 800	20 440	6 040	-7 680	1 775	10 780	0	3 705	8 265	0	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	13 732	72 431	32 569
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	224 623	6 324 556	1 101 490
DATA LINES	1 000 000	1 000 000	0	1 652	27 422	6 865	22 170	118 431	43 620	51 143	0	157 786	429 090	570 910
NETWORK EXTENSIONS	1 000 000	1 000 000	0	0	8 696	0	0	0	0	141 000	8 696	628 659	787 050	212 950
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	116 646	472 188	2 383 271
INSURANCE BROKERS FEES	982 209	982 209	0	0	340 895	943	0	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	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	152 577	164 948	-164 948
LEVY - WATER RESEARCH FUND: DWAF	500 000	500 000	0	34 728	0	30 286	0	0	34 510	0	61 736	30 895	192 155	307 845
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	244	293 568	355 752
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	4 228 053	54 249 335	-4 046 853
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	8 319	66 984	48 710
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	76 742	718 412	451 588
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	80 250	818 250	261 750
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	120 155	4 435 858	764 142
SIGNAGE - TOURISM	0	50 000	0	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	141 300	1 429 220	258 367
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	28 121	443 596	285 214
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	3 351 356	3 766 356	199 240	351 369	188 045	342 001	498 877	137 179	141 389	238 885	267 666	251 272	2 615 924	1 150 432
VEHICLE TRACKING	427 373	327 373	0	0	0	0	45 448	0	45 448	22 724	45 448	0	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	627 573	6 075 348	2 424 832
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	40 000	0	0	0	0	0	0	4 200	0	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	0	46 186	43 814
WORKMAN'S COMPENSATION	1 835 946	1 835 946	0	0	0	0	0	0	0	-335 994	0	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	8 823 264	98 508 621	16 458 305

ANNEXURE A									
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)									
Apr-25									
	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	
Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	Total
Bulk Electricity	14 225 469	15 352 741	14 631 784	15 395 961	15 571 120	11 764 072	-292 472 033	545 363 977	339 833 091
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 168 552	-5 463 617	-1 080 779	-1 381 567	816 751	-6 102 979	3 871	20 454 439	8 414 671
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 782 018	0	11 342 988	-69 896	0	0	1 838 458	0	15 893 568
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	3 966 241	-4 609 450	-102 719	2 432 757	1 268 917	-3 656 001	-527 759	25 361 147	24 133 133
Auditor General	233 911	-465 672	-1 605 177	79 888	-421 186	2 036 933	-1 354 974	2 770 086	1 273 809
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions									0
Total	22 376 191	4 814 002	23 186 097	16 457 143	17 235 602	4 042 025	-292 512 437	593 949 649	389 548 272
TOP 10 CREDITORS APRIL 2025									
	0 -	31 -	61 -						
Detail	30 Days	60 Days	90 Days	90+ Days					Total
ESKOM HOLDINGS LTD BULK	29 578 209	14 631 784	16 552 868	279 070 229					339 833 091
SARS PAYE	1 168 552	-5 463 617	-1 080 779	13 790 516					8 414 673
CONSOLIDATED RETIREMENT FUND	1 775 521	0	6 647 623	-69 896					8 353 247
SARS UIF	182 379	1 767	26 009	5 674 948					5 885 103
COMPENSATION COMMISSIONER	21 753	-577 522	25 942	5 775 556					5 245 729
SALA PENSION	529 518	0	4 695 366	0					5 224 883
SARS SDL	160 190	2 145	22 394	4 511 565					4 696 294
SALGA	0	-600 000	0	4 275 637					3 675 637
DEPARTEMENT WATERWESE & B	0	-18 898	36 309	2 391 201					2 408 612
NAT FUND FOR MUNICIPAL WORKERS	375 826	0	0	1 838 022					2 213 848
PENSIONS / RETIREMENT DEDUCTIONS ANALYSIS									
	Contributions	Interest	Total						
Pension / retirement fund	outstanding	outstanding	outstanding						
CONSOLIDATED RETIREMENT FUND	1 705 624	6 647 623	8 353 247						
NATIONAL FUND FOR MUNICIPAL WORKERS	375 826	1 838 022	2 213 848						
SALA PENSION FUND	1 210 771	4 014 113	5 224 883						
SAMWU VOORSORGFONDS	65 603	0	65 603						
CAPE JOINT PENSION FUND	30 160	0	30 160						
MCPF FUND	5 826	0	5 826						
Total	3 393 811	12 499 757	15 893 568						

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	20 586	0	0	0	0	20 586
ABAPHUMELEI TRADIING T/	0	-219 178	1 219 178	0	0	1 000 000
ACTOM	816 679	0	0	0	0	816 679
ADSACTIVE(PTY) T/A PDK	4 452	0	0	0	0	4 452
AMATOLA WATER BOARD	0	-150 000	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	11 917	0	0	0	0	11 917
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	63 154	0	0	0	0	63 154
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 689	0	0	0	0	7 689
Betaalmeestergeneraal T	191 247	0	0	0	753 145	944 393
BIGEN AFRICA	0	0	0	0	454 250	454 250
BILLSON TRUCKS	0	357 738	415 664	0	0	773 402
BINNEKEUR T/A DROMMEDAR	18 995	0	0	0	0	18 995
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	421 944	0	0	0	-2 574	419 370
BOTANIESE SPORTBAR	9 780	0	0	0	0	9 780
BUKANI SA	2 000	0	0	0	0	2 000
BUSINESS CONNEXION (PTY	66 457	56 865	56 865	55 209	55 209	290 604
Capital Alliance/Libert	19 257	0	0	0	0	19 257
CAPITAL LEGACY SOLUTION	8 265	0	0	0	0	8 265
Channel Life	1 798	0	0	0	0	1 798
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	6 191	0	0	0	0	6 191
CJ BOUWER ATTORNEYS	0	200	0	0	0	200
COMPENSATION COMMISSION	21 753	-577 522	25 942	28 722	5 746 834	5 245 729
Cornelia Booysen	300	0	0	0	0	300
CTRACK FLEET MANAGEMENT	26 133	26 133	26 133	26 133	0	104 530
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	0	-18 898	36 309	35 498	2 355 703	2 408 612
DEREK LIGHT	6 825	0	0	0	500	7 325
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	0	3 585	7 253	0	13 555	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	30 088	548 039	0	0	0	578 127
EUGENE RAYMOND ATTORNEY	700	0	0	0	0	700
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 195 073	-3 493 971	-1 000 000	-2 449 852	-3 938 136	-13 077 033
GRAAFF-REINET ADVERTISE	8 078	0	0	0	0	8 078
GREYSHELL	0	24 610	0	0	0	24 610
GUARD RISK INSURANCE CO	2 464	0	0	0	0	2 464
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	3 492	0	0	0	0	3 492
Hosmed	105 289	0	0	0	0	105 289
Imatu Ledegeld	5 856	0	0	0	81	5 937
Imatu Loans (Kempston)	25 492	0	0	0	0	25 492
IRHAFU TRANSPORT BK	0	0	91 600	0	0	91 600
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
J3 MEDICALS & RESOURCES	167 900	0	0	0	0	167 900
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
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	3 500	0	0	0	0	3 500
JUVINON SYSTEMS T/A ISM	1 600	22 399	0	0	0	23 999
K.G.A. Lewens	1 703	0	0	0	0	1 703
KAROO MEATS AND DELI (T	10 780	0	0	0	0	10 780
KEMPSTON LOANS	136 760	0	0	0	0	136 760
Keyhealth	176 379	0	0	6 640	0	183 019
LA Health	363 951	0	0	0	0	363 951
LANDDROS GRAAFF-REINET	17 790	0	0	-600	0	17 190
LANDDROS MIDDELBURG	800	0	0	600	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	17 448	0	0	0	0	17 448
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	153 000	0	0	0	0	153 000
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	250 555	0	0	0	0	250 555
MAGGIE L PIETERSE	800	0	0	0	0	800
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
MASILAKHE (PTY) LTD/OUT	29 365	0	0	0	0	29 365
MDL ELECTRICAL CC	1 090 725	0	0	0	406 217	1 496 942
MESH STEEL & WELD	51 455	0	0	0	0	51 455
Metropolitan Lewens	137 590	0	0	0	0	137 590
METSI CHEM EASTERN CAPE	36 847	138 178	0	0	0	175 025
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 401	0	0	0	951	27 352
MUNCOMP SYSTEMS	38 832	38 832	38 832	38 832	38 832	194 160
N9 SPARES	3 358	1 356	1 855	1 202	0	7 771
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
NEW DESIGNS ARCHITECTUR	16 650	0	0	0	0	16 650
NOMAGWANISHE INVESTMENT	0	158 700	0	0	11 500	170 200
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	0	703 843	0	0	0	703 843
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	146 152	0	0	0	0	146 152
Old Mutual Group Scheme	208 034	0	0	0	0	208 034
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	195	-3 705	195	8 190	4 875
PIET VILJOEN MOTORS	49 120	89 903	60 546	0	0	199 569
PPD ENGINEERING & HARDW	0	51 750	161 863	0	0	213 613
PREMIER PIPE SUPPLY	57 740	2 760	0	0	0	60 500
PRODIBA (PTY) LTD	7 110	0	0	0	0	7 110
QPOINT GROUP PTY LTD	0	0	0	0	1 159 436	1 159 436
R-DATA	149 938	0	0	0	0	149 938
RESET TECHNOLOGY SOLUTI	225 419	0	0	0	0	225 419
Russel Becker Inc	2 299	0	0	0	0	2 299
SALGA	0	-600 000	0	0	4 275 637	3 675 637
SALGBC (Levies)	11 209	0	0	0	0	11 209
SALGBC Agency Shop Fee	2 954	0	0	0	0	2 954
SAMWU	29 822	0	0	0	0	29 822
Samwumed	369 679	0	0	0	-10 368	359 311
Sanlam	251 119	0	0	0	26	251 145
Sanlam Pension	1 370	0	0	0	0	1 370
Sanlam Sky	219 725	0	0	0	20	219 745
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	160 190	2 145	22 394	0	4 511 565	4 696 294
SARS UIF	182 379	1 767	26 009	0	5 674 948	5 885 103
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVPIX 72 CC	-233 778	1 048 429	82 588	0	0	897 238
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	74 166	0	0	0	0	74 166
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	332 861	0	0	0	0	332 861
Steytlerville Funeral H	373	0	0	0	0	373
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	72 064	0	0	0	0	72 064
SYNCHRONISED TRAFFIC SY	0	0	0	0	414 710	414 710
SYNTELL NETWORKS (PTY)	0	250 039	499 675	450 277	945 835	2 145 825
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	2 813	0	0	0	0	2 813
TRIPLE E TRAINING	0	0	0	12 913	6 344	19 257
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	0	-2 000 000	0	1 000 000	-2 000 000	-3 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
VOLKS DELTA	23 336	0	0	0	0	23 336
WALTONS STATIONERY CO (	1 324	0	0	0	0	1 324
GRAND TOTAL	4 857 022	-3 532 104	1 769 000	-794 233	21 833 448	24 133 133

ANNEXURE A													
Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr
M10 APRIL	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	2 129 353
		3020	Property rates - penalties & collection charges	0	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	14 449 126
		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	3 668 442
		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	3 066 707
		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	997 437
		3070	Service charges - other	92 692	118 843	59 664	290 510	72 818	145 662	92 244	77 804	87 708	74 411
		3080	Rental of facilities and equipment	12 969	15 261	19 023	24 672	21 592	12 085	25 691	15 916	14 350	22 086
		3090	Interest earned - external investments	0	0	18 724	14 012	11 294	7 135	8 020	8046	7 420	6 919
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0
		3120	Fines	8 000	4 345	58 399	109 889	937 926	463 724	380 968	283 794	220 082	249 668
		3130	Licences and permits	108 324	111 447	118 754	109 708	117 267	79 119	98 648	94 767	109 782	80 745
		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	736 457
		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	3 105 000
		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	3 793 556
		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	32 379 907
		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	0
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0
		3260	Decrease (Increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	-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	6 054 626
		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	38 434 534
		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	15 482 893
		4020	Remuneration of councillors	788 742	771 936	803 316	802 743	802 743	1 174 808	827 197	818 256	818 888	819 461
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	11 200 000	0	0	0	0	1 000 000	0	1 000 000	3 275 141	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0	0	0	0
		4080	Contracted services	676 683	-11 782	796 288	1 436 261	1 124 216	7 252 706	11 949 183	344 922	919 803	3 284 972
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0
		4110	General expenses	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	19 562 121
		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	39 149 447
		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	30 385
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	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	39 179 832
		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	-745 298
		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	394 778
		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	-350 520

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

Apr'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 property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".	
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 necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.	
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?	Not yet end of quarter
		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 <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarte
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarte
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	not yet the end of a quarte
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes

	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	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? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	N/a
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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	Yes
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No



Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Apr'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

6.3 +	Maintaining the Eskom and bulk water current account –	
Condition 6.12	(current account for the purpose of this exercise means the account for a single month's consumption):	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Main Adjustment MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/funding.aspx ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example: If the municipality during the preceding 12 months only managed to collect 60 percent of its revenue (also property rates), the provision for debt impairment (allowing for the historic collection) should also be 40 percent of the 2024/25 MTREF revenue (not 60 percent). If the municipality was able to collect 100 percent of its revenue during the preceding 12 months, the provision for debt impairment should be 0 percent. The provision for debt impairment should be based on the actual collection of revenue and property rates during the preceding 12 months.</i>	Yes
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FWP, a credible budget funding plan is not necessary. However, the FWP/MT must determine whether the existing FWP incorporated will also apply to a funded MTREF. If not, the FWP requires strengthening.</i>	Yes

6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection 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? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREFs related budget policies and business performance compliance with requirement 5b.	
6.7	Maintain a minimum average quarterly collection of property rates and services 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 mSCO data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarter
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarter
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8	Municipality's Completeness of its 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
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	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://uploadportal.tr-treasury.gov.za/ ?	No

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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://gmuniuploadportal.treasury.gov.za/ ? <i>Note - a municipality with an FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and NTA.</i>	No FRP
6.10 Provincial Treasury Note – Provincial Treasury certification of municipal compliance – in terms of section 5 and 24 of the MFMA, with effect from 01 April 2023, 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://gmuniuploadportal.treasury.gov.za/ ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the DT failed to rectify any provincial treasury non-compliance, it will be considered as non-compliance by the municipality in terms of paragraph 6.11.</i>	No
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's receipt of any subsequent benefit in terms of this municipal debt support programme. It 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 borrowing of an overnight or in-year bridging purposes are not considered within the ambit of this condition.</i>	Yes
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? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.4(1).</i>	No
6.13	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. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set out in paragraph 2. of MFMA Circular No. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme seeks 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. 6 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter B 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 breach of the conditions of government's direct support to Eskom, Eskom will once again have to enforce its direct control and debt collection patterns due to revenue to the municipality's interests that are the subject of municipal debt relief, etc.</i>	No

PT: HOD/ NT/ MM Name:

DR. E. RANKWANA

Signature of HOD/ NT/ MM:

[Handwritten Signature]

Date:

13/05/2025

DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

13 MAY 2025

DIREKTEUR FINANSIËLEDIENSTE
DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT

18.2. Municipal Debt Relief performance across the period

Province			
EC			
Code	District	Code Description	
EC001	Sarah Barmann	Dr Beyers laude	

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

Monthly Performance Report																																																	
Municipal Details				Part A			Part B			Part C		Part D			Part C			Part D			Part C			Part E											Part F														
				Eskom And Bulk water current account			Compliance with a funded MTRF			FRPBP & Tariff Assessment			Electricity and water as collection tools			Quarterly collection of property rates and services charges			Maximization of Revenue Base			Oversight											Compliance Status																
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating				
1 July	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance	
2 August	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
3 September	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
4 October	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
5 November	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	89%	Above Moderate	Non Compliance
6 December	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	Yes	Yes	I/A	I/A	Yes	Yes	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	89%	Above Moderate	Non Compliance
7 January	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	No	No	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	76%	Moderate compliance	Non Compliance	
8 February	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	Yes	No	No	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	78%	Moderate compliance	Non Compliance	
9 March	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	Yes	No	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	78%	Moderate compliance	Non Compliance	
10 April	Dr Beyers Naude	EC-001	I/A	I/A	I/A	I/A	No	Yes	No	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	No	Yes	Yes	I/A	I/A	I/A	Yes	Yes	Yes	Yes	Yes	I/A	Yes	Yes	Yes	I/A	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	78%	Moderate compliance	Non Compliance	

18.3. Provincial Treasury Debt Relief compliance assessment

EASTERN CAPE PROVINCIAL TREASURY MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

FEBRUARY 2025

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	01 APRIL 2025	Ifoni Telephone: Telefoon	083 984 5514
Ireferensi Ref No: Vervysings	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 28 FEBRUARY 2025	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 28 FEBRUARY 2025

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 3rd 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 February 2025, and the following challenges and/or non-compliance have been noted:

Condition 6.1 – Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions as set out in the debt relief approval letter. According to the Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 80 percent for the month ending 28 February 2025, as per table 1 below.



Table 1: Monthly Compliance Status of DBNLM as of 28 February 2025

Monthly Performance Report																																														
Municipal Details			Part A						Part B					Part C			Part D				Part C								Part E								Part F									
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base			Oversight								Compliance Status									
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	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	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	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	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	71%	Non Compliance
5.November	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance
6.December	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance	
7.January	Dr Beyers Naau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance
8.February	Dr Beyers Naau	EC101	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	Yes	No	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	80%	Non Compliance

It should be noted that the municipality's overall compliance status in February 2025 has improved to 80 percent as compared to the 68 percent achieved for January 2025.

Given this improvement and the fact that all the municipal debt relief conditions are equally important to the annual write-off, attention must be drawn to the following areas:

- Timely payment of the ESKOM current account is essential, an amount of R10 million was paid on 03 February 2025. This amount is understood to be the payment in respect of the January 2025 current account as the February account was only due on 04 April 2025 and was not paid at the time of preparing the report.
- The average collection rate does not comply with the requirements as set out in MFMA Circular 124. According to the Annexure D submitted for February 2025, the average collection rate was 72 percent which is a slight reduction from the 78 percent reported for January 2025;
- Timely uploading of key information, such as bank statements, proof of payments, and the approved/signed Section 71 narrative report to the GOMUNI portal and monthly reconciliation of the valuation rolls and the billing system.

The monthly section 71 report includes a section on the implementation of the Municipal Debt Relief Programme to continuously update Councillors and other stakeholders on compliance levels with MFMA Circular 124. This information was not included in the February 2025 report, despite its inclusion in previous months. The non-compliance areas mentioned above could impact the municipality's chances for the first write-off due to the municipality. Therefore, it is important for the municipality to progressively improve in these areas.

Condition 6.3 - Maintaining the Eskom bulk current account

The municipality managed to make a payment of R10 million on 03 February 2025 and this payment is understood to be in respect of January 2025. We note that the current account for February 2025 was not yet due at the time of preparing the report and is only payable on 04 April 2025.



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 made strides in terms of paying for pension funds and the debt has significantly reduced. The average collection rate is also improving and requires more attention in order to consistently meet the 85 percent quarterly target as prescribed in MFMA Circular 124.

Condition 6.5 - Cost-reflective tariffs

The municipality submitted its completed tariff tool (draft and final) with the 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 in aligning the 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 ending 28 February 2025.

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

The municipality is evaluated quarterly to meet an 85% revenue collection target. By February 28, 2025, it collected 89% of billed property rates and service charges. In February 2025, the municipality received support for Valuation reconciliation to enhance billing data completeness for Q2 ending December 31, 2024.

Condition 6.8 - Completeness of the Revenue Base

The municipality has finished the property rates reconciliation tool for Quarter 2 of the 2024/2025 financial year with the help of the Municipal Support Advisor assigned to ECPT. The reconciliation indicates that the municipality's financial billing system is not completely aligned with its Council-approved Part A - General Valuation Roll (GVR) register.

Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the February 2025 Section 71 narrative statement and mSCOA data strings were uploaded to the GoMuni portal. The Statement aligns with the MFMA Section 71 Statement on the municipality's website, containing required 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.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

We have noted that the monthly section 71 report was NOT submitted and/or uploaded by the municipality for February 2025.



Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for January 2025.

Condition 6.11 - Limitation on Municipal borrowing powers

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

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

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

Condition 6.14 - NERSA Licence

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

Provincial Treasury Compliance Certification

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 28 February 2025.



CONCLUDING REMARKS

The overall compliance status has improved from 68 percent in January 2025 to 76 percent in February 2025. We also note that the municipality managed to make a payment of R10 million in February 2025 and this is understood to be in respect of the January 2025 bulk account. This is a commendable effort by the municipality given the fact that it has been struggling to make payments towards its ESKOM account in the past. The collection rate at 72 percent, requires close monitoring in order to enable the municipality to comply with the 85 percent threshold.

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

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

Yours sincerely



MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 11/04/2025



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

Monthly compliance overview – February 2025

Monthly Performance Report																																													
Municipal Details			Part A						Part B					Part C			Part D				Part C					Maximization of Revenue Base			Part E								Part F								
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges								Oversight																
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	
1.July	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	No	71%	Non Compliance
4.October	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	Yes	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	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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
7.January	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	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
8.February	Dr Beyers Naude	EC101	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	Yes	No	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	80%	Non Compliance



ANNEXURE B – MONTHLY COMPLIANCE CERTIFICATE BY THE ECPT



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

Feb'25

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.	Yes
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes

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
<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>		
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>		
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes



	6.6	<i>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.</i>	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1:	not yet the end of a quarter
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



6.8		Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	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? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	N/a
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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10		Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	Yes
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>			
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No



		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	
6.12		For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	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? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

PT: HOD/ NT / MM Name:

Mr Daluhlanga Majeke

Signature of HOD/ NT/ MM:



Date:

11/04/2025

****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 incorporated into the related PT report



18.4. Monthly revenue collection performance (MFMA Circular 124)

Collection rate per ward and per service - April 2025				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	18 029	28 239	157%
Electricity		13 815	25 719	186%
Water		474 246	83 340	18%
Refuse		450 191	34 316	8%
Sewerage		784 858	207 979	26%
Sundry		2 338	374	16%
		1 743 477	379 967	22%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	285 614	1 029 948	361%
Electricity		3 223 474	2 929 962	91%
Water		946 194	935 660	99%
Refuse		44 300	259 884	587%
Sewerage		86 486	601 832	696%
Sundry		117 491	46 604	40%
		4 703 559	5 803 890	123%
Ward 3				
Property Rates Tax	Municipal supplied	2 679	10 833	404%
Electricity		79 904	872 189	1092%
Water		303 916	164 201	54%
Refuse		162 267	97 759	60%
Sewerage		287 119	557 469	194%
Sundry		1 537	1 135	74%
		837 422	1 703 586	203%
Ward 4				
Property Rates Tax	Municipal supplied	22 331	445 873	1997%
Electricity		2 156 823	1 877 028	87%
Water		964 218	1 210 842	126%
Refuse		114 700	192 939	168%
Sewerage		202 930	763 015	376%
Sundry		8 941	7 808	87%
		3 469 943	4 497 505	130%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	(2 914)	21 284	-730%
Electricity		11 623	15 904	137%
Water		661 912	169 853	26%
Refuse		263 337	44 841	17%
Sewerage		462 265	179 815	39%
Sundry		1 374	8	1%
		1 397 597	431 705	31%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	7 355	1 904	26%
Electricity		-	-	0%
Water		683 665	47 965	7%
Refuse		360 563	19 807	5%
Sewerage		627 630	107 183	17%
Sundry		861	204	24%
		1 680 074	177 063	11%
Ward 7				
Property Rates Tax	Municipal supplied	84 457	203 012	240%
Electricity		1 000 822	1 197 180	120%
Water		330 740	460 283	139%
Refuse		142 085	148 786	105%
Sewerage		244 768	418 832	171%
Sundry		16 911	8 204	49%
		1 819 783	2 436 297	134%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	35 291	210 074	595%
Electricity		316 407	420 776	133%
Water		345 964	205 009	59%
Refuse		186 301	67 246	36%
Sewerage		219 188	72 435	33%
Sundry		6 008	7 356	122%
		1 109 160	982 898	89%
Ward 9				
Property Rates Tax	Municipal supplied	10 564	21 793	206%
Electricity		3 197	3 097	97%
Water		274 530	82 435	30%
Refuse		209 950	30 038	14%
Sewerage		366 397	60 903	17%
Sundry		1 482	595	40%
		866 119	198 860	23%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	62 437	17 062	27%
Electricity		15 246	-	0%
Water		336 465	14 645	4%
Refuse		436 552	5 409	1%
Sewerage		428 634	6 180	1%
Sundry		3 804	-	0%
		1 283 138	43 295	3%
Ward 11				
Property Rates Tax	Municipal supplied	(14 366)	53 407	-372%
Electricity		266 328	531 665	200%
Water		116 474	69 123	59%
Refuse		307 395	50 100	16%
Sewerage		380 195	45 079	12%
Sundry		62	-	0%
		1 056 087	749 374	71%
Ward 12				
Property Rates Tax	Municipal supplied	38 837	85 925	221%
Electricity		81 025	142 886	176%
Water		549 833	225 085	41%
Refuse		282 810	46 312	16%
Sewerage		431 558	45 985	11%
Sundry		5 130	2 123	41%
		1 389 193	548 317	39%

Collection rate per ward and per service - July 2024 - April 2025				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	1 336 380	521 405	39%
Electricity		104 627	205 945	197%
Water		6 765 444	1 415 386	21%
Refuse		4 473 773	227 011	5%
Sewerage		8 233 193	745 965	9%
Sundry		23 998	2 376	10%
		20 937 415	3 118 088	15%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	23 926 654	16 989 262	71%
Electricity		35 933 461	34 103 277	95%
Water		12 107 084	11 530 413	95%
Refuse		5 095 784	3 743 473	73%
Sewerage		10 662 227	7 718 920	72%
Sundry		431 772	585 469	136%
		88 156 983	74 670 814	85%
Ward 3				
Property Rates Tax	Municipal supplied	979 495	1 024 265	105%
Electricity		858 108	1 177 520	137%
Water		3 303 172	1 532 086	46%
Refuse		1 748 228	513 193	29%
Sewerage		3 603 531	1 552 010	43%
Sundry		17 962	11 214	62%
		10 510 496	5 810 288	55%
Ward 4				
Property Rates Tax	Municipal supplied	11 920 938	8 898 581	75%
Electricity		19 984 096	19 469 768	97%
Water		10 311 003	7 801 995	76%
Refuse		3 607 718	2 042 991	57%
Sewerage		8 284 875	5 508 808	66%
Sundry		108 735	85 196	78%
		54 217 366	43 807 340	81%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	657 825	532 726	81%
Electricity		118 965	86 595	73%
Water		5 576 900	1 437 092	26%
Refuse		2 718 276	403 623	15%
Sewerage		4 964 093	1 030 870	21%
Sundry		41 837	2 606	6%
		14 077 896	3 493 513	25%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	606 794	269 453	44%
Electricity		38 156	70	0%
Water		6 732 301	381 273	6%
Refuse		3 619 840	139 571	4%
Sewerage		6 634 334	474 249	7%
Sundry		36 892	2 661	7%
		17 668 317	1 267 276	7%
Ward 7				
Property Rates Tax	Municipal supplied	4 431 496	2 588 146	58%
Electricity		12 594 969	12 218 359	97%
Water		4 391 199	3 451 162	79%
Refuse		2 258 854	1 195 598	53%
Sewerage		3 910 315	2 260 127	58%
Sundry		170 251	77 347	45%
		27 757 084	21 790 739	79%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	4 110 004	2 848 613	69%
Electricity		3 182 486	2 546 575	80%
Water		3 903 086	2 061 804	53%
Refuse		419 211	759 589	181%
Sewerage		1 061 992	624 791	59%
Sundry		67 431	61 157	91%
		12 744 209	8 902 530	70%
Ward 9				
Property Rates Tax	Municipal supplied	1 365 188	1 016 432	74%
Electricity		27 277	35 144	129%
Water		2 514 952	787 344	31%
Refuse		2 085 701	300 843	14%
Sewerage		3 649 608	631 526	17%
Sundry		(167 668)	126 018	-75%
		9 475 058	2 897 307	31%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	2 617 245	964 388	37%
Electricity		184 950	142 373	77%
Water		3 121 436	245 666	8%
Refuse		4 143 375	80 579	2%
Sewerage		4 051 543	36 957	1%
Sundry		5 492	17 500	319%
		14 124 041	1 487 463	11%
Ward 11				
Property Rates Tax	Municipal supplied	1 538 635	1 276 588	83%
Electricity		2 863 718	2 907 545	102%
Water		1 256 518	696 957	55%
Refuse		2 891 462	624 445	22%
Sewerage		3 727 667	422 640	11%
Sundry		16 077	15 757	98%
		12 294 076	5 943 932	48%
Ward 12				
Property Rates Tax	Municipal supplied	3 931 317	1 916 965	49%
Electricity		1 083 090	1 111 692	103%
Water		3 329 719	1 447 922	43%
Refuse		2 710 352	389 241	14%
Sewerage		3 999 312	289 016	7%
Sundry		19 532	126 430	647%
		15 073 322	5 281 265	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	
EC001		Dr Beyers Naude	April	1	

Collection Rate Assessment																					
Aggregate Collection		Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4							
		Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q2	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	
1. Collection for whole demarcation		238 155 536	48 937 535	189 219 001	21%	21%	59 355 646	52 865 655	6 479 791	89%	89%	63 444 545	47 901 328	15 513 217	76%	76%	21 189 914	17 878 346	3 311 268	84%	84%
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%	535 684	11 876 134	(11 280 441)	1394%	1394%	640 249	7 843 316	(7 194 067)	1208%	1208%	550 312	2 129 353	(1 579 041)	387%	387%
4. Total average collection: Electricity (Municipal supplied areas)		26 344 202	20 381 416	5 962 786	77%	77%	22 580 004	22 820 006	(60 001)	100%	100%	21 337 465	21 808 977	(471 512)	102%	102%	7 168 665	8 016 405	(847 742)	112%	112%
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%	5 988 158	3 688 442	2 319 716	61%	61%
6. Total average collection: Wastewater		54 955 260	5 984 722	48 970 538	11%	11%	10 033 196	5 849 646	4 183 550	58%	58%	13 160 167	5 171 010	7 989 157	39%	39%	4 522 027	3 066 707	1 455 320	68%	68%
7. Total average collection: Refuse		26 135 070	3 157 566	22 977 504	12%	12%	5 983 726	3 002 652	2 980 874	50%	50%	8 511 888	2 680 436	5 821 452	32%	32%	2 950 452	997 437	1 953 015	34%	34%
8. Total average collection: Interest		-	-	-	#DIV/0!	0%	88 665	88 665	-	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

April

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 areas)		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!			
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%				
7.January - Reporting for December in January				8.February - Reporting for January in February				9.March - Reporting for February 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!				

10.April - Reporting for March in April				11.May - Reporting for April in May				12.June - Reporting for May in June				Click to view/close months	Summary - Quarter 4				Q1
Billing For March	Collection in April	R - Billing not collected	% Collection	Billing For April	Collection in August	R - Billing not collected	% Collection	Billing For May	Collection in June	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection	
21 189 614	17 878 346	5 738 051	84%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		21 189 614	17 878 346	3 311 268	84%	84%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!
550 312	2 129 353	0	387%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		550 312	2 129 353	(1 579 041)	387%	387%
7 168 665	8 016 406	0	112%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		7 168 665	8 016 406	(847 742)	112%	112%
5 988 158	3 668 442	2 319 716	61%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		5 988 158	3 668 442	2 319 716	61%	61%
4 522 027	3 066 707	1 455 320	68%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		4 522 027	3 066 707	1 455 320	68%	68%
2 960 452	997 437	1 963 015	34%	-	-	-	#DIV/0!	-	-	-	#DIV/0!		2 960 452	997 437	1 963 015	34%	34%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!

Complete This Section			Quarter 1 Performance Per Ward																
			1.July				2.August				3.September								Q1
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	
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 5				

Quarter 2 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
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															

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
(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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
3 600	-	3 600	0%	3 442	-	3 442	0%	-	-	-	#DIV/0!		7 042	-	7 042	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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
3 417	-	3 417	0%	2 401	2 328	72	97%	(6 254)	6 255	0	-100%		(437)	8 583	(9 020)	-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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#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%
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%
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%
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%
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%
		-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!		-	-	-	#DIV/0!

Quarter 4 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	
18 029	28 239	157%	157%			-	#DIV/0!			-	#DIV/0!		#REF!	28 239	#REF!	#REF!	#REF!	#REF!
13 815	25 719	186%	186%			-	#DIV/0!			-	#DIV/0!		13 815	25 719	(11 904)	186%	186%	
474 246	83 340	18%	18%			-	#DIV/0!			-	#DIV/0!		474 246	83 340	390 905	18%	18%	
450 191	34 316	8%	8%			-	#DIV/0!			-	#DIV/0!		450 191	34 316	415 875	8%	8%	
784 858	207 979	26%	26%			-	#DIV/0!			-	#DIV/0!		784 858	207 979	576 879	26%	26%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
285 614	1 029 948	361%	361%			-	#DIV/0!			-	#DIV/0!		285 614	1 029 948	(744 334)	361%	361%	
3 223 474	2 929 962	91%	91%			-	#DIV/0!			-	#DIV/0!		3 223 474	2 929 962	293 512	91%	91%	
946 194	935 660	99%	99%			-	#DIV/0!			-	#DIV/0!		946 194	935 660	10 534	99%	99%	
44 300	259 884	587%	587%			-	#DIV/0!			-	#DIV/0!		44 300	259 884	(215 583)	587%	587%	
86 486	601 832	696%	696%			-	#DIV/0!			-	#DIV/0!		86 486	601 832	(515 346)	696%	696%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
2 679	10 833	404%	404%			-	#DIV/0!			-	#DIV/0!		2 679	10 833	(8 154)	404%	404%	
79 904	872 189	1092%	1092%			-	#DIV/0!			-	#DIV/0!		79 904	872 189	(792 285)	1092%	1092%	
303 916	164 201	54%	54%			-	#DIV/0!			-	#DIV/0!		303 916	164 201	139 716	54%	54%	
162 267	97 759	60%	60%			-	#DIV/0!			-	#DIV/0!		162 267	97 759	64 508	60%	60%	
287 119	557 469	194%	194%			-	#DIV/0!			-	#DIV/0!		287 119	557 469	(270 351)	194%	194%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
22 331	445 873	1997%	1997%			-	#DIV/0!			-	#DIV/0!		22 331	445 873	(423 543)	1997%	1997%	
2 156 823	1 877 028	87%	87%			-	#DIV/0!			-	#DIV/0!		2 156 823	1 877 028	279 796	87%	87%	
964 218	1 210 842	126%	126%			-	#DIV/0!			-	#DIV/0!		964 218	1 210 842	(246 624)	126%	126%	
114 700	192 939	168%	168%			-	#DIV/0!			-	#DIV/0!		114 700	192 939	(78 239)	168%	168%	
202 930	763 015	376%	376%			-	#DIV/0!			-	#DIV/0!		202 930	763 015	(560 085)	376%	376%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
(2 914)	21 284	-730%	-730%			-	#DIV/0!			-	#DIV/0!		(2 914)	21 284	(24 198)	-730%	-730%	
11 623	15 904	137%	137%			-	#DIV/0!			-	#DIV/0!		11 623	15 904	(4 281)	137%	137%	
661 912	169 853	26%	26%			-	#DIV/0!			-	#DIV/0!		661 912	169 853	492 059	26%	26%	
263 337	44 841	17%	17%			-	#DIV/0!			-	#DIV/0!		263 337	44 841	218 496	17%	17%	
462 265	179 815	39%	39%			-	#DIV/0!			-	#DIV/0!		462 265	179 815	282 450	39%	39%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
7 355	1 904	26%	26%			-	#DIV/0!			-	#DIV/0!		7 355	1 904	5 451	26%	26%	
-	-	0%	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
683 665	47 965	7%	7%			-	#DIV/0!			-	#DIV/0!		683 665	47 965	635 700	7%	7%	
360 563	19 807	5%	5%			-	#DIV/0!			-	#DIV/0!		360 563	19 807	340 755	5%	5%	
627 630	107 183	17%	17%			-	#DIV/0!			-	#DIV/0!		627 630	107 183	520 447	17%	17%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
84 457	203 012	240%	240%			-	#DIV/0!			-	#DIV/0!		84 457	203 012	(118 555)	240%	240%	
1 000 822	1 197 180	120%	120%			-	#DIV/0!			-	#DIV/0!		1 000 822	1 197 180	(196 358)	120%	120%	
330 740	460 283	139%	139%			-	#DIV/0!			-	#DIV/0!		330 740	460 283	(129 543)	139%	139%	
142 085	148 786	105%	105%			-	#DIV/0!			-	#DIV/0!		142 085	148 786	(6 701)	105%	105%	
244 768	418 832	171%	171%			-	#DIV/0!			-	#DIV/0!		244 768	418 832	(174 064)	171%	171%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
35 291	210 074	595%	595%			-	#DIV/0!			-	#DIV/0!		35 291	210 074	(174 783)	595%	595%	
316 407	420 776	133%	133%			-	#DIV/0!			-	#DIV/0!		316 407	420 776	(104 369)	133%	133%	
345 964	205 009	59%	59%			-	#DIV/0!			-	#DIV/0!		345 964	205 009	140 954	59%	59%	
186 301	67 246	36%	36%			-	#DIV/0!			-	#DIV/0!		186 301	67 246	119 055	36%	36%	
219 188	72 435	33%	33%			-	#DIV/0!			-	#DIV/0!		219 188	72 435	146 753	33%	33%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
10 564	21 793	206%	206%			-	#DIV/0!			-	#DIV/0!		10 564	21 793	(11 229)	206%	206%	
3 197	3 097	97%	97%			-	#DIV/0!			-	#DIV/0!		3 197	3 097	100	97%	97%	
274 530	82 435	30%	30%			-	#DIV/0!			-	#DIV/0!		274 530	82 435	192 095	30%	30%	
209 950	30 038	14%	14%			-	#DIV/0!			-	#DIV/0!		209 950	30 038	179 912	14%	14%	
366 397	60 903	17%	17%			-	#DIV/0!			-	#DIV/0!		366 397	60 903	305 494	17%	17%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
62 437	17 062	27%	27%			-	#DIV/0!			-	#DIV/0!		62 437	17 062	45 375	27%	27%	
15 246	-	0%	0%			-	#DIV/0!			-	#DIV/0!		15 246	-	15 246	0%	0%	
336 465	14 645	4%	4%			-	#DIV/0!			-	#DIV/0!		336 465	14 645	321 819	4%	4%	
436 552	5 409	1%	1%			-	#DIV/0!			-	#DIV/0!		436 552	5 409	431 144	1%	1%	
428 634	6 180	1%	1%			-	#DIV/0!			-	#DIV/0!		428 634	6 180	422 455	1%	1%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
(14 366)	53 407	-372%	-372%			-	#DIV/0!			-	#DIV/0!		(14 366)	53 407	(67 774)	-372%	-372%	
266 328	531 665	200%	200%			-	#DIV/0!			-	#DIV/0!		266 328	531 665	(265 338)	200%	200%	
116 474	69 123	59%	59%			-	#DIV/0!			-	#DIV/0!		116 474	69 123	47 352	59%	59%	
307 395	50 100	16%	16%			-	#DIV/0!			-	#DIV/0!		307 395	50 100	257 295	16%	16%	
380 195	45 079	12%	12%			-	#DIV/0!			-	#DIV/0!		380 195	45 079	335 116	12%	12%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	
38 837	85 925	221%	221%			-	#DIV/0!			-	#DIV/0!		38 837	85 925	(47 087)	221%	221%	
81 025	142 886	176%	176%			-	#DIV/0!			-	#DIV/0!		81 025	142 886	(61 861)	176%	176%	
549 833	225 085	41%	41%			-	#DIV/0!			-	#DIV/0!		549 833	225 085	324 748	41%	41%	
282 810	46 312	16%	16%			-	#DIV/0!			-	#DIV/0!		282 810	46 312	236 498	16%	16%	
431 558	45 985	11%	11%			-	#DIV/0!			-	#DIV/0!		431 558	45 985	385 573	11%	11%	
		#DIV/0!	#DIV/0!			-	#DIV/0!			-	#DIV/0!		-	-	-	#DIV/0!	#DIV/0!	

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)

[illegible]

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

P r o p e r t y R a t e s R e c o n c i l i a t i o n							
Province	EC						
District	Sarah Baartman District						
Type	LM						
Municipal Name	Dr Beyers Naudé						
GVP Period	01/07/2019 - 30/06/2024						
Financial Year	Select from Drop Down						
Reconciliation Period	Quarter 1						
Reconciliation Overview							
High Level Reconciliation							
Property Categories	1.Number of Properties				2.Market Values		
	General Valuation Roll	MFS	Variance		General Valuation Roll	MFS	Variance
Residential	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 Purpose	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	<u>23089</u>	<u>23089</u>	<u>0</u>		<u>15 539 334 900</u>	<u>15 539 334 900</u>	<u>-</u>
Detailed Reconciliation							
Property Categories	Yearly Billing						
Property 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 Purpose	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	<u>55 568 457.32</u>	<u>55 568 457.32</u>	<u>-</u>		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 April 2025 reconciliation and invoice due and payable during May 2025. No payment was made towards the Eskom bulk current account during April 2025.

Reconciliation for Eskom - APR 2025

BALANCE PER SYSTEM REPORT	339 833 090.42
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	738 112 100.40
ESKOM STATEMENT -	738 112 100.75
VARIANCE	- 0.35



ESKOM HOLDINGS SOC LTD REG NO 2002/015627/30
VAT REG NO 4740101608

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

SAUTHERN 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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4847498.10
BILLING DATE	2025-05-02
TAX INVOICE NO	650025275475
ACCOUNT MONTH	APRIL 2025
CURRENT DUE DATE	2025-06-02
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: csdjoel@balm.gov.za

ACCOUNT TRANSACTION SUMMARY

ROC / SOC CONNECTION CHARGE		R	20,107.06
ADMINISTRATION CHARGE		R	26,212.80
DIST. NETWORK CAPACITY CHARGE		R	392,153.30
NETWORK DEMAND CHARGE (CKWH) (ALL)		R	721,190.28
ANCILLARY SERVICE (ALL)		R	42,612.29
ENERGY CHARGE (STD)	2,354,127.00	R	3,319,987.28
ENERGY CHARGE (PEAK)	977,384.00	R	2,006,780.32
ENERGY CHARGE (OFF)	2,315,899.00	R	2,069,840.57
DEMAND CHARGE	142.26	R	40,542.67
CONNECTION CHARGE REBATE		R	-195.25
TRANSMISSION NETWORK CAPACITY		R	239,100.00
NETWORK DEMAND CHARGE		R	216,914.05
URBAN LOW VOLTAGE SUBSIDY		R	424,350.00
ELECTRIFICATION AND RURAL SUBS (ALL)		R	643,597.30
DX EXCESS NETWORK CAPACITY CHA		R	32,011.97
SERVICE CHARGE		R	12,069.60

TOTAL CHARGES FOR BILLING PERIOD	R	10,207,274.24
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ACCOUNT SUMMARY FOR APRIL 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-05-02)	R	720,611,491.16
PAYMENT ADJUSTMENT(S)	ACB 2025-03-27	R	3,275,140.98
TOTAL CHARGES FOR BILLING PERIOD		R	10,207,274.24
ADJUSTMENTS	(Summary - See attachment for details)	R	2,626,988.79
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,391,205.58

CURRENT	TOTAL DUE		R	738,112,100.75
15,297,924.45				
ARREARS				
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	
676,276,783.10	16,552,868.41	29,984,524.79	0.00	

19. ANNEXURE C

RE : MONTHLY SCM REPORT APRIL 2025

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 SCM unit has the following appointees: SCM Manager; two SCM Practitioners; two SCM Clerks; a Store Controller and a Stores Clerk. The vacant position of Stores Clerk is yet to be filled.

Order Processing

All departments have become accustomed to electronic requisition processing.

DBNLM Municipal Supplier Database

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

Contracts that have been extended

- R-Data
- Gap Management (Security Graaff-Reinet)

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are satisfied. The current challenge is with re-scheduling of meetings due to inability of members to attend planned meetings for various reasons. Controls have been put in place to facilitate the tender processing:

- Both SCM Practitioners serve on the evaluation committee
- Members of specifications committee to service on the evaluation committee if needed and vice versa
- Procurement checklist has been developed with stringent timeframes for various procurement activities to be completed
- Dates allocated on year planner for when the different committees must meet.

Procurement Plan

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

Purchases processed for April 2025, 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 PURCHASES SUMMARY FOR APRIL 2025".

PURCHASE ORDERS FOR APRIL 2025		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 1 943 167.17	1
C - Contracts	R 966 933.58	16
D - Deviations	R 407 184.51	5
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 16 859 489.91	106
P – Petty cash	R 44 477.07	40
R – Invitation to quote	R 215 946.55	3
S – Subsistence & travel	R 355 148.86	97
T - Tenders	R 2 916 552.04	34

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 inline with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 452 166.43 inclusive of all costs**. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH OF APRIL 2025 (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 April 2025

APRIL 2025					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
NONE					

RFQs Awarded for April 2025

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
REFERENCE CHECKING, CRIMINAL SETTING AND COMPETENCY ASSESSMENT FOR THE POSITION OF DIRECTOR: COMMUNITY SERVICES	FINGERPRINT ZONE GROUP	BEY-SCM-550	09/04/2025	R 11 946.55	OWN FUNDING
REPAIR AND MAINTENANCE: DIEU BETHESDA PORT FACILITY CLOAK ROOMS AND TOILETS)	WORLD FOCUS 1212 CC	BEY-SCM-545	14/04/2025	R 92 000.00	OWN FUNDING
REPAIR AND MAINTENANCE: ABERDEEN PORT FACILITY CLOAK ROOMS AND TOILETS)	WORLD FOCUS 1212 CC	BEY-SCM-551	14/04/2025	R 142 600.00	OWN FUNDING

PENDING TENDERS			
TENDER	DESCRIPTION	STATUS	FUNDING
178/2024 (RE-ADVERTISEMENT)	PROVISION OF COMPREHENSIVE SECURITY AND RELATED SERVICES FOR A PERIOD OF 3 YEARS - GRAAFF-REINET	ADJUDICATION 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	EVALUATION COMMITTEE	OWN FUNDING
19/2025	SUPPLY OFF FUEL AND OIL IN GRAAFF-REINET FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
20/2025	SUPPLY OFF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
21/2025	SUPPLY OFF FUEL AND OIL IN STEYTLERVILLE FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
22/2025	SUPPLY, DELIVERY AND OFFLOADING OF CEMENT OF A PERIOD OF 2 YEARS	EVALUATION COMMITTEE	OWN FUNDING
23/2025	SUPPLY, DELIVERY AND	EVALUATION	OWN FUNDING

	OFFLOADING OF BITUMEN PRODUCTS OF A PERIOD OF 2 YEARS	COMMITTEE	
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, 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	EVALUATION COMMITTEE	NO COST (RISK BASED)

E-Tender Challenges

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

Training

Contract management training is required for SCM officials.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 12-05-2025
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 13-05-2025

		EZAMAYIRHA CONSTRUCTION AND TRADING	R32 490.00	16/04/2025	The Easter Tournament is scheduled for the weekend of 18-21 April 2025, which does not allow time for seven days advertising of the quotations due to delays caused by the sports council. D/1797	SPU OFFICE	16/04/2025	MR. B. ARENDS
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	SYNTELL	R250 038.75	17/04/2025	CAMERA AND TRAFFIC LIGHT FINES. D/1798	PROTECTION SERVICES	26/03/2025	DR. E.M. RANKWANA
	Any contract relating to the publication of notices and advertisements by Municipality							
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.							

20. ANNEXURE D

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

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	51 761	218	55 552	43 134	12 417	29%	51 761
Service charges	281 294	311 209	311 209	25 893	269 234	259 342	9 892	4%	311 209
Investment revenue	1 102	1 196	1 196	140	949	997	(48)	-5%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	2 818	133 502	135 970	(2 469)	(0)	143 825
Other own revenue	186 241	39 681	42 819	3 629	33 925	33 068	857	3%	-
Total Revenue (excluding capital transfers and contributions)	637 739	567 011	550 809	32 697	493 161	472 511	20 651	4%	550 809
Employee costs	185 151	191 388	192 238	15 483	162 572	159 492	3 079	2%	192 238
Remuneration of Councillors	9 974	10 255	10 255	819	8 428	8 546	(118)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 042	50 370	54 424	(4 054)	-7%	65 308
Interest	83 101	-	30 572	5 421	32 491	-	32 491	#DIV/0!	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	10 926	129 640	104 050	25 590	25%	147 424
Transfers and subsidies	120	150	150	-	120	125	(5)	-4%	150
Other expenditure	145 914	153 529	207 795	11 897	124 720	127 942	(3 222)	-3%	207 795
Total Expenditure	628 304	545 491	653 742	49 588	508 341	454 580	53 761	12%	653 742
Surplus/(Deficit)	9 435	21 520	(102 933)	(16 891)	(15 180)	17 931	(33 111)	-185%	(102 933)
Transfers and subsidies - capital (monetary)	63 684	52 682	70 493	(3 040)	35 765	43 902	###	-19%	70 493
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	-67%	(32 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	-67%	(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		320 004				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 082 921				1 122 772
Total current liabilities	532 658	703 362	688 967		667 169				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	(3 361)	175 671	354 696	179 024	50%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	3	4 890	(61 793)	(66 683)	108%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	185 178	302 799	(39 736)	(3 358)	180 562	292 903	112 341	38%	26 071
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	31 126	15 228	14 559	13 154	11 334	11 274	267 906	67 058	431 638
Creditors Age Analysis									
Total Creditors	22 376	4 814	23 186	16 457	17 236	4 042	(292 512)	593 950	389 548

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

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									
<u>Revenue - Functional</u>										
<i>Governance and administration</i>		167 275	183 780	183 780	2 398	191 650	153 150	38 500	25%	183 780
Executive and council		14	162	162	–	199	135	64	48%	162
Finance and administration		167 261	183 618	183 618	2 398	191 451	153 015	38 436	25%	183 618
Internal audit		–	–	–	–	–	–	–		–
<i>Community and public safety</i>		4 734	36 572	17 233	2 761	5 734	30 477	(24 743)	-81%	17 233
Community and social services		2 495	3 248	3 248	2 724	2 865	2 707	158	6%	3 248
Sport and recreation		63	63	63	1	9	52	(43)	-82%	63
Public safety		2 176	3 999	3 999	36	2 681	3 332	(651)	-20%	3 999
Housing		–	29 263	9 924	–	178	24 386	(24 207)	-99%	9 924
Health		–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>		28 033	34 700	37 821	(48)	28 170	28 917	(747)	-3%	37 821
Planning and development		2 868	1 988	1 988	144	2 775	1 657	1 118	68%	1 988
Road transport		25 165	30 380	33 501	(191)	23 063	25 317	(2 254)	-9%	33 501
Environmental protection		–	2 332	2 332	–	2 332	1 943	389	20%	2 332
<i>Trading services</i>		501 345	364 586	382 413	24 546	303 364	303 823	(459)	0%	382 413
Energy sources		283 427	142 744	142 761	16 095	142 420	118 954	23 466	20%	142 761
Water management		116 232	89 332	107 143	1 862	70 837	74 444	(3 607)	-5%	107 143
Waste water management		65 217	83 769	83 769	4 050	58 105	69 808	(11 703)	-17%	83 769
Waste management		36 469	48 740	48 740	2 539	32 002	40 617	(8 615)	-21%	48 740
<i>Other</i>	4	37	55	55	(0)	8	46	(38)	-82%	55
Total Revenue - Functional	2	701 423	619 693	621 302	29 657	528 926	516 412	12 514	2%	621 302
<u>Expenditure - Functional</u>										
<i>Governance and administration</i>		230 104	143 520	185 444	15 150	145 579	119 601	25 978	22%	185 474
Executive and council		34 112	32 849	37 948	2 167	25 179	27 374	(2 196)	-8%	37 999
Finance and administration		194 655	109 240	146 066	12 831	118 988	91 034	27 953	31%	146 045
Internal audit		1 337	1 431	1 431	152	1 413	1 192	220	18%	1 431
<i>Community and public safety</i>		32 883	40 840	44 824	2 516	26 812	34 034	(7 222)	-21%	44 888
Community and social services		5 219	7 485	7 070	393	4 420	6 238	(1 818)	-29%	7 070
Sport and recreation		16 071	20 904	24 956	1 125	13 258	17 420	(4 162)	-24%	25 020
Public safety		9 834	9 310	9 490	814	8 375	7 758	616	8%	9 490
Housing		157	262	262	–	(48)	219	(267)	-122%	262
Health		1 602	2 879	3 046	183	808	2 399	(1 591)	-66%	3 046
<i>Economic and environmental services</i>		47 807	59 856	62 729	3 326	48 701	49 881	(1 179)	-2%	62 899
Planning and development		20 227	23 438	23 412	1 655	18 071	19 532	(1 461)	-7%	23 382
Road transport		27 580	34 085	36 985	1 442	29 230	28 405	825	3%	37 185
Environmental protection		–	2 332	2 332	228	1 401	1 943	(543)	-28%	2 332
<i>Trading services</i>		424 836	298 838	354 514	28 529	285 331	249 032	36 299	15%	354 250
Energy sources		162 926	154 883	184 447	14 820	156 417	129 069	27 348	21%	184 447
Water management		105 319	68 129	76 662	4 841	55 405	56 775	(1 369)	-2%	76 662
Waste water management		103 283	48 640	62 431	7 096	55 355	40 534	14 821	37%	62 431
Waste management		53 308	27 186	30 974	1 773	18 154	22 655	(4 501)	-20%	30 709
<i>Other</i>		3 373	2 438	6 231	67	1 917	2 031	(114)	-6%	6 231
Total Expenditure - Functional	3	739 003	545 491	653 742	49 588	508 341	454 580	53 761	12%	653 742
Surplus/ (Deficit) for the year		(37 580)	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	-0.667082	(32 440)

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		147 725	142 179	142 179	16 094	144 307	118 483	25 823	22%	142 179
Service charges - Water		51 742	56 426	56 426	4 458	47 894	47 022	872	2%	56 426
Service charges - Waste Water Management		52 130	71 016	71 016	3 253	49 790	59 180	(9 391)	-16%	71 016
Service charges - Waste management		29 697	41 588	41 588	2 088	27 244	34 656	(7 412)	-21%	41 588
Sale of Goods and Rendering of Services		905	2 153	2 153	70	865	1 794	(929)	-52%	2 153
Agency services		1 903	5 841	5 841	(531)	1 054	4 867	(3 814)	-78%	5 841
Interest								-		
Interest earned from Receivables		14 563	13 234	13 234	1 853	16 412	11 028	5 383	49%	13 234
Interest from Current and Non Current Assets		1 102	1 196	1 196	140	949	997	(48)	-5%	1 196
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		970	2 127	2 127	83	634	1 772	(1 139)	-64%	2 127
Licence and permits		868	964	964	71	878	804	75	9%	964
Operational Revenue		20 208	8 453	8 453	1 130	1 949	7 044	(5 095)	-72%	8 453
Non-Exchange Revenue								-		
Property rates		45 518	51 761	51 761	218	55 552	43 134	12 417	29%	51 761
Surcharges and Taxes		10 366	4 155	4 155	391	6 500	3 463	3 037	88%	4 155
Fines, penalties and forfeits		1 311	94	3 231	250	2 753	78	2 675	3431%	3 231
Licence and permits								-		
Transfers and subsidies - Operational		123 584	163 164	143 825	2 818	133 502	135 970	(2 469)	-2%	143 825
Interest		1 907	2 661	2 661	311	2 880	2 218	662	30%	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	32 697	493 161	472 511	20 651	4%	550 809
Expenditure By Type										
Employee related costs		185 151	191 388	192 238	15 483	162 572	159 492	3 079	2%	192 238
Remuneration of councillors		9 974	10 255	10 255	819	8 428	8 546	(118)	-1%	10 255
Bulk purchases - electricity		134 569	120 107	142 671	9 853	125 203	100 089	25 114	25%	142 671
Inventory consumed		4 304	4 753	4 753	1 073	4 437	3 961	476	12%	4 753
Debt impairment		417	8 969	15 560	-	-	7 474	(7 474)	-100%	15 560
Depreciation and amortisation		65 172	65 308	65 308	5 042	50 370	54 424	(4 054)	-7%	65 308
Interest		83 101	-	30 572	5 421	32 491	-	32 491	#DIV/0!	30 572
Contracted services		62 039	24 460	69 488	2 856	24 151	20 383	3 767	18%	69 388
Transfers and subsidies		120	150	150	-	120	125	(5)	-4%	150
Irrecoverable debts written off		-	4 829	4 829	-	1	4 024	(4 023)	-100%	4 829
Operational costs		83 458	115 272	117 917	9 041	100 569	96 061	4 508	5%	118 017
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		628 304	545 491	653 742	49 588	508 341	454 580	53 761	12%	653 742
Surplus/(Deficit)		9 435	21 520	(102 933)	(16 891)	(15 180)	17 931	(33 111)	(0)	(102 933)
Transfers and subsidies - capital (monetary allocations)		63 684	52 682	70 493	(3 040)	35 765	43 902	(8 137)	(0)	70 493
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	(0)	(32 440)
Income Tax								-		
Surplus/(Deficit) after income tax		73 119	74 202	(32 440)	(19 931)	20 585	61 833	(41 248)	(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)	(19 931)	20 585	61 833	(41 248)	(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)	(19 931)	20 585	61 833	(41 248)	(0)	(32 440)

Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: 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	13	108	-	108	#DIV/0!	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	830	480	10	440	692	(252)	-36%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	72 322	65 055	17	26 766	60 268	(33 502)	-56%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	1 000	1 000	710	710	833	(123)	-15%	1 000
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Total Capital Expenditure		-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Capital Expenditure - Functional Classification										
Governance and administration		-	830	1 010	10	440	692	(252)	-36%	1 010
Executive and council								-		
Finance and administration		-	830	1 010	10	440	692	(252)	-36%	1 010
Internal audit								-		
Community and public safety		-	-	264	13	108	-	108	#DIV/0!	264
Community and social services								-		
Sport and recreation								-		
Public safety		-	-	264	13	108	-	108	#DIV/0!	264
Housing								-		
Health								-		
Economic and environmental services		-	31 415	18 656	17	6 039	26 179	(20 141)	-77%	18 656
Planning and development		-	28 063	14 750	17	5 154	23 385	(18 231)	-78%	14 750
Road transport		-	3 353	3 906	-	884	2 794	(1 910)	-68%	3 906
Environmental protection								-		
Trading services		-	41 906	47 399	710	21 437	34 922	(13 485)	-39%	47 399
Energy sources		-	1 000	1 000	710	710	833	(123)	-15%	1 000
Water management		-	20 098	20 098	-	12 653	16 749	(4 095)	-24%	20 098
Waste water management		-	20 808	26 301	-	8 074	17 340	(9 266)	-53%	26 301
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329
Funded by:										
National Government		-	43 529	55 635	26	26 260	36 274	(10 014)	-28%	55 635
Provincial Government		-	27 923	8 200	-	155	23 269	(23 114)	-99%	8 200
District Municipality		-	-	794	13	108	-	108	#DIV/0!	794
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								-		
Transfers recognised - capital		-	71 452	64 629	39	26 524	59 543	(33 019)	-55%	64 629
Borrowing	6							-		
Internally generated funds		-	2 700	2 700	710	1 501	2 250	(750)	-33%	2 700
Total Capital Funding		-	74 152	67 329	749	28 024	61 793	(33 769)	-55%	67 329

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 365	66 063	(34 596)	25 186	(34 596)
Trade and other receivables from exchange transactions		4 365	57 790	8 344	106 745	8 344
Receivables from non-exchange transactions		38 671	52 963	32 684	56 337	32 684
Current portion of non-current receivables						
Inventory		9 855	9 402	4 955	13 307	4 955
VAT		81 131	64 338	63 445	117 713	63 445
Other current assets		674	(1 309)	529	716	529
Total current assets		144 060	249 248	75 362	320 004	75 362
Non current assets						
Investments						
Investment property		24 841	25 230	26 083	24 981	26 083
Property, plant and equipment		1 057 490	1 084 896	1 085 592	1 046 299	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	–	543	–
Total non current assets		1 089 027	1 121 674	1 122 772	1 082 921	1 122 772
TOTAL ASSETS		1 233 087	1 370 922	1 198 134	1 402 925	1 198 134
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		2 752	3 935	3 905	(2 875)	3 905
Trade and other payables from exchange transactions		469 665	638 714	634 799	538 849	634 799
Trade and other payables from non-exchange transactions		6 410	13 269	–	30 791	–
Provision		11 828	13 225	13 437	10 413	13 437
VAT		42 004	34 219	36 827	89 990	36 827
Other current liabilities						
Total current liabilities		532 658	703 362	688 967	667 169	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	967 082	769 596
NET ASSETS	2	391 516	590 145	428 538	435 843	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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		30 398	55 008	55 008	1 964	37 316	45 841	(8 525)	-19%	-
Service charges		45 852	330 191	323 615	5 144	52 141	275 161	(223 020)	-81%	-
Other revenue		35 292	466 610	26 418	1 279	21 387	462 859	(441 472)	-95%	588 241
Transfers and Subsidies - Operational		304 001	131 971	112 631	14 680	279 751	109 975	169 776	154%	-
Transfers and Subsidies - Capital		49 090	52 682	70 493	-	79 369	43 902	35 467	81%	-
Interest		316	1 440	1 196	7	98	1 240	(1 142)	-92%	1 196
Dividends								-		
Payments										
Suppliers and employees		(289 977)	(660 950)	(561 769)	(26 435)	(294 390)	(584 281)	289 891	-50%	(563 366)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		174 971	376 950	27 593	(3 361)	175 671	354 696	179 024	50%	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)	3	4 890	(61 793)	66 683	-108%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		10 207	(74 152)	(67 329)	3	4 890	(61 793)	(66 683)	108%	-
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)	(3 358)	180 562	292 903			26 071
Cash/cash equivalents at beginning:							-			-
Cash/cash equivalents at month/year end:		185 178	302 799	(39 736)	(3 358)	180 562	292 903			26 071