



THE MUNICIPAL MANAGER  
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**Dr. Beyers Naudé Local Municipality**

**EC101**  
**SECTION 71**  
**REPORT**  
**JANUARY 2026**

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## 1. INTRODUCTION

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

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

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

## 2. LEGISLATIVE FRAMEWORK

### Section 71

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

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

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

Choose name from list - Table C1 Monthly Budget Statement Summary - M07 January

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	55 273	54 142	-	0	56 262	31 583	24 700	78%	54 142
Service charges	302 465	325 525	-	40 840	196 468	189 890	6 578	3%	325 525
Investment revenue	1 117	1 261	-	55	801	730	71	10%	1 261
Public works revenue	134 167	192 830	-	154	100 905	112 484	(11 579)	(0)	192 830
Other own revenue	58 952	45 539	-	3 591	25 099	26 565	(1 466)	-6%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>-</b>	<b>44 641</b>	<b>379 556</b>	<b>361 252</b>	<b>18 304</b>	<b>5%</b>	<b>619 287</b>
Employee costs	199 502	215 976	-	16 676	124 796	125 987	(1 191)	-1%	212 196
Remuneration of Councilors	10 095	10 727	-	800	5 728	6 257	(530)	-8%	10 727
Depreciation and amortisation	60 314	68 313	-	4 521	31 366	39 849	(8 483)	-21%	68 417
Interest	104 355	10 572	-	4 843	34 345	6 167	28 178	457%	10 572
Inventory consumed and bulk purchases	162 868	149 063	-	12 778	98 651	86 954	11 697	13%	149 063
Transfers to other entities	120	150	-	-	-	88	(88)	-100%	150
Other expenditure	311 889	198 359	-	14 878	99 200	115 711	(16 511)	-14%	198 255
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>-</b>	<b>54 496</b>	<b>394 066</b>	<b>381 013</b>	<b>13 073</b>	<b>3%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>-</b>	<b>(9 855)</b>	<b>(14 530)</b>	<b>(19 760)</b>	<b>5 231</b>	<b>-26%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	-	4 616	42 142	57 875	##	-27%	99 214
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>-</b>	<b>(5 239)</b>	<b>27 612</b>	<b>38 114</b>	<b>(10 502)</b>	<b>-28%</b>	<b>69 121</b>
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>-</b>	<b>(5 239)</b>	<b>27 612</b>	<b>38 114</b>	<b>(10 502)</b>	<b>-28%</b>	<b>69 121</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	316 938	162 662	-	-	322 698	-	-	-	162 662
Total non current assets	1 065 879	1 152 941	-	-	1 082 078	-	-	-	1 152 941
Total current liabilities	682 228	534 874	-	-	674 662	-	-	-	534 874
Total non current liabilities	501 558	300 963	-	-	496 201	-	-	-	300 963
Community wealth/Equity	491 559	479 767	-	-	206 301	-	-	-	479 767
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	-	(11 655)	51 198	53 624	2 426	5%	91 927
Net cash from (used) investing	7 287	(129 797)	-	533	9 994	(75 715)	(85 709)	113%	(129 797)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>-</b>	<b>(11 122)</b>	<b>62 376</b>	<b>(21 462)</b>	<b>(83 838)</b>	<b>381%</b>	<b>(36 791)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	50 444	15 038	13 418	13 168	12 285	21 560	326 809	61 705	514 427
<b>Creditors Age Analysis</b>									
Total Creditors	28 421	23 253	8 240	21 014	17 693	24 204	119 614	310 609	553 048

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

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 649 379 994	R -	R 59 686 372	R 339 589 837	R 324 692 232	R 14 897 605	5%
REVENUE	R 718 501 006	R -	R 49 256 928	R 421 697 698	R 419 126 967	R 2 570 731	1%
<b>SURPLUS (DEFICIT)</b>	<b>R 69 121 012</b>	<b>R -</b>	<b>R -10 429 444</b>	<b>R 82 107 861</b>	<b>R 94 434 735</b>	<b>R -12 326 874</b>	<b>-13%</b>

### 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 49 million, with year-to-date revenue amounting to R 421 million or 58.6% of the total original revenue budget of R 718.5 million.

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

**Property rates:** The total original budget amounts to R 54.1 million, while the year-to-date revenue recognized amounts to R 56.3 million or 104.07% of the original budget. Annual debit raising took effect on 01 July 2025.

**Service charges:** The total original budget amounts to R 325.5 million, while the year-to-date revenue recognized amounts to R 196.4 million or 60.33% of the original budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2025.

**Investment revenue:** The total original budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R 55 thousand or 4.2% of the original budget.

**Transfers (operational) recognised:** The total original budget amounts to R 192.8 million, while the year-to-date receipts amounts to R 100.9 million or 52.3% of the original budget.

**Other own revenue:** The total original budget amounts to R 45.5 million, while the year-to-date revenue generated amounts to R 25.1 million or 55.2% of the original budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 59.7 million, while year-to-date expenditure amounts to R 339.6 million or 52.29% of the total original expenditure budget of R 649.4 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total original budget amounts to R 215.6 million, while the expenditure to date amounts to R 124.8 million or 57.88% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10.7 million, while the expenditure to date amounts to R 5.7 million or 53.27% of the original budget.
- **Debt impairment:** The total original budget amounts to R 4.6 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total original budget amounts to R 68.3 million, while the year-to-date expenditure amounts to R 31.4 million or 45.97% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 143.1 million, while the year-to-date expenditure amounts to R 97.2 million or 67.92% of the original budget.
- **Other expenditure:** The total original budget amounts to R 198.4 million, while the year-to-date expenditure amounts to R 99.2 million or 50% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

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

Vote Description	Ref	2024/25	Budget Year	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance	Full Year
		Audited	2025/26							
R thousands	1	Outcome	Original		actual					
<b>Multi-Year expenditure appropriation</b>	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)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	-	-	7 974	5 833	2 141	37%	10 000
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	630	-	-	292	368	(76)	-21%	630
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	-	3 882	28 186	59 638	(31 452)	-53%	102 237
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Total Capital Expenditure</b>		-	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	630	-	-	292	368	(76)	-21%	630
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	630	-	-	292	368	(76)	-21%	630
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	34 985	-	1 397	12 310	20 408	(8 098)	-40%	34 985
Community and social services		-	-	-	1 397	8 800	-	8 800	#DIV/0!	-
Sport and recreation		-	10 000	-	-	3 475	5 833	(2 359)	-40%	10 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	24 985	-	-	35	14 575	(14 539)	-100%	24 985
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	38 175	-	1 814	2 765	22 269	(19 504)	-88%	38 175
Planning and development		-	27 775	-	-	126	16 202	(16 077)	-99%	27 775
Road transport		-	10 400	-	1 814	2 639	6 067	(3 427)	-56%	10 400
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(2 573)	39 076	-	671	21 086	22 794	(1 709)	-7%	39 076
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	-	-	53	40	13	34%	68
Waste water management		-	39 008	-	671	16 533	22 755	(6 222)	-27%	39 008
Waste management		(2 573)	-	-	-	4 500	-	4 500	#DIV/0!	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Funded by:</b>										
National Government		(2 573)	73 236	-	3 882	36 021	42 721	(6 699)	-16%	73 236
Provincial Government		-	39 631	-	-	431	23 118	(22 687)	-98%	39 631
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	6	(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867

#### 4.1. Capital Funding Source and Expenditure

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 112 867 059	R -	R 3 881 984	R 36 452 522	R 65 839 186	R -29 386 664	-45%

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

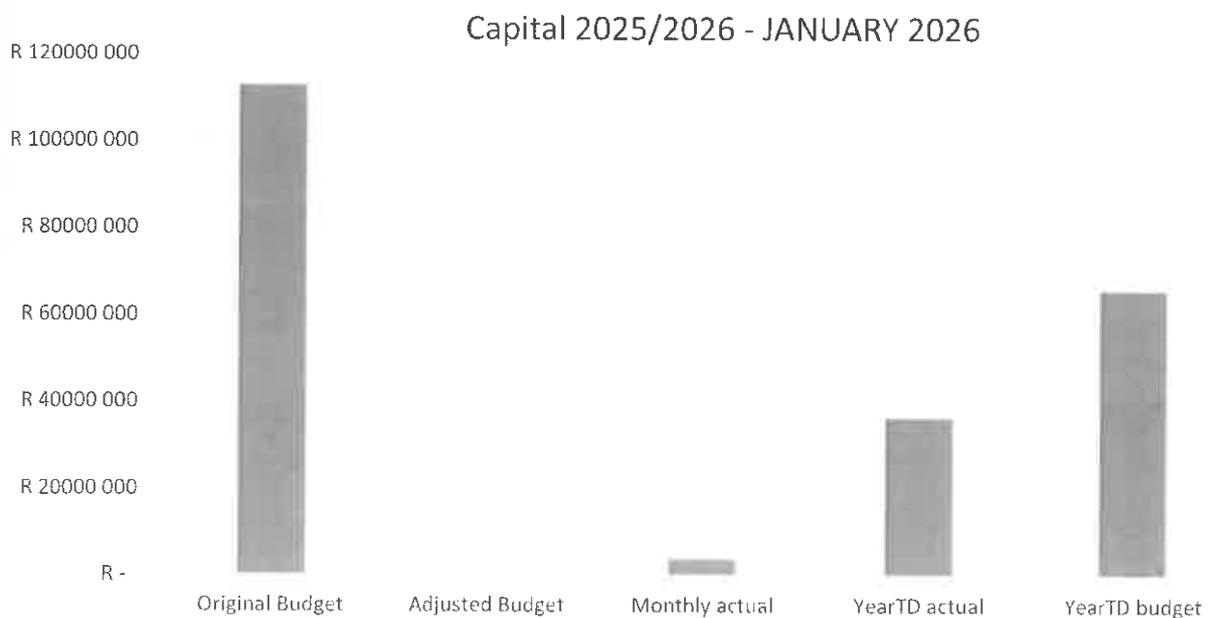
#### Capital Revenue: Sources of Finance

Capital revenue represents the sources of finances used 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** reflect a total original budget of R 630 thousand, while the year-to-date expenditure amounts to R 292 thousand or 46.35% of the original budget.
- **Community and public safety** reflect a total original budget of R 35.0 million, while the expenditure to date amounts to R 12.3 million or 35.14% of the original budget.
- **Economic and environmental services** reflect a total original budget of R 38.2 million, while the year-to-date expenditure amounts to R 2.7million or 7.07% of the original budget.
- **Trading services** reflect a total original budget of R 39.1 million, while the year-to-date expenditure amounts to R 21.1 million or 54% of the original budget.

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



**Table: Key Treasury Information as at 31 January 2026**

<b>Bank Bal, Investment - January 2026</b>	<b>OPENING BALANCE 01-01-2026</b>	<b>MOVEMENT DURING THE PERIOD</b>	<b>CLOSING BALANCE 31-01-2026</b>
<b>CURRENT ACCOUNTS</b>	<b>5 050 100,82</b>	<b>-2 588 499,86</b>	<b>2 461 600,96</b>
CURRENT ACCOUNT BAVIAANS - ABSA	413 891,94	- 230 778,52	183 113,42
NEW CURRENT ACCOUNT - STANDARD BANK	4 202 349,61	- 2 353 961,97	1 848 387,64
NEW MOTOR REG ACCOUNT - STANDARD BANK	433 859,27	- 3 759,37	430 099,90
<b>INVESTMENTS</b>	<b>9 583 309,78</b>	<b>-2 333 221,09</b>	<b>7 250 088,69</b>
MONEY MARKET - ABSA	36 435,61	221,26	36 656,87
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 201 027,43	7 089,35	1 208 116,78
FMG CALL ACCOUNT	3 474,08	9,74	3 483,82
MIG CALL ACCOUNT	8 335 370,88	-2 340 541,44	5 994 829,44
CALL ACCOUNT - STANDARD BANK	7 001,78	0,00	7 001,78

### 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 is due for approval by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2025/2026 budget.

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

### 5.2. Investments

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

The report must contain at least:

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

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 December 2025.

### 5.3. Borrowings

The municipality does not have borrowings.

## 6. PERFORMANCE ON REVENUE COLLECTION

**Table: Collection Rate for January 2026**

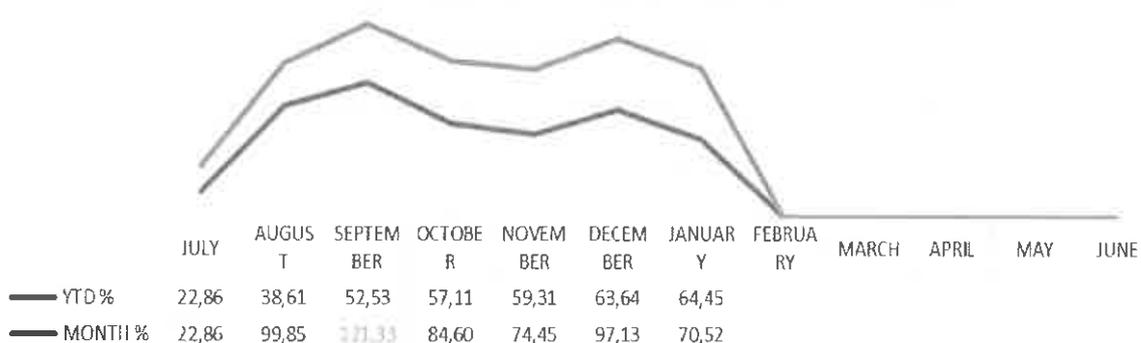
MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
January 2026	36 263	25 572	70.52%	64.45%

The collection rate for the month of January 2026 was recorded as 70.52% (refer to Annexure A). The average collection rate for the year-to-date is 64.45%. Annual rates were levied in July 2025 and became due on 30 September 2025.

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

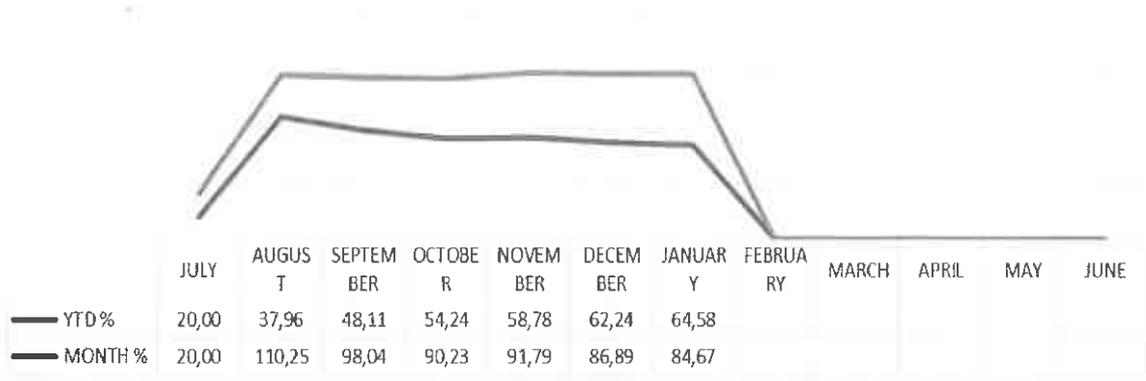
Attached as part of Annexure A is a breakdown of the collection levels per service for the month of January 2026

### AVERAGE COLLECTION RATE 2025/26



**Charts: Average Collection Rates**

AVERAGE COLLECTION RATE 2024/25



**Charts: Average Collection Rates**

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

**Chart: Collection vs Billing**

CURRENT COLLECTIONS VS BILLING JANUARY 2026

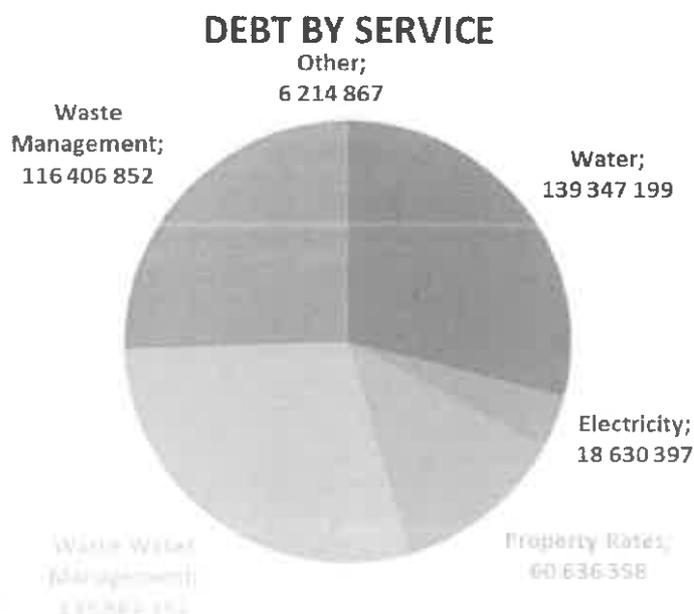


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of January 2026 amounts to R 496 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	9 377 916,55	4 762 495,39	3 594 587,60	3 580 345,19	3 139 334,88	3 118 108,08	3 362 370,33	115 190 366,45	146 125 524,47
	Elec	8 063 905,15	1 310 445,64	1 180 517,65	1 206 865,18	997 959,15	694 102,24	549 956,33	6 195 523,29	20 199 274,63
	Rates	2 217 599,46	870 828,47	730 967,89	675 854,29	619 860,09	8 182 052,38	609 125,31	47 009 193,14	60 915 481,03
	Sewerage	4 925 341,69	3 860 858,80	3 631 557,10	3 489 757,55	3 331 230,33	4 539 233,03	3 187 425,64	116 729 280,62	143 694 684,76
	Refuse	2 844 040,71	2 301 510,16	2 191 702,62	2 128 202,76	2 064 186,40	2 752 037,07	1 977 847,87	102 577 692,62	118 837 220,21
	Other	130 969,83	75 386,68	64 369,60	93 318,70	56 894,48	255 527,15	80 755,63	5 529 459,86	6 286 681,93
	<b>TOTAL</b>	<b>27 559 773,39</b>	<b>13 181 525,14</b>	<b>11 393 702,46</b>	<b>11 174 343,67</b>	<b>10 209 465,33</b>	<b>19 541 059,95</b>	<b>9 767 481,11</b>	<b>393 231 515,98</b>	<b>496 058 867,03</b>

Debtors owing between 0-30 days amounts to R 27.5 million, and 30-60 days constitute R 13.1 million. Debtors owing over 210 days constitute R 393.2 million or 79.23%, while the debt over 90 days constitute R 433.5 million or 87.4%. This is alarming and has an adverse effect on cash flow.



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

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

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

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

**Table: Households**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	6 653 054,40	3 530 635,36	2 907 417,19	2 871 952,88	2 652 042,02	2 737 309,23	2 978 305,99	109 699 255,80	134 029 972,87
	Elec	1 634 285,83	165 191,31	134 257,51	105 422,61	77 038,25	84 678,61	74 511,97	1 458 931,49	3 734 317,58
	Rates	1 575 129,63	573 260,83	500 834,56	471 601,96	446 640,84	3 429 232,89	433 601,09	20 496 978,08	27 927 279,88
	Sewerage	3 851 993,72	3 239 568,68	3 165 514,63	3 054 808,20	2 998 834,50	3 382 125,15	2 931 683,73	109 314 398,50	131 938 927,11
	Refuse	2 338 908,85	1 962 008,84	1 902 773,21	1 845 850,60	1 801 726,59	2 050 066,61	1 762 769,81	91 088 169,97	104 752 274,48
	Other	88 437,03	51 576,07	46 060,54	42 986,31	38 587,72	237 220,39	60 374,36	3 565 789,82	4 131 032,24
	<b>TOTAL</b>	<b>16 141 809,46</b>	<b>9 522 241,09</b>	<b>8 656 857,64</b>	<b>8 392 622,56</b>	<b>8 014 869,92</b>	<b>11 920 632,88</b>	<b>8 241 246,95</b>	<b>335 623 523,66</b>	<b>406 513 804,16</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	1 138 880,92	808 824,98	378 501,29	411 087,34	335 323,25	247 457,40	261 032,95	2 044 805,28	5 625 913,41
	Elec	45 618,31	31 066,71	1 824,71	735,54	722,61	652,80	784,66	15 869,87	97 275,21
	Rates	21 030,13	15 117,65	11 477,24	7 435,15	4 691,15	40 859,96	3 683,20	123 749,53	228 044,01
	Sewerage	335 320,77	271 177,01	209 873,78	205 842,17	198 019,87	169 498,98	123 440,10	1 720 021,91	3 233 194,59
	Refuse	191 386,28	156 500,82	123 223,78	122 225,51	116 945,87	99 423,49	73 568,87	1 293 908,06	2 177 182,68
	Other	2 420,70	0,00	0,00	303,40	0,00	0,00	0,00	1 625,69	4 349,79
	<b>TOTAL</b>	<b>1 734 657,11</b>	<b>1 282 687,17</b>	<b>724 900,80</b>	<b>747 629,11</b>	<b>655 702,75</b>	<b>557 892,63</b>	<b>462 509,78</b>	<b>5 199 980,34</b>	<b>11 365 959,69</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 621,97	21 493,24	22 556,34	20 151,31	21 990,11	20 003,42	23 603,94	438 321,80	590 742,13
	Elec	30 335,99	26 573,08	34 079,00	88 609,54	19 458,21	16 204,30	15 367,15	213 882,65	444 509,92
	Rates	13 775,07	13 775,07	13 775,07	13 775,07	15 027,94	681 716,21	13 889,02	2 161 731,32	2 927 464,77
	Sewerage	9 074,82	8 332,02	8 332,02	7 589,22	7 589,22	7 589,22	8 299,50	287 886,79	344 692,81
	Refuse	80 504,27	80 504,27	80 504,27	80 504,27	80 504,27	80 504,27	80 504,42	5 580 554,03	6 144 084,07
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	10 364,20	10 364,20
	<b>TOTAL</b>	<b>156 312,12</b>	<b>150 677,68</b>	<b>159 246,70</b>	<b>210 629,41</b>	<b>144 569,75</b>	<b>806 017,42</b>	<b>141 664,03</b>	<b>8 692 740,79</b>	<b>10 461 857,90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	21 469,03	13 924,23	18 435,05	21 206,72	14 266,67	5 139,45	3 426,18	95 685,62	193 552,95
	Elec	451 640,40	143 483,06	66 920,24	71 344,46	61 364,35	62 260,54	49 401,78	2 409 097,65	3 315 512,48
	Rates	141 781,41	112 579,60	103 448,53	100 731,05	93 692,44	2 210 086,75	94 223,35	15 774 477,46	18 631 020,59
	Sewerage	363,65	363,65	363,65	363,65	363,65	9 091,41	363,65	21 141,09	32 414,40
	Refuse	1 016,38	609,84	609,84	406,56	406,56	17 531,50	406,56	42 556,50	63 543,74
	Other	28,56	0,00	0,00	31 722,23	0,00	0,00	0,00	71 908,91	103 659,70
	<b>TOTAL</b>	<b>616 299,43</b>	<b>270 960,38</b>	<b>189 777,31</b>	<b>225 774,67</b>	<b>170 093,67</b>	<b>2 304 109,65</b>	<b>147 821,52</b>	<b>18 414 867,23</b>	<b>22 339 703,86</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	12 468,77	3 575,99	2 437,19	2 659,56	1 756,19	2 103,13	1 663,16	63 216,62	89 880,61
	Elec	2 412,87	45,00	0,00	0,00	0,00	0,00	0,00	3 472,04	5 929,91
	Rates	2 960,19	1 067,24	962,36	660,42	660,42	3 065,04	660,87	14 902,51	24 939,05
	Sewerage	7 451,74	5 728,38	4 727,45	4 363,80	4 363,80	4 363,80	4 000,23	150 308,66	185 307,86
	Refuse	4 712,56	3 694,38	2 642,62	2 506,00	2 439,34	2 439,34	2 236,21	117 006,77	137 677,22
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	8 030,34	8 030,34
	<b>TOTAL</b>	<b>30 006,13</b>	<b>14 110,99</b>	<b>10 769,62</b>	<b>10 189,78</b>	<b>9 219,75</b>	<b>11 971,31</b>	<b>8 560,47</b>	<b>356 936,94</b>	<b>451 764,99</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 046,60	5 106,85	5 178,81	9 362,97	3 850,82	5 218,18	6 235,07	129 001,78	179 001,08
	Elec	14 250,31	0,00	0,00	0,00	0,00	0,00	0,00	3 129,35	17 379,66
	Rates	10 202,74	3 319,93	2 816,58	2 081,48	2 031,55	2 648,63	1 278,71	18 948,30	43 327,92
	Sewerage	10 498,21	5 443,99	4 363,80	4 000,15	3 375,83	3 272,85	2 909,20	72 057,10	105 921,13
	Refuse	6 016,17	3 160,15	2 359,30	2 032,78	1 829,50	1 829,50	1 422,96	40 533,32	59 183,68
	Other	2 400,80	0,00	0,00	0,00	0,00	0,00	2 074,51	28 108,25	32 583,56
	<b>TOTAL</b>	<b>58 414,83</b>	<b>17 030,92</b>	<b>14 718,49</b>	<b>17 477,38</b>	<b>11 087,70</b>	<b>12 969,16</b>	<b>13 920,45</b>	<b>291 778,10</b>	<b>437 397,03</b>

**8. CREDITORS**

**8.1. Total creditors**

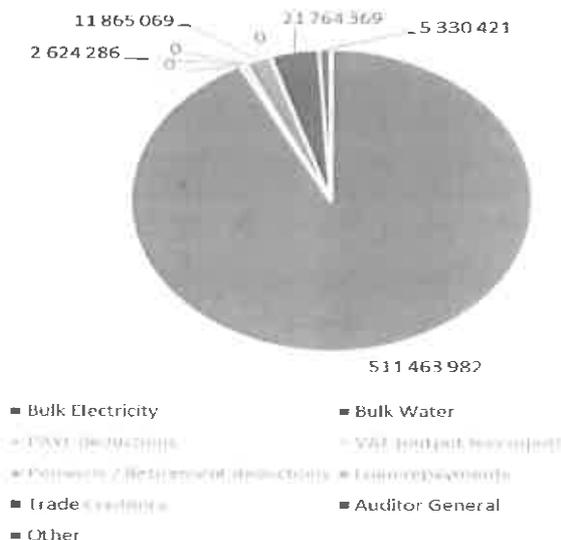
Per table SC4 of the M06 December C-schedule, the total accounts payable as at 31 January 2026 amounts to R 533 million. This total does not consider the Municipal Debt Relief write-off portion of R 398.3 million. With the write-off portion included, the total Eskom balance is R909.7million, and the total accounts payable is R 931.3 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	19 073	19 502	10 045	16 734	17 979	24 098	108 410	295 623	511 464		
Bulk Water	0200	-	-	-	-	-	-	-	-	-		
PAYE deductions	0300	2 377	-	26	62	17	104	38	-	2 624		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	2 515	-	(1 450)	(450)	(450)	-	9 931	1 769	11 865		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	4 456	3 347	(3 020)	2 381	147	2	1 234	13 217	21 764		
Auditor General	0800	-	404	2 640	2 286	-	-	-	-	5 330		
Other	0900	-	-	-	-	-	-	-	-	-		
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Type</b>	<b>1000</b>	<b>28 421</b>	<b>23 253</b>	<b>8 240</b>	<b>21 014</b>	<b>17 693</b>	<b>24 204</b>	<b>119 614</b>	<b>310 609</b>	<b>553 048</b>	<b>-</b>	

Per table SC4, creditors owed between 0-30 days amounts to R 28.4 million, 31-60 days amounts to R 23.2 million, 61-90 days amounts to R 8.2 million, and 91-120 days amounts to R 17.6 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. Payment arrangements have been entered into with Auditor General, Department of Transport, and other creditors.

CREDITORS BY TYPE AS AT 31 JANUARY 2026



## 8.2. Pension fund breakdown for January 2026

### PENSION FUND CONTRIBUTIONS

	CONTRIBUTIONS OUTSTANDING - due 07 February 2026
PENSION FUND	
CONSOLIDATED RETIREMENT FUND	1 931 496
NATIONAL FUND FOR MUNICIPAL WORKERS	388 937
SALA PENSION FUND	538 195
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 063
MCPF FUND	5 391
Total	2 965 112

### PENSION FUND LATE PAYMENT INTEREST

	INTEREST OUTSTANDING - accumulated 2019 - 2024
PENSION FUND	
CONSOLIDATED RETIREMENT FUND	4 004 995
NATIONAL FUND FOR MUNICIPAL WORKERS	1 038 022
SALA PENSION FUND	3 856 531
SAMWU VOORSORGFONDS	0
CAPE JOINT PENSION FUND	0
MCPF FUND	436
Total	8 899 984

	TOTAL OUTSTANDING
PENSION FUND	
CONSOLIDATED RETIREMENT FUND	5 936 491
NATIONAL FUND FOR MUNICIPAL WORKERS	1 426 959
SALA PENSION FUND	4 394 726
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 063
MCPF FUND	5 826
Total	11 865 096

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

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

Grants @ January 2026	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 396 000	R -	R 977 000	R 679 981	R 297 019	69,60%
FMG	R 3 000 000	R -	R 3 000 000	R 1 336 606	R 1 663 394	44,55%
MIG	R 34 481 000	R -	R 22 068 000	R 21 263 446	R 804 554	96,35%
WSIG	R 23 328 000	R -	R 21 235 000	R 10 758 606	R 10 476 394	50,66%
MDRG	R 5 005 000	R -	R 18 874 837	R 10 119 686	R 8 755 151	53,61%
EQUITABLE SHARE	R 126 546 000	R -	R 94 909 000	R 94 909 000	R -	100,00%
SETA	R 795 720	R -	R 105 600	R 105 600	R -	100,00%
SBDM FIRE	R 2 600 000	R -	R 600 000	R 600 000	R -	100,00%
LIBRARY	R 3 105 000	R -	R 3 167 000	R 3 167 000	R -	100,00%
ECDoT	R 6 400 000	R -	R -	R 493 527	R -493 527	-
UISPG	R 19 498 231	R -	R 107 270	R 147 980	R -40 710	137,95%
DHSG	R 33 231 395	R -	R -	R 2 000	R -2 000	-
<b>TOTAL</b>	<b>R 259 386 346</b>	<b>R -</b>	<b>R 165 043 707</b>	<b>R 143 583 430</b>	<b>R 21 460 276</b>	<b>87,00%</b>

### 9.2 Roll-over grant expenditure

An amount of R15 874 837,00 for Municipal Disaster Recovery Grant (MDRG) was approved by National Treasury for roll-over into the 2025/26 budget year. At the end of January 2026, the roll-over expenditure amounted to R 10 119 685.56 or 63.75% of the approved roll-over amount.

## 10. CASHFLOW POSITION AS AT 31 JANUARY 2026

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

CASH BALANCE B/F AT 01 DECEMBER 2025	R 5 050 101
CASH RECEIVED FOR THE PERIOD	R 42 891 280
CASH PAYMENTS MADE FOR THE PERIOD	R 45 479 780
<b>CASH BALANCE AS AT 31 DECEMBER 2025</b>	<b>R 2 461 601</b>

The bank balance ended on a positive balance of R 2 461 601 at 31 January 2026

**11. STAFF BENEFITS**

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

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

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

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

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

## 12. OTHER ANALYSIS

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

#### 12.1.1. Water Losses

Water losses for January 2026 are calculated at -9.18%. Water losses for December 2025 were calculated at 26.23 while November 2025 losses were calculated at 47.48%. The year-to-date average as of January 2026 was 30.90%.

**Water Statistics Dr Beyers Naude Municipality**

Month	Water pumped to town	Water sold to towns	Loss	Loss
			Kl	%
Jul-25	288 727	171 136	117 591	40,73
Aug-25	253 720	166 933	86 787	34,21
Sept-25	280 278	166 004	114 274	40,77
Oct-25	321 715	197 448	124 267	38,63
Nov-25	368 409	193 477	174 932	47,48
Dec-25	297 923	219 783	78 140	26,23
Jan-26	340 343	371 575	-31 232	-9,18
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>2 151 115</b>	<b>1 486 356</b>	<b>664 759</b>	<b>30,90%</b>

#### 12.1.2. Electricity Losses

Electricity losses for January 2026 are calculated as 9.99%. Electricity losses for December and November 2025 were calculated at 11.10% and 7.90%, respectively. The year-to-date average as of January 2026 is 15.44%.

**Electricity Statistics Dr Beyers Naude Municipality**

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-25	5 139 291	6 847 914	1 708 624	24,95
Aug-25	5 476 531	6 538 662	1 062 131	16,24
Sept-25	4 721 062	6 386 911	1 665 849	26,08
Oct-25	5 442 814	6 049 436	606 622	10,03
Nov-25	5 426 054	5 891 738	465 684	7,90
Dec-25	5 414 718	6 091 021	676 303	11,10
Jan-26	5 738 934	6 375 937	637 003	9,99
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>37 359 403</b>	<b>44 181 619</b>	<b>6 822 216</b>	<b>15,44%</b>

**13. MUNICIPAL DEBT RELIEF**

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 December 2025.

**14. SUPPLY CHAIN MANAGEMENT**

Attached as Annexure C is the quarterly Supply Chain Management report for the period ending 31 January 2026

**15. C-SCHEDULES**

Attached as Annexure D are the C-Schedule tables for the period ending 31 January 2026.

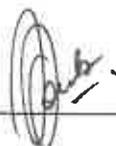
**16. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

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: 16 February 2026

## **17. ANNEXURE A**

## ANNEXURE A

## Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Jan-26

## Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Sec21)	Water	185 328,24	100 137,27	149 915,23	88 323,05	41 146,85	41 950,03	39 444,23	549 289,50	1 195 534,40
	Elec	151 527,20	166 191,19	198 597,07	176 667,99	208 110,67	194 415,21	161 586,38	1 095 458,98	2 352 554,69
	Rates	3 814,50	3 814,50	3 814,50	3 814,50	3 814,50	3 814,50	3 814,50	473 341,99	500 043,49
	Sewerage	196 466,83	153 641,15	108 998,33	98 765,31	34 934,25	33 820,05	39 501,91	118 676,01	784 803,84
	Refuse	24 759,76	18 843,29	12 663,87	11 478,22	6 414,66	6 177,78	5 735,18	41 311,06	127 383,82
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>561 896,53</b>	<b>442 627,40</b>	<b>473 989,00</b>	<b>379 049,07</b>	<b>294 420,93</b>	<b>280 177,57</b>	<b>250 082,20</b>	<b>2 278 077,54</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-224 348,18	-224 348,18
	Elec	12 601,34	0,00	0,00	0,00	0,00	0,00	0,00	0,00	12 601,34
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>12 601,34</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-224 348,18</b>
		574 497,87	442 627,40	473 989,00	379 049,07	294 420,93	280 177,57	250 082,20	2 053 729,36	4 748 573,40

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	50 212,37	80 844,13	20 069,46	35 749,03	10 618,07	778,99	475,93	-2 454,04	196 293,94
	Elec	520 850,12	413 077,88	415 929,57	448 749,87	324 487,81	39 656,00	33 915,73	12 812,45	2 209 479,43
	Rates	0,00	0,00	0,00	0,00	0,00	20 634,56	0,00	9 344,80	29 979,36
	Sewerage	26 725,30	31 182,10	17 068,90	8 588,77	1 470,10	72 020,36	363,73	62 731,27	220 150,53
	Refuse	1 979,13	1 948,24	1 948,24	1 948,24	1 742,25	16 377,96	1 742,41	41 586,62	69 273,09
	Other	0,00	0,00	2,30	0,00	0,00	0,00	0,00	-5 326,50	-5 324,20
	<b>TOTAL</b>		<b>599 766,92</b>	<b>527 052,35</b>	<b>455 018,47</b>	<b>495 035,91</b>	<b>338 318,23</b>	<b>149 467,87</b>	<b>36 497,80</b>	<b>118 694,60</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	6 472,02	5 204,68	9 580,34	8 748,50	6 641,88	4 362,78	4 095,45	121 827,69	166 933,34
	Elec	2 817,15	2 817,15	2 820,13	2 493,00	2 671,08	1 713,26	1 713,26	-2 070 354,99	-2 053 309,96
	Rates	2 291,85	702,36	685,65	685,65	1 349,29	1 312 101,08	686,21	1 575 221,93	2 893 724,02
	Sewerage	1 770,82	1 770,82	1 770,82	1 770,82	1 770,82	673 808,39	1 770,82	1 376 793,60	2 061 226,91
	Refuse	2 638,44	2 638,44	2 638,44	2 638,44	2 638,44	333 149,89	2 638,44	872 902,76	1 221 883,29
	Other	0,00	456,50	0,00	0,00	0,00	0,00	0,00	384,39	840,89
	<b>TOTAL</b>		<b>15 990,28</b>	<b>13 589,95</b>	<b>17 495,38</b>	<b>16 336,41</b>	<b>15 071,51</b>	<b>2 325 135,40</b>	<b>10 904,18</b>	<b>1 876 775,38</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-6 133,93	-6 133,93
	Elec	870,99	0,00	0,00	0,00	0,00	0,00	0,00	0,00	870,99
	Rates	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	-726,50	-726,50
	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	187 520,01	187 520,01
	<b>TOTAL</b>		<b>870,99</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>180 659,58</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	284,36	213,88	284,36	1 606,36	0,00	0,00	0,00	0,00	2 388,96
	Elec	913,21	3 805,35	6 550,49	18 638,68	0,00	0,00	0,00	-8 965,98	20 941,75
	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	4 363,88	0,00	0,00	4 363,88
	Refuse	0,00	0,00	0,00	0,00	0,00	2 212,81	0,00	0,00	2 212,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>1 197,57</b>	<b>4 019,23</b>	<b>6 834,85</b>	<b>20 245,04</b>	<b>0,00</b>	<b>6 576,69</b>	<b>0,00</b>	<b>-8 965,98</b>

<b>Sub total Provincial Departments</b>		<b>1 192 123,13</b>	<b>887 388,93</b>	<b>953 337,70</b>	<b>310 646,43</b>	<b>647 810,67</b>	<b>2 761 357,53</b>	<b>297 484,18</b>	<b>4 220 052,34</b>	<b>11 971 162,71</b>
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#### National Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	209 333,85	7 977,28	8 099,12	8 379,49	9 309,92	8 357,47	1 734,51	106 340,20	359 531,84
	Elec	529 300,90	1 711,01	1 711,01	1 711,01	1 711,01	1 711,01	472,08	15 654,42	553 982,45
	Rates	14 403,13	11 833,61	5 462,53	2 041,65	23,38	23,38	23,60	-564101,92	-530 290,64
	Sewerage	91 780,55	363,65	363,65	363,65	363,65	4 727,53	363,65	9 237,07	107 563,40
	Refuse	23 165,72	880,32	643,44	643,44	643,44	2 956,73	406,56	16 794,22	46 133,87
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	9 330,59	9 330,59
	<b>TOTAL</b>		<b>867 984,15</b>	<b>22 765,87</b>	<b>16 279,75</b>	<b>13 139,24</b>	<b>12 051,40</b>	<b>17 776,12</b>	<b>3 000,40</b>	<b>-406 745,42</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Elec	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Rates	13 655,43	13 655,43	13 655,43	13 655,43	13 655,43	76 690,56	13 655,84	3 862 627,93	4 021 251,48
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>13 655,43</b>	<b>76 690,56</b>	<b>13 655,84</b>	<b>3 862 627,93</b>				

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-188,95	-188,95
	Elec	10 936,56	10 816,91	8 923,01	9 661,42	12 495,45	14 471,40	3 772,47	0,00	71 077,22
	Rates	387,85	387,85	387,85	387,85	387,85	112 536,01	387,95	365 039,84	479 903,05
	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	2 439,27	0,00	13 728,06	16 167,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-791,07	-791,07
	<b>TOTAL</b>		<b>11 324,41</b>	<b>11 204,76</b>	<b>9 310,86</b>	<b>10 049,27</b>	<b>12 883,30</b>	<b>129 446,68</b>	<b>4 160,42</b>	<b>377 787,88</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	66 143,77	63 862,91	291,76	8 259,81	163,50	198,73	78,19	0,00	138 998,67
	Elec	37 883,91	33 398,31	31 324,78	21 361,65	16 589,68	14 898,73	10 618,64	16 473,31	182 549,01
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-0,28
	Sewerage	12 791,78	12 727,97	12 727,97	4 000,21	4 000,21	4 000,21	176,08	-2 533,04	47 891,39
	Refuse	2 340,37	2 219,04	1 933,83	236,87	236,87	236,87	237,03	226,45	7 667,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>119 159,83</b>	<b>112 208,23</b>	<b>46 278,34</b>	<b>33 858,54</b>	<b>20 990,26</b>	<b>19 334,54</b>	<b>11 109,94</b>	<b>14 166,44</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	289,30	289,30	289,30	289,30	289,30	289,30	289,30	1 555,56	3 580,66
	Elec	95 558,75	81 222,08	99 845,05	113 661,53	134 481,44	158 054,49	110 589,22	101 770,33	895 182,89
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	6 182,15	6 182,15	6 182,15	6 182,15	6 182,15	6 182,15	6 182,34	29 279,60	72 554,84
	Refuse	2 510,65	2 510,65	2 510,65	2 510,65	2 510,65	2 510,65	2 510,71	11 890,67	29 465,28
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>		<b>104 540,85</b>	<b>90 204,18</b>	<b>108 827,15</b>	<b>122 643,63</b>	<b>143 463,54</b>	<b>167 036,59</b>	<b>119 571,57</b>	<b>144 496,16</b>

<b>Sub total National Departments</b>		<b>1 114 664,67</b>	<b>750 038,47</b>	<b>194 351,53</b>	<b>197 346,11</b>	<b>207 043,93</b>	<b>410 204,40</b>	<b>351 498,17</b>	<b>3 992 332,95</b>	<b>4 511 560,36</b>
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	6 653 054,40	3 530 635,36	2 907 417,19	2 871 952,88	2 652 042,02	2 737 309,23	2 978 305,99	109 699 255,80	134 029 972,87
	Elec	1 634 285,83	165 191,31	134 257,51	105 422,61	77 038,25	84 678,61	74 511,97	1 458 931,49	3 734 317,58
	Rates	1 575 129,63	573 260,83	500 834,56	471 601,96	446 640,84	3 429 232,89	433 601,09	20 496 978,08	27 927 279,88
	Sewerage	3 851 993,72	3 239 568,68	3 165 514,63	3 054 808,20	2 998 834,50	3 382 125,15	2 931 683,73	109 314 398,50	131 938 927,11
	Refuse	2 338 908,85	1 962 008,84	1 902 773,21	1 845 850,60	1 801 726,59	2 050 066,61	1 762 769,81	91 088 169,97	104 752 274,48
	Other	88 437,03	51 576,07	46 060,54	42 986,31	38 587,72	237 220,39	60 374,36	3 565 789,82	4 131 032,24
	<b>TOTAL</b>		<b>16 141 809,46</b>	<b>9 522 241,09</b>	<b>8 656 857,64</b>	<b>8 392 622,56</b>	<b>8 014 869,92</b>	<b>11 920 632,88</b>	<b>8 241 246,95</b>	<b>335 623 523,66</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	1 138 880,92	808 824,98	378 501,29	411 087,34	335 323,25	247 457,40	261 032,95	2 044 805,28	5 625 913,41
	Elec	45 618,31	31 066,71	1 824,71	735,54	722,61	652,80	784,66	15 869,87	97 275,21
	Rates	21 030,13	15 117,65	11 477,24	7 435,15	4 691,15	40 859,96	3 683,20	123 749,53	228 044,01
	Sewerage	335 320,77	271 177,01	209 873,78	205 842,17	198 019,87	169 498,98	123 440,10	1 720 021,91	3 233 194,59
	Refuse	191 386,28	156 500,82	123 223,78	122 225,51	116 945,87	99 423,49	73 568,87	1 293 908,06	2 177 182,68
	Other	2 420,70	0,00	0,00	303,40	0,00	0,00	0,00	1 625,69	4 349,79
	<b>TOTAL</b>		<b>1 734 657,11</b>	<b>1 282 687,17</b>	<b>724 900,80</b>	<b>747 629,11</b>	<b>655 702,75</b>	<b>557 892,63</b>	<b>462 509,78</b>	<b>5 199 980,34</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 621,97	21 493,24	22 556,34	20 151,31	21 990,11	20 003,42	23 603,94	438 321,80	590 742,13
	Elec	30 335,99	26 573,08	34 079,00	88 609,54	19 458,21	16 204,30	15 367,15	213 882,65	444 509,92
	Rates	13 775,07	13 775,07	13 775,07	13 775,07	15 027,94	681 716,21	13 889,02	2 161 731,32	2 927 464,77
	Sewerage	9 074,82	8 332,02	8 332,02	7 589,22	7 589,22	7 589,22	8 299,50	287 886,79	344 692,81
	Refuse	80 504,27	80 504,27	80 504,27	80 504,27	80 504,27	80 504,27	80 504,42	5 580 554,03	6 144 084,07
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	10 364,20	10 364,20
	<b>TOTAL</b>		<b>156 312,12</b>	<b>150 677,68</b>	<b>159 246,70</b>	<b>210 629,41</b>	<b>144 569,75</b>	<b>806 017,42</b>	<b>141 664,03</b>	<b>8 692 740,79</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	21 469,03	13 924,23	18 435,05	21 206,72	14 266,67	5 139,45	3 426,18	95 685,62	193 552,95
	Elec	451 640,40	143 483,06	66 920,24	71 344,46	61 364,35	62 260,54	49 401,78	2 409 097,65	3 315 512,48
	Rates	141 781,41	112 579,60	103 448,53	100 731,05	93 692,44	2 210 086,75	94 223,35	15 774 477,46	18 631 020,59
	Sewerage	363,65	363,65	363,65	363,65	363,65	9 091,41	363,65	21 141,09	32 414,40
	Refuse	1 016,38	609,84	609,84	406,56	406,56	17 531,50	406,56	42 556,50	63 543,74
	Other	28,56	0,00	0,00	31 722,23	0,00	0,00	0,00	71 908,91	103 659,70
	<b>TOTAL</b>	<b>616 299,43</b>	<b>270 960,38</b>	<b>189 777,31</b>	<b>225 774,67</b>	<b>170 093,67</b>	<b>2 304 109,65</b>	<b>147 821,52</b>	<b>18 414 867,23</b>	<b>22 339 703,86</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	12 468,77	3 575,99	2 437,19	2 659,56	1 756,19	2 103,13	1 663,16	63 216,62	89 880,61
	Elec	2 412,87	45,00	0,00	0,00	0,00	0,00	0,00	3 472,04	5 929,91
	Rates	2 960,19	1 067,24	962,36	660,42	660,42	3 065,04	660,87	14 902,51	24 939,05
	Sewerage	7 451,74	5 728,38	4 727,45	4 363,80	4 363,80	4 363,80	4 000,23	150 308,66	185 307,86
	Refuse	4 712,56	3 694,38	2 642,62	2 506,00	2 439,34	2 439,34	2 236,21	117 006,77	137 677,22
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	8 030,34	8 030,34
	<b>TOTAL</b>	<b>30 006,13</b>	<b>14 110,99</b>	<b>10 769,62</b>	<b>10 189,78</b>	<b>9 219,75</b>	<b>11 971,31</b>	<b>8 560,47</b>	<b>356 936,94</b>	<b>451 764,99</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	15 046,60	5 106,85	5 178,81	9 362,97	3 850,82	5 218,18	6 235,07	129 001,78	179 001,08
	Elec	14 250,31	0,00	0,00	0,00	0,00	0,00	0,00	3 129,35	17 379,66
	Rates	10 202,74	3 319,93	2 816,58	2 081,48	2 031,55	2 648,63	1 278,71	18 948,30	43 327,92
	Sewerage	10 498,21	5 443,99	4 363,80	4 000,15	3 375,83	3 272,85	2 909,20	72 057,10	105 921,13
	Refuse	6 016,17	3 160,15	2 359,30	2 032,78	1 829,50	1 829,50	1 422,96	40 533,32	59 183,68
	Other	2 400,80	0,00	0,00	0,00	0,00	0,00	2 074,51	28 108,25	32 583,56
	<b>TOTAL</b>	<b>58 414,83</b>	<b>17 030,92</b>	<b>14 718,49</b>	<b>17 477,38</b>	<b>11 087,70</b>	<b>12 969,16</b>	<b>13 920,45</b>	<b>291 778,10</b>	<b>437 397,03</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	996 310,95	120 405,29	71 532,16	92 568,87	41 936,30	44 939,97	41 985,43	2 174 191,70	3 583 870,67
	Elec	4 522 101,31	231 046,60	177 735,08	147 807,88	138 828,59	105 385,89	87 222,99	2 928 291,72	8 338 420,06
	Rates	418 167,53	121 314,40	73 647,59	58 984,08	37 885,30	288 642,81	43 220,97	2 696 931,65	3 738 794,33
	Sewerage	374 921,35	124 377,23	91 269,95	93 119,45	69 962,28	164 369,05	68 370,70	3 570 008,56	4 556 398,57
	Refuse	164 102,13	65 991,88	57 251,13	55 221,18	46 147,96	134 180,40	43 668,71	3 416 524,13	3 983 087,52
	Other	37 682,74	23 354,11	18 306,76	18 306,76	18 306,76	18 306,76	18 306,76	1 652 515,23	1 805 085,88
	<b>TOTAL</b>	<b>6 513 286,01</b>	<b>686 489,51</b>	<b>489 742,67</b>	<b>466 008,22</b>	<b>353 067,19</b>	<b>755 824,88</b>	<b>302 775,56</b>	<b>16 438 462,99</b>	<b>26 005 657,03</b>

ANNEXURE A

Top 20 Debtors January 2026

Account Name	Account Number	ERP Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	31 482,51	36 160,62	53 062,72	61 769,90	87 891,37	84 669,28	77 947,57	1 488 132,35	1 921 116,32
MESSRS MIDLAND HOSPITAL	71016209033	1101809000	286 934,19	255 004,22	253 768,48	301 674,30	294 538,64	0,00	0,00	-21 082,08	1 370 837,75
MNR B ROMAN	11000349028	1401814000	2 017,51	2 059,71	2 101,92	1 933,10	2 101,92	2 236,16	1 658,67	1 269 119,20	1 283 228,19
SOUTH AFRICAN NATIONAL PARKS	11000110008	1503569000	7 120,40	7 120,40	7 120,40	7 120,40	7 120,40	7 120,40	7 120,40	1 139 227,55	1 189 070,35
SOUTH AFRICAN NATIONAL PARKS	11008700236	1503908000	375,14	375,14	375,14	375,14	375,14	375,14	375,16	1 103 284,27	1 105 910,27
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503570000	5 086,00	5 086,00	5 086,00	5 086,00	5 086,00	5 086,00	5 086,00	899 059,13	934 661,13
KABOUTERLAND	15039080000	3232008000	6 728,85	6 728,85	6 728,85	6 781,70	6 781,70	6 764,09	7 476,35	833 883,23	881 873,62
MAYIBUYE SUPERMARKET	71013196303	1251161000	3 217,80	3 217,80	3 217,80	3 217,80	3 217,80	3 217,80	3 217,88	815 428,21	837 952,89
MESSRS REGIONAL REP.	15035700000	1101620000	83 867,68	68 293,45	84 383,25	96 517,76	110 544,91	121 038,38	97 836,22	130 817,48	793 299,13
SPANDAU KOSHUIS	32090099906	1702608000	75 468,89	75 490,05	79 482,05	77 925,14	81 407,32	81 895,19	77 150,94	193 125,61	741 945,19
ELEPHANT RIDGE CONSERVANCY	12003270000	1501975000	17 454,46	20 894,51	26 843,34	24 481,86	28 948,23	33 077,24	28 325,79	515 607,73	695 633,16
GERT GREEFF TEHUIS	11000160012	7101976000	20 803,21	19 797,96	19 209,29	7 883,92	20 396,53	15 100,78	6 346,52	572 403,73	681 941,94
NOSISEKO PRE-SCHOOL	11000030030	1252132000	12 106,04	7 521,73	7 379,86	8 427,66	6 662,81	6 655,91	6 656,19	592 497,91	647 908,11
KAROO CATCH (PTY) LTD	13019340097	1391263000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	603 740,30	603 740,30
NARSINGSTRAAT KOSHUIS	15020110041	1704298000	57 780,32	54 348,44	68 233,84	63 048,86	69 835,60	69 824,14	69 101,64	142 094,77	594 267,61
PROVINCE OF THE EASTERN CAPE	1200800005	9100426000	4 415,03	4 415,03	4 415,03	4 415,03	4 415,03	4 415,03	4 415,03	504 424,50	535 329,71
MNR J KLAASEN	16099410029	3342908000	29 372,71	32 412,31	9 092,10	22 396,58	36 647,82	943,46	35 601,42	358 102,09	524 568,49
CARLETON HOLMES TRUST	71013197603	1570216001	0,00	0,00	0,00	0,00	0,00	234 973,20	0,00	265 487,70	500 460,90
VODACOM (PTY) LTD BS 468 800133478	11000050001	1103315000	107 894,14	58 736,65	59 112,70	56 955,55	54 436,04	53 294,23	51 263,58	56 703,93	498 396,82
PAST. S. MEV. I V B M ZAKAY	71016203910	1703631000	3 326,64	3 326,64	3 326,64	3 326,64	3 326,64	3 326,64	3 326,97	457 358,48	480 645,29
			<b>755 451,52</b>	<b>660 989,51</b>	<b>692 939,41</b>	<b>733 337,34</b>	<b>823 733,90</b>	<b>734 013,07</b>	<b>482 906,33</b>	<b>11 919 416,09</b>	<b>16 822 787,17</b>

## ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : JANUARY 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
<b>Rates</b>	294 042,18	2 725 130,58	926,78
<b>Services</b>			
Billed Electricity	8 868 390,36	7 288 751,59	82,19
Prepaid Electricity	7 685 645,92	7 685 645,92	100,00
Refuse Removal	2 974 893,29	1 032 243,15	34,70
Sewerage / Sanitation	4 460 002,97	1 929 796,24	43,27
Water	10 099 350,17	3 100 819,09	30,70
<b>Other (Specify) e.g.</b>			
Housing rental	0,69	0,00	0,00
Rental of facilities and equipment	13 655,17	13 655,17	100,00
Fines	205 030,00	205 030,00	100,00
Licences and permits	130 409,96	130 409,96	100,00
Service connections and reconnections	19 014,76	19 014,76	100,00
Plan approval fees	21 868,79	21 868,79	100,00
Cemetery fees	12 331,84	12 331,84	100,00
Tender receipts	0,00	0,00	#DIV/0!
Library fees	0,00	0,00	#DIV/0!
Private works	0,00	0,00	#DIV/0!
Sundries	174 669,59	102 855,27	58,89
Agency services	1 293 481,48	1 293 481,48	100,00
Interest earned - external investments	11 007,66	11 007,66	100,00
	<b>36 263 794,83</b>	<b>25 572 041,50</b>	<b>70,52</b>

INVESTMENTS RECONCILIATION - JANUARY 2026

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/01/2026 - statements / system reports	Interest received statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 January 2026	Balance per Promun @ 31 January 2026	Reconciling items (Difference - J - K) Comments
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
		925714251	ABSA BANK	629889415114	36 435,61	221,26	0,00	0,00	36 656,87	36 656,87	0,00
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
		588476692/006	STANDARD BANK	629889418614	1 201 027,43	7 089,35	0,00	0,00	1 208 116,78	1 208 116,78	0,00
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
		588476692/003	STANDARD BANK	629889418214	3 474,08	9,74	0,00	0,00	3 483,82	3 483,82	0,00
MFG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
		588476692/002	STANDARD BANK	629889418114	8 335 370,88	36 935,68	8 900 000,00	11 277 477,12	0,00	5 994 829,44	5 994 829,44
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
		588476692/004	STANDARD BANK	629889418514	7 001,78	0,00	0,00	0,00	7 001,78	7 001,78	0,00
TOTAL				9 583 309,76	44 256,03	8 900 000,00	11 277 477,12	0,00	7 250 088,69	7 250 088,69	0,00

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION	OVERTIME REPORT JANUARY 2026												YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
		Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26								
122410210243	DIRECTOR : CORPORATE SERVICES	0	8 255	10 855	12 621	8 025	9 166	11 236	60 158	0	250 000					
132710210243	PARKS RECREATION GROUNDS	0	9 124	16 232	23 782	33 904	50 774	91 976	225 791	0	575 569					
132750210243	REFUSE REM WASTE MANAGEMENT	0	251 166	310 345	285 120	297 346	338 811	430 547	1 913 335	0	2 315 958					
142910210243	TRAFFIC CONTROL	0	9 724	81 259	31 294	66 844	60 341	96 265	345 727	0	308 683					
163110210243	DIRECTOR : FINANCIAL SERVICES	5 260	48 271	59 565	71 184	64 455	51 060	15 810	315 605	0	358 630					
183610210243	DIRECTOR : TECHNICAL SERVICES	0	26 281	6 306	13 979	99 396	21 471	22 213	189 647	0	116 773					
183620210243	PUBLWORKS: STREETS	1 955	4 986	32 134	40 456	33 904	3 813	23 095	140 343	0	210 000					
183670210243	SEWERAGE	0	126 772	107 340	105 588	107 408	121 531	112 792	681 430	0	1 234 792					
183690210243	WATER SERVICE	1 309	156 851	185 221	190 293	204 739	212 357	297 104	1 247 874	0	1 260 270					
193810210243	ELECTRICITY DISTRIBUTION	5 782	121 112	110 150	143 161	116 277	271 462	236 963	1 004 907	0	2 231 798					
132770210243	AIRPORT	0	0	0	0	0	0	0	0	0	41 484					
142810210243	FIRE BRIGADE	0	57 095	62 003	62 475	79 576	86 713	90 405	438 267	0	318 399					
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0	0	0	0	0	27 600					
142820210243	FIRE CACADU	0	0	0	0	0	0	0	0	0	140 176					
112220210243	EXECUTIVE SUPPORT	0	15 172	15 757	14 801	15 396	15 099	17 226	93 451	0	3 839					
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0	0	0	0	0	12 400					
<b>GRAND TOTAL</b>		<b>14 306</b>	<b>834 810</b>	<b>997 167</b>	<b>994 754</b>	<b>1 127 270</b>	<b>1 242 599</b>	<b>1 445 632</b>	<b>6 656 537</b>	<b>0</b>	<b>9 406 371</b>					

## ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF JANUARY 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	538 358	0	34 884	36 110	36 110	36 110	34 939	34 939	33 769	246 861	269 179
ALLOWANCE - TRAVELLING ALLOW	3 588 679	0	363 863	386 863	391 863	398 587	408 587	408 587	408 587	2 766 938	1 794 340
ALLOWANCE - RELOCATION	418 400	0	0	9 320	0	7 500	0	0	6 522	23 342	209 200
DANGER ALLOWANCE	3 780 000	0	0	0	112 182	67 482	82 182	81 582	87 282	430 710	1 890 000
COVID-19 ALLOWANCE	1 337 500	0	0	0	0	0	1 222 500	0	0	1 222 500	668 750
BARGAINING COUNCIL: Senior Management	389	0	25	25	25	25	25	25	25	176	195
BONUSES	14 171 935	0	47 684	23 910	21 684	0	9 227 571	1 451 899	12 710	10 785 458	7 085 968
CONTRIBUTIONS - MEDICAL AID FD	8 481 243	0	829 265	831 710	846 484	828 346	824 253	813 448	838 925	5 812 430	4 240 622
CONTRIBUTIONS - PENSION FUND	21 424 413	0	2 017 636	2 020 275	2 027 854	2 026 719	2 035 714	2 022 845	2 014 207	14 165 250	10 712 207
INSURANCE: GROUP LIFE	37 278	0	736	736	736	736	736	736	736	5 154	18 639
INSURANCE: UIF	944 597	0	80 070	81 881	80 370	79 350	85 051	81 742	80 090	568 555	472 299
LEVY - BARGAINING(IND) COUNCIL	66 668	0	9 172	9 172	9 197	9 172	9 172	9 109	9 109	64 105	33 334
OVERTIME	9 406 371	0	14 306	834 810	997 167	994 754	1 127 270	1 242 599	1 445 632	6 656 537	4 703 186
SALARIES & WAGES	148 030 653	0	11 189 284	12 957 661	11 636 266	11 516 580	10 343 302	11 471 868	11 488 340	80 603 302	74 015 327
SALARIES: Senior Management	3 739 725	0	177 547	184 582	178 609	179 493	224 635	250 101	250 101	1 445 067	1 869 863
REMUNERATION OF COUNCILLORS	10 736 884	0	821 273	821 273	821 273	821 273	821 273	821 273	83 782	5 011 423	5 368 442
<b>Grand Total</b>	<b>226 703 093</b>	<b>0</b>	<b>15 585 748</b>	<b>18 198 330</b>	<b>17 159 821</b>	<b>16 966 127</b>	<b>26 447 212</b>	<b>18 690 753</b>	<b>16 759 817</b>	<b>129 807 807</b>	<b>113 351 547</b>

ANNEXURE A

REPAIRS AND MAINTENANCE JANUARY 2026													
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD TOTALS	YTD BUDGET	
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	0	0	110 301	115 577	0	1 043	0	0	226 922	313 800	
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	478	220	0	59 789	60 583	61 918	59 236	242 224	209 200	
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	0	18 260	825 141	146 143	924 850	167 411	0	213 136	2 294 941	1 075 006	
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	0	4 438	6 843	9 275	8 286	4 853	6 322	812	40 829	26 150	
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	0	0	0	0	113 133	139 959	0	253 091	209 200	
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 100	0	0	0	0	0	0	0	0	0	183 050	
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	0	0	8 696	0	0	41 922	21 162	91 557	163 336	950 000	
9/244-10-16	FLUSHING RESERVOIRS	470 700	0	0	3 940	0	0	0	0	30 669	34 609	235 350	
9/225-21-25	GENERAL MAINTENANCE	27 196	0	0	0	0	0	0	0	0	0	13 598	
9/225-22-26	GENERAL MAINTENANCE	209 200	0	0	0	0	0	0	0	0	0	104 600	
9/244-5-9	GENERAL MAINTENANCE	2 800 000	0	25 845	33 706	15 557	1 246	193 259	45 922	21 195	336 730	1 400 000	
9/246-8-8	GENERAL MAINTENANCE	585 000	0	0	0	0	0	0	0	0	0	292 500	
9/246-89-92	GENERAL MAINTENANCE	300 000	0	0	23 188	0	25 149	32 512	0	0	80 848	150 000	
9/246-11-16	IGG METER REPLACEMENT	280 000	0	0	0	0	0	0	0	0	0	140 000	
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	0	0	0	0	0	0	0	0	0	100 000	
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	0	0	0	0	0	0	0	0	0	876	
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	3 500 000	0	0	53 582	73 131	83 889	253 937	232 979	58 679	756 197	750 000	
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	350 000	0	0	7 495	3 783	2 400	34 360	111 251	14 186	173 474	175 000	
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 643	0	0	0	0	1 390	0	1 735	0	3 125	18 322	
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 920	0	0	1 896	0	10 791	1 497	626	0	14 810	10 460	
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	0	0	24 761	140 603	17 218	162 775	132 800	4 554	482 712	1 050 000	
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	0	0	75 412	21 166	46 249	19 810	0	379 972	542 609	1 400 000	
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	0	0	0	0	0	0	0	325 000	
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	60 760	19 471	75 647	3 885	0	0	159 762	325 000	
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	0	0	7 571	1 122	5 043	2 522	3 417	0	19 676	15 000	
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 300	0	0	0	0	32 872	473	0	6 597	39 942	26 150	
9/216-31-33	MATERIALS, STORES REQUIREMNT	52 300	0	185	0	1 478	0	0	0	0	1 663	26 150	
9/217-3-3	MATERIALS, STORES REQUIREMNT	156 900	0	0	0	0	25 562	0	0	0	25 562	78 450	
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	0	0	16 469	15 891	74 153	0	0	524	107 036	100 000	
9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	0	0	0	0	32 207	40 099	0	9 858	82 164	130 750	
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	0	0	6 827	7 583	0	0	0	67 864	82 274	125 000	
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	0	0	0	0	6 629	10 251	0	180	17 060	157 171	
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	0	0	2 312	19 649	0	0	0	5 354	27 314	25 000	
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	0	0	0	8 236	65 945	0	0	0	74 181	75 000	
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	0	0	6 045	3 313	409	0	0	0	9 766	10 460	
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	0	0	0	0	4 837	0	0	2 321	7 158	14 906	
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	0	0	7 873	0	0	0	0	0	7 873	87 500	
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	0	0	0	0	0	0	0	3 859	3 859	46 000	
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	0	0	0	0	9 100	0	0	2 380	11 480	17 500	
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	0	0	0	0	0	0	0	0	0	13 500	
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	0	0	4 565	0	0	0	0	0	4 565	5 230	
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	0	0	44 570	38 333	0	0	0	8 086	90 989	261 500	
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	0	0	2 454	54 500	107 895	98 180	0	43 255	306 283	1 046 000	
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	0	1 372	0	1 417	0	0	0	0	2 789	200 000	
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418 400	0	0	477	18 984	3 355	0	1 365	1 688	25 869	209 200	
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	24 996	25 234	0	0	25 265	75 495	500 000	
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	0	0	0	0	28 013	0	0	66	28 079	26 150	
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	0	5 655	5 592	15 350	2 795	31 730	10 904	67	72 092	132 500	
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	0	0	0	0	0	100 000	
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	0	0	0	1 204	0	1 204	500 000	
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	0	0	0	0	0	0	0	0	0	523 000	
9/222-5-9	REPAIRS - FENCING	1 000 000	0	0	0	0	0	0	0	0	0	500 000	
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	0	0	283 912	166 290	132 292	46 027	0	131 194	759 716	2 025 000	
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	968 000	0	0	0	0	0	0	380 861	0	380 861	484 000	
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 800 000	0	0	0	181	51 711	419 354	1 744 009	23 311	2 238 565	2 400 000	
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	0	0	2 253 110	2 326 163	4 236 200	4 702 990	0	2 344 908	15 863 372	9 000 000	
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	0	2 916	35 256	0	25 125	888 003	1 107 711	0	2 059 011	2 400 000	
9/270-3-3	REPAIRS FENCING - CEMETRIES	1 000 000	0	0	0	0	0	0	0	0	0	500 000	
9/242-4-10	SLUDGE AR WWWTW AB GRT	2 800 000,00	0	0	0	0	0	0	2 290 730	0	2 290 730	1 400 000	
9/246-66-66	STREET LIGHTS	400 000	0	0	0	0	0	0	0	154 314	154 314	200 000	
9/244-8-14	VALVES AND HYDRANTS	380 000	0	25 415	0	245 440	0	0	0	0	270 855	190 000	
<b>Grand Total</b>		<b>66 016 454</b>	<b>0</b>	<b>84 565</b>	<b>3 912 973</b>	<b>3 493 631</b>	<b>6 126 278</b>	<b>7 330 610</b>	<b>6 294 876</b>	<b>3 705 085</b>	<b>30 948 018</b>	<b>33 008 227</b>	

**ANNEXURE A**  
**DETAIL OF OTHER REVENUE - JANUARY 2026**

	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	0	1 073 643	511 719	251 043	74 418	104 107	73 265	59 091	64 749
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	0	13 671 125	2 222 497	2 307 693	2 284 578	2 215 698	2 328 651	2 312 007	2 426 162
FINES, PENALTIES AND FORFEITS	4 128 786	0	1 434 923	477 940	25 489	111 211	59 493	38 976	721 814	205 030
LICENCES AND PERMITS	1 008 518	0	760 414	149 849	126 984	129 330	131 502	133 034	89 714	119 429
AGENCY SERVICES	6 109 343	0	510 101	163 305	321 654	108 864	741 042	-360 710	-464 054	535 219
<b>OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>4 058 440</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>	<b>640 047</b>	<b>2 530 983</b>	<b>184 180</b>	<b>230 352</b>
<b>TOTAL REVENUE</b>	<b>45 540 028</b>	<b>0</b>	<b>21 508 645</b>	<b>3 652 601</b>	<b>3 456 615</b>	<b>2 860 588</b>	<b>3 891 890</b>	<b>4 744 200</b>	<b>2 902 752</b>	<b>3 580 942</b>
<b>OTHER REVENUE</b>										
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26
ADMIN CHARGES	325 782	0	97 964	7 213	15 281	9 238	19 848	25 286	21 097	19 354
BUILDING PLAN FEES	550 191	0	63 433	5 353	5 397	12 883	27 564	12 237	0	21 869
COMMISSION VAT APPLICABLE	-275 279	0	140 054	23 101	24 329	24 078	23 539	23 641	21 363	23 415
FIRE BRIGADE FEES	1 082 041	0	11 913	2 885	1 463	696	1 750	2 680	2 439	813
GRAVE PLOTS	99 524	0	54 971	10 309	12 143	9 049	8 331	5 571	9 570	1 857
INSURANCE REFUND	209 200	0	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 513 984	0	-14 106	0	0	-14 106	0	0	0	0
LANDING FEES	57 900	0	0	0	0	0	0	0	0	0
LIBRARY FEES	10 323	0	0	0	0	0	0	0	0	0
POSTERS	3 303	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	3 083 312	0	3 003 499	8 930	168 198	15 566	489 034	2 317 889	3 882	13 347
SURPLUS CASH	6 821	0	-16 242	164	1 212	-217	1 186	-18 884	297	334
TENDER DOCUMENT	91 633	0	10 306	96	2 256	1 408	1 313	4 763	469	0
SURCHARGE ON SERV	1 334 582	0	691 459	84 773	159 133	99 129	73 825	145 988	128 611	129 054
SURCHARGE - WATER	3 011 677	0	-155 529	-49 009	-4 335	-41 932	-33 701	-11 028	-15 526	-6 450
VALUATION CERTIFICATES	307 133	0	168 015	32 867	38 067	36 396	25 867	22 841	11 977	26 759
WORK DONE FOR PVT PERSONS	30 313	0	2 706	608	608	0	1 491	0	0	0
<b>TOTAL OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>4 058 440</b>	<b>127 290</b>	<b>423 751</b>	<b>152 188</b>	<b>640 047</b>	<b>2 530 983</b>	<b>184 180</b>	<b>230 352</b>

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

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD Totals	Available Budget
DEBT IMPAIRMENT	5 051 324	0	0	0	0	0	0	0	0	0	5 051 324
DEPRECIATION	67 543 760	0	4 997 022	3 968 072	4 484 770	4 486 960	4 510 948	4 397 170	4 520 633	26 844 942	40 698 818
CONTRACTED SERVICES	46 118 517	0	936 150	3 614 224	1 325 904	3 346 120	3 670 876	3 431 824	3 211 728	16 325 099	29 793 418
OTHER EXPENDITURE	229 858 212	0	23 000 805	24 687 898	18 288 008	22 035 142	19 496 382	#####	#####	128 757 160	101 101 052
<b>TOTAL EXPENDITURE</b>	<b>348 571 813</b>	<b>0</b>	<b>28 933 977</b>	<b>32 270 194</b>	<b>24 098 682</b>	<b>29 868 222</b>	<b>27 678 206</b>	<b>#####</b>	<b>#####</b>	<b>171 927 200</b>	<b>176 644 613</b>

CONTRACTED SERVICES	Vote Number	Description	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD Totals	Available Budget
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL- Administrative	2 876 268	0	0	319 907	536 745	44 058	0	0	1 504 749	900 709	1 975 559
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL- Whole of municipality	3 578 917	0	0	586 855	0	271 398	770 085	964 527	0	2 592 864	986 053
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL- Ward 7	2 794 698	0	0	542 797	395 965	271 398	611 016	504 741	0	2 325 917	468 781
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL- Administrative	4 102 943	0	0	225 130	0	113 759	82 509	809 466	1 436 326	1 230 864	2 872 079
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL- Administrative	5 779 710	0	0	2 158 843	284 600	1 255 654	573 013	66 087	0	4 338 197	1 441 513
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL- Administrative	2 553 706	0	0	132 174	0	0	520 535	111 048	0	763 757	1 789 949
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL- Administrative	2 513 761	0	0	417 859	19 908	238 841	879 266	366 603	0	1 922 477	591 284
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services- Accountants and Auditors- Administrative	425 500	0	15 000	0	0	0	0	0	0	15 000	410 500
CONTRACTED SERVICES	9/233-20-164	Outsourced Services- Catering Services	0	0	0	0	11 800	11 000	11 000	11 200	0	45 000	-45 000
CONSULTANCY SERVICES	9/233-20-165	Consultants and Professional Services- Business and Financial Management	0	0	0	0	0	289 775	0	0	0	289 775	-289 775
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services- Business and Financial Management-Administrative	1 344 500	0	893 569	-825 141	0	346 800	0	0	0	415 228	929 272
CONTRACTED SERVICES	9/201-32-52	Job Evaluation	600 000	0	0	0	0	0	0	0	255 278	0	600 000
CONTRACTED SERVICES	9/205-9-23	LED Project - General support for SMME's	104 600	0	0	0	0	0	0	0	0	0	104 600
CONTRACTED SERVICES	9/205-26-26	MARKETING PLAN	80 000	0	0	0	0	0	0	0	0	0	80 000
CONTRACTED SERVICES	9/206-4-4	AUDIT SERVICES - INTERNAL AUDIT	350 000	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	135 000	0	4 910	0	0	-85	0	0	0	4 825	130 175
CONTRACTED SERVICES	9/208-4-12	Transport services - SPU Project	50 000	0	0	0	4 050	0	0	0	0	4 050	45 950
CONTRACTED SERVICES	9/208-5-395	Women's caucus - SPU Project	50 000	0	0	0	27 950	0	11 980	0	0	34 930	15 070

CONTRACTED SERVICES	9/212-1-12	Catering services - Training Courses	0	0	0	0	25 601	2 694	855	0	0	29 150	-29 150
CONTRACTED SERVICES	9/212-10-12	Catering services - Local Govt. Certificate Programme	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	Catering services - Environmental Practices Programme	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	Vetting of prospective candidates	104 600	0	0	0	0	0	0	0	0	0	104 600
CONTRACTED SERVICES	9/212-4-5	Health screening	50 000	0	0	0	0	0	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-5-6	Disaster and disease management	62 760	0	2 039	4 087	8 500	0	6 251	0	1 087	20 877	41 883
CONTRACTED SERVICES	9/212-6-7	Primary health	50 000	0	0	0	0	0	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-7-8	Occupational health	100 000	0	0	0	3 961	0	0	0	3 646	3 961	96 040
CONTRACTED SERVICES	9/212-8-9	Social clubs	31 380	0	0	0	0	0	0	0	0	0	31 380
CONTRACTED SERVICES	9/212-9-391	SOFTWARE SYSTEMS	350 000	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/212-41-41	Wellnes Program	440 000	0	0	0	0	0	30 663	1 200	0	31 863	408 137
CONTRACTED SERVICES	9/216-9-399	SHE BINS	100 000	0	0	0	0	0	0	0	0	0	100 000
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	0	0	7 882	3 000	4 216	9 890	1 517	0	0	26 505	-26 505
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	366 100	0	0	3 626	0	0	20 083	18 244	0	41 953	324 147
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 347 200	0	0	0	0	4 572	126 326	95 600	0	226 498	3 120 702
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	240 000	0	0	0	0	36 500	0	0	0	36 500	203 500
CONTRACTED SERVICES	9/237-10-11	Regravelling of Unpaved Roads	968 000	0	0	0	0	0	0	380 861	0	380 861	587 139
CONTRACTED SERVICES	9/238-2-6	REPAIRS: STORMWATER	420 000	0	0	0	0	0	210	0	0	210	419 790
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	192 000	0	0	768	0	13 796	958	0	0	15 521	176 479
CONTRACTED SERVICES	9/242-20-44	Retrofit of all indigent household toilets	3 635 028	0	0	0	0	0	0	0	0	0	3 635 028
CONTRACTED SERVICES	9/244-9-15	AGEING ON BREE STREET	2 200 000	0	0	0	0	0	0	0	0	0	2 200 000
CONTRACTED SERVICES	9/244-23-19	Repair of Water Tank	303 340	0	0	0	0	0	0	0	0	0	303 340
CONTRACTED SERVICES	9/246-8-11	GENERAL MAINTENANCE	1 000 000	0	0	0	4 612	0	0	0	0	4 612	995 388
CONTRACTED SERVICES	9/246-90-93	TRENCH EXCAVATION	190 000	0	0	0	0	0	0	0	0	0	190 000
CONTRACTED SERVICES	9/246-91-94	TOOLS AND EQUIPMENT	280 000	0	0	0	0	0	0	0	0	0	280 000
CONTRACTED SERVICES	9/246-94-97	STREET LIGHTS	950 000	0	0	35 428	0	25 756	20 038	0	0	81 222	868 778
CONTRACTED SERVICES	9/247-3-3	Radio Network repeater station mobile units	320 000	0	0	0	0	0	0	0	0	0	320 000
CONTRACTED SERVICES	9/248-19-19	Municipal planning tribunal	80 000	0	8 750	8 892	0	9 142	0	0	0	26 784	53 216
CONTRACTED SERVICES	9/248-104-108	BUILDING PLANS	300 000	0	0	0	0	0	0	0	0	0	300 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 578 506	0	0	0	0	396 457	3 581	102 246	1 553	502 285	2 076 221
CONTRACTED SERVICES	9/289-5-7	Catering services - SPU Project	120 000	0	4 000	0	2 997	4 716	990	0	9 090	12 703	107 297

DESCRIPTION	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	YTD Totals	Available Budget
CONSUMABLES	835 885	0	4 268	28 759	16 744	4 570	10 826	0	4 180	65 167	770 718
TRAFFIC: SPEED FINES	4 000 000	0	0	0	0	296 695	551 565	331 890	1 111 815	1 180 150	2 819 850
SPCA GRANT EXPENDITURE	20 000	0	0	0	0	0	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	50 000	0	0	0	0	0	0	0	0	0	50 000
BULK PURCHASES - ELECTRICITY	138 678 791	0	18 828 129	17 559 920	11 813 589	12 075 888	11 520 831	#####	#####	83 609 989	55 068 802
BULK PURCHASES - GREEN ENERGY	2 000 000	0	-81 652	0	0	0	0	0	0	-81 652	2 081 652
GOVERNMENT INFORMATION SYSTEM	8 000	0	0	0	0	0	0	0	0	0	8 000
TOURISM GRANT	120 000	0	0	0	0	0	0	0	0	0	120 000
PAUPER BURIALS - COUNCIL	10 000	0	0	0	0	0	0	0	0	0	10 000
FURNITURE AND OFFICE EQUIPMENT LEASES	4 325 352	0	537 911	367 081	372 557	418 189	339 704	322 869	290 812	2 358 310	1 967 042
RENTAL OF EQUIPMENT	0	0	-55 723	0	0	0	0	0	0	-55 723	55 723
OPERATING LEASE OF VEHICLES	8 515 922	0	0	1 379 364	689 682	689 682	755 236	689 682	698 970	4 203 646	4 312 276
ADVERTISING, PUBLICITY AND MARKETING	1 475 096	0	1 689	83 898	59 708	56 825	43 680	7 483	42 399	253 284	1 221 812
BANK CHARGES	985 137	0	43 857	50 208	57 823	60 146	40 781	48 531	42 513	301 347	683 790
CASHIER SHORTAGES	20 920	0	1 650	1 386	-3 031	119	0	1	1 000	124	20 796
THIRD PARTY VENDORS	1 886 829	0	-22 681	96 990	215 109	434 268	203 950	87 109	98 355	1 014 745	872 084
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	0	90 463	135	90 463	2 073	0	0	0	183 134	1 123 483
TELEPHONE, FAX, TELEGRAPH AND TELE	897 836	0	57 063	58 436	58 436	58 436	0	234 272	117 136	466 641	431 195
ENTERTAINMENT:EXECUTIVE MAYOR	60 000	0	0	1 940	1 486	7 680	2 731	7 705	545	21 542	38 458
ENTERTAINMENT:SENIOR MANAGEMENT	610 000	0	10 297	38 574	7 066	6 215	2 284	0	1 846	64 436	545 564
EXTERNAL AUDIT FEES	7 767 645	0	0	19 273	412 989	1 107 170	0	4 490 028	335 798	6 029 459	1 738 186
DATA LINES	1 046 000	0	478	110 521	115 577	59 789	61 626	61 918	59 236	409 910	636 090
NETWORK EXTENSIONS	1 900 000	0	0	8 696	0	0	41 922	21 162	91 557	71 779	1 828 221
SOFTWARE LICENCES	2 986 811	0	22 698	831 984	155 418	933 137	285 396	146 281	213 947	2 374 913	611 898
INSURANCE BROKERS FEES	1 027 390	0	0	0	0	601 275	0	0	0	601 275	426 115
INSURANCE - GENERAL PREMIUMS	1 752 526	0	0	0	0	686 749	0	0	0	686 749	1 065 777
LEARNERSHIPS AND INTERNSHIPS	462 600	0	16 713	15 299	153 974	0	0	0	0	185 986	276 614
LEVY - WATER RESEARCH FUND: DWAF	523 000	0	0	31 745	32 386	166 064	0	0	80 577	230 195	292 805
MOTOR VEHICLE LICENCE AND REGISTRATIONS	741 948	0	0	0	28 518	0	101 762	24 246	49 986	154 526	587 422
MUNICIPAL SERVICES	17 572 940	0	2 430 133	2 119 941	2 046 997	2 826 846	2 255 698	1 937 299	5 528 263	13 616 914	3 956 026
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	0	9 983	8 834	0	14 070	20 000	0	18 527	52 887	64 929
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 755 940	0	87 150	31 692	153 556	0	100 912	0	0	373 310	1 382 630
REMUNERATION TO WARD COMMITTEES	1 080 000	0	79 500	78 750	75 000	78 750	78 750	78 750	75 000	469 500	610 500
SAMPLES AND SPECIMENS	5 859 300	0	139 491	596 364	459 280	87 393	1 900 409	0	1 004 422	3 182 936	2 676 364
CHEMICALS	658 980	0	0	0	227 047	0	92 668	114 369	0	434 084	224 896
LEVY - SETA SKILLS DEVELOPMENT	1 765 241	0	147 303	160 413	148 037	146 681	153 765	154 318	151 327	910 516	854 725
TRAVELLING AND SUBSISTENCE - COUNCIL	762 336	0	44 745	37 625	49 121	118 431	34 477	21 872	8 996	306 271	456 065
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 410 188	0	296 855	315 277	383 251	321 730	202 395	94 500	126 705	1 614 008	2 805 180
VEHICLE TRACKING	647 032	0	23 322	0	69 966	23 322	23 322	53 322	46 644	139 932	507 100
WET FUEL	9 166 798	0	284 915	647 737	454 227	697 655	671 693	539 684	917 854	3 295 910	5 870 888
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	0	0	0	3 000	0	0	0	0	3 000	37 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	0	2 250	7 057	10 000	8 650	0	0	7 659	27 957	62 043
WORKMAN'S COMPENSATION	1 908 336	0	0	0	0	0	0	0	0	0	1 908 336
<b>TOTAL OTHER EXPENDITURE</b>	<b>229 858 212</b>	<b>0</b>	<b>23 000 805</b>	<b>24 687 898</b>	<b>18 281 008</b>	<b>22 035 142</b>	<b>19 496 382</b>	<b>#####</b>	<b>#####</b>	<b>128 757 160</b>	<b>101 101 052</b>

## ANNEXURE A

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

Jan-26

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Bulk Electricity	19 072 889	19 501 665	10 044 563	16 734 429	17 978 738	24 098 397	108 410 204	295 623 097	511 463 982
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 376 703	0	25 805	62 210	17 441	103 643	38 484	0	2 624 286
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 515 085	0	-1 450 000	-450 000	-450 000	0	9 931 422	1 768 562	11 865 069
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	4 456 025	3 347 091	-3 019 716	2 380 763	147 212	1 687	1 234 279	13 217 028	21 764 369
Auditor General	0	404 436	2 639 690	2 286 295	0	0	0	0	5 330 421
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	28 420 702	23 253 192	8 240 342	21 013 697	17 693 391	24 203 727	119 614 389	310 608 687	553 048 127

**TOP 10 CREDITORS JANUARY 2026**

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK	38 574 554	31 902 103	-3 123 111	444 110 436	511 463 982
CONSOLIDATED RETIREMENT FUND	0	-476 862	0	6 226 844	5 749 982
COMPENSATION COMMISSIONER	404 436	2 639 690	2 286 295	0	5 330 421
ODITEUR-GENERAAL	46 316	-196 300	0	2 641 986	2 492 002
SALA PENSION	-500 000	-1 210 674	0	4 049 724	2 339 050
SARS PAYE	474 881	381 674	634 300	327 572	1 818 427
SALGA	1 125 185	0	0	0	1 125 185
DEPARTEMENT WATERWESE & B	1 066 592	297	0	22 704	1 089 593
BETAALMEESTERGENERAAL T/A	117 352	0	0	619 799	737 151
NAT FUND FOR MUNICIPAL WORKERS	0	0	0	525 443	525 443

## TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	13 857	0	0	0	0	13 857
ADSACTIVE(PTY) T/A PDK	6 583	0	0	0	0	6 583
ANC	11 989	0	0	0	0	11 989
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAMMAN	500	0	0	0	0	500
Assupol Life	8 036	0	0	0	0	8 036
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	79 112	0	0	0	0	79 112
AYABONA CONSTRUCTION AN	276 862	0	0	0	0	276 862
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 818	0	0	0	0	7 818
Betaalmeestergeneraal T	691 243	375 646	0	0	22 704	1 089 593
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	424 007	0	0	0	-2 574	421 433
BRIAN SINGH CONSULTING	293 569	0	0	0	0	293 569
BUSINESS CONNEXION (PTY	133 780	0	0	0	0	133 780
CAMDEBOO MUNISIPALITEIT	49 986	0	0	0	0	49 986
Capital Alliance/Libert	14 186	0	0	0	0	14 186
CAPITAL LEGACY SOLUTION	7 722	0	0	0	0	7 722
Channel Life	1 692	0	0	0	0	1 692
Chriszell Roeleen Mars	600	0	0	0	0	600
C.J Bouwer	9 750	0	0	0	0	9 750
COMPENSATION COMMISSION	0	23 138	-500 000	54 303	6 172 541	5 749 982
Cornelia Booysen	300	0	0	0	0	300
CTRACK FLEET MANAGEMENT	26 820	0	0	0	0	26 820
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	46 316	46 348	-242 648	190 974	2 451 012	2 492 001
DEREK LIGHT	7 703	0	0	0	500	8 203
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DIVAN RALL CLINICAL PSY	1 250	0	0	0	0	1 250
DROSTDY TOYOTA	270	0	0	0	0	270
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
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	308 792	89 022	0	0	0	397 814
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
GEM GARAGE	165 054	0	0	0	0	165 054
GINGORDIN METHODS TRADI	559 527	0	0	0	0	559 527
GREYSHELL	43 123	0	0	0	0	43 123
GROUP EDITORS COMPANY (	1 968	0	0	0	0	1 968
GRT AUTO CLINIC (PTY) L	28 277	203 648	0	0	1 953	233 877
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	1 245	0	0	0	0	1 245
Imatu Ledegeld	7 037	0	0	0	81	7 118
Imatu Loans (Kempston)	17 835	0	0	0	0	17 835
INDUSTRIES EDUCATION AN	0	0	0	0	29 000	29 000
INSULATION SOLUTIONS(PT	202 979	50 988	0	0	0	253 967
IRHAFU TRANSPORT BK	0	0	0	0	91 600	91 600
ITS PUMPS & SEALS	18 803	0	0	0	0	18 803
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
JAMES KING & BANDHORST	500	0	0	0	0	500
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	3 200	0	0	0	0	3 200
K.G.A. Lewens	1 703	0	0	0	0	1 703
KEMPSTON LOANS	143 390	0	0	0	0	143 390
Keyhealth	210 401	0	0	0	6 640	217 041
LA Health	378 922	0	0	0	0	378 922
LANDDROS GRAAFF-REINET	15 000	0	0	0	-600	14 400
LANDDROS MIDDELBURG	800	0	0	0	600	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	18 264	0	0	0	0	18 264
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	226 472	0	0	0	0	226 472
Linda Hendricks	980	0	0	0	0	980
Linda Visagie	500	0	0	0	0	500
Lion of Africa	528	0	0	0	0	528
M. BENEDITO TRUST	400	0	0	0	0	400
M. LUTERS	2 500	0	0	0	0	2 500

Mafori Finance	290 235	0	0	0	0	290 235
MAGGIE L PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	-25 000	0	-50 000	0	237 821	162 821
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
Metropolitan Lewens	97 229	0	0	0	0	97 229
METSICHEM EASTERN CAPE	0	131 524	0	0	0	131 524
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 323	0	0	0	951	27 274
NADIA CORNELIJS	600	0	0	0	0	600
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	700
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	0	232 136	0	0	0	232 136
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	198 799	0	0	0	0	198 799
Old Mutual Group Scheme	177 042	0	0	0	0	177 042
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4 875	4 875
PROTEGE TECHNICAL	29 900	0	0	0	0	29 900
QPOINT GROUP PTY LTD	0	0	525 443	0	0	525 443
R-DATA	89 347	0	0	0	0	89 347
REFUNDS	627	0	0	0	0	627
RESET TECHNOLOGY SOLUTI	209 078	0	0	0	0	209 078
Russel Becker Inc	2 299	0	0	0	0	2 299
SACPCMP	0	4 193	0	0	0	4 193
SAIBA	0	2 780	0	0	0	2 780
SAINS AGENCIES	1 125 185	0	0	0	0	1 125 185
SALGA	-500 000	0	-1 210 674	0	4 049 724	2 339 050
SALGBC (Levies)	11 621	0	0	0	0	11 621
SALGBC Agency Shop Fee	2 596	0	0	0	0	2 596
SAMWU	29 520	0	0	0	0	29 520
Samwumed	420 272	0	0	0	-10 368	409 904
Sanlam	257 852	0	0	0	26	257 879
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	264 113	0	0	0	20	264 133
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	-886 699	0	-3 047 799	-313 994	4 401 484	152 992
SARS UIF	141 474	0	2 492	6 153	12 595	162 714
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	34 596	277 799	0	0	0	312 395
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLZA FINANCE (Pty	80 475	0	0	0	0	80 475
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	117 352	0	0	0	619 799	737 151
Steytierville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SUBSISTENCE & TRAVELLIN	2 705	0	0	0	0	2 705
SUPA QJICK	38 284	0	0	0	0	38 284
SYNTELL NETWORKS (PTY)	474 881	381 674	634 300	0	327 572	1 818 426
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
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
2523 UTILITY CONSULTING SOLU	0	0	0	2000000	-5000000	-3 000 000
9059 V DERCKSEN & VENNOTE	536,25	0	0	0	0	536
9095 VAN DER MERWE, SAAYMAN	1425	0	0	0	0	1 425
2600 W LANGSON AND ASSOCIATE	1552,54	0	0	0	0	1 553
346 WALTONS STATIONERY CO (	0	2250,7	0	0	0	2 251
647 WORLD FOCUS 1212 CC	0	0	0	0	428950	428 950
1960 ZAAYMANS GARAGE	89118,62	75359,52	0	0	0	164 478
2526 ZEES CATERING AND CLEAN	9090	0	0	0	0	9 090
2610 ZINGCO 110 T/A SCHEYISA	0	73123	0	0	0	73 123
858 ZUTARI (PTY) LTD	0	0	0	0	35269,21	35 269
	7 336 958	1 969 629	-3 888 886	1 937 437	14 409 233	21 764 369

## 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
M07 JANUARY	EC101	3000	Cash Receipts by Source							
		3010	Property rates	4 216 224	7 740 174	10 198 171	2 523 707	2 390 670	6 927 340	2 725 131
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	15 097 511	14 447 733	16 641 937	14 741 563	13 199 824	16 040 596	14 974 398
		3040	Service charges - water revenue	2 919 493	2 382 925	3 615 381	3 163 353	2 795 285	3 235 751	3 100 819
		3050	Service charges - sanitation revenue	2 124 872	2 936 141	3 084 199	2 045 942	2 187 116	1 553 477	1 929 796
		3060	Service charges - refuse revenue	1 214 205	1 358 283	1 600 095	1 017 897	819 493	857 617	1 032 243
		3070	Service charges - other	137 825	95 434	77 417	71 313	107 803	98 808	102 855
		3080	Rental of facilities and equipment	16 791	24 969	23 293	25 295	27 689	10 676	13 655
		3090	Interest earned - external investments	8 669	7 712	26 802	11 363	6 825	6 121	11 008
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0
		3120	Fines	477 940	25 489	74 373	60 893	38 576	716 465	205 030
		3130	Licences and permits	180 593	145 548	130 989	164 919	146 859	109 385	130 410
		3140	Agency services	865 271	1 434 610	1 336 892	1 488 798	1 081 350	682 761	1 293 481
		3150	Transfer receipts - operational	8 100 000	48 681 600	0	0	3 795 000	42 182 000	0
		3160	Other revenue	8 064 900	70 556 063	13 077 202	3 931 264	6 996 785	19 888 043	10 574 951
		3170	Cash Receipts by Source	43 404 293	149 836 681	49 886 751	29 246 307	33 593 275	92 309 042	36 093 777
		3180	Other Cash Flows/Receipts by Source							
		3190	Transfer receipts - capital	0	11 141 270	16 235 000	0	8 000 000	11 034 000	4 464 281
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0
		3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	19 799 723	-36 713 181	-5 711 571	17 620 403	16 603 214	200 829	2 333 221
		3280	Total Cash Receipts by Source	63 204 016	124 264 770	60 410 180	46 866 710	58 196 489	103 543 871	42 891 280
		4000	Cash Payments by Type							
		4010	Employee related costs	14 764 477	17 377 054	16 338 547	16 144 855	25 625 934	17 869 750	16 676 034
		4020	Remuneration of councillors	821 274	821 274	821 273	821 273	821 273	821 273	800 321
		4030	Collection costs	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	0	2 000 000	0	2 000 000	0	5 000 000	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0
		4080	Contracted services	1 076 573	4 156 359	1 524 791	3 855 963	4 221 507	3 946 596	3 700 388
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0
		4110	General expenses	51 008 771	99 007 246	36 205 214	19 023 914	8 363 262	70 881 121	20 421 053
		4120	Cash Payments by Type	67 671 094	123 361 932	54 889 825	41 846 005	39 031 977	98 518 740	41 597 796
		4130	Other Cash Flows/Payments by Type							
		4140	Capital assets	0	869 362	3 906 737	7 614 922	16 329 685	3 849 829	3 881 983
		4150	Repayment of borrowing	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	67 671 094	124 231 294	58 796 562	49 460 927	55 361 662	102 368 569	45 479 780
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618	-2 594 217	2 834 827	1 175 302	-2 588 500
		4190	Cash/cash equivalents at the month/year begin:	6 223 395	1 756 317	1 789 793	3 403 411	809 194	3 644 020	5 050 101
		4200	Cash/cash equivalents at the month/year end:	1 756 317	1 789 793	3 403 411	809 194	3 644 020	4 819 322	2 461 601

## **18. ANNEXURE B**

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

	<p><b>Annexure A2 - Monthly</b></p> <p>National Treasury  <b>Municipal Debt Relief</b>                  MFMA Circular No. 124                  Municipal Finance Management Act No. 56 of 2003</p>
<p>Mpumalanga Provincial Treasury</p>	

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

Period	Jan '26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

**Municipal Debt Relief Conditions (Monthly reporting)**

*Choose from drop down list*

Condition	Description	Response
<p><b>6.3 Maintaining the Eskom and bulk water current account –</b>                      (Current account for the purpose of this section means the account for a single item(s) contribution)</p>		
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?	No
6.3.3		No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
<p><b>6.4 Compliance with a funded MTREF –</b>                      (choose from drop down list the MTREF assessed)</p>		
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="https://www.treasury.gov.za/budget/budgeting/budgeting_guidelines.pdf">https://www.treasury.gov.za/budget/budgeting/budgeting_guidelines.pdf</a> ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes

18	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment ( <i>considering its asset register and physical state of assets</i> ) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<p><i>Note: If the municipality merely used the depreciation and asset impairment figures provided by the National Treasury in its budget submission, the question for this item will be marked as non-compliant. The National Treasury must receive the following "No"</i></p>			
19	6.4.2	- <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note: If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP / MT must either: - either the existing FRP incorporates / will give effect to a funded MTREF, or not, the FRP requires strengthening.</i></p>			
22	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/a
<p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>			
23	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends ( <i>for example higher winter Eskom tariffs, lower January collection rates, etc.?</i> )	Yes
24	6.5	<b>Cost reflective tariffs – (excluding metros)</b> has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
<p><b>6.6 Electricity and water as collection tools –</b> has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
25	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
26	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
27	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>	Yes
28	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?	Yes
<p><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></p>			
<p><b>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.</b></p>			
<p><b>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</b></p>			
29	6.7.1	- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
<p><i>Note – although the norm and standard for category (MFMA Circular no. 71) is a 85 per cent threshold, municipalities under the debt relief support will be excused for the first two years from adhering to this norm.</i></p>			
30	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
30	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
31	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
32	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	6.7.1 = Yes

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
<b>Municipality's Completeness of the revenue base –</b>			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
<b>Monitor and report on implementation –</b>			
29	6.9.1	- <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
<i>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:</i>			
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 <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) <b>within one month of the non-compliance occurring?</b> <i>Note - If the Provincial Treasury fails to rectify any non-compliance within the stipulated time period, the municipality will be considered as non-compliant in terms of paragraph 6.10.3.</i>	No
36	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for the non-revenue municipal functions from the date of the municipality's initial or subsequent benefit in terms of the municipal debt support programme. If conditions in the MFMA Circular no. 124 are not met, the municipality's borrowing powers will only be applicable to revenue municipal functions. Municipalities may only borrow for the purpose of the revenue municipal functions in terms of MFMA section 74. Such loan borrowing, including interest, must be repaid by the municipality within the stipulated time period of the conditions.</i>	Yes
<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>			
37	6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?	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?	Yes

	<p><b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p>	<input type="text" value="Yes"/>
6,13	<p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?  <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>	<input type="text" value="No"/>
6,14	<p><b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>	<input type="text" value="Yes"/>

**Annexure A2 - Monthly**



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

**Mpumalanga Provincial Treasury**

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

**Period** Jan '26  
**National Financial Year** 2025/26  
**Demarcation Code of Municipality being assessed** EC101

**District** **Sarah Baartman**  
**Demarcation Description** **Dr Beyers Naude**

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

**Municipal Debt Relief Conditions (Monthly reporting)**

*Choose from drop down list*

<b>6.3 + Maintaining the Eskom and bulk water current account –</b>		
<b>Condition 6.12</b>	<i>(current account for the purpose of this exercise means the account for a single month's consumption)</i>	
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros) <i>Note - refer condition 6.12 .2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
<b>6.4</b>	<b>Compliance with a funded MTREF –</b> <i>(choose from drop down list the MTREF assessed)</i>	Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<small><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (total property rates), the provision for debt impairment aligning with the historic collection trend should only be 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></small>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment <i>(considering its asset register and physical state of assets)</i> on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

6.4.1	<p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue from property rates, the provision for asset impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also asset 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></p> <p>- 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?</p>	Yes
6.4.2	<p><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></p> <p>- <b>If the municipality's MTREF is not funded</b>, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p>	Yes
6.4.2	<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p> <p>- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b>, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p> <p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	N/a
6.4.2	<p>- 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.?)</p>	Yes
6.5	<p><b>Cost reflective tariffs – (excluding metros)</b> 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?</p>	Yes
6.6	<p><b>Electricity and water as collection tools –</b> has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>	
6.6.1	<p>- 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?</p>	Yes
6.6.2	<p>- 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?</p>	Yes
6.6.3	<p>- 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.</p>	Yes
6.6.4	<p>- 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?</p> <p><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></p>	Yes
6.7	<p><i>Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's reported MTREF's actual average quarterly collection of property rates and services charges.</i></p>	
6.7	<p><b>Maintain a minimum average quarterly collection of property rates and services charges –</b></p>	
6.7.1	<p>- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023</b> and <b>85 per cent average quarterly collection with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?</p>	Yes
6.7.2	<p><i>Note - although the term and standard for collection (MFMA Circular No. 71) is a 80 per cent threshold, municipalities under the A2E model budget will be allowed for the first two years from tabling to this value.</i></p>	
6.7.2	<p>- 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 :</p>	

6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
<b>6.8 Municipality's Completeness of the revenue base –</b>		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s 71 statement</i>	No
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://tgpuploadportal.treasury.gov.za">https://tgpuploadportal.treasury.gov.za</a> ?	No
<b>6.9 Monitor and report on implementation –</b>		
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://tgpuploadportal.treasury.gov.za">https://tgpuploadportal.treasury.gov.za</a> ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the MFRS Debt Relief programme if the FRP implementation was submitted to both the Provincial Executive and MFRS.</i>		
<b>6.10 Provincial Treasury NINE - Provincial Treasury certification of municipal compliance – in terms of sections 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</b>		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://tgpuploadportal.treasury.gov.za">https://tgpuploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury issues 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?	No
<i>Note - if the PT failed to address the relevant non-compliance with the conditions for compliance by the municipality in terms of paragraph 4.1.1</i>		

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
<p><i>Note - There is a prohibition on municipal borrowing for three consecutive financial years from the date of the municipality's initial or a subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>		
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?	Yes
<p><i>Note - If relevant in specific circumstances, a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i></p>		
6.13	<p><b>Supporting evidence</b> : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p> <p><b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>	Yes
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
<p><i>Note - In applying the 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 necessary procedure for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government tender 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></p>		

PT: HOD/ NT / MM Name:

Dr. Edward Martin Rankwana

Signature of HOD/ NT/ MM:



Date:

16-02-2026

**\*\* 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.**

DIRECTOR FINANCIAL SERVICES  
DR BEYERS NAUDE LOCAL MUNICIPALITY

16 FEB 2026

DIREKTEUR FINANSIËLEDIENSTE  
DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT



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

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

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

**MONTHLY COMPLIANCE CERTIFICATE**

**31 DECEMBER 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





<b>Umhla</b> <b>Date:</b> <b>Datum</b>	<b>20 JANUARY 2026</b>	<b>Ifoni</b> <b>Telephone:</b> <b>Telefoon</b>	<b>083 984 5514</b>
<b>Ireferensi</b> <b>Ref No:</b> <b>Verwysings</b>	<b>PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 DECEMBER 2025</b>	<b>Ifaxi</b> <b>Facsimile</b> <b>Faksimile:</b>	<b>N/A</b>
<b>Imibuzo</b> <b>Enquiries:</b> <b>Navrae</b>	<b>TEMPLETON PHOGOLE</b>	<b>Amakhasi:</b> <b>Pages:</b> <b>Bladsye:</b>	<b>13</b>
<b>Iposi</b> <b>E-mail:</b> <b>E-pos</b>	<a href="mailto:Templeton.phogole@ectreasury.gov.za">Templeton.phogole@ectreasury.gov.za</a>		

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

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

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**  
**ISSUED FOR THE MONTH ENDED 31 DECEMBER 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 3<sup>rd</sup> of its arrear ESKOM debt, conditional on meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during December 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 73 percent for the month ending 31 December 2025, as per Table 1 below. The overall compliance status has stagnated from the last reports.





**Condition 6.5 - Cost-reflective tariffs**

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

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

The MFIP Advisor - Municipal Support allocated to the municipality assisted the municipality in aligning the by-laws and policies to best practices, including facilitating alignment with the debt relief conditions. The municipality has submitted Annexure D for December 2025, with a narrative report that suggests that the collection for the month under review was assessed at 75 percent.

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

The municipality is evaluated quarterly to meet an 85% revenue collection target. Based on Annexure D submitted by the municipality, at 31 December 2025, the municipality projected 1326 percent for **Property rates**. The collection rate in relation to property rates does not appear to be accurate and management were advised to investigate and correct this anomaly; 48 percent for **Water**, 44 percent for **Waste water, and Refuse** is at 32 percent in the submission of quarter two section 71 narrative report.

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

The municipality has prepared the property rates reconciliation tool for month 5 of the 2025/2026 financial year with the help of the Municipal Support Advisor assigned to ECPT. The reconciliation indicates that the municipality's financial billing system is not completely aligned with its Council-approved Part A - General Valuation Roll (GVR) register.

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

The EC Provincial Treasury confirmed that the December 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, which contains the required information.

MFMA S71 Statement component		Compliance (Yes / No)
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes



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

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

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for December 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 31 December 2025.

### **CONCLUDING REMARKS**

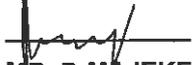
The municipality achieved a compliance level of 73% in December 2025. Serious breaches have been noted, and these include non-payment of the full current ESKOM account, which has not been paid since February 2025, non-submission of supporting schedules, and non-submission of valuation reconciliations.

The municipality's budget for 2025/26 was deemed unfunded, primarily due to accumulated arrears, ESKOM debt, and inadequate collection rates, which require improvement to meet quarterly targets. The municipality is advised to enhance its financial management strategies and ensure timely payments to ESKOM to avoid further breaches of the debt relief conditions.



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

Yours sincerely



MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 29/01/2026



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

Annexure A2 - Monthly	
 <p>National Treasury <b>Municipal Debt Relief</b> MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>	
<p>Eastern Cape Provincial Treasury</p>	
<p><b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b></p>	
Period	Dec'25
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude
<p>I, <b>D. Majeko</b>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in <b>MFMA Circular No. 124</b> 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:</p>	
<p><b>Municipal Debt Relief Conditions (Monthly reporting)</b> <span style="float: right;">Choose from drop down list</span></p>	
<p>Condition 6.3 + Maintaining the Eskom and bulk water current account –</p> <p>6.12 - Current account for the purpose of this section means the account for a single month's consumption</p>	
6.12.2	<p>- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i></p> <p>Does not have function</p>
6.12.2	<p>- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>?</p> <p>Does not have function</p>
6.12.2	<p>- 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?</p> <p>Does not have function</p>
6.3.1	<p>- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i></p> <p>No</p>
6.3.2	
6.3.3	<p>- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>?</p> <p>No</p>
6.3.4	<p>- 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?</p> <p>No</p>



6.4 Compliance with a funded MTREF – (unless you are asked for the MTREF assessed)		Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://www.treasury.gov.za/subsites/Page/funding.asp">http://www.treasury.gov.za/subsites/Page/funding.asp</a> ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for impairment 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
6.4.1	- 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
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 – unless the municipality does not have an FRP mark "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 supply services provided to consumers (refer the tabling of the 2023/24 ANTA, Municipalities, (Municipalities) and the 2023/24 Annual Report)		
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 KiloWatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s 71 statement must include as part of the narrative: the indigent information in the required NI format.</i>	Yes
<b>Supporting Evidence: the National Treasury and/or provincial treasury's related budget assessment confirms the municipality's compliance with the required collection and bill-avoidance strategies compliance with paragraph 6.6.</b>		
6.7 Maintaining minimum average quarterly collection of property rates and services rates		
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?	No
<i>Note – although the norm and standard for collection (MFMA Circular No. 21) is a 95 percent threshold, municipalities not yet in debt relief support will be exempted for the first two years from adhering to this norm.</i>		
- if the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



6.8 Municipality's Completeness of the revenue roll		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - as with the property rates reconciliation tool, the steps taken to address variances to be included as part of the municipality's next GVR compilation starting at the following 22 July 2023</i>	No
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?	No
6.9 Monitoring and enforcement of the budget		
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <i>Note - municipalities with an FRP must submit their FRP to the National Treasury Support Programme after 30 days of the Provincial Executive and MPE.</i>	No FRP
4.10 Provincial Treasury (MPE) - Provincial Treasury certification of municipal compliance – in terms of Section 5 and 7 of the MFMA - effective from 01 April 2023. A detailed manual reference and queries form Manual 1231 <a href="https://www.ectreasury.gov.za">https://www.ectreasury.gov.za</a>		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the Province is aware of a non-compliance and is not doing so, it will be considered as non-compliance by the municipality in terms of condition 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 - a municipality's inability to borrow 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. 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 making use of an overdraft for bridging purposes are not considered within the ambit of this condition.</i>	No
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note - One of the (a) or (b) sub-conditions, will be waived, as per the Minister of Finance upon the municipality's request to extend (in the month of June 2024, 2025).</i>	No
6.13	<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. <b>Accounting Treatment:</b> has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - a bank statement must be provided to the National Treasury to verify the correct amount of LGES</i>	Yes
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No

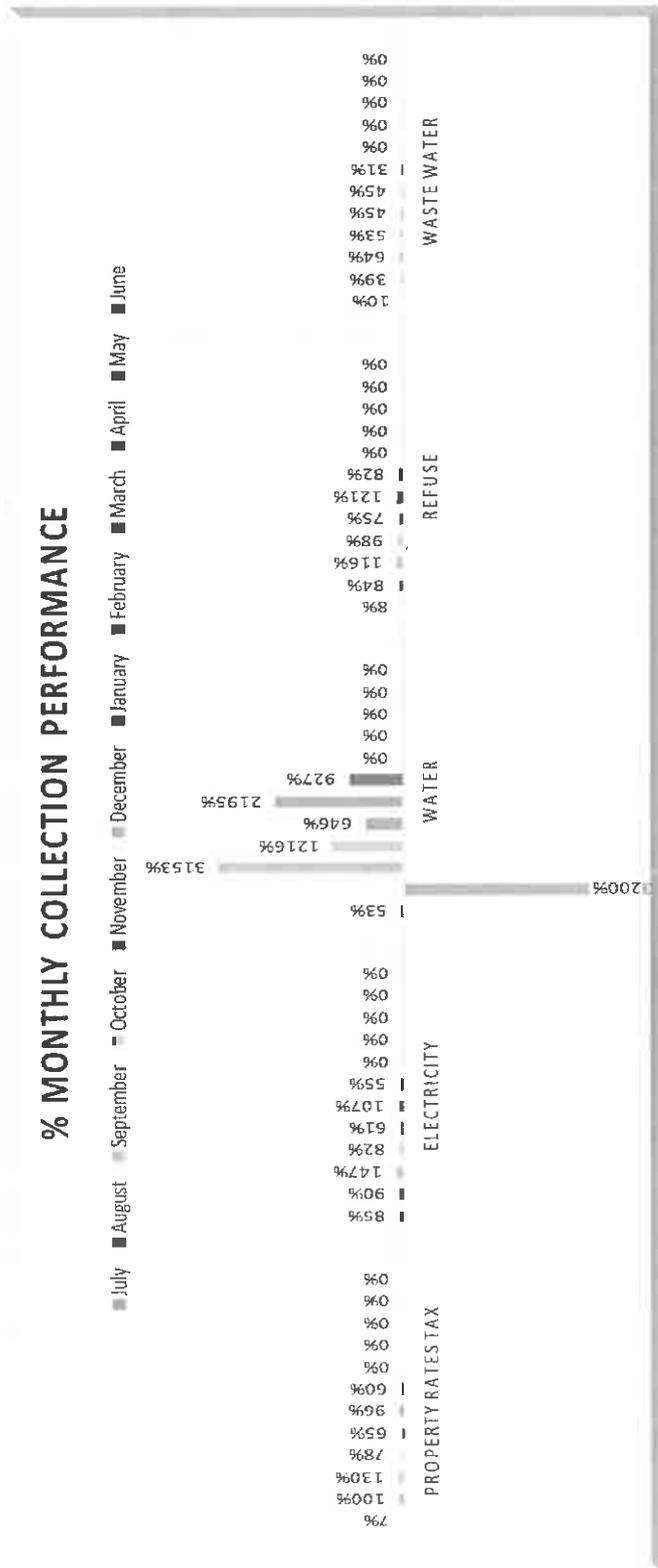


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6.13 NO



18.4. Monthly revenue collection performance (MFMA Circular 124)



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

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax		20 113	48 830	243%
Electricity	Partial Eskom and municipal supplied	14 734	7 068	48%
Water		2 551 457	90 330	4%
Refuse		456 949	25 106	5%
Sewerage		801 865	88 142	11%
Interest		2 448	660	
		<b>3 847 566</b>	<b>260 136</b>	<b>7%</b>
<b>Ward 2</b>				
Property Rates Tax		54 362	1 189 500	2188%
Electricity	Partial Eskom and municipal supplied	4 483 869	3 687 679	82%
Water		1 829 459	1 063 884	58%
Refuse		56 262	304 248	541%
Sewerage		83 173	663 821	798%
Interest		119 429	64 275	
		<b>6 626 554</b>	<b>6 973 408</b>	<b>105%</b>
<b>Ward 3</b>				
Property Rates Tax		2 472	13 337	540%
Electricity	Municipal supplied	64 133	6 008	9%
Water		280 747	127 095	45%
Refuse		147 302	31 399	21%
Sewerage		263 713	66 629	25%
Interest		1 195	1 588	
		<b>759 562</b>	<b>246 055</b>	<b>32%</b>
<b>Ward 4</b>				
Property Rates Tax		14 189	699 812	4932%
Electricity	Municipal supplied	2 203 048	1 960 671	89%
Water		1 114 539	749 453	67%
Refuse		121 276	236 421	195%
Sewerage		216 959	498 453	230%
Interest		8 654	9 849	
		<b>3 678 666</b>	<b>4 154 659</b>	<b>113%</b>
<b>Ward 5</b>				
Property Rates Tax		(4 803)	27 551	-574%
Electricity	Partial Eskom and municipal supplied	5 866	7 766	132%
Water		830 636	136 975	16%
Refuse		237 689	39 999	17%
Sewerage		409 032	82 394	20%
Interest		1 207	-	
		<b>1 479 627</b>	<b>294 685</b>	<b>20%</b>
<b>Ward 6</b>				
Property Rates Tax		6 771	5 059	75%
Electricity	Partial Eskom and municipal supplied	-	-	0%
Water		738 161	41 428	6%
Refuse		368 353	15 707	4%
Sewerage		639 138	62 094	10%
Interest		856	224	
		<b>1 753 279</b>	<b>124 512</b>	<b>7%</b>
<b>Ward 7</b>				
Property Rates Tax		31 204	213 535	684%
Electricity	Municipal supplied	1 279 769	1 131 080	88%
Water		493 630	327 868	66%
Refuse		145 287	142 150	98%
Sewerage		251 415	243 517	97%
Interest		17 225	9 785	
		<b>2 218 530</b>	<b>2 067 935</b>	<b>93%</b>
<b>Ward 8</b>				
Property Rates Tax		33 006	270 142	818%
Electricity	Partial Eskom and municipal supplied	362 886	202 649	56%
Water		933 058	222 297	24%
Refuse		194 254	86 099	44%
Sewerage		168 893	47 068	28%
Interest		4 586	6 681	
		<b>1 696 682</b>	<b>834 937</b>	<b>49%</b>
<b>Ward 9</b>				
Property Rates Tax		13 061	40 079	307%
Electricity	Municipal supplied	1 152	782	68%
Water		209 975	110 451	53%
Refuse		233 172	58 846	25%
Sewerage		409 804	107 035	26%
Interest		1 599	1 774	
		<b>868 762</b>	<b>318 967</b>	<b>37%</b>
<b>Ward 10</b>				
Property Rates Tax		64 901	37 436	58%
Electricity	Partial Eskom and municipal supplied	19 555	18 931	97%
Water		345 673	9 243	3%
Refuse		460 166	6 344	1%
Sewerage		459 877	3 501	1%
Interest		3 164	5 936	
		<b>1 353 336</b>	<b>81 391</b>	<b>6%</b>
<b>Ward 11</b>				
Property Rates Tax		10 047	58 446	582%
Electricity	Municipal supplied	340 014	187 049	55%
Water		164 732	80 363	49%
Refuse		267 310	54 547	20%
Sewerage		322 166	36 706	11%
Interest		10 230	2 083	
		<b>1 114 498</b>	<b>419 194</b>	<b>38%</b>
<b>Ward 12</b>				
Property Rates Tax		48 721	121 404	249%
Electricity	Municipal supplied	93 365	79 067	85%
Water		607 282	141 433	23%
Refuse		286 874	31 376	11%
Sewerage		433 967	30 436	7%
Interest		4 078	-	
		<b>1 474 288</b>	<b>403 716</b>	<b>27%</b>
		294 042	2 725 131	927%
		8 868 390	7 288 752	82%
		10 099 350	3 100 819	31%
		2 974 893	1 032 243	35%
		4 460 003	1 929 796	43%
		174 670	102 855	0%
		<b>26 871 349</b>	<b>16 179 596</b>	<b>60%</b>

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

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 468 146	653 342	45%
Electricity		77 368	103 228	133%
Water		3 082 617	384 023	12%
Refuse		1 874 289	77 322	4%
Sewerage		3 743 779	317 219	8%
Sundry		9 892	1 824	18%
		<b>10 256 091</b>	<b>1 536 958</b>	<b>15%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 261 603	9 496 644	43%
Electricity		14 696 273	13 919 184	95%
Water		4 247 672	4 033 175	95%
Refuse		4 950 654	2 038 532	41%
Sewerage		10 660 954	4 652 529	44%
Sundry		466 169	239 019	51%
		<b>57 283 325</b>	<b>34 379 084</b>	<b>60%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 258 767	948 413	75%
Electricity		386 114	189 636	49%
Water		1 237 769	668 979	54%
Refuse		766 579	218 877	29%
Sewerage		2 033 375	519 858	26%
Sundry		4 420	4 590	104%
		<b>5 687 023</b>	<b>2 550 353</b>	<b>45%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	12 063 183	5 328 192	44%
Electricity		9 408 385	9 665 834	103%
Water		3 081 374	2 770 538	90%
Refuse		2 978 677	980 804	33%
Sewerage		7 293 673	2 423 420	33%
Sundry		32 527	31 941	98%
		<b>34 857 818</b>	<b>21 200 728</b>	<b>61%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 076 394	458 660	43%
Electricity		31 574	16 763	53%
Water		1 968 372	476 836	24%
Refuse		1 068 618	134 168	13%
Sewerage		2 110 844	344 320	16%
Sundry		4 510	740	16%
		<b>6 260 312</b>	<b>1 431 487</b>	<b>23%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	959 143	279 725	29%
Electricity		-	-	#DIV/0!
Water		2 521 374	209 870	8%
Refuse		1 655 155	103 972	6%
Sewerage		3 304 527	224 836	7%
Sundry		4 013	1 280	32%
		<b>8 444 212</b>	<b>819 682</b>	<b>10%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	4 477 313	2 095 871	47%
Electricity		5 119 404	4 822 162	94%
Water		1 492 033	1 053 900	71%
Refuse		1 515 223	657 259	43%
Sewerage		2 620 419	912 673	35%
Sundry		86 503	29 982	35%
		<b>15 310 895</b>	<b>9 571 847</b>	<b>63%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 300 764	1 864 200	43%
Electricity		1 677 951	1 279 142	76%
Water		1 639 153	976 286	60%
Refuse		835 552	299 383	36%
Sewerage		869 525	177 231	20%
Sundry		80 024	25 803	32%
		<b>9 402 969</b>	<b>4 622 045</b>	<b>49%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	1 415 652	705 816	50%
Electricity		5 390	5 343	99%
Water		1 094 030	468 575	43%
Refuse		910 942	114 804	13%
Sewerage		1 604 076	254 421	16%
Sundry		82 301	6 254	8%
		<b>5 112 392</b>	<b>1 555 213</b>	<b>30%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	2 425 820	842 608	35%
Electricity		38 505	53 305	138%
Water		1 416 592	109 388	8%
Refuse		1 766 919	61 874	4%
Sewerage		1 814 491	45 621	3%
Sundry		17 740	29 559	167%
		<b>7 480 067</b>	<b>1 142 357</b>	<b>15%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	1 856 177	856 895	46%
Electricity		1 017 203	1 126 718	111%
Water		5 583	350 696	6281%
Refuse		1 117 981	337 464	30%
Sewerage		1 356 139	172 361	13%
Sundry		229 734	11 424	5%
		<b>5 582 817</b>	<b>2 855 558</b>	<b>51%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	3 940 837	1 147 911	29%
Electricity		452 302	403 183	89%
Water		1 333 161	578 884	43%
Refuse		1 155 102	166 021	14%
Sewerage		1 730 250	146 667	8%
Sundry		71 114	308	0%
		<b>8 682 767</b>	<b>2 442 973</b>	<b>28%</b>
		57 503 799	24 678 276	43%
		32 910 469	31 584 498	96%
		23 119 731	12 081 151	52%
		20 595 692	5 190 481	25%
		39 142 053	10 191 155	26%
		1 088 946	382 724	35%
		<b>174 360 689</b>	<b>84 108 285</b>	<b>48%</b>

**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/ Month
EC/01		Dr Beyers Naude	May
			12

Collection Rate Assessment	Summary - Quarter 1			Summary - Quarter 2			Summary - Quarter 3			Summary - Quarter 4		
	Billing	Collection	R-Billing not collected % Collection	Billing	Collection	R-Billing not collected % Collection	Billing	Collection	R-Billing not collected % Collection	Billing	Collection	R-Billing not collected % Collection
1. Collection for whole demarcation	152 442 015	67 397 926	44%	64 649 166	51 547 470	79%	26 686 679	16 076 741	60%			#DIV/0!
2. Collection excl Eskom supplied areas	53 011 017	24 021 321	45%	21 765 853	17 759 967	82%	9 955 593	5 477 010	55%			#DIV/0!
3. Collection: Property Rates	57 295 166	22 154 569	39%	683 326	11 641 718	1325%	294 042	2 725 131	927%			#DIV/0!
4. Total average collection: Electricity (Municipal supplied areas)	25 162 659	23 997 763	95%	22 761 311	22 029 622	97%	8 888 390	7 289 752	82%			#DIV/0!
5. Total average collection: Water	17 202 848	8 917 739	52%	19 294 163	9 194 393	48%	10 069 560	3 100 619	31%			#DIV/0!
6. Total average collection: Wastewater	34 865 103	8 445 213	24%	13 485 839	5 766 535	44%	4 460 003	1 929 736	43%			#DIV/0!
7. Total average collection: Refuse	17 867 219	4 172 563	23%	8 524 466	2 065 071	24%	2 974 893	1 032 243	35%			#DIV/0!
8. Total average collection: Interest			0%			#DIV/0!			#DIV/0!			#DIV/0!

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

Province: **Eastern Cape** Demarcation Code: **EC101** Municipality: **Dr Beyers Naude** Month: **December**

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Revenue Collection	3. September - Reporting for August in September				2. August - Reporting for July in August				1. July - Reporting for June in July			
	Billing for August	Collection in August	R - Billing not collected	% Collection	Billing for July	Collection in July	R - Billing not collected	% Collection	Billing for June	Collection in June	R - Billing not collected	% Collection
1. Collection for water demarcation	21 551 905	2 493 845	11 595 000	11%	21 300 380	2 135 402	11 595 000	10%	18 444 020	1 742 592	9 164 428	10%
2. Collection of E-tolls specified areas	2 493 845	2 493 845	0	100%	7 316 086	6 547 491	3 661 584	90%	38 228 845	6 594 964	31 702 882	17%
3. Collection Property Rates	10 833 845	10 833 845	0	100%	9 041 859	7 740 174	0	800%	57 214 845	4 296 224	52 898 425	7%
4. Total average collection: Electricity (Municipal supplied areas)	9 721 897	9 721 897	0	100%	8 194 921	6 907 968	1 286 953	84%	8 617 818	7 367 769	1 250 049	85%
5. Total average collection: Water	3 815 381	3 815 381	0	100%	6 652 321	2 322 235	3 672 385	35%	5 457 382	2 930 432	2 527 000	54%
6. Total average collection: Miscellaneous	1 240 530	1 240 530	0	100%	4 332 752	2 596 141	1 461 773	61%	26 162 438	2 124 672	24 037 564	8%
7. Total average collection: Refuse	1 325 597	1 325 597	0	100%	2 902 782	1 562 253	1 351 500	47%	12 051 754	1 214 205	10 817 529	10%
8. Total average collection: Interest	1 929 796	1 929 796	0	100%	2 655 545	2 655 545	0	100%	2 728 473	1 017 887	1 710 576	37%
<b>Summary</b>	<b>20 829 728</b>	<b>6 809 188</b>	<b>3 809 188</b>	<b>33%</b>	<b>22 226 408</b>	<b>14 443 738</b>	<b>9 803 231</b>	<b>65%</b>	<b>20 829 728</b>	<b>16 337 635</b>	<b>8 809 188</b>	<b>78%</b>

Total Revenue Collection	6. December - Reporting for November in December				5. November - Reporting for October in November				4. October - Reporting for September in October			
	Billing for December	Collection in December	R - Billing not collected	% Collection	Billing for November	Collection in November	R - Billing not collected	% Collection	Billing for October	Collection in October	R - Billing not collected	% Collection
1. Collection for water demarcation	13 101 887	8 881 257	4 220 630	67%	21 593 021	20 766 057	8 881 257	96%	22 226 408	16 337 635	6 809 188	75%
2. Collection of E-tolls specified areas	3 945 886	3 945 886	0	100%	6 881 125	7 054 256	3 233 181	107%	8 058 707	5 624 605	2 891 505	82%
3. Collection Property Rates	10 948 300	10 948 300	0	100%	3 156 006	6 827 340	0	218%	3 701 089	2 523 707	0	1216%
4. Total average collection: Electricity (Municipal supplied areas)	7 314 683	7 314 683	0	100%	8 151 912	8 151 912	0	121%	8 294 189	7 586 735	131 074	96%
5. Total average collection: Water	10 089 794	10 089 794	0	100%	3 235 751	3 235 751	0	45%	6 209 946	3 168 353	2 753 529	53%
6. Total average collection: Miscellaneous	7 989 304	7 989 304	0	100%	1 553 477	1 553 477	0	35%	4 489 303	2 045 942	2 215 009	48%
7. Total average collection: Refuse	5 829 488	5 829 488	0	100%	2 655 545	2 655 545	0	29%	2 882 861	1 710 576	1 170 576	37%
8. Total average collection: Interest	1 942 650	1 942 650	0	100%	2 655 545	2 655 545	0	29%	2 728 473	1 017 887	1 710 576	37%
<b>Summary - Quarter 2</b>	<b>64 649 156</b>	<b>51 547 470</b>	<b>13 101 887</b>	<b>80%</b>	<b>21 593 021</b>	<b>20 766 057</b>	<b>8 881 257</b>	<b>96%</b>	<b>22 226 408</b>	<b>16 337 635</b>	<b>8 809 188</b>	<b>78%</b>

Total Revenue Collection	9. March - Reporting for February in March				8. February - Reporting for January in February				7. January - Reporting for December in January			
	Billing for March	Collection in March	R - Billing not collected	% Collection	Billing for February	Collection in February	R - Billing not collected	% Collection	Billing for January	Collection in January	R - Billing not collected	% Collection
1. Collection for water demarcation	10 619 938	6 809 531	3 810 407	64%	16 076 741	13 051 027	3 025 714	81%	16 076 741	13 051 027	3 025 714	81%
2. Collection of E-tolls specified areas	4 488 583	4 488 583	0	100%	5 477 010	5 477 010	0	100%	5 477 010	5 477 010	0	100%
3. Collection Property Rates	2 431 088	2 431 088	0	100%	2 725 131	2 725 131	0	100%	2 725 131	2 725 131	0	100%
4. Total average collection: Electricity (Municipal supplied areas)	1 579 639	1 579 639	0	100%	1 579 639	1 579 639	0	100%	1 579 639	1 579 639	0	100%
5. Total average collection: Water	3 100 819	6 998 531	3 887 712	31%	3 100 819	6 998 531	3 887 712	31%	3 100 819	6 998 531	3 887 712	31%
6. Total average collection: Miscellaneous	2 530 207	2 530 207	0	100%	2 530 207	2 530 207	0	100%	2 530 207	2 530 207	0	100%
7. Total average collection: Refuse	1 942 650	1 942 650	0	100%	1 942 650	1 942 650	0	100%	1 942 650	1 942 650	0	100%
8. Total average collection: Interest	1 942 650	1 942 650	0	100%	1 942 650	1 942 650	0	100%	1 942 650	1 942 650	0	100%
<b>Summary - Quarter 3</b>	<b>28 696 679</b>	<b>16 076 741</b>	<b>10 619 938</b>	<b>60%</b>	<b>28 696 679</b>	<b>16 076 741</b>	<b>10 619 938</b>	<b>60%</b>	<b>28 696 679</b>	<b>16 076 741</b>	<b>10 619 938</b>	<b>60%</b>

Complete This Section

Quarter 1 Performance Per Ward

Service	Priority	Ward	June				2 August				3 September				Ward	Collection	Ward	Collection	
			Actual for June	Collection for June in July	Head Start of Billing on 1/1/20	% Collection	Actual for June	Collection for July in August	Head Start of Billing on 1/1/20	% Collection	Actual for August	Collection for August in September	Head Start of Billing on 1/1/20	% Collection					
Property Rates Tax	Medium Supplement	Ward 1	1,431,013	47,733	1,478,746	33%	18,904	225,333	0	100%	18,852	224,071	0	100%	1,468,775	587,137	2,055,912	42%	42%
Electricity			16,597	14,296	30,893	80%	14,798	19,960	0	100%	28,974	45,551	0	100%	60,949	79,828	140,777	132%	132%
Water			1,022,670	101,544	1,124,214	9%	680,130	88,078	992,060	13%	701,220	103,823	567,398	15%	2,484,028	293,444	2,777,472	12%	12%
Refuse			578,469	17,398	595,867	3%	436,185	20,362	456,547	5%	458,491	20,972	479,348	4%	1,472,146	58,733	1,530,879	4%	4%
Waste Water			1,499,883	60,054	1,559,937	4%	764,551	90,551	855,102	12%	801,368	94,060	895,428	8%	3,052,542	244,655	3,297,197	8%	8%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Partial Exempt & Non-Supplement	Ward 2	22,373,086	1,858,646	24,231,732	8%	2,233,500	3,835,871	0	100%	93,903	2,599,727	0	100%	22,240,463	8,294,244	30,534,707	37%	37%
Electricity			3,747,018	2,977,114	6,724,132	79%	3,807,040	3,519,566	297,475	92%	3,686,187	3,895,751	0	100%	11,240,245	10,992,431	22,232,676	97%	97%
Water			902,057	886,477	1,788,534	98%	1,120,293	851,991	268,367	76%	963,557	1,368,563	0	100%	2,980,912	3,076,571	6,057,483	100%	100%
Refuse			4,804,511	399,120	5,203,631	8%	24,427	607,138	582,711	248%	69,778	700,173	0	100%	4,888,716	1,706,431	6,595,147	35%	35%
Waste Water			10,429,017	807,671	11,236,688	8%	54,688	1,443,426	1,388,738	2640%	92,959	1,655,999	0	100%	10,576,660	3,997,096	14,573,756	37%	37%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 3	1,254,718	23,806	1,278,524	2%	9,700	27,180	0	100%	2,557	880,598	0	100%	1,258,306	931,384	2,189,690	74%	74%
Electricity			103,937	36,491	140,428	35%	85,665	9,676	76,989	31%	112,506	66,993	45,322	60%	300,107	113,180	413,287	37%	37%
Water			310,678	177,941	488,619	57%	320,734	210,462	110,278	68%	266,067	142,956	123,111	54%	897,479	531,339	1,428,818	59%	59%
Refuse			367,650	38,611	406,261	10%	136,971	93,456	43,534	68%	133,797	38,800	54,997	27%	638,418	170,084	808,502	27%	27%
Waste Water			1,321,399	78,221	1,400,620	6%	245,418	156,964	88,454	64%	238,403	101,114	137,289	41%	1,875,228	336,229	2,211,457	19%	19%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 4	12,020,524	1,625,845	13,646,369	9%	42,500	1,487,908	0	100%	6,067	2,129,166	0	100%	12,069,180	4,774,920	16,844,100	40%	40%
Electricity			2,613,089	2,526,991	5,140,080	90%	2,194,634	1,640,190	554,446	75%	2,460,600	3,386,837	0	100%	7,213,327	7,554,029	14,767,356	105%	105%
Water			724,333	655,433	1,379,766	90%	754,423	422,474	331,949	56%	822,833	827,125	0	100%	2,430,590	1,906,032	4,336,622	83%	83%
Refuse			2,700,123	232,385	2,932,508	9%	99,665	251,670	0	25%	68,573	277,015	0	100%	2,862,367	761,000	3,623,367	27%	27%
Waste Water			6,804,496	587,899	7,392,395	9%	174,301	730,201	0	100%	130,169	613,011	0	100%	7,117,967	1,911,105	9,029,072	27%	27%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Partial Exempt & Non-Supplement	Ward 5	1,117,037	28,561	1,145,598	3%	48,572	35,936	0	74%	3,231	373,550	0	100%	1,071,696	438,047	1,509,743	41%	41%
Electricity			10,307	5,528	15,835	54%	4,420	3,940	480	89%	9,203	2,018	7,184	22%	23,929	11,436	35,365	48%	48%
Water			453,455	148,390	601,845	30%	496,301	88,013	398,288	18%	488,603	125,028	363,573	26%	1,438,359	374,431	1,812,790	26%	26%
Refuse			395,887	40,213	436,100	10%	220,422	26,129	194,293	12%	247,811	32,076	215,734	11%	864,319	98,418	962,737	11%	11%
Waste Water			920,816	84,728	1,005,544	9%	385,792	62,378	323,445	16%	428,056	100,681	327,377	24%	1,734,667	247,786	1,982,453	14%	14%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 6	335,929	8,081	344,010	1%	7,841	21,519	0	77%	8,303	244,370	0	100%	352,075	273,980	626,055	29%	29%
Electricity						100%				100%				100%				100%	100%
Water			710,444	68,558	779,002	10%	632,126	39,027	593,096	6%	593,024	50,007	543,017	8%	1,934,594	157,992	2,092,586	8%	8%
Refuse			560,814	38,844	599,658	7%	368,206	9,816	338,392	3%	376,093	30,070	346,023	5%	1,365,115	78,739	1,443,854	6%	6%
Waste Water			1,395,194	76,577	1,471,771	5%	644,072	60,221	583,851	9%	656,192	40,915	617,107	7%	2,665,446	177,713	2,843,159	7%	7%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Partial Exempt & Non-Supplement	Ward 7	4,392,072	315,721	4,707,793	7%	17,278	733,288	0	434%	30,064	866,951	0	100%	4,439,414	1,915,961	6,355,375	45%	45%
Electricity			1,256,898	1,131,158	2,388,056	90%	1,316,500	1,172,178	143,325	89%	1,253,354	1,418,572	0	100%	3,827,754	3,773,938	7,601,692	97%	97%
Water			351,664	280,220	631,884	78%	443,769	222,149	200,620	51%	376,852	293,201	81,651	60%	1,171,286	759,571	1,930,857	65%	65%
Refuse			1,100,726	135,131	1,235,857	12%	134,437	138,068	0	100%	143,447	254,395	0	100%	1,378,610	527,959	1,906,569	38%	38%
Waste Water			1,892,448	205,116	2,097,564	11%	231,883	218,739	13,144	94%	258,150	243,502	14,647	98%	2,382,483	667,357	3,049,840	28%	28%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 8	4,233,259	367,757	4,601,016	9%	7,972	508,928	0	684%	34,623	810,450	0	100%	4,275,805	1,697,145	5,972,950	39%	39%
Electricity			466,305	211,131	677,436	45%	404,344	263,644	140,699	65%	507,763	467,529	40,194	96%	1,318,412	942,405	2,260,817	88%	88%
Water			304,405	227,700	532,105	75%	455,795	174,255	321,560	35%	361,102	345,381	15,721	96%	1,161,301	747,316	1,908,617	64%	64%
Refuse			212,559	65,371	277,930	31%	207,830	85,108	121,723	41%	208,524	86,710	121,813	42%	629,033	237,185	866,218	38%	38%
Waste Water			232,934	38,470	271,404	17%	230,213	41,112	189,108	18%	140,567	56,681	83,886	40%	602,715	136,263	738,978	23%	23%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 9	1,392,287	33,545	1,425,832	2%	997	91,527	0	918%	10,899	556,513	0	100%	1,404,184	681,046	2,085,230	69%	69%
Electricity			1,187	1,285	2,472	106%	1,450	1,188	762	82%	1,420	1,450	0	100%	4,057	3,925	7,982	97%	97%
Water			307,032	99,269	406,301	32%	237,543	86,001	153,342	36%	229,869	91,243	138,626	41%	774,443	276,513	1,050,956	36%	36%
Refuse			245,693	27,330	273,023	11%	233,989	30,067	203,921	13%	216,107	35,938	183,169	18%	695,788	93,355	789,143	13%	13%
Waste Water			436,901	68,480	505,381	19%	489,364	59,977	343,367	15%	379,176	75,696	303,480	20%	1,225,342	204,153	1,429,495	17%	17%
Interest						100%				100%				100%				100%	100%
Property Rates Tax	Medium Supplement	Ward 10	2,252,375	152,536	2,404,911	7%	51,946	181,931	0	350%	58,015	447,656	0	100%	2,360,236	782,122	3,142,358	33%	33%
Electricity			22,908	12,927	35,835	56%	25,127	18,857	6,270	75%	27,748	14,471	0	52%	20,287	46,255	66,542	228%	228%
Water			355,093	31,380	386,473	9%	352,055	15,378	338,676	4%	366,987	14,978	352,020	4%	1,074,125	61,737	1,135,862	6%	6%
Refuse			449,333	35,792	485,125	8%	458,627	6,146	452,481	1%	453,941	12,224	441,117	3%	1,303,301	54,167	1,357,468	4%	4%
Waste Water																			

Quarter 2 Performance Per Ward

4 October				5 November				6 December				Q2				
Ward	Collection for September in October	Food Bank of Items not collected	% Collection	Ward	Collection for October in November	Food Bank of Items not collected	% Collection	Ward	Collection for November in December	Food Bank of Items not collected	% Collection	Ward	Collection	Food Bank of Items not collected	% Collection	
(630)	66 205	0	10511%	18 026	20 507	0	114%	19 918	34 913	0	175%		37 313	131 571	104 111	83%
16 998	23 419	0	138%	13 474	4 979	8 465	37%	11 536	7 205	4 330	62%		42 008	22 801	6 405	85%
598 590	90 580	508 010	15%	823 744	82 795	740 948	10%	732 557	100 721	631 837	14%		2 154 851	274 095	1 880 756	13%
401 143	18 589	382 554	5%	456 816	16 906	439 909	4%	452 151	16 504	435 647	4%		1 310 110	52 000	1 258 110	4%
738 237	72 554	665 683	10%	800 936	70 855	730 081	9%	794 621	39 348	755 273	5%		2 333 793	182 757	2 151 037	8%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
18 115	1 202 400	0	6638%	76 877	1 113 857	0	1449%	83 781	4 511 201	0	5385%		178 773	6 827 458	(6 648 685)	3819%
3 456 028	3 526 754	0	102%	3 741 610	2 709 173	1 032 437	72%	3 698 628	3 424 998	273 630	93%		10 856 266	9 660 925	1 235 342	89%
1 261 760	926 204	335 556	73%	1 220 327	986 478	233 849	81%	1 271 739	1 137 128	134 611	89%		3 753 827	3 049 811	704 016	81%
51 938	332 101	0	639%	43 054	296 749	0	689%	54 139	300 361	0	555%		149 131	929 211	(780 080)	623%
84 294	745 433	0	884%	92 196	1 206 703	0	1309%	63 523	589 205	0	928%		240 014	2 541 341	(2 301 327)	1059%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
2 462	17 029	0	692%	1 071	12 575	0	1175%	471	12 581	0	1175%		4 003	42 185	(38 181)	1054%
83 007	76 476	6 531	92%	81 047	4 587	76 459	6%	62 104	16 866	45 438	27%		226 157	97 729	128 428	43%
340 290	137 620	202 670	40%	300 279	106 667	193 612	36%	522 165	128 886	393 279	25%		1 162 735	373 173	789 562	32%
128 160	48 009	80 151	37%	138 426	28 161	110 265	20%	135 594	35 132	100 462	26%		402 180	111 302	290 878	28%
228 154	183 559	44 595	80%	234 312	57 254	177 058	24%	242 198	108 614	133 584	45%		704 664	349 427	355 237	50%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
(5 917)	555 272	0	-9384%	67 183	531 847	0	792%	11 288	1 351 544	0	1171%		72 554	2 438 663	(2 366 109)	3361%
2 195 058	2 111 815	83 243	96%	2 356 883	2 013 495	343 387	85%	2 131 243	2 835 533	0	133%		6 683 183	6 960 844	(277 661)	104%
779 805	865 506	0	111%	1 024 894	697 859	327 034	68%	1 012 203	881 473	130 730	87%		2 816 302	2 444 838	372 063	87%
110 310	219 735	0	199%	100 212	175 521	0	175%	110 387	172 966	0	157%		320 909	568 221	(247 313)	177%
175 706	492 314	0	280%	172 695	424 888	0	246%	176 506	375 221	0	213%		524 907	1 292 423	(767 516)	246%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
4 698	20 613	0	439%	590	23 066	0	3907%	5 894	79 716	0	1333%		11 183	123 395	(112 212)	1103%
7 645	5 277	2 368	69%	9 804	9 361	443	95%	4 732	4 316	416	91%		22 180	18 953	3 227	85%
530 013	105 406	424 607	20%	459 310	166 031	293 279	36%	539 532	122 021	417 511	23%		1 528 855	393 458	1 135 397	26%
204 499	35 751	168 748	17%	233 312	33 585	199 727	14%	240 885	29 547	211 338	12%		678 696	98 883	579 814	15%
376 178	96 534	279 644	26%	412 331	85 045	327 286	21%	425 881	70 173	355 708	16%		1 214 389	251 751	962 638	21%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
7 070	5 745	1 325	81%	7 419	9 009	0	121%	8 053	76 847	0	954%		22 543	91 601	(69 058)	406%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
586 780	52 278	534 503	9%	533 143	28 730	504 412	5%	540 840	35 913	504 926	7%		1 660 763	116 921	1 543 842	7%
350 040	25 242	324 798	7%	362 107	12 130	349 977	3%	366 609	10 982	355 627	3%		1 078 756	48 354	1 030 402	4%
609 079	47 123	561 957	8%	637 844	16 959	620 885	3%	645 508	33 248	612 260	5%		1 892 431	97 329	1 795 102	5%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
37 899	179 911	0	475%	33 791	182 502	0	540%	26 360	182 977	0	694%		38 060	545 300	(447 340)	556%
1 291 649	1 100 254	191 395	85%	1 210 906	1 130 806	80 100	93%	1 189 543	1 227 859	0	102%		3 702 088	3 458 919	243 179	93%
320 748	258 329	62 419	81%	428 991	262 589	166 403	61%	457 036	289 890	167 146	63%		1 206 775	810 807	395 968	67%
136 613	129 666	6 947	95%	135 906	99 190	36 716	73%	140 515	118 463	22 052	84%		413 633	347 319	65 714	84%
237 939	245 316	0	103%	245 192	173 460	71 731	71%	239 441	184 651	54 789	77%		722 571	603 428	119 143	84%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
24 909	177 054	0	711%	33 621	179 155	0	533%	27 982	388 700	0	1389%		86 512	744 909	(658 397)	861%
299 539	336 737	0	112%	479 690	159 603	320 087	33%	(760 473)	252 177	0	-33%		18 756	748 517	(729 761)	3991%
477 852	228 970	248 881	48%	460 663	199 104	261 559	43%	439 995	201 815	238 180	46%		1 378 509	629 889	748 621	46%
206 539	62 194	144 345	30%	206 680	58 188	148 492	28%	196 114	65 972	130 142	34%		609 333	186 953	422 379	31%
265 810	40 968	224 842	15%	288 057	36 159	251 898	13%	262 565	28 287	234 279	11%		816 433	105 414	711 019	13%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
11 468	24 200	0	211%	11 462	26 863	0	234%	12 668	50 102	0	396%		35 528	101 165	(65 567)	284%
1 333	1 420	0	106%	1 333	1 333	0	100%	782	1 333	0	171%		3 440	4 007	(638)	118%
319 586	192 062	127 524	60%	193 040	82 020	111 020	42%	251 604	86 406	165 198	34%		764 230	390 488	403 742	47%
215 154	21 450	193 704	10%	230 016	23 079	206 937	10%	227 761	22 488	205 273	10%		672 911	67 016	605 895	10%
378 735	50 268	328 467	13%	403 668	52 188	351 479	13%	399 720	51 137	348 583	13%		1 182 123	153 593	1 028 530	13%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
65 484	60 485	4 998	92%	64 532	69 225	0	107%	59 001	65 114	0	110%		189 017	194 825	(5 808)	103%
18 218	7 050	11 168	39%	6 232	17 214	0	276%	28 029	30 489	0	109%		52 479	54 752	(2 273)	104%
342 457	47 652	294 805	14%	337 255	8 803	328 452	3%	382 899	5 681	377 218	1%		1 062 611	62 135	1 000 476	6%
405 618	7 712	397 906	2%	440 703	7 932	432 771	2%	441 067	8 755	432 312	2%		1 287 389	24 400	1 262 989	2%
443 233	8 367	434 866	2%	445 371	6 355	439 016	1%	456 864	8 238	448 626	2%		1 345 468	22 960	1 322 508	2%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
10 120	105 632	0	1044%	5 510	51 859	0	941%	14 913	83 616	0	561%		30 544	241 106	(210 562)	789%
260 782	303 133	0	116%	292 476	147 332	145 144	50%	280 700	327 629	0	117%		833 958	778 094	55 864	93%
84 577	89 178	0	105%	93 651	52 736	40 915	56%	101 316	93 173	8 143	92%		279 544	235 087	44 456	84%
238 900	81 183	157 717	34%	246 797	38 769	208 028	16%	259 650	42 351	217 299	16%		745 348	162 304	583 044	22%
298 869	38 501	260 368	13%	305 507	30 711	274 796	10%	320 055	38 580	281 474	12%		924 430	107 793	816 637	12%
			#DIV/0!				#DIV/0!				#DIV/0!					#DIV/0!
11 534	108 110	0	938%	10 023	170 206	0	340%	45 278	90 031	0	199%		127 230	369 397	(242 168)	290%
87 551	94 400	0	108%	100 735	53 293	47 442	53%	92 491	63 706	28 785	69%		280 777	211 399	69 378	75%
274																





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

**Dr Beyers Naude Local Municipality**  
**Period: July 2025 to December 2025**  
**Financial Year - 2025/2026**  
**Rates reconciliation**

**Reconciliation****Property rates**

	R	
Total as per GL Rates accounts on System		-56312115,31
Annual Debit Raising 202507		
Annual Debit Raising 202507: Assessment rates (SITE DB)		61298068,96
Annual Debit Raising 202507: Discount - (Indigents subsidies)		-2511002,36
Annual Debit Raising 202507: Rebates		-1950318,77
Annual Debit Raising 202507: Total		56837047,83
DIFFERENCE		524932,52
<b><u>Reconciling items DEBTORS</u></b>		
Interim Debit Raising done with journals 202508	-45808,83	
Adjust Annual Debit Jnls	-17889,78	
Debtors Journals (Current Year Corrections)	-281,49	
Debtors Journals (Previous Year Corrections)	-460952,42	
GL Journal Corrections	0,00	-524932,52
<b><u>Reconciling items GENERAL LEDGER</u></b>		
Correction of DB Jnls done to incorrect votes	0,00	0,00
UNRECONCILED DIFFERENCE		<b>0,00</b>

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

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

#### Reconciliation for Eskom - JANUARY 2026

BALANCE PER SYSTEM REPORT	511 463 981,16
MUNICIPAL DEBT RELIEF	<u>398 279 009,98</u>
TOTAL BALANCE IN SYSTEM	909 742 991,15
ESKOM STATEMENT -	<u>909 742 991,50</u>
VARIANCE -	0,35



ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
VAT REG NO 4740101808

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

SOUTHERN REGION  
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4847498.10
BILLING DATE	2026-02-04
TAX INVOICE NO	650719294099
ACCOUNT MONTH	JANUARY 2026
CURRENT DUE DATE	2026-03-06
VAT REG NO	4790103883

### TAX INVOICE

E-MAIL: eudjoel@bdlm.gov.za

ACCOUNT TRANSACTION SUMMARY			
RCC / SCC CONNECTION CHARGE		R	19,662.78
ADMINISTRATION CHARGE		R	3,629.43
TRANSMISSION NETWORK CAPACITY		R	213,658.90
DIST NETWORK CAPACITY CHARGE		R	481,798.26
NETWORK DEMAND CHARGE		R	200,444.61
ANCILLARY SERVICE (ALL)		R	23,734.88
GENERATOR CAPACITY CHARGE		R	144,015.17
LEGACY CHARGE (ALL)		R	1,342,085.53
ENERGY CHARGE (STD)	2,433,681.00	R	3,721,713.58
ENERGY CHARGE (PEAK)	997,213.00	R	2,710,298.70
ENERGY CHARGE (OFF)	2,848,456.00	R	3,105,985.56
SERVICE CHARGE		R	35,299.08
ELECTRIFICATION AND RURAL SUBS (ALL)		R	315,223.37
URBAN LOW VOLTAGE SUBSIDY		R	33,450.00
DX EXCESS NETWORK CAPACITY CHA		R	67,449.44
<b>TOTAL CHARGES FOR BILLING PERIOD</b>		R	<b>12,419,525.30</b>
ACCOUNT SUMMARY FOR JANUARY 2026			
BALANCE BROUGHT FORWARD	(Due Date 2025-02-05)	R	890,670,102.73
TOTAL CHARGES FOR BILLING PERIOD		R	12,419,525.30
ADJUSTMENTS	(Summary - See attachment for details)	R	4,790,434.67
VAT RAISED ON ITEMS AT 15%		R	1,862,928.80
<b>CURRENT</b>			
19,072,888.77	<b>TOTAL DUE</b>	<b>R</b>	<b>909,742,991.50</b>
	<b>ARREARS</b>		
<b>&gt;90 DAYS</b>	<b>61-90 DAYS</b>	<b>31-60 DAYS</b>	<b>16-30 DAYS</b>
853,554,621.78	17,613,813.62	0.00	19,501,665.33

## **19. ANNEXURE C**



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

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### **Purpose**

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

### **Legislative Framework**

Municipal SCM Regulation 6(3)

### **SCM Structure**

All officials in key positions have been appointed. The only vacant positions to be filled are those of the stores general worker (1) and stores clerk (1). New organogram approved with additional staff to support the SCM Structure

### **Order Processing**

All departments have become accustomed to electronic requisition processing.

### **DBNLM Municipal Supplier Database**

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

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

- R-Data

### **Bid Committees**

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

### **Procurement Plan**

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

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

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

PURCHASE ORDERS FOR JANUARY 2026		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 3 154 687.59	3
C - Contracts	R 4 716 873.62	23
D - Deviations	R 1 434 161.76	8
G - Grants	-	-
I - Insurance	-	-
N - None of the above	R 20 748 180.63	71
P - Petty cash	R 55 539.49	46
R - Invitation to quote	R 392 671.00	4
S - Subsistence & travel	R105 997.13	52
T - Tenders	R 2 601 738.40	3

#### Procurement above R30K Vat Inclusive

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

#### Approved deviations by Municipal Officer

All deviations applicable to the period, in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 1 649 286.02 inclusive of all costs**. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR JANUARY 2026 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 JANUARY 2026

JANUARY 2026					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
123/2025	UPGRADING OF INFORMAL SETTLEMENT: RIEMVASMAK AND VRYGROND IN GRAAFF-REINET	EASTCAPE PLATINUM T/A PLATINUM CONSTRUCTION	R 17 304 840.71	14/01/2026	GRANTS (DHS)

**RFQs Awarded for JANUARY 2026**

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
PROVISION OF TRAINING SERVICES: BID COMMITTEE TRAINING	TRAINERS WITHOUT BORDERS	BEY-SCM-581	23/01/2026 R/470	R 40 233.90	OWN FUNDING
SUPPLY AND DELIVERY OF AUTOMOTIVE LUBRICANTS	SERVIPIX 72 CC	BEY-SCM-593	29/01/2026 R/471	R 159 712.00	OWN FUNDING
SUPPLY AND DELIVERY OF CLEANING EQUIPMENT	SERVIPIX 72 CC	BEY-SCM-594	29/01/2026 R/472	R 217 660.50	OWN FUNDING
SUPPLY AND DELIVERY OF HAND TOOLS	SERVIPIX 72 CC	BEY-SCM-595	29/01/2026 R/472	R 33 965.25	OWN FUNDING

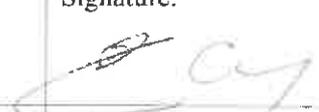
PENDING TENDERS JANUARY 2026			
TENDER	DESCRIPTION	STATUS	FUNDING
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
110/2025	LEASE OF URQUHART/CARAVAN PARK – GRAAFF-REINET	EVALUATION COMMITTEE	N/A
17/2025 (RE-ADVERTISEMENT)	PAVING OF 7DE LAAN IN UMASIZAKHE	EVALUATION COMMITTEE	GOVERNMENT GRANTS
133/025	PROVISION OF CASH IN TRANSIT SERVICES FOR A PERIOD OF 36 MONTHS	ADJUDICATION COMMITTEE	OWN FUNDING
08/2026	UPGRADING OF ERASMUSKLOOF / GROOT RIVIER WATER SUPPLY.	ADVERTISED	GOVERNMENT GRANTS

**E-Tender Challenges**

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

**Training**

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

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 12/02/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 12/02/2026

DEVIATIONS FROM 01 JANUARY 2025 TO 31 JANUARY 2026  
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD **R 1 649 296,02**

Applicable paragraph in SCM policy	Applicable paragraph in SCM policy Reason for deviation	SUPPLIER	AMOUNT	ORDER DATE	Description of goods/services	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy							
36(1)(a)(ii)	Sole provider of goods and/or services/Agents/Limited suppliers within area	HEROTEL	R399,00	15/01/2026	The office is surrounded by mountains which makes reception very poor. The current Municipal contractor BCX tried to use a Visat connection which failed. We also tried MTN simcards which could not receive signal in the area. The only stable wireless solution in the area, IGEN/HEROTEL, is being used by all farmers. D/1966	ICT - MM's OFFICE	29/10/2025	DR. E.M. RANKWANA
		LEXIS NEXIS	R40 075,02	21/01/2026	LexisNexis South Africa is the sole supplier for Road Traffic and Road Transport Legislation (Billing/lat) Full 5 Vol Set print and online mediums. D/1971	TRAFFIC SERVICES	11/12/2025	DR. E.M. RANKWANA
		EMS SOLUTIONS	R235 750,00	22/01/2026	Prior to amalgamation National Treasury appointed EMS to build asset registers for all three former municipalities, this made EMS the agent for the Combined amalgamation asset register. D/1972	ASSET MANAGEMENT - BTO	19/01/2026	DR. E.M. RANKWANA
		HEROTEL	R399,00	27/01/2026	The office is surrounded by mountains which makes reception very poor. The current Municipal contractor BCX tried to use a Visat connection which failed. We also tried MTN simcards which could not receive signal in the area. The only stable wireless solution in the area, IGEN/HEROTEL, is being used by all farmers. D/1974	ICT - MM's OFFICE	29/10/2025	DR. E.M. RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	SYNTELL NETWORKS (PTY) LTD SYNTELL NETWORKS (PTY) LTD SYNTELL NETWORKS (PTY) LTD	R474 881,00 R476 134,50 R327 571,75	21/01/2026 21/01/2026 21/01/2026	CAMERA AND TRAFFIC LIGHT FINES. D/1968 CAMERA AND TRAFFIC LIGHT FINES. D/1969 CAMERA AND TRAFFIC LIGHT FINES. D/1970	PROTECTION SERVICES PROTECTION SERVICES PROTECTION SERVICES	26/03/2025 26/03/2025 26/03/2025	DR. E.M. RANKWANA DR. E.M. RANKWANA DR. E.M. RANKWANA
		PIET VILJOEN MOTORS	R94 075,75	29/01/2026	Willowmore Sewerage Truck was sent to Piet Viljoen Motors to be striped and quote after truck breakdown in Willowmore. This is the only sewerage truck for Willowmore area and therefore we request Piet Viljoen that's the only mechanical company in Willowmore. D/1975	INFRASTRUCTURE SERVICES	15/01/2026	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**

## Choose name from list - Table C1 Monthly Budget Statement Summary - M07 January

Description	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Properly rates	55 273	54 142	-	0	56 282	31 583	24 700	78%	54 142
Service charges	302 465	325 525	-	40 840	196 468	189 890	6 578	3%	325 525
Investment revenue	1 117	1 251	-	55	801	730	71	10%	1 251
Other own revenue	134 167	192 830	-	154	100 905	112 484	(11 579)	(9)	192 830
Other own revenue	58 952	45 539	-	3 591	25 099	26 565	1 466	-6%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>551 973</b>	<b>619 287</b>	<b>-</b>	<b>44 641</b>	<b>378 556</b>	<b>361 252</b>	<b>16 304</b>	<b>5%</b>	<b>619 287</b>
Employee costs	199 502	215 976	-	16 676	124 796	125 967	(1 191)	-1%	212 196
Remuneration of Councilors	10 095	10 727	-	800	5 728	6 257	(530)	-8%	10 727
Interest	60 314	68 313	-	4 521	31 366	39 849	(8 483)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 572	-	4 843	34 345	6 167	28 178	457%	10 572
Other expenditure	162 868	149 063	-	12 778	98 651	86 954	11 697	13%	149 063
	120	150	-	-	-	88	(88)	-100%	150
Other expenditure	311 889	198 359	-	14 878	99 200	115 711	(16 511)	-14%	198 255
<b>Total Expenditure</b>	<b>849 144</b>	<b>653 160</b>	<b>-</b>	<b>54 495</b>	<b>394 086</b>	<b>381 013</b>	<b>13 073</b>	<b>3%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(297 171)</b>	<b>(33 873)</b>	<b>-</b>	<b>(9 855)</b>	<b>(14 530)</b>	<b>(19 760)</b>	<b>5 231</b>	<b>-26%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	-	4 616	42 142	57 875	##	-27%	99 214
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(243 684)</b>	<b>65 341</b>	<b>-</b>	<b>(5 239)</b>	<b>27 612</b>	<b>38 114</b>	<b>(10 502)</b>	<b>-28%</b>	<b>69 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(243 684)</b>	<b>65 341</b>	<b>-</b>	<b>(5 239)</b>	<b>27 612</b>	<b>38 114</b>	<b>(10 502)</b>	<b>-28%</b>	<b>69 121</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	316 938	162 662	-	-	322 698	-	-	-	162 662
Total non current assets	1 065 879	1 152 941	-	-	1 082 078	-	-	-	1 152 941
Total current liabilities	682 228	534 874	-	-	674 662	-	-	-	534 874
Total non current liabilities	501 558	300 963	-	-	496 201	-	-	-	300 963
Community wealth/Equity	491 559	479 767	-	-	266 301	-	-	-	479 767
<b>Cash flows</b>									
Net cash from (used) operating	206 743	91 927	-	(11 655)	51 198	53 624	2 426	5%	91 927
Net cash from (used) investing	7 287	(129 797)	-	533	9 994	(75 715)	(85 709)	113%	(129 797)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>215 109</b>	<b>(36 791)</b>	<b>-</b>	<b>(11 122)</b>	<b>62 376</b>	<b>(21 462)</b>	<b>(83 838)</b>	<b>391%</b>	<b>(36 791)</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	50 444	15 038	13 418	13 168	12 285	21 560	326 809	61 795	514 427
<b>Creditors Age Analysis</b>									
Total Creditors	28 421	23 253	8 240	21 014	17 693	24 204	119 614	310 609	553 048

## Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		187 233	191 928	-	902	158 009	111 958	46 051	41%	191 928
Executive and council		203	170	-	11	67	99	(32)	-32%	170
Finance and administration		187 030	191 758	-	891	157 942	111 859	46 083	41%	191 758
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 242	60 530	-	58	4 638	35 309	(30 672)	-87%	60 530
Community and social services		3 301	3 254	-	14	3 274	1 899	1 375	72%	3 254
Sport and recreation		11	65	-	1	5	38	(34)	-88%	65
Public safety		2 751	4 481	-	42	1 252	2 614	(1 362)	-52%	4 481
Housing		178	52 730	-	-	107	30 759	(30 652)	-100%	52 730
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55 027	56 518	-	3 815	25 621	32 969	(7 348)	-22%	56 518
Planning and development		2 996	2 054	-	309	2 017	1 198	819	68%	2 054
Road transport		49 699	52 132	-	3 506	23 604	30 411	(6 806)	-22%	52 132
Environmental protection		2 332	2 332	-	-	-	1 360	(1 360)	-100%	2 332
<i>Trading services</i>		356 950	409 467	-	44 482	233 430	238 857	(5 427)	-2%	409 467
Energy sources		160 794	149 637	-	27 692	99 004	87 288	11 716	13%	149 637
Water management		90 774	121 226	-	10 000	59 150	70 715	(11 565)	-16%	121 226
Waste water management		68 318	87 622	-	4 146	48 691	51 113	(2 422)	-5%	87 622
Waste management		37 063	50 982	-	2 645	26 584	29 740	(3 156)	-11%	50 982
<i>Other</i>	4	8	58	-	-	-	34	(34)	-100%	58
<b>Total Revenue - Functional</b>	<b>2</b>	<b>605 480</b>	<b>718 501</b>	<b>-</b>	<b>49 257</b>	<b>421 698</b>	<b>419 127</b>	<b>2 571</b>	<b>1%</b>	<b>718 501</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		259 944	175 355	-	16 183	122 992	102 292	20 700	20%	175 497
Executive and council		34 897	36 360	-	1 870	17 273	21 210	(3 937)	-19%	36 360
Finance and administration		223 066	137 135	-	14 156	104 530	79 996	24 534	31%	137 276
Internal audit		1 981	1 861	-	158	1 188	1 085	103	9%	1 861
<i>Community and public safety</i>		50 547	48 257	-	4 327	22 310	28 151	(5 841)	-21%	47 993
Community and social services		5 574	9 272	-	309	2 663	5 409	(2 747)	-51%	8 964
Sport and recreation		18 910	25 528	-	2 891	12 070	14 891	(2 822)	-19%	25 528
Public safety		24 719	9 962	-	981	6 737	5 811	926	16%	9 962
Housing		184	274	-	-	-	160	(160)	-100%	274
Health		1 160	3 220	-	146	841	1 879	(1 038)	-55%	3 265
<i>Economic and environmental services</i>		61 159	69 308	-	5 495	35 178	40 430	(5 252)	-13%	69 442
Planning and development		21 773	22 862	-	1 798	13 929	13 348	580	4%	23 016
Road transport		37 492	46 426	-	3 697	21 024	27 082	(6 059)	-22%	46 426
Environmental protection		1 894	-	-	-	226	-	226	#DIV/0!	-
<i>Trading services</i>		472 472	356 188	-	28 419	210 570	207 777	2 793	1%	356 177
Energy sources		189 002	185 188	-	15 749	116 999	108 027	8 973	8%	185 188
Water management		105 017	73 731	-	5 586	38 528	43 010	(4 482)	-10%	73 731
Waste water management		121 212	65 038	-	5 083	39 448	37 939	1 509	4%	65 038
Waste management		57 241	32 232	-	2 001	15 595	18 802	(3 207)	-17%	32 220
<i>Other</i>		4 032	4 051	-	72	3 036	2 363	672	28%	4 051
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>848 155</b>	<b>653 160</b>	<b>-</b>	<b>54 496</b>	<b>394 086</b>	<b>381 013</b>	<b>13 073</b>	<b>3%</b>	<b>653 160</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(242 694)</b>	<b>65 341</b>	<b>-</b>	<b>(5 239)</b>	<b>27 612</b>	<b>38 114</b>	<b>(10 502)</b>	<b>-0,275551</b>	<b>65 341</b>



## Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		158 646	148 720		27 692	96 121	86 754	9 367	11%	148 720
Service charges - Water		56 603	59 021		7 961	36 879	34 429	2 450	7%	59 021
Service charges - Waste Water Management		55 964	74 283		3 124	41 176	43 332	(2 155)	-5%	74 283
Service charges - Waste management		31 252	43 501		2 063	22 292	25 375	(3 084)	-12%	43 501
Sale of Goods and Rendering of Services		1 002	2 252		68	405	1 314	(909)	-69%	2 252
Agency services		1 969	6 109		535	1 045	3 564	(2 518)	-71%	6 109
Interest								-		
Interest earned from Receivables		20 128	13 843		2 079	13 799	8 075	5 724	71%	13 843
Interest from Current and Non Current Assets		1 117	1 251		55	801	730	71	10%	1 251
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		758	2 224		65	1 138	1 298	(159)	-12%	2 224
Licence and permits		1 052	1 009		119	880	588	292	50%	1 009
Special rates levies								-		
Operational Revenue		(422)	8 844		50	3 235	5 159	(1 924)	-37%	8 844
<b>Non-Exchange Revenue</b>										
Property rates		55 273	54 142		0	56 282	31 583	24 700	78%	54 142
Surcharges and Taxes		8 745	4 346		123	659	2 535	(1 877)	-74%	4 346
Fines, penalties and forfeits		21 623	4 129		205	1 640	2 408	(769)	-32%	4 129
Licence and permits								-		
Transfers and subsidies - Operational		134 167	192 830		154	100 905	112 484	(11 579)	-10%	192 830
Interest		3 481	2 784		347	2 298	1 624	675	42%	2 784
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains		614	-		-	-	-	-		-
<b>Discontinued Operations</b>										
<b>Total Revenue (excluding capital transfers and contributions)</b>										
		551 973	619 287		44 641	379 556	361 252	18 304	5%	619 287
<b>Expenditure By Type</b>										
Employee related costs		199 502	215 976		16 676	124 796	125 987	(1 191)	-1%	212 196
Remuneration of councillors		10 095	10 727		800	5 728	6 257	(530)	-8%	10 727
Bulk purchases - electricity		156 478	143 076		12 623	97 248	83 461	13 787	17%	143 076
Inventory consumed		6 390	5 987		154	1 403	3 493	(2 090)	-60%	5 987
Debt impairment		28 244	4 552		-	-	2 655	(2 655)	-100%	4 552
Depreciation and amortisation		60 314	68 313		4 521	31 366	39 849	(8 483)	-21%	68 417
Interest		104 355	10 572		4 843	34 345	6 167	28 178	457%	10 572
Contracted services		54 414	46 119		3 218	19 550	26 903	(7 353)	-27%	46 476
Transfers and subsidies		120	150		-	-	88	(88)	-100%	150
Irrecoverable debts written off		106 175	5 051		-	-	2 947	(2 947)	-100%	5 051
Operational costs		123 056	142 638		11 660	79 650	83 206	(3 556)	-4%	142 175
Losses on Disposal of Assets								-		
Other Losses								-		
<b>Total Expenditure</b>										
		849 144	653 160		54 496	394 086	381 013	13 073	3%	649 380
<b>Surplus/(Deficit)</b>										
		(297 171)	(33 873)		(9 855)	(14 530)	(19 760)	5 231	(0)	(30 093)
Transfers and subsidies - capital (monetary allocations)		53 487	99 214		4 616	42 142	57 875	(15 733)	(0)	99 214
Transfers and subsidies - capital (in-kind)								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										
		(243 684)	65 341		(5 239)	27 612	38 114	(10 502)	(0)	69 121
Income Tax								-		
<b>Surplus/(Deficit) after income tax</b>										
		(243 684)	65 341		(5 239)	27 612	38 114	(10 502)	(0)	69 121
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
<b>Surplus/(Deficit) attributable to municipality</b>										
		(243 684)	65 341		(5 239)	27 612	38 114	(10 502)	(0)	69 121
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
<b>Surplus/ (Deficit) for the year</b>										
		(243 684)	65 341		(5 239)	27 612	38 114	(10 502)	(0)	69 121

## Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2024/25	Budget Year								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Multi-Year expenditure appropriation</b>	2										
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-	
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-	
<b>Single Year expenditure appropriation</b>	2										
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	-	-	7 974	5 833	2 141	37%	10 000	
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	630	-	-	292	368	(76)	-21%	630	
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	-	3 882	28 186	59 638	(31 452)	-53%	102 237	
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-	
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure - Functional Classification</b>											
<b>Governance and administration</b>			630	-	-	292	368	(76)	-21%	630	
Executive and council											
Finance and administration			630	-	-	292	368	(76)	-21%	630	
Internal audit											
<b>Community and public safety</b>			34 985	-	1 397	12 310	20 406	(8 096)	-40%	34 985	
Community and social services					1 397	8 800	-	8 800	#DIV/0!	-	
Sport and recreation			10 000	-	-	3 475	5 833	(2 359)	-40%	10 000	
Public safety											
Housing			24 985	-	-	35	14 575	(14 539)	-100%	24 985	
Health											
<b>Economic and environmental services</b>			38 175	-	1 814	2 765	22 269	(19 504)	-88%	38 175	
Planning and development			27 775	-	-	126	16 202	(16 077)	-99%	27 775	
Road transport			10 400	-	1 814	2 639	6 067	(3 427)	-56%	10 400	
Environmental protection											
<b>Trading services</b>			(2 573)	39 076	-	671	21 086	22 794	(1 709)	-7%	39 076
Energy sources											
Water management			68		-	53	40	13	34%	68	
Waste water management			39 008		671	16 533	22 755	(6 222)	-27%	39 008	
Waste management			(2 573)		-	4 500	-	4 500	#DIV/0!	-	
<b>Other</b>											
<b>Total Capital Expenditure - Functional Classification</b>	3		(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Funded by:</b>											
National Government			(2 573)	73 236		3 882	36 021	42 721	(6 699)	-16%	73 236
Provincial Government				39 631			431	23 118	(22 687)	-98%	39 631
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)											
<b>Transfers recognised - capital</b>			(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867
<b>Borrowing</b>	6										
Internally generated funds											
<b>Total Capital Funding</b>			(2 573)	112 867	-	3 882	36 453	65 839	(29 387)	-45%	112 867

## Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		27 808	17 243		10 043	17 243
Trade and other receivables from exchange transactions		23 227	15 141		78 970	15 141
Receivables from non-exchange transactions		54 508	39 811		74 929	39 811
Current portion of non-current receivables						
Inventory		11 060	9 855		12 701	9 855
VAT		199 663	79 939		132 187	79 939
Other current assets		672	674		13 868	674
<b>Total current assets</b>		<b>316 938</b>	<b>162 662</b>	<b>-</b>	<b>322 698</b>	<b>162 662</b>
<b>Non current assets</b>						
Investments						
Investment property		24 262	26 041		24 741	26 041
Property, plant and equipment		1 040 622	1 115 802		1 045 541	1 115 802
Biological assets						
Living and non-living resources						
Heritage assets		11 098	11 098		11 098	11 098
Intangible assets		0	0		0	0
Trade and other receivables from exchange transactions						
Receivables from non-exchange transactions						
Other non-current assets		(10 103)	-		698	-
<b>Total non current assets</b>		<b>1 065 879</b>	<b>1 152 941</b>	<b>-</b>	<b>1 082 078</b>	<b>1 152 941</b>
<b>TOTAL ASSETS</b>		<b>1 382 816</b>	<b>1 315 603</b>	<b>-</b>	<b>1 404 776</b>	<b>1 315 603</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Consumer deposits		5 881	2 752		8 922	2 752
Trade and other payables from exchange transactions		512 186	470 034		568 433	470 034
Trade and other payables from non-exchange transactions		15 876	6 410		21 997	6 410
Provision		13 314	11 459		11 255	11 459
VAT		134 972	44 220		64 056	44 220
Other current liabilities						
<b>Total current liabilities</b>		<b>682 228</b>	<b>534 874</b>	<b>-</b>	<b>674 662</b>	<b>534 874</b>
<b>Non current liabilities</b>						
Financial liabilities		-	1 049		-	1 049
Provision		61 718	48 839		56 361	48 839
Long term portion of trade payables		398 279	214 871		398 279	214 871
Other non-current liabilities		41 561	36 204		41 561	36 204
<b>Total non current liabilities</b>		<b>501 558</b>	<b>300 963</b>	<b>-</b>	<b>496 201</b>	<b>300 963</b>
<b>TOTAL LIABILITIES</b>		<b>1 183 786</b>	<b>835 837</b>	<b>-</b>	<b>1 170 863</b>	<b>835 837</b>
<b>NET ASSETS</b>	2	<b>199 030</b>	<b>479 766</b>	<b>-</b>	<b>233 913</b>	<b>479 766</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		447 465	466 725		206 301	466 725
Reserves and funds		2 533	13 042		-	13 042
Other		41 561	-		-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>491 559</b>	<b>479 767</b>	<b>-</b>	<b>206 301</b>	<b>479 767</b>

## Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		43 709	59 633		2 540	35 393	34 766	607	2%	59 633
Service charges		64 276	348 114		1 331	20 208	203 067	(182 858)	-90%	348 114
Other revenue		24 477	38 769		12 801	93 145	22 615	70 529	312%	38 769
Transfers and Subsidies - Operational		302 846	160 202		(0)	97 714	93 451	4 263	5%	160 202
Transfers and Subsidies - Capital		79 369	99 214		-	46 396	57 875	(11 479)	-20%	99 214
Interest		113	1 251		48	704	730	(26)	-4%	1 251
Dividends										
<b>Payments</b>										
Suppliers and employees		(308 047)	(615 256)		(28 374)	(242 363)	(358 900)	116 537	-32%	(615 256)
Interest										
Transfers and Subsidies										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>206 743</b>	<b>91 927</b>	<b>-</b>	<b>(11 655)</b>	<b>51 198</b>	<b>53 624</b>	<b>2 426</b>	<b>5%</b>	<b>91 927</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		7 287	(129 797)		533	9 994	(75 715)	85 709	-113%	(129 797)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 287</b>	<b>(129 797)</b>	<b>-</b>	<b>533</b>	<b>9 994</b>	<b>(75 715)</b>	<b>(85 709)</b>	<b>113%</b>	<b>(129 797)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/ refinancing										
Increase (decrease) in consumer deposits										
<b>Payments</b>										
Repayment of borrowing										
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>214 030</b>	<b>(37 870)</b>	<b>-</b>	<b>(11 122)</b>	<b>61 192</b>	<b>(22 091)</b>			<b>(37 870)</b>
Cash/cash equivalents at beginning:		1 079	1 079		-	1 184	629	554		1 079
Cash/cash equivalents at monthly year end:		215 109	(36 791)		(11 122)	62 376	21 462			(36 791)