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Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 REPORT FEBRUARY 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 February 2026 and ending 31 February 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 – FEBRUARY 2026

Choose name from list - Table C1 Monthly Budget Statement Summary - M08 February

Description	#REF!	#REF!							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	55 273	54 142	54 142	-	56 282	36 095	20 188	58%	54 142
Service charges	302 465	325 525	325 525	31 864	228 332	217 017	11 315	5%	325 525
Investment revenue	1 117	1 251	1 251	65	866	834	32	4%	1 251
Other own revenue	134 167	192 830	168 960	898	101 804	128 554	(26 750)	(0)	164 160
Other own revenue	58 952	45 539	45 539	3 560	28 660	30 360	(1 700)	-6%	45 539
Total Revenue (excluding capital transfers and contributions)	551 973	619 287	595 416	36 388	415 944	412 860	3 084	1%	580 616
Employee costs	189 502	215 976	216 136	16 738	141 535	143 986	(2 451)	-2%	211 336
Remuneration of Councillors	10 095	10 727	10 727	792	6 520	7 151	(631)	-9%	10 727
Interest	60 314	68 313	68 417	4 541	35 907	45 542	(9 635)	-21%	68 417
Inventory consumed and bulk purchases	104 355	10 572	70 600	5 004	39 349	7 048	32 301	458%	70 600
Inventory consumed and bulk purchases	162 868	149 063	149 098	12 995	111 646	99 376	12 271	12%	149 098
Other expenditure	120	150	150	120	120	100	20	20%	150
Other expenditure	311 889	198 359	226 508	15 151	114 351	132 241	(17 890)	-14%	226 508
Total Expenditure	849 144	653 160	741 636	55 342	449 427	435 443	13 984	3%	736 836
Surplus/(Deficit)	(297 171)	(33 873)	(146 220)	(18 954)	(33 484)	(22 583)	(10 900)	48%	(146 220)
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	4 967	47 109	66 143	##	-29%	66 414
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	-69%	(79 806)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	-69%	(79 806)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	316 938	162 862	17 985	-	347 321	-	-	-	17 985
Total non current assets	1 065 879	1 152 941	1 149 063	-	1 081 758	-	-	-	1 149 063
Total current liabilities	682 228	534 874	531 466	-	712 952	-	-	-	531 466
Total non current liabilities	501 558	300 963	300 963	-	496 201	-	-	-	300 963
Community wealth/Equity	491 559	479 767	334 620	-	206 301	-	-	-	334 620
Cash flows									
Net cash from (used) operating	206 743	91 927	(63 004)	2 400	53 598	61 285	7 686	13%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	128	10 122	(96 531)	(96 653)	112%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	215 199	(36 791)	(183 967)	2 528	64 904	(24 528)	(89 432)	365%	(183 967)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	43 509	17 946	14 186	12 856	12 618	11 874	344 172	61 813	518 973
Creditors Age Analysis									
Total Creditors	37 409	19 059	21 909	7 397	21 014	17 693	117 302	336 712	578 494

3.1. Budget performance for the period ending 31 February 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 653 159 994	R 741 636 148	R 55 341 555	R 449 427 354	R 435 442 976	R 13 984 378	3%
REVENUE	R 718 501 006	R 661 830 211	R 41 354 753	R 463 052 451	R 479 002 248	R -15 949 797	-3%
SURPLUS (DEFICIT)	R 65 341 012	R -79 805 937	R -13 986 802	R 13 625 097	R 43 559 272	R -29 934 175	-69%

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 41 million, with year-to-date revenue amounting to R 463million or 70% of the total adjustment revenue budget of R 661 million.

The performance of the individual items are as follows:

4. **Property rates:** The total adjustment budget amounts to R 54.1 million, while the year-to-date revenue recognized amounts to R 56.2 million or 103.9% of the adjustment budget. Annual debit raising took effect on 01 July 2025.
5. **Service charges:** The total adjustment budget amounts to R 325.5 million, while the year-to-date revenue recognized amounts to R 228.3 million or 70.14% of the adjustment budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2025.
6. **Investment revenue:** The total adjustment budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R 866 thousand or 69% of the adjustment budget.
7. **Transfers (operational) recognised:** The total adjustment budget amounts to R 168.9 million, while the year-to-date receipts amounts to R 101.8 million or 60.3% of the adjustment budget.
8. **Other own revenue:** The total adjustment budget amounts to R 45.5 million, while the year-to-date revenue generated amounts to R 28.67 million or 63.01% of the adjustment budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 55.3 million, while year-to-date expenditure amounts to R 449.4 million or 60.65% of the total adjustment expenditure budget of R741 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 adjustment budget amounts to R 216 million, while the expenditure to date amounts to R 141.5 million or 65.5% of the adjustment budget.
- **Remuneration of Councillors:** The total adjustment budget amounts to R 10.7 million, while the expenditure to date amounts to R 6.5 million or 60.75% of the adjustment budget.
- **Debt impairment:** The total adjustment 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 adjustment budget amounts to R 68.4 million, while the year-to-date expenditure amounts to R 35.9million or 52.49% of the adjustment budget.
- **Bulk purchases:** The total adjustment budget amounts to R 143.1 million, while the year-to-date expenditure amounts to R 109 million or 76.17% of the adjustment budget.
- **Other expenditure:** The total adjustment budget amounts to R 226.6 million, while the year-to-date expenditure amounts to R 114.4 million or 50.49% of the adjustment budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 February 2026

Vote Description	Ref	#REF!	#REF!							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	-	-	-	-	-	15
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	366	-	-	-	-	-	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	2 258	10 232	6 667	3 566	53%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	-	-	-	-	-	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	-	292	420	(128)	-31%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	1 884	30 070	68 158	(38 088)	-56%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093
Total Capital Expenditure		(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093
Capital Expenditure - Functional Classification										
Governance and administration		-	630	911	-	292	420	(128)	-31%	911
Executive and council		-	-	15	-	-	-	-	-	15
Finance and administration		-	630	896	-	282	420	(128)	-31%	896
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	34 985	35 095	3 412	15 722	23 324	(7 602)	-33%	35 095
Community and social services		-	-	20 980	1 154	9 954	-	9 954	#DIV/0!	20 980
Sport and recreation		-	10 000	10 000	2 258	5 733	6 667	(934)	-14%	10 000
Public safety		-	-	1 230	-	-	-	-	-	1 230
Housing		-	24 985	2 885	-	35	16 657	(16 622)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	38 175	35 375	7	2 772	25 450	(22 679)	-89%	35 375
Planning and development		-	27 775	27 775	7	132	18 517	(18 385)	-99%	27 775
Road transport		-	10 400	7 600	-	2 639	6 933	(4 294)	-62%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(2 573)	39 076	37 711	723	21 808	26 051	(4 242)	-16%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	-	53	45	8	17%	68
Waste water management		-	39 008	32 473	723	17 256	26 005	(8 750)	-34%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093
Funded by:										
National Government		(2 573)	73 236	92 751	4 142	40 163	48 824	(8 661)	-18%	92 751
Provincial Government		-	39 631	14 731	-	431	26 421	(25 990)	-98%	14 731
District Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparim Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(2 573)	112 867	108 322	4 142	40 594	75 245	(34 651)	-46%	108 322
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	771	-	-	-	-	-	771
Total Capital Funding		(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093

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

The performances of the individual items are as follows:

- **Governance and administration:** reflects a total adjustment budget of R 911 thousand, while the year-to-date expenditure amounts to R 292 thousand or 32.05% of the adjustment budget.
- **Community and public safety:** reflects a total adjustment budget of R 35.1 million, while the expenditure to date amounts to R 15.7 million or 44.73% of the adjustment budget.
- **Economic and environmental services:** reflects a total adjustment budget of R 35.4 million, while the year-to-date expenditure amounts to R 2.7million or 7.63% of the adjustment budget.
- **Trading services:** reflects a total adjustment budget of R 37.7 million, while the year-to-date expenditure amounts to R 21.8 million or 57.8% of the adjustment budget.

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

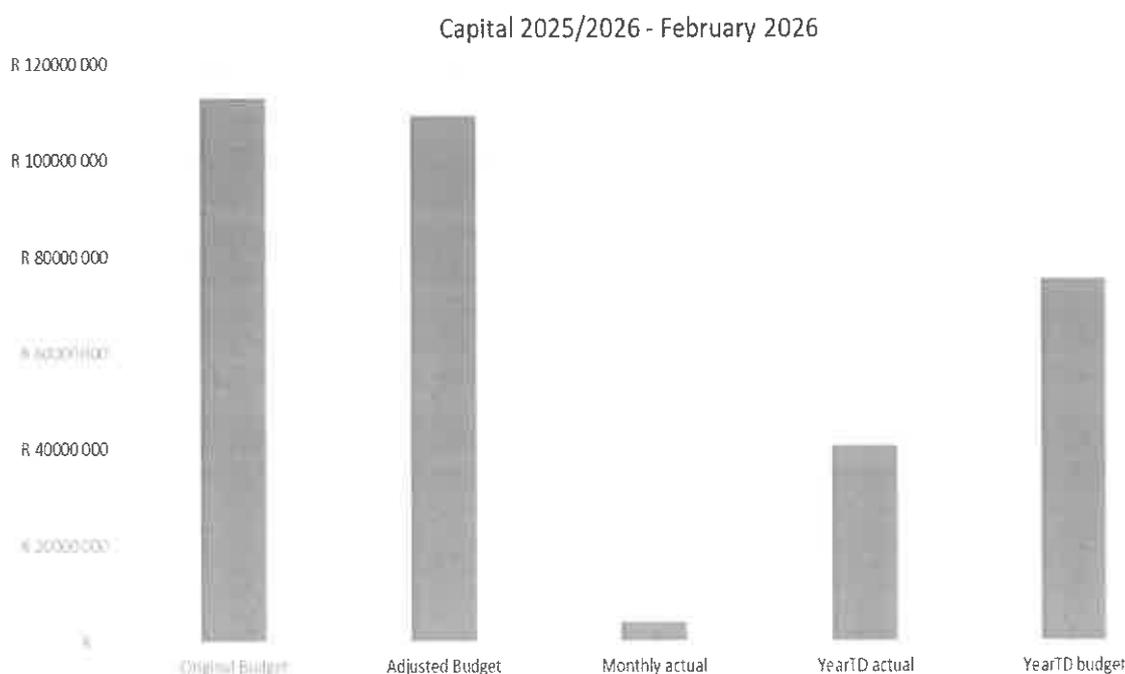


Table: Key Treasury Information as at 31 February 2026

Bank Bal, Investment - February 2026	OPENING BALANCE 01-02-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-02-2026
CURRENT ACCOUNTS	2 692 379.48	-986 418.96	1 705 960.52
CURRENT ACCOUNT BAVIAANS - ABSA	413 891.94	231 414.51	645 306.45
NEW CURRENT ACCOUNT - STANDARD BANK	1 848 387.64	- 1 161 501.94	686 885.70
NEW MOTOR REG ACCOUNT - STANDARD BANK	430 099.90	- 56 331.53	373 768.37
INVESTMENTS	7 250 088.69	129 716.89	7 379 805.58
MONEY MARKET - ABSA	36 656.87	222.60	36 879.47
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 208 116.78	6 441.08	1 214 557.86
FMG CALL ACCOUNT	3 483.82	8.82	3 492.64
MIG CALL ACCOUNT	5 994 829.44	123 044.39	6 117 873.83
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 was approved 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 February 2026

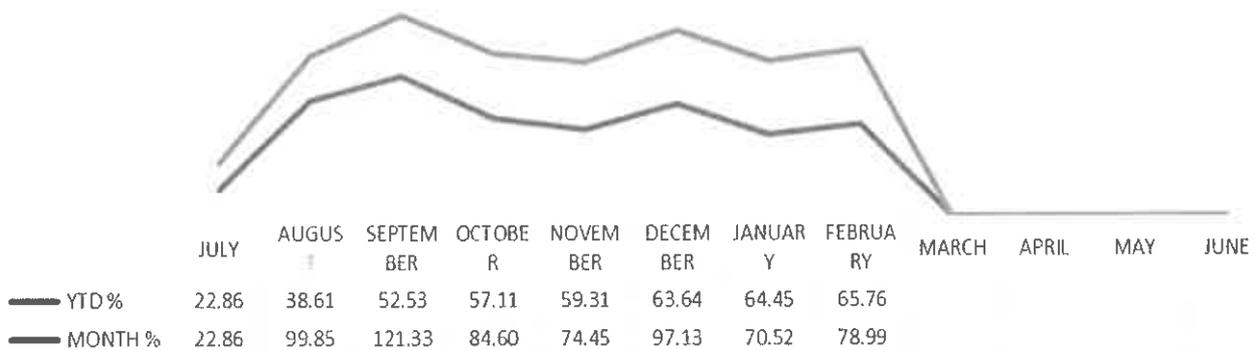
MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
February 2026	30 684	24 236	78.99%	65.76%

The collection rate for the month of February 2026 was recorded as 78.99% (refer to Annexure A). The average collection rate for the year-to-date is 65.76%. 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.

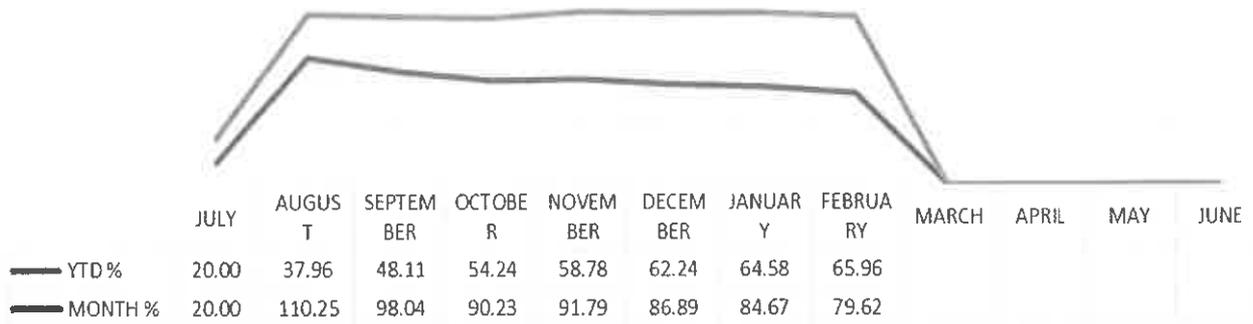
Attached as part of Annexure A is a breakdown of the collection levels per service for the month of February 2026

AVERAGE COLLECTION RATE 2025/26



Charts: Average Collection Rates

AVERAGE COLLECTION RATE 2024/25

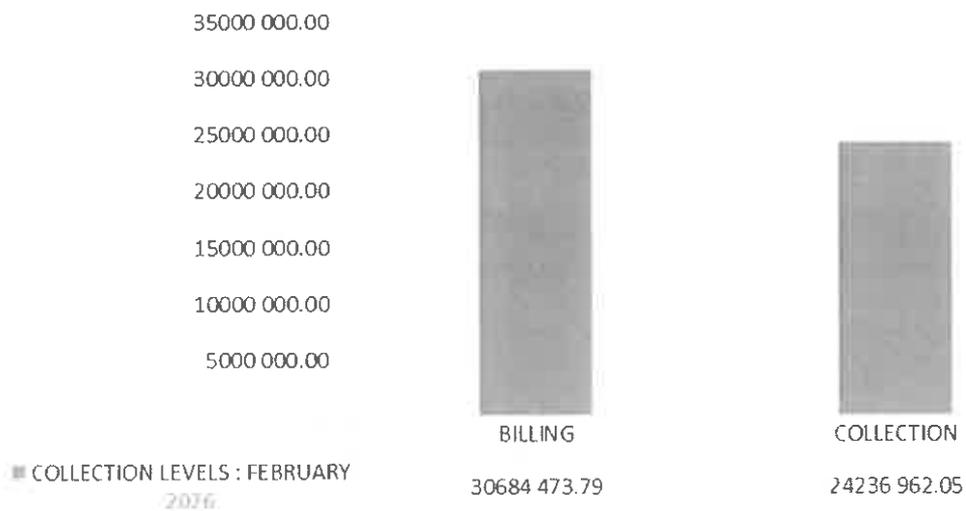


Charts: Average Collection Rates

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 FEBRUARY 2026

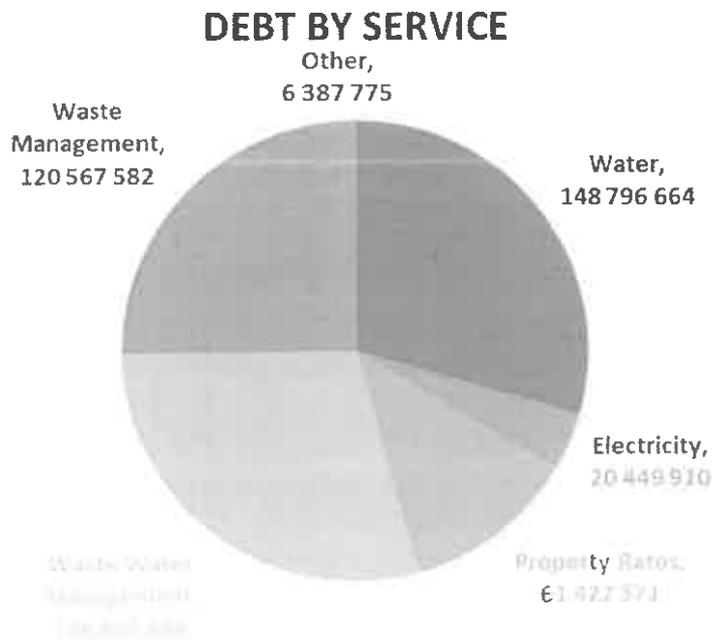


7. DEBTORS

The total outstanding debtor’s book of the municipality as at end of February 2026 amounts to R504 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 799 495.98	6 828 898.75	4 418 112.09	3 440 386.97	3 381 441.80	3 033 345.19	3 036 964.41	117 858 018.46	148 796 663.65
	Elec	7 818 415.42	1 812 380.75	1 017 909.32	997 100.98	1 042 801.09	831 785.86	475 657.92	6 453 858.79	20 449 910.13
	Rates	2 329 454.27	901 783.98	737 840.75	658 601.17	625 000.21	582 216.77	7 975 176.68	47 612 297.28	61 422 371.11
	Sewerage	4 971 805.06	3 795 187.64	3 611 911.14	3 476 708.58	3 359 642.53	3 252 320.07	4 459 661.45	119 877 651.74	146 804 888.21
	Refuse	2 863 206.00	2 303 208.26	2 192 306.57	2 126 825.35	2 072 244.11	2 018 514.53	2 698 747.45	104 292 529.99	120 567 582.26
	Other	136 524.47	83 332.57	67 539.03	62 754.72	91 787.36	56 638.55	255 527.15	5 633 670.86	6 387 774.71
	TOTAL	24 918 901.20	15 724 791.95	12 045 618.90	10 762 377.77	10 572 917.10	9 774 820.97	18 901 735.06	401 728 027.12	504 429 190.07

Debtors owing between 0-30 days amounts to R 24.9 million, and 30-60 days constitute R 15.7 million. Debtors owing over 210 days constitute R 401.7 million or 79.64%, while the debt over 90 days constitute R 451.7 million or 89.6%. This is alarming and has an adverse effect on cash flow.



Waste water 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	4 447 316.89	5 385 582.43	3 324 933.63	2 777 107.99	2 754 777.93	2 547 272.82	2 677 121.81	111 660 925.90	135 575 039.40
	Elec	1 422 625.31	224 788.80	91 065.87	76 509.72	71 909.96	47 518.33	56 935.75	1 492 377.06	3 483 730.80
	Rates	1 646 584.39	599 865.86	498 857.97	455 161.00	432 759.65	416 022.71	3 303 674.24	20 812 747.40	28 165 673.22
	Sewerage	3 847 794.58	3 204 281.50	3 136 195.47	3 096 351.31	2 991 049.06	2 945 679.42	3 321 761.50	112 472 218.60	135 015 331.44
	Refuse	2 344 996.69	1 948 049.22	1 888 887.61	1 857 251.99	1 809 215.34	1 768 703.52	2 008 710.84	93 001 643.77	106 627 458.98
	Other	104 370.60	48 282.87	49 232.27	44 445.66	41 454.97	38 331.79	237 220.39	3 643 648.16	4 206 986.71
	TOTAL		13 813 688.46	11 410 850.68	8 989 172.82	8 306 827.67	8 101 166.91	7 763 528.59	11 605 424.53	343 083 560.89

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents /GG	Water	1 047 783.13	1 016 527.07	768 367.11	382 982.85	382 552.32	336 370.28	229 717.38	2 611 509.86	6 775 810.00
	Elec	46 344.27	31 438.29	30 411.72	1 824.71	735.54	722.61	652.80	16 677.40	128 807.34
	Rates	23 999.34	17 902.18	14 870.48	10 754.30	6 433.10	4 115.93	25 828.16	135 334.83	239 238.32
	Sewerage	346 427.20	283 535.99	237 677.19	197 215.25	189 327.42	174 690.62	154 259.10	1 617 241.29	3 200 374.06
	Refuse	197 529.03	179 300.62	138 135.97	115 883.67	113 214.22	106 919.57	89 954.09	1 194 684.28	2 135 621.45
	Other	2 817.20	0.00	0.00	0.00	303.40	0.00	0.00	1 109.06	4 229.66
	TOTAL		1 664 900.17	1 528 704.15	1 189 462.47	708 660.78	692 566.00	622 819.01	500 411.53	5 576 556.72

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 156.01	22 425.70	21 493.24	22 556.34	20 151.31	21 990.11	20 003.42	461 446.52	612 222.65
	Elec	33 439.27	28 581.81	26 573.08	34 079.00	88 609.54	19 458.21	16 092.39	219 456.25	466 289.55
	Rates	13 775.07	13 775.07	13 775.07	13 774.65	13 676.55	15 014.73	681 716.21	2 175 602.09	2 941 109.44
	Sewerage	9 074.82	7 960.62	8 332.02	8 332.02	7 589.22	7 589.22	7 589.22	296 067.73	352 534.87
	Refuse	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	5 661 051.26	6 224 581.15
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10 364.20	10 364.20
	TOTAL		158 949.44	153 247.47	150 677.68	159 246.28	210 530.89	144 556.54	805 905.51	8 823 988.05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	6 646.69	20 742.97	9 078.95	18 435.05	21 206.72	14 266.67	5 139.45	95 610.50	191 127.00
	Elec	426 912.15	85 041.79	57 034.94	62 518.01	61 383.90	54 321.18	51 871.67	2 421 178.94	3 220 262.58
	Rates	161 760.77	109 270.62	102 626.00	100 823.96	98 250.89	91 630.65	2 165 626.08	15 913 482.53	18 743 471.50
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	9 091.41	21 488.98	32 762.29
	Refuse	609.82	406.56	406.56	406.56	406.56	406.56	17 531.50	43 433.46	63 607.58
	Other	28.56	0.00	0.00	0.00	31 722.23	0.00	0.00	72 692.56	104 443.35
	TOTAL	596 321.64	215 825.59	169 510.10	182 547.23	213 333.95	160 988.71	2 249 260.11	18 567 886.97	22 355 674.30

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 020.00	5 806.60	3 466.12	2 437.10	1 769.14	1 756.19	2 103.13	64 789.64	89 148.01
	Elec	2 576.06	0.00	0.00	0.00	0.00	0.00	0.00	3 543.86	6 119.92
	Rates	3 092.35	1 779.19	962.36	660.42	660.42	660.42	2 663.12	15 707.18	26 185.46
	Sewerage	7 485.35	6 091.98	4 727.45	4 727.45	4 363.80	4 363.80	4 363.80	155 220.89	191 344.52
	Refuse	4 710.76	4 115.23	2 642.62	2 642.62	2 439.34	2 439.34	2 439.34	118 987.30	140 416.55
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 059.18	8 059.18
	TOTAL	24 884.52	17 793.00	11 798.55	10 467.68	9 232.70	9 219.75	11 569.39	366 308.05	461 273.64

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	14 786.71	9 650.50	4 658.83	4 871.90	9 166.70	3 827.01	5 218.18	131 980.13	184 159.96
	Elec	10 243.35	834.04	0.00	0.00	0.00	0.00	0.00	3 771.64	14 849.03
	Rates	10 298.48	3 682.39	2 973.93	2 469.61	2 031.55	1 430.87	2 287.11	19 990.42	45 164.36
	Sewerage	10 501.08	5 903.56	5 394.21	4 063.80	3 636.50	3 272.85	2 909.20	74 491.33	110 172.53
	Refuse	5 977.12	3 513.60	2 713.27	2 091.26	2 032.78	1 829.50	1 626.24	42 049.87	61 833.64
	Other	2 400.90	0.00	0.00	0.00	0.00	0.00	0.00	29 259.71	31 660.61
	TOTAL	54 207.64	23 584.09	15 740.24	13 496.57	16 867.53	10 360.23	12 040.73	301 543.10	447 840.13

8. CREDITORS

8.1. Total creditors

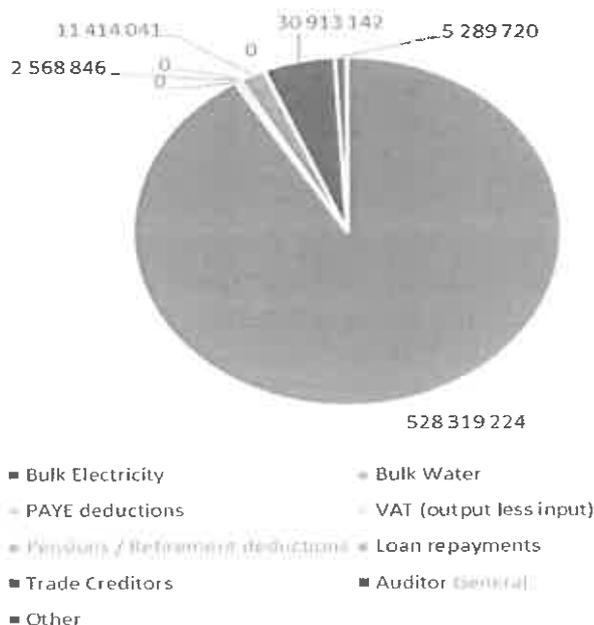
Per table SC4 of the M06 January C-schedule, the total accounts payable as at 31 February 2026 amounts to R 578 million. This total does not take into account the Municipal Debt Relief write-off portion of R 398.3 million. With the write-off portion included, the total Eskom balance is R926 million, and the total accounts payable is R976.3 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 - M08 February

Description	NT Code	#REF!									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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	16 855	19 073	19 502	10 045	16 734	17 979	117 877	310 255	528 319		
Bulk Water	0200	-	-	-	-	-	-	-	-	-		
PAYE deductions	0300	2 577	(256)	-	34	82	-	17	(142)	2 589		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	2 514	(450)	-	(1 450)	(450)	-	(1 412)	(3 112)	91 414		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	15 157	1 048	2 002	(3 853)	2 381	147	805	13 344	39 913		
Auditor General	0800	315	(356)	404	2 640	2 265	-	-	-	4 268		
Other	0900	(11)	-	-	-	-	-	-	-	(11)		
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-		
Total By Customer Type	1000	37 488	18 609	21 988	7 387	21 014	17 809	117 302	338 712	578 494	-	

Per table SC4, creditors owed between 0-30 days amounts to R 37.4 million, 31-60 days amounts to R 19 million, 61-90 days amounts to R 21.9 million, and 91-120 days amounts to R 21 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 FEBRUARY 2026



8.2. Pension fund breakdown for February 2026

PENSION FUND CONTRIBUTIONS

PENSION FUND	CONTRIBUTIONS OUTSTANDING - due 07 March 2026
CONSOLIDATED RETIREMENT FUND	1 934 456
NATIONAL FUND FOR MUNICIPAL WORKERS	388 937
SALA PENSION FUND	534 206
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 036
MCPF FUND	5 391
Total	2 964 057

PENSION FUND LATE PAYMENT INTEREST

PENSION FUND	INTEREST OUTSTANDING - accumulated 2019 - 2024
CONSOLIDATED RETIREMENT FUND	3 804 995
NATIONAL FUND FOR MUNICIPAL WORKERS	938 019
SALA PENSION FUND	3 706 531
SAMWU VOORSORGFONDS	0
CAPE JOINT PENSION FUND	0
MCPF FUND	436
Total	8 449 981

PENSION FUND	TOTAL OUTSTANDING
CONSOLIDATED RETIREMENT FUND	5 739 451
NATIONAL FUND FOR MUNICIPAL WORKERS	1 326 956
SALA PENSION FUND	4 240 737
SAMWU VOORSORGFONDS	69 031
CAPE JOINT PENSION FUND	32 036
MCPF FUND	5 826
Total	11 414 038

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 ¹	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 33 231 895	R -	R -	R 2 000	R -2 000	-
TOTAL	R 259 386 346	R -	R 165 043 707	R 143 583 430	R 21 460 276	87,00%

9.2 Roll-over grant expenditure

An amount of R15 874 837,00 for Municipal Disaster Recovery Grant (MDRG) was approved for roll-over into the 2025/26 financial year. At the end of December 2025, the roll-over expenditure amounted to R 11 447 073.37 or 72.11% of the approved roll-over amount.

10. CASHFLOW POSITION AS AT 31 FEBRUARY 2026

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

CASH BALANCE B/F AT 01 FEBRUARY 2026	R2 692 379
CASH RECEIVED FOR THE PERIOD	R 50 806 506
CASH PAYMENTS MADE FOR THE PERIOD	R51 792 925
CASH BALANCE AS AT 31 FEBRUARY 2026	R1 705 961

The bank balance ended on a positive balance of R 1 705 961 at 31 February 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 February 2026

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for February 2026 is calculated at 22.88%. Water losses for January 2026 were calculated at -9.18 while December 2026 losses were calculated at 26.23%. The year-to-date average as of February 2026 was 30.03%

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	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	263 797	203 432	60 365	22.88
Mar-26				
Apr-26				
May-26				
Jun-26				
Total	2 414 912	1 689 788	725 124	30.03%

12.1.2. Electricity Losses

Electricity losses for February 2026 is calculated as 18.28%. Electricity losses for January 2026 and December 2025 were calculated at 9.99% and 11.10% respectively. The year-to-date average as at February 2026 is 15.76%.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	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	4 527 699	5 540 475	1 012 777	18.28
Mar-26				
Apr-26				
May-26				
Jun-26				
Total	41 887 101	49 722 094	7 834 993	15.76%

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 February 2026

15. C-SCHEDULES

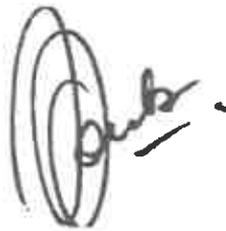
Attached as Annexure D are the C-Schedule tables for the period ending 31 February 2026.

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.

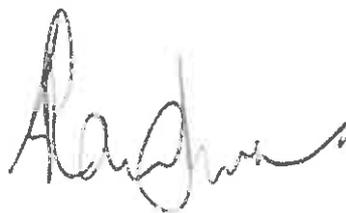
Dr Beyers Naude Local Municipality EC101

Print Name: (CFO) Mr Jimmy Joubert

A handwritten signature in black ink, appearing to read 'Joubert', written over a horizontal line.

Signature: _____

Print Name: (MM) Dr Edward Martin Rankwana

A handwritten signature in black ink, appearing to read 'Rankwana', written over a horizontal line.

Signature: _____

Date: 16 March 2026

17. ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Feb-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	133 934.44	166 920.41	91 171.76	143 613.08	88 323.05	41 146.85	41 950.03	610 199.96	1 317 259.58
	Elec	182 677.03	127 955.82	157 578.83	189 896.28	167 109.13	208 110.67	194 415.21	1 257 045.36	2 484 788.33
	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	235 448.37	136 061.14	117 275.49	74 193.66	77 521.76	34 934.25	33 820.05	158 260.36	867 515.08
	Refuse	27 365.45	16 094.58	13 499.61	9 457.30	8 271.65	6 414.66	6 177.78	47 073.85	134 354.88
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	583 239.79	450 846.45	383 340.19	420 974.82	345 040.09	294 420.93	280 177.57	2 545 921.52	5 303 961.36

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	-211 530.48	-211 530.48
	Elec	17 189.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17 189.16
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	17 189.16	0.00	0.00	0.00	0.00	0.00	0.00	-211 530.48	-194 341.32
		600 428.95	450 846.45	383 340.19	420 974.82	345 040.09	294 420.93	280 177.57	2 334 391.04	5 109 620.04

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	44 716.87	38 998.87	71 598.69	11 374.43	27 763.47	10 368.95	512.25	-3 357.81	201 975.72
	Elec	453 411.88	463 415.80	386 811.47	343 124.62	372 895.75	324 487.81	31 543.39	1 046.29	2 376 737.01
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	20 634.56	16 537.42	37 171.98
	Sewerage	15 583.30	18 183.10	727.30	2 135.16	1 470.10	1 470.10	71 661.88	63 094.11	174 325.05
	Refuse	1 773.14	1 742.25	1 505.37	1 505.37	1 505.37	1 505.37	16 141.08	42 706.68	68 384.63
	Other	0.00	0.00	0.00	2.30	0.00	0.00	0.00	-5 326.50	-5 324.20
	TOTAL	515 485.19	522 340.02	460 642.83	358 141.88	403 634.69	337 832.23	140 493.16	114 700.19	2 853 270.19

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	4 409.96	6 182.64	5 131.74	9 436.93	8 605.09	6 337.44	4 289.84	125 500.79	169 894.43
	Elec	2 268.47	1 713.26	1 713.26	1 713.26	1 713.26	1 713.26	1 713.26	-2 004 130.73	-1 991 582.70
	Rates	2 211.45	2 291.85	702.36	685.65	685.65	1 349.29	1 311 589.33	1 577 414.90	2 896 930.48
	Sewerage	1 770.82	1 770.82	1 770.82	1 770.82	1 770.82	1 770.82	673 808.39	1 378 698.82	2 063 132.13
	Refuse	2 638.44	2 638.44	2 638.44	2 638.44	2 638.44	2 638.44	333 149.89	875 777.64	1 224 758.17
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	13 299.14	14 597.01	11 956.62	16 245.10	15 413.26	13 809.25	2 324 550.71	1 953 645.81	4 363 516.90

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	694.11	0.00	0.00	0.00	0.00	0.00	0.00	-6 060.99	-5 366.88
	Elec	21 258.00	207.77	0.00	0.00	0.00	0.00	0.00	0.00	21 465.77
	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	-726.50	-726.50
	Refuse	473.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	473.76
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187 520.01	187 520.01
	TOTAL	22 425.87	207.77	0.00	0.00	0.00	0.00	0.00	180 732.52	203 366.16

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	2 652.78	284.36	213.88	0.00	0.00	0.00	0.00	0.00	3 151.02
	Elec	913.21	913.21	3 805.35	0.00	0.00	0.00	0.00	-8 965.98	-3 334.21
	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	4 363.88	0.00	4 363.88
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	2 212.81	0.00	2 212.81
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	3 565.99	1 197.57	4 019.23	0.00	0.00	0.00	6 576.69	-8 965.98	6 393.50

Sub total Provincial Departments		1 155 205.14	399 188.82	859 958.87	795 361.80	764 088.04	646 062.41	1 751 798.13	4 574 903.58	12 536 166.79
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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	206 721.63	8 931.29	7 977.18	8 099.12	8 379.49	9 309.92	8 357.47	88 994.08	346 770.18
	Elec	619 578.06	1 711.01	1 711.01	1 711.01	1 711.01	1 711.01	1 711.01	16 598.58	646 442.70
	Rates	14 942.37	12 080.87	6 151.17	2 205.99	23.38	23.38	23.38	-439490.16	-404 039.62
	Sewerage	87 402.63	363.65	363.65	363.65	363.65	363.65	4 727.53	9 600.72	103 549.13
	Refuse	23 165.72	643.44	643.44	643.44	643.44	517.43	2 845.86	17 200.78	46 303.55
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 330.59	9 330.59
	TOTAL	951 810.41	23 730.26	16 846.45	13 023.21	11 120.97	11 925.39	17 665.25	-297 765.41	748 356.53

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	18 325.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18 325.90
	Rates	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	76 690.56	3 900 475.61	4 059 098.75
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	31 981.33	13 655.43	76 690.56	3 900 475.61	4 077 424.65				

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-188.95	-188.95
	Elec	8 112.80	10 936.56	10 816.91	8 923.01	9 661.42	12 495.45	14 471.40	3 772.47	79 190.02
	Rates	387.85	387.85	387.85	387.85	387.85	387.85	110 026.65	275 285.19	387 638.94
	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	2 439.27	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
	TOTAL	8 500.65	11 324.41	11 204.76	9 310.86	10 049.27	12 883.30	126 937.32	291 805.70	482 016.27

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	32 769.30	145.88	72.94	72.94	72.94	72.94	0.00	-69.73	33 137.21
	Elec	40 860.44	13 177.21	12 588.82	14 822.73	15 618.39	16 589.68	0.00	0.00	113 657.27
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.28	-0.28
	Sewerage	13 090.78	4 000.21	4 000.21	4 000.21	4 000.21	4 000.21	3 299.86	-2 533.04	33 858.65
	Refuse	2 103.50	406.54	203.28	0.00	0.00	0.00	0.00	-1 878.64	834.68
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		88 824.02	17 729.84	16 865.25	18 895.88	19 691.54	20 662.83	3 299.86	-4 481.69

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	398.36	2 423.46
	Elec	86 699.08	95 558.75	81 222.08	99 845.05	107 797.42	9 017.81	865.15	0.00	481 005.34
	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	6 182.15	4 551.00	47 826.05
	Refuse	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	2 510.65	1 848.07	19 422.62
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		95 681.18	104 540.85	90 204.18	108 827.15	116 779.52	17 999.91	9 847.25	6 797.43

Sub total National Departments:		1 176 797.59	170 980.79	148 776.07	163 712.53	173 296.73	77 126.86	234 440.24	3 896 831.64	6 039 962.45
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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	4 447 316.89	5 385 582.43	3 324 933.63	2 777 107.99	2 754 777.93	2 547 272.82	2 677 121.81	111 660 925.90	135 575 039.40
	Elec	1 422 625.31	224 788.80	91 065.87	76 509.72	71 909.96	47 518.33	56 935.75	1 492 377.06	3 483 730.80
	Rates	1 646 584.39	599 865.86	498 857.97	455 161.00	432 759.65	416 022.71	3 303 674.24	20 812 747.40	28 165 673.22
	Sewerage	3 847 794.58	3 204 281.50	3 136 195.47	3 096 351.31	2 991 049.06	2 945 679.42	3 321 761.50	112 472 218.60	135 015 331.44
	Refuse	2 344 996.69	1 948 049.22	1 888 887.61	1 857 251.99	1 809 215.34	1 768 703.52	2 008 710.84	93 001 643.77	106 627 458.98
	Other	104 370.60	48 282.87	49 232.27	44 445.66	41 454.97	38 331.79	237 220.39	3 643 648.16	4 206 986.71
	TOTAL		13 813 688.46	11 410 850.68	8 989 172.82	8 306 827.67	8 101 166.91	7 763 528.59	11 605 424.53	343 083 560.89

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	1 047 783.13	1 016 527.07	768 367.11	382 982.85	382 552.32	336 370.28	229 717.38	2 611 509.86	6 775 810.00
	Elec	46 344.27	31 438.29	30 411.72	1 824.71	735.54	722.61	652.80	16 677.40	128 807.34
	Rates	23 999.34	17 902.18	14 870.48	10 754.30	6 433.10	4 115.93	25 828.16	135 334.83	239 238.32
	Sewerage	346 427.20	283 535.99	237 677.19	197 215.25	189 327.42	174 690.62	154 259.10	1 617 241.29	3 200 374.06
	Refuse	197 529.03	179 300.62	138 135.97	115 883.67	113 214.22	106 919.57	89 954.09	1 194 684.28	2 135 621.45
	Other	2 817.20	0.00	0.00	0.00	303.40	0.00	0.00	1 109.06	4 229.66
	TOTAL		1 664 900.17	1 528 704.15	1 189 462.47	708 660.78	692 566.00	622 819.01	500 411.53	5 576 556.72

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	22 156.01	22 425.70	21 493.24	22 556.34	20 151.31	21 990.11	20 003.42	461 446.52	612 222.65
	Elec	33 439.27	28 581.81	26 573.08	34 079.00	88 609.54	19 458.21	16 092.39	219 456.25	466 289.55
	Rates	13 775.07	13 775.07	13 775.07	13 774.65	13 676.55	15 014.73	681 716.21	2 175 602.09	2 941 109.44
	Sewerage	9 074.82	7 960.62	8 332.02	8 332.02	7 589.22	7 589.22	7 589.22	296 067.73	352 534.87
	Refuse	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	80 504.27	5 661 051.26	6 224 581.15
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10 364.20	10 364.20
	TOTAL		158 949.44	153 247.47	150 677.68	159 246.28	210 530.89	144 556.54	805 905.51	8 823 988.05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	6 646.69	20 742.97	9 078.95	18 435.05	21 206.72	14 266.67	5 139.45	95 610.50	191 127.00
	Elec	426 912.15	85 041.79	57 034.94	62 518.01	61 383.90	54 321.18	51 871.67	2 421 178.94	3 220 262.58
	Rates	161 760.77	109 270.62	102 626.00	100 823.96	98 250.89	91 630.65	2 165 626.08	15 913 482.53	18 743 471.50
	Sewerage	363.65	363.65	363.65	363.65	363.65	363.65	9 091.41	21 488.98	32 762.29
	Refuse	609.82	406.56	406.56	406.56	406.56	406.56	17 531.50	43 433.46	63 607.58
	Other	28.56	0.00	0.00	0.00	31 722.23	0.00	0.00	72 692.56	104 443.35
	TOTAL	596 321.64	215 825.59	169 510.10	182 547.23	213 333.95	160 988.71	2 249 260.11	18 567 886.97	22 355 674.30

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 020.00	5 806.60	3 466.12	2 437.19	1 769.14	1 756.19	2 103.13	64 789.64	89 148.01
	Elec	2 576.06	0.00	0.00	0.00	0.00	0.00	0.00	3 543.36	6 119.92
	Rates	3 092.35	1 779.19	962.36	660.42	660.42	660.42	2 663.12	15 707.18	26 185.46
	Sewerage	7 485.35	6 091.98	4 727.45	4 727.45	4 363.80	4 363.80	4 363.80	155 220.89	191 344.52
	Refuse	4 710.76	4 115.23	2 642.62	2 642.62	2 439.34	2 439.34	2 439.34	118 987.30	140 416.55
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 059.18	8 059.18
	TOTAL	24 884.52	17 793.00	11 798.55	10 467.68	9 232.70	9 219.75	11 569.39	366 308.05	461 273.64

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	14 786.71	9 650.50	4 658.83	4 871.90	9 166.70	3 827.01	5 218.18	131 980.13	184 159.96
	Elec	10 243.35	834.04	0.00	0.00	0.00	0.00	0.00	3 771.64	14 849.03
	Rates	10 298.48	3 682.39	2 973.93	2 469.61	2 031.55	1 430.87	2 287.11	19 990.42	45 164.36
	Sewerage	10 501.08	5 903.56	5 394.21	4 063.80	3 636.50	3 272.85	2 909.20	74 491.33	110 172.53
	Refuse	5 977.12	3 513.60	2 713.27	2 091.26	2 032.78	1 829.50	1 626.24	42 049.87	61 833.64
	Other	2 400.90	0.00	0.00	0.00	0.00	0.00	0.00	29 259.71	31 660.61
	TOTAL	54 207.64	23 584.09	15 740.24	13 496.57	16 867.53	10 360.23	12 040.73	301 543.10	447 840.13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	827 598.16	146 410.73	109 658.72	59 109.85	58 384.34	40 336.71	42 262.15	2 227 870.68	3 511 631.34
	Elec	4 424 980.98	726 106.63	156 575.98	162 133.58	143 655.77	135 639.84	105 385.89	3 031 487.65	8 885 966.32
	Rates	434 932.27	123 278.17	79 063.63	54 207.81	52 621.24	34 111.01	270 602.78	2 735 868.16	3 784 685.07
	Sewerage	390 680.33	120 489.27	88 901.53	77 009.45	72 004.19	67 639.33	161 823.48	3 629 977.45	4 608 525.03
	Refuse	168 847.65	63 282.86	58 015.48	51 289.78	48 862.05	44 125.22	132 503.83	3 234 223.61	3 801 150.48
	Other	26 907.21	35 049.70	18 306.76	18 306.76	18 306.76	18 306.76	18 306.76	1 677 420.57	1 830 911.28
	TOTAL	6 273 946.60	1 214 617.36	510 522.10	422 057.23	393 834.35	340 158.87	730 884.89	16 536 848.12	26 422 869.52

ANNEXURE A

Top 200 Debtors February 2015

Account Name	Account Number	EFF Number	Client	30Days	60Days	90Days	100Days	130Days	160Days	190Days	220Days	250Days	280Days	310Days	340Days	370Days	400Days	430Days	460Days	490Days	520Days	550Days	580Days	610Days	640Days	670Days	700Days	730Days	760Days	790Days	820Days	850Days	880Days	910Days	940Days	970Days	1000Days	1030Days	1060Days	1090Days	1120Days	1150Days	1180Days	1210Days	1240Days	1270Days	1300Days	1330Days	1360Days	1390Days	1420Days	1450Days	1480Days	1510Days	1540Days	1570Days	1600Days	1630Days	1660Days	1690Days	1720Days	1750Days	1780Days	1810Days	1840Days	1870Days	1900Days	1930Days	1960Days	1990Days	2020Days	2050Days	2080Days	2110Days	2140Days	2170Days	2200Days	2230Days	2260Days	2290Days	2320Days	2350Days	2380Days	2410Days	2440Days	2470Days	2500Days	2530Days	2560Days	2590Days	2620Days	2650Days	2680Days	2710Days	2740Days	2770Days	2800Days	2830Days	2860Days	2890Days	2920Days	2950Days	2980Days	3010Days	3040Days	3070Days	3100Days	3130Days	3160Days	3190Days	3220Days	3250Days	3280Days	3310Days	3340Days	3370Days	3400Days	3430Days	3460Days	3490Days	3520Days	3550Days	3580Days	3610Days	3640Days	3670Days	3700Days	3730Days	3760Days	3790Days	3820Days	3850Days	3880Days	3910Days	3940Days	3970Days	4000Days	4030Days	4060Days	4090Days	4120Days	4150Days	4180Days	4210Days	4240Days	4270Days	4300Days	4330Days	4360Days	4390Days	4420Days	4450Days	4480Days	4510Days	4540Days	4570Days	4600Days	4630Days	4660Days	4690Days	4720Days	4750Days	4780Days	4810Days	4840Days	4870Days	4900Days	4930Days	4960Days	4990Days	5020Days	5050Days	5080Days	5110Days	5140Days	5170Days	5200Days	5230Days	5260Days	5290Days	5320Days	5350Days	5380Days	5410Days	5440Days	5470Days	5500Days	5530Days	5560Days	5590Days	5620Days	5650Days	5680Days	5710Days	5740Days	5770Days	5800Days	5830Days	5860Days	5890Days	5920Days	5950Days	5980Days	6010Days	6040Days	6070Days	6100Days	6130Days	6160Days	6190Days	6220Days	6250Days	6280Days	6310Days	6340Days	6370Days	6400Days	6430Days	6460Days	6490Days	6520Days	6550Days	6580Days	6610Days	6640Days	6670Days	6700Days	6730Days	6760Days	6790Days	6820Days	6850Days	6880Days	6910Days	6940Days	6970Days	7000Days	7030Days	7060Days	7090Days	7120Days	7150Days	7180Days	7210Days	7240Days	7270Days	7300Days	7330Days	7360Days	7390Days	7420Days	7450Days	7480Days	7510Days	7540Days	7570Days	7600Days	7630Days	7660Days	7690Days	7720Days	7750Days	7780Days	7810Days	7840Days	7870Days	7900Days	7930Days	7960Days	7990Days	8020Days	8050Days	8080Days	8110Days	8140Days	8170Days	8200Days	8230Days	8260Days	8290Days	8320Days	8350Days	8380Days	8410Days	8440Days	8470Days	8500Days	8530Days	8560Days	8590Days	8620Days	8650Days	8680Days	8710Days	8740Days	8770Days	8800Days	8830Days	8860Days	8890Days	8920Days	8950Days	8980Days	9010Days	9040Days	9070Days	9100Days	9130Days	9160Days	9190Days	9220Days	9250Days	9280Days	9310Days	9340Days	9370Days	9400Days	9430Days	9460Days	9490Days	9520Days	9550Days	9580Days	9610Days	9640Days	9670Days	9700Days	9730Days	9760Days	9790Days	9820Days	9850Days	9880Days	9910Days	9940Days	9970Days	10000Days
WILCOX/RECONDOR/CSIEL	71853000	7038000	175000	314000	361000	580000	611000	678000	738000	800000	860000	920000	980000	1040000	1100000	1160000	1220000	1280000	1340000	1400000	1460000	1520000	1580000	1640000	1700000	1760000	1820000	1880000	1940000	2000000	2060000	2120000	2180000	2240000	2300000	2360000	2420000	2480000	2540000	2600000	2660000	2720000	2780000	2840000	2900000	2960000	3020000	3080000	3140000	3200000	3260000	3320000	3380000	3440000	3500000	3560000	3620000	3680000	3740000	3800000	3860000	3920000	3980000	4040000	4100000	4160000	4220000	4280000	4340000	4400000	4460000	4520000	4580000	4640000	4700000	4760000	4820000	4880000	4940000	5000000	5060000	5120000	5180000	5240000	5300000	5360000	5420000	5480000	5540000	5600000	5660000	5720000	5780000	5840000	5900000	5960000	6020000	6080000	6140000	6200000	6260000	6320000	6380000	6440000	6500000	6560000	6620000	6680000	6740000	6800000	6860000	6920000	6980000	7040000	7100000	7160000	7220000	7280000	7340000	7400000	7460000	7520000	7580000	7640000	7700000	7760000	7820000	7880000	7940000	8000000	8060000	8120000	8180000	8240000	8300000	8360000	8420000	8480000	8540000	8600000	8660000	8720000	8780000	8840000	8900000	8960000	9020000	9080000	9140000	9200000	9260000	9320000	9380000	9440000	9500000	9560000	9620000	9680000	9740000	9800000	9860000	9920000	9980000	10040000	10100000	10160000	10220000	10280000	10340000	10400000	10460000	10520000	10580000	10640000	10700000	10760000	10820000	10880000	10940000	11000000	11060000	11120000	11180000	11240000	11300000	11360000	11420000	11480000	11540000	11600000	11660000	11720000	11780000	11840000	11900000	11960000	12020000	12080000	12140000	12200000	12260000	12320000	12380000	12440000	12500000	12560000	12620000	12680000	12740000	12800000	12860000	12920000	12980000	13040000	13100000	13160000	13220000	13280000	13340000	13400000	13460000	13520000	13580000	13640000	13700000	13760000	13820000	13880000	13940000	14000000	14060000	14120000	14180000	14240000	14300000	14360000	14420000	14480000	14540000	14600000	14660000	14720000	14780000	14840000	14900000	14960000	15020000	15080000	15140000	15200000	15260000	15320000	15380000	15440000	15500000	15560000	15620000	15680000	15740000	15800000	15860000	15920000	15980000	16040000	16100000	16160000	16220000	16280000	16340000	16400000	16460000	16520000	16580000	16640000	16700000	16760000	16820000	16880000	16940000	17000000	17060000	17120000	17180000	17240000	17300000	17360000	17420000	17480000	17540000	17600000	17660000	17720000	17780000	17840000	17900000	17960000	18020000	18080000	18140000	18200000	18260000	18320000	18380000	18440000	18500000	18560000	18620000	18680000	18740000	18800000	18860000	18920000	18980000	19040000	19100000	19160000	19220000	19280000	19340000	19400000	19460000	19520000	19580000	19640000	19700000	19760000	19820000	19880000	19940000	20000000							

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : FEBRUARY 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	256 074.86	2 426 716.40	947.66
Services			
Billed Electricity	7 802 712.41	7 544 813.11	96.69
Prepaid Electricity	6 793 203.49	6 793 203.49	100.00
Refuse Removal	2 725 324.90	918 669.16	33.71
Sewerage / Sanitation	4 483 095.54	1 783 586.77	39.78
Water	7 152 304.29	3 400 329.42	47.54
Other (Specify) e.g.			
Housing rental	0.69	0.00	0.00
Rental of facilities and equipment	18 203.31	18 203.31	100.00
Fines	27 654.00	27 654.00	100.00
Licences and permits	113 235.87	113 235.87	100.00
Service connections and reconnections	12 435.10	12 435.10	100.00
Plan approval fees	20 223.15	20 223.15	100.00
Cemetery fees	7 418.92	7 418.92	100.00
Tender receipts	7 407.50	7 407.50	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	607.77	607.77	100.00
Sundries	177 503.03	75 389.12	42.47
Agency services	1 072 135.10	1 072 135.10	100.00
Interest earned - external investments	14 933.86	14 933.86	100.00
	30 684 473.79	24 236 962.05	78.99

INVESTMENTS RECONCILIATION: FEBRUARY 2026

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance B/F 01/02/2026 - statements / system reports	Interest received statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 February 2026	Balance per Promun @ 31 February 2026	Reconciling items Difference = J - K	Comments
			629889415100									
			629889415111									
			629889415112									
			629889415113									
MONEY MARKET	9257114251	ABSA BANK	629889415114	36 656.87	222.60	0.00	0.00	0.00	36 879.47	36 879.47	0.00	
			629889418600									
			629889418611									
			629889418612									
			629889418613									
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418614	1 208 116.78	6 441.08	0.00	0.00	0.00	1 214 557.86	1 214 557.86	0.00	
			629889418200									
			629889418211									
			629889418212									
			629889418213									
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418214	3 483.82	8.82	0.00	0.00	0.00	3 492.64	3 492.64	0.00	
			629889418100									
			629889418111									
			629889418112									
			629889418113									
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418114	5 994 829.44	43 486.42	18 591 000.00	18 511 442.03	0.00	6 117 873.83	11 424 784.63	- 5 306 910.80	Some of the withdrawals amounts were receipted in an incorrect vote.
			629889418500									
			629889418511									
			629889418512									
			629889418513									
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418514	7 001.78	0.00	0.00	0.00	0.00	7 001.78	7 001.78	0.00	
TOTAL				7 250 088.69	50 158.92	18 591 000.00	18 511 442.03	0.00	7 379 805.58	12 686 716.38	- 5 306 910.80	

ANNEXURE A

CHARGES	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL	ADVERSE	CRIMINAL
OFFENSE	DESCRIPTION	CHARGES														
12/21/2018	OFFENSE: CONDUCT SERVICES	0	8025	1045	1462	8025	9186	1125	5036	6324	20000	20000	20000	20000	20000	20000
12/21/2018	PARIS FERRARI CONDUCT	0	9124	1624	2522	3004	4074	9105	3460	20000	50000	50000	50000	50000	50000	50000
12/21/2018	FERRARI VANDERVAART	0	23146	30346	25100	29746	3881	40247	30004	220000	230000	230000	230000	230000	230000	230000
12/21/2018	FERRARI CONDUCT	0	9124	8125	3104	6881	6034	9505	5036	48527	48527	48527	48527	48527	48527	48527
12/21/2018	OFFENSE: FINANCIAL SERVICES	5380	4827	5745	7134	6445	1200	3300	4235	38400	48527	48527	48527	48527	48527	48527
12/21/2018	OFFENSE: TECHNICAL SERVICES	0	2624	6306	1309	9036	2147	2273	1005	20000	105745	105745	105745	105745	105745	105745
12/21/2018	REWARDS SERVICES	1000	4846	3074	4045	3004	3000	2305	1710	15494	20000	20000	20000	20000	20000	20000
12/21/2018	SEMI-ANNUAL	0	16772	17340	1400	17408	12152	16772	6786	70000	120000	120000	120000	120000	120000	120000
12/21/2018	VALENTINE	139	4846	4524	4800	2679	2017	2974	2395	150000	120000	120000	120000	120000	120000	120000
12/21/2018	BREITENBERG	522	1412	1010	1481	1627	2242	2000	2000	120000	210000	210000	210000	210000	210000	210000
12/21/2018	AFRICA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/21/2018	AFRICA	0	5000	6000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000	16000	17000
12/21/2018	MECHANICAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/21/2018	AFRICA	0	0	0	0	0	0	0	0	11000	11000	0	0	0	0	0
12/21/2018	EXCELLENCE	0	1512	1575	1441	1534	1549	1725	1315	11000	11000	11000	11000	11000	11000	11000
12/21/2018	VALENTINE-CARRIER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000	14000

ANNEXURE A

REPAIRS AND MAINTENANCE FEBRUARY 2026													
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	627 600	0	110 301	115 577	0	1 043	0	0	504	227 426	313 800
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	418 400	478	220	0	59 789	60 583	61 918	59 236	58 542	300 766	209 200
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	2 150 011	18 260	825 141	146 143	924 850	167 411	0	213 136	77 693	2 372 633	1 075 006
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	52 300	4 438	6 843	9 275	8 286	4 853	6 322	812	5 859	46 688	26 150
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	418 400	0	0	0	0	113 133	139 959	0	0	253 091	209 200
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 100	366 100	0	0	0	0	0	0	0	168 835	168 835	183 050
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	1 500 000	0	8 696	0	0	41 922	21 162	91 557	8 696	172 032	950 000
9/244-10-16	FLUSHING RESERVOIRS	470 700	700	0	3 940	0	0	0	0	30 669	0	34 609	235 350
9/225-21-25	GENERAL MAINTENANCE	27 196	0	0	0	0	0	0	0	0	0	0	13 598
9/225-22-26	GENERAL MAINTENANCE	209 200	50 000	0	0	0	0	0	0	0	30 212	30 212	104 600
9/244-5-9	GENERAL MAINTENANCE	2 800 000	1 200 000	25 845	33 706	15 557	1 246	193 259	45 922	21 195	30 815	367 544	1 400 000
9/246-8-8	GENERAL MAINTENANCE	585 000	585 000	0	0	0	0	0	0	0	0	0	292 500
9/246-89-92	GENERAL MAINTENANCE	300 000	300 000	0	23 188	0	25 149	32 512	700 000	0	0	80 848	150 000
9/246-11-16	IGG METER REPLACEMENT	280 000	280 000	0	0	0	0	0	0	0	0	0	140 000
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	30 000	0	0	0	0	0	0	0	0	0	100 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	1 752	0	0	0	0	0	0	0	1 199	1 199	876
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 500 000	1 500 000	0	53 582	73 131	83 889	253 937	232 979	58 679	21 583	777 780	750 000
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	350 000	350 000	0	7 495	3 783	2 400	34 360	111 251	14 186	32 550	206 024	175 000
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 643	36 643	0	0	0	1 390	0	1 735	0	0	3 125	18 322
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 920	20 920	0	1 896	0	10 791	1 497	626	0	0	14 810	10 460
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	2 010 000	0	24 761	140 603	17 218	162 775	132 800	4 554	53 206	535 918	1 050 000
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	0	75 412	21 166	46 249	19 810	0	379 972	130 344	672 953	1 400 000
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	50 000	0	0	0	0	0	0	0	0	0	325 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	60 760	19 471	75 647	3 885	0	0	0	159 762	325 000
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	30 000	0	7 571	1 122	5 043	2 522	3 417	0	0	19 676	15 000
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 300	52 300	0	0	0	32 872	473	0	6 597	237	40 179	26 150
9/216-31-33	MATERIALS, STORES REQUIREMNT	52 300	52 300	185	0	1 478	0	0	0	0	0	1 663	26 150
9/217-3-3	MATERIALS, STORES REQUIREMNT	156 900	156 900	0	0	0	25 562	0	0	0	2 013	27 575	78 450
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	200 000	0	16 469	15 891	74 153	0	0	524	17 436	124 472	100 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	261 500	0	0	0	32 207	40 099	0	9 858	460	82 624	130 750
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	6 827	7 583	0	0	0	67 864	32 511	114 784	125 000
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	264 341	0	0	0	6 629	10 251	0	180	641	17 700	157 171
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	100 000	0	2 312	19 649	0	0	0	5 354	0	27 314	25 000
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	0	8 236	65 945	0	0	0	0	74 181	75 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	20 920	0	6 045	3 313	409	0	0	0	0	9 766	10 460
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	29 811	0	0	0	4 837	0	0	2 321	0	7 158	14 906
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	175 000	0	7 873	0	0	0	0	0	1 821	9 694	87 500
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	92 000	0	0	0	0	0	0	3 859	0	3 859	46 000
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	35 000	0	0	0	9 100	0	0	2 380	0	11 480	17 500
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	27 000	0	0	0	0	0	0	0	0	0	13 500
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	10 460	0	4 565	0	0	0	0	0	0	4 565	5 230
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	523 000	0	44 570	38 333	0	0	0	8 086	39 835	130 824	261 500
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	2 092 000	0	2 454	54 500	107 895	98 180	0	43 255	215 645	521 928	1 046 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	260 000	1 372	0	1 417	0	0	0	0	5 078	7 868	200 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418 400	318 400	0	477	18 984	3 355	0	1 365	1 688	2 214	28 083	209 200
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	1 000 000	0	0	24 996	25 234	0	0	25 265	1 198	76 693	500 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	52 300	0	0	0	28 013	0	0	66	10 550	38 629	26 150
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	265 000	5 655	5 592	15 350	2 795	31 730	10 904	67	2 777	74 869	132 500
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	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	1 000 000	0	0	0	0	0	1 204	0	0	1 204	500 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	1 046 000	0	0	0	0	0	0	0	0	0	523 000
9/222-5-9	REPAIRS - FENCING	1 000 000	1 000 000	0	0	0	0	0	0	0	0	0	500 000
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	2 550 000	0	283 912	166 290	132 292	46 027	0	131 194	151 237	910 953	2 025 000
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	968 000	968 000	0	0	0	0	0	380 861	0	0	380 861	484 000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 800 000	4 800 000	0	0	181	51 711	419 354	1 744 009	23 311	0	2 238 565	2 400 000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	26 470 000	0	2 253 110	2 326 163	4 236 200	4 702 990	0	2 344 908	2 420 580	18 283 953	9 000 000
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	2 800 000	2 916	35 256	0	25 125	888 003	1 107 711	0	13 795	2 072 806	2 400 000
9/270-3-3	REPAIRS FENCING - CEMETRIES	1 000 000	1 000 000	0	0	0	0	0	0	0	0	0	500 000
9/242-4-10	SLUDGE AR WWWT AB GRT	2 800 000.00	2 800 000	0	0	0	0	0	2 290 730	0	0	2 290 730	1 400 000
9/246-66-66	STREET LIGHTS	400 000	400 000	0	0	0	0	0	0	154 314	0	154 314	200 000
9/244-8-14	VALVES AND HYDRANTS	380 000	380 000	25 415	0	245 440	0	0	0	0	9 952	280 807	190 000
Grand Total		66 016 454	67 630 058	84 565	3 912 973	3 493 631	6 126 278	7 330 610	6 294 876	3 705 085	3 548 017	34 496 035	33 008 227

ANNEXURE A

DETAIL OF OTHER REVENUE - FEBRUARY 2026

	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	2 224 477	1 073 643	511 719	251 043	74 418	104 107	73 265	59 091	64 749	78 608
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	16 626 464	13 671 125	2 222 497	2 307 693	2 284 578	2 215 698	2 328 651	2 312 007	2 426 162	2 706 156
FINES, PENALTIES AND FORFEITS	4 128 786	4 128 288	1 434 923	477 940	25 489	111 211	59 493	38 976	721 814	205 030	27 654
LICENCES AND PERMITS	1 008 518	1 008 518	760 414	149 849	126 984	129 330	131 502	133 034	89 714	119 429	86 221
AGENCY SERVICES	6 109 343	6 109 343	510 101	163 305	321 654	108 864	741 042	-360 710	-464 054	535 219	-538 881
OTHER REVENUE	15 442 440	20 997 822	4 058 440	127 290	423 751	152 188	640 047	2 530 983	184 180	230 352	1 200 590
TOTAL REVENUE	45 540 028	51 094 912	21 508 645	3 652 601	3 456 615	2 860 588	3 891 890	4 744 200	2 902 752	3 580 942	3 560 346
OTHER REVENUE											
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
ADMIN CHARGES	325 782	325 782	97 964	7 213	15 281	9 238	19 848	25 286	21 097	19 354	16 987
BUILDING PLAN FEES	550 191	550 191	63 433	5 353	5 397	12 883	27 564	12 237	0	21 869	21 201
COMMISSION VAT APPLICABLE	-275 279	-233 881	140 051	23 101	24 329	24 078	23 539	23 641	21 363	23 415	23 245
FIRE BRIGADE FEES	1 082 041	1 082 041	11 913	2 885	1 463	696	1 750	2 680	2 439	813	1 789
GRAVE PLOTS	99 524	99 524	54 971	10 309	12 143	9 049	8 331	5 571	9 570	1 857	7 342
INSURANCE REFUND	209 200	209 200	0	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 513 984	5 513 984	-14 106	0	0	-14 106	0	0	0	0	0
LANDING FEES	57 900	57 900	0	0	0	0	0	0	0	0	0
LIBRARY FEES	10 323	10 323	0	0	0	0	0	0	0	0	0
POSTERS	3 303	3 303	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	3 083 312	3 083 312	3 003 499	8 930	168 198	15 566	489 034	2 317 889	3 882	13 347	979 815
SURPLUS CASH	6 821	5 520 805	-16 242	164	1 212	-217	1 186	-18 884	297	334	27
TENDER DOCUMENT	91 633	91 633	10 306	96	2 256	1 408	1 313	4 763	469	0	7 408
SURCHARGE ON SERV	1 334 582	1 334 582	691 459	84 773	159 133	99 129	73 825	145 988	128 611	129 054	130 996
SURCHARGE - WATER	3 011 677	3 011 677	-155 529	-49 009	-4 335	-41 932	-33 701	-11 028	-15 526	-6 450	-8 408
VALUATION CERTIFICATES	307 133	307 133	168 015	32 867	38 067	36 396	25 867	22 841	11 977	26 759	19 581
WORK DONE FOR PVT PERSONS	30 313	30 313	2 706	608	608	0	1 491	0	0	0	608
TOTAL OTHER REVENUE	15 442 440	20 997 822	4 058 440	127 290	423 751	152 188	640 047	2 530 983	184 180	230 352	1 200 590

ANNEXURE A
DETAIL OF OTHER EXPENDITURE - FEBRUARY 2026

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	YTD Totals	Available Budget
OTHER EXPENDITURE	5 051 324	0	0	0	0	0	0	0	0	0	0	5 051 324
DEBT IMPAIRMENT	67 543 760	67 543 760	4 997 022	3 968 072	4 484 770	4 486 960	4 510 948	4 397 170	4 520 633	4 541 237	26 844 942	40 698 818
DEPRECIATION	46 118 517	68 947 333	936 150	3 614 224	1 325 904	3 346 120	3 670 876	3 431 824	3 211 728	3 672 187	16 325 099	29 793 418
CONTRACTED SERVICES	229 858 212	278 131 089	23 000 805	24 687 898	18 288 008	22 035 142	19 496 382	#####	#####	#####	128 757 160	101 101 052
OTHER EXPENDITURE	348 571 813	414 622 182	28 933 977	32 270 194	24 098 682	29 868 222	27 678 206	#####	#####	#####	171 927 200	176 644 613

	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	YTD Totals	Available Budget
CONTRACTED SERVICES	46 118 517	68 947 333	936 150	3 614 224	1 325 904	3 346 120	3 670 876	3 431 824	3 211 728	3 672 187	16 325 099	29 793 418
SECURITY SERV - ACCESS CONTROL-Administrative	2 876 268	7 062 855	0	319 907	536 745	44 058	0	0	1 504 749	242 396	900 709	1 975 559
SECURITY SERV - ACCESS CONTROL-Whole of municipality	3 578 917	7 922 845	0	586 855	0	271 398	770 085	964 527	0	484 912	2 592 864	986 053
SECURITY SERV - ACCESS CONTROL-Ward 7	2 794 698	6 089 798	0	542 797	395 965	271 398	611 016	504 741	0	282 899	2 325 917	468 781
SECURITY SERV - ACCESS CONTROL-Administrative	4 102 943	8 039 803	0	225 130	0	113 759	82 509	809 466	1 436 326	574 659	1 230 864	2 872 079
SECURITY SERV - ACCESS CONTROL-Administrative	5 779 710	11 614 652	0	2 158 843	284 600	1 255 654	573 013	66 087	0	1 057 392	4 338 197	1 441 513
SECURITY SERV - ACCESS CONTROL-Administrative	2 553 706	3 496 250	0	132 174	0	0	520 535	111 048	0	99 942	763 757	1 789 949
SECURITY SERV - ACCESS CONTROL-Administrative	2 513 761	5 394 420	0	417 859	19 908	238 841	879 266	366 603	0	249 369	1 922 477	591 284
SECURITY SERV - ACCESS CONTROL-Consultants and Professional Services Accountants and Auditors-Administrative	425 500	385 950	15 000	0	0	0	0	0	0	0	15 000	410 500
CONTRACTED SERVICES	0	60 000	0	0	11 800	11 000	11 000	11 200	0	0	45 000	-45 000
CONTRACTED SERVICES	0	579 550	0	0	0	289 775	0	0	0	0	289 775	-289 775
CONTRACTED SERVICES	1 344 500	744 500	893 569	-825 141	0	346 800	0	0	0	656 618	415 228	929 272
CONTRACTED SERVICES	600 000	600 000	0	0	0	0	0	0	255 278	0	0	600 000
CONTRACTED SERVICES	104 600	0	0	0	0	0	0	0	0	0	0	104 600
CONTRACTED SERVICES	80 000	0	0	0	0	0	0	0	0	0	0	80 000
CONTRACTED SERVICES	350 000	350 000	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	135 000	21 120	4 910	0	0	-85	0	0	0	0	4 825	130 175
CONTRACTED SERVICES	50 000	50 000	0	0	4 050	0	0	0	0	0	4 050	45 950
CONTRACTED SERVICES	50 000	50 000	0	0	22 950	0	11 980	0	0	0	34 930	15 070

CONTRACTED SERVICES	9/212-1-12	Catering services - Training Courses	0	250 000	0	0	0	25 601	2 694	855	0	0	3 321	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	0	0
CONTRACTED SERVICES	9/212-11-12	Catering services - Environmental Practices Programme	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	Vetting of prospective candidates	104 600	104 600	0	0	0	0	0	0	0	0	7 733	0	104 600
CONTRACTED SERVICES	9/212-4-5	Health screening	50 000	145 000	0	0	0	0	0	0	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-5-6	Disaster and disease management	62 760	62 760	2 039	4 087	8 500	0	0	6 251	0	1 087	0	20 877	41 883
CONTRACTED SERVICES	9/212-6-7	Primary health	50 000	50 000	0	0	0	0	0	0	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-7-8	Occupational health	100 000	100 000	0	0	3 961	0	0	0	0	3 646	0	3 961	96 040
CONTRACTED SERVICES	9/212-8-9	Social clubs	31 380	0	0	0	0	0	0	0	0	0	0	0	31 380
CONTRACTED SERVICES	9/212-9-391	SOFTWARE SYSTEMS	350 000	350 000	0	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/212-41-41	Wellness Program	440 000	250 000	0	0	0	0	0	30 663	1 200	0	0	31 863	408 137
CONTRACTED SERVICES	9/216-9-399	SHE BINS	100 000	100 000	0	0	0	0	0	0	0	0	0	0	100 000
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	0	236 396	7 882	3 090	4 216	9 890	1 517	0	0	0	0	26 505	-26 505
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	366 100	366 100	0	3 626	0	0	0	20 083	18 244	0	0	41 953	324 147
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 347 200	3 347 200	0	0	0	4 572	126 326	95 600	0	0	0	226 498	3 120 702
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	240 000	240 000	0	0	0	36 500	0	0	0	0	8 500	36 500	203 500
CONTRACTED SERVICES	9/237-10-11	Regraveling of Unpaved Roads	968 000	968 000	0	0	0	0	0	0	380 861	0	0	380 861	587 139
CONTRACTED SERVICES	9/238-2-6	REPAIRS: STORMWATER	420 000	420 000	0	0	0	0	0	210	0	0	0	210	419 790
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SJABS	192 000	192 000	0	768	0	13 796	958	0	0	0	0	15 521	176 479
CONTRACTED SERVICES	9/242-20-44	Retrofit of all indigent household toilets	3 635 028	3 635 028	0	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	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	0	0	303 340
CONTRACTED SERVICES	9/246-8-11	GENERAL MAINTENANCE	1 000 000	1 000 000	0	0	4 612	0	0	0	0	0	0	4 612	995 388
CONTRACTED SERVICES	9/246-90-93	TRENCH EXCAVATION	190 000	190 000	0	0	0	0	0	0	0	0	0	0	190 000
CONTRACTED SERVICES	9/246-91-94	TOOLS AND EQUIPMENT	280 000	280 000	0	0	0	0	0	0	0	0	0	0	280 000
CONTRACTED SERVICES	9/246-94-97	STREET LIGHTS	950 000	950 000	0	35 428	0	25 756	20 038	0	0	0	0	81 222	868 778
CONTRACTED SERVICES	9/247-3-3	Radio Network repeater station mobile units	320 000	320 000	0	0	0	0	0	0	0	0	0	0	320 000
CONTRACTED SERVICES	9/248-19-19	Municipal planning tribunal	80 000	80 000	8 750	8 892	0	9 142	0	0	0	0	4 446	26 784	53 216
CONTRACTED SERVICES	9/248-104-108	BUILDING PLANS	300 000	150 000	0	0	0	0	0	0	0	0	0	0	300 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 578 506	2 578 506	0	0	0	396 457	3 581	102 246	1 553	0	0	502 285	2 076 221
CONTRACTED SERVICES	9/289-5-7	Catering services -SPU Project	120 000	120 000	4 000	4 000	2 997	4 716	990	0	9 090	0	0	12 703	107 297

DESCRIPTION	Original Budget	Adjustment Budget	Jul-25	Aug-25	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	YTD Totals	Available Budget
CONSUMABLES	835 885	870 885	4 268	28 759	16 744	4 570	10 826	0	4 180	3 540	65 167	770 718
TRAFFIC: SPEED FINES	4 000 000	4 000 000	0	0	0	296 695	551 565	331 890	1 111 815	636 090	1 180 150	2 819 850
SPCA GRANT EXPENDITURE	20 000	20 000	0	0	0	0	0	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	50 000	50 000	0	0	0	0	0	0	0	0	0	50 000
BULK PURCHASES - ELECTRICITY	138 678 791	138 678 791	18 828 129	17 559 920	11 813 589	12 075 088	11 520 831	#####	#####	#####	83 609 989	55 068 802
BULK PURCHASES - GREEN ENERGY	2 000 000	2 000 000	-81 652	0	0	0	0	0	0	968 057	-81 652	2 081 652
GOVERNMENT INFORMATION SYSTEM	8 000	8 000	0	0	0	0	0	0	0	0	0	8 000
TOURISM GRANT	120 000	120 000	0	0	0	0	0	0	0	120 000	0	120 000
PAUPER BURIALS - COUNCIL	10 000	10 000	0	0	0	0	0	0	0	0	0	10 000
FURNITURE AND OFFICE EQUIPMENT LEASES	4 325 352	4 325 352	537 911	367 081	372 557	418 189	339 704	322 869	290 812	312 960	2 358 310	1 967 042
RENTAL OF EQUIPMENT	0	0	-55 723	0	0	0	0	0	0	0	-55 723	55 723
OPERATING LEASE OF VEHICLES	8 515 922	8 515 922	0	1 379 364	689 682	689 682	755 236	689 682	698 970	2 051 336	4 203 646	4 312 276
ADVERTISING, PUBLICITY AND MARKETING	1 475 096	1 329 576	1 689	83 898	59 708	56 825	43 680	7 483	42 399	28 040	253 284	1 221 812
BANK CHARGES	985 137	985 137	43 857	50 208	57 823	60 146	40 781	48 531	42 513	52 251	301 347	683 790
CASHIER SHORTAGES	20 920	20 920	1 650	1 386	-3 031	119	0	1	1 000	-565	124	20 796
THIRD PARTY VENDORS	1 886 829	1 886 829	-22 681	96 990	215 109	434 268	203 950	87 109	98 355	9 839	1 014 745	872 084
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	354 914	90 463	135	90 463	2 073	0	0	90 463	0	183 134	1 123 483
TELEPHONE, FAX, TELEGRAPH AND TELE	897 836	897 836	57 063	58 436	58 436	58 436	0	234 272	117 136	117 136	466 641	431 195
ENTERTAINMENT:EXECUTIVE MAYOR	60 000	60 000	0	1 940	1 486	7 680	2 731	7 705	545	0	21 542	38 458
ENTERTAINMENT:SENIOR MANAGEMENT	610 000	460 000	10 297	38 574	7 066	6 215	2 284	0	1 846	15 327	64 436	545 564
EXTERNAL AUDIT FEES	7 767 645	7 767 645	0	19 273	412 989	1 107 170	0	4 490 028	335 798	0	6 029 459	1 738 186
DATA LINES	1 046 000	1 046 000	478	110 521	115 577	59 789	61 626	61 918	59 236	59 047	409 910	636 090
NETWORK EXTENSIONS	1 900 000	1 500 000	0	8 696	0	0	41 922	21 162	91 557	8 696	71 779	1 828 221
SOFTWARE LICENCES	2 986 811	2 986 811	22 698	831 984	155 418	933 137	285 396	146 281	213 947	252 387	2 374 913	611 898
INSURANCE BROKERS FEES	1 027 390	1 027 390	0	0	0	601 275	0	0	0	0	601 275	426 115
INSURANCE - GENERAL PREMIUMS	1 752 526	1 752 526	0	0	0	686 749	0	0	0	0	686 749	1 065 777
LEARNERSHIPS AND INTERNSHIPS	462 600	462 600	16 713	15 299	153 974	0	0	0	0	0	185 986	276 614
LEVY - WATER RESEARCH FUND: DWAF	523 000	523 000	0	31 745	32 386	166 064	0	0	80 577	40 275	230 195	292 805
MOTOR VEHICLE LICENCE AND REGISTRATIONS	741 948	741 948	0	0	28 518	0	101 762	24 246	49 986	4 897	154 526	587 422
MUNICIPAL SERVICES	17 572 940	65 028 640	2 430 133	2 119 941	2 046 997	2 826 846	2 255 698	1 937 299	5 528 263	5 151 530	13 616 914	3 956 026
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	117 816	9 983	8 834	0	14 070	20 000	0	0	40 528	373 310	1 382 630
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 755 940	5 105 940	87 150	31 692	153 556	0	100 912	78 750	75 000	72 750	469 500	610 500
REMUNERATION TO WARD COMMITTEES	1 080 000	6 359 300	139 491	596 364	459 280	87 393	1 900 409	0	1 004 422	643 376	3 182 936	2 676 364
SAMPLES AND SPECIMENS	5 859 300	6 359 300	0	79 500	78 750	78 750	78 750	78 750	0	0	0	224 896
CHEMICALS	658 980	658 980	0	227 047	0	92 668	114 369	0	0	0	434 084	224 896
LEVY - SETA SKILLS DEVELOPMENT	1 765 241	1 765 241	147 303	160 413	148 037	146 681	153 765	154 318	151 327	147 587	910 516	854 725
TRAVELLING AND SUBSISTENCE - COUNCIL	762 336	762 336	44 745	37 625	49 121	118 431	34 477	21 872	8 996	32 099	306 271	456 065
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 419 188	4 508 588	296 855	315 277	383 251	321 730	202 395	94 500	126 705	336 481	1 614 008	2 805 180
VEHICLE TRACKING	647 032	647 032	23 322	0	69 966	0	23 322	23 322	46 644	24 072	139 932	507 100
WET FUEL	9 166 798	8 656 798	284 915	647 737	454 227	697 655	671 693	539 684	917 854	525 863	3 295 910	5 870 888
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	120 000	0	0	3 000	0	0	0	0	0	3 000	37 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	90 000	2 250	7 057	10 000	8 650	0	0	7 659	1 990	27 957	62 043
WORKMAN'S COMPENSATION	1 908 336	1 908 336	0	0	0	0	0	0	0	0	0	1 908 336
TOTAL OTHER EXPENDITURE	229 858 212	278 131 089	23 000 805	24 687 898	18 288 008	22 035 142	19 476 310	#####	#####	#####	128 757 160	101 101 052

ANNEXURE A

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

Feb-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	16 855 242	19 072 889	19 501 685	10 044 563	16 734 429	17 978 738	117 876 817	310 254 881	528 319 224
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 577 371	-256 108	0	25 805	62 210	17 441	142 127	0	2 568 846
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 514 057	-450 000	0	-1 450 000	-450 000	-450 000	-1 411 566	13 111 550	11 414 041
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	15 157 040	1 048 244	2 002 445	-3 863 029	2 380 763	147 212	694 536	13 345 931	30 913 142
Auditor General	315 443	-356 150	404 436	2 639 690	2 286 295	0	0	0	5 289 720
Other	-10 643	0	0	0	0	0	0	0	-10 640
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	37 406 519	19 058 675	21 908 545	7 397 029	21 013 697	17 693 351	117 301 914	336 712 362	578 494 333

TOP 10 CREDITORS JANUARY 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK A	55 429 796	17 613 816	11 719 035	443 556 577	528 319 224
COMPENSATION COMMISSIONER	0	23 138	-500 000	6 226 844	5 749 982
ODITEUR-GENERAAL	48 286	0	2 639 690	2 286 295	4 974 271
UPHALA CONSTRUCTION	2 596 712	0	0	0	2 596 712
SYNTELL NETWORKS (PTY) LT	1 206 385	0	381 674	961 872	2 549 931
DEPARTEMENT WATERWESE & B	92 632	0	-196 300	2 641 986	2 538 318
SALGA	-500 000	-250 000	-1 210 674	4 049 724	2 069 050
Betaalmeestergeneraal T/A	1 446 656	0	0	22 704	1 469 360
QPOINT GROUP PTY LTD	0	739 882	0	525 443	1 265 325
LRC CIVLS	1 249 590	0	0	0	1 249 590

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	13 580	0	0	0	0	13 580
ABAPHUMELEI TRADING T/	686 472	0	0	0	0	686 472
ADSACTIVE(PTY) T/A PDK	6 583	0	0	0	0	6 583
ANC	11 079	0	0	0	0	11 079
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	7 790	0	0	0	0	7 790
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
AUDIT COMMITTEE	0	8 500	0	0	0	8 500
Avbob	74 353	0	0	0	0	74 353
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 336	0	0	0	0	7 336
Betaalmeestergeneraal T	1 446 656	0	0	0	22 704	1 469 360
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	425 148	0	0	0	-2 574	422 574
BUSINESS CONNEXION (PTY	134 647	66 457	0	0	0	201 104
CAMDEBOO MUNISIPALITEIT	4 897	0	0	0	0	4 897
CAPE JOINT PENSION FUND	32 036	0	0	0	0	32 036
Capital Alliance/Libert	14 504	0	0	0	0	14 504
CAPITAL LEGACY SOLUTION	7 325	0	0	0	0	7 325
Channel Life	1 714	0	0	0	0	1 714
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	9 750	0	0	0	0	9 750
COMPENSATION COMMISSION	0	0	23 138	-500 000	6 226 844	5 749 982
COMPU-SERVE	17 380	0	0	0	0	17 380
Consolidated Retirement	1 734 456	-200 000	0	-600 000	4 804 995	5 739 451
Cornelia Booyesen	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	46 316	46 348	-242 648	2 641 986	2 538 317
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	0	270	0	0	0	270
EC IMATU FENURAL	950	0	0	0	0	950
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 HOLDINGS LTD BULK	35 928 131	19 501 665	17 613 816	11 719 035	443 556 577	528 319 224
ESKOM SMALL & FBS	863 240	3 451	0	0	0	866 691
Fasterloans	3 262	0	0	0	0	3 262
FELICIA REYNERS	2 200	0	0	0	0	2 200
FINGERPRINT ZONE GROUP	525	0	0	0	0	525
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GINGORDIN METHODS TRADI	772 713	0	0	0	0	772 713
GREYSHELL	43 324	0	0	0	0	43 324
GRT AUTO CLINIC (PTY) L	0	28 277	0	0	0	28 277
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	6 984	0	0	0	81	7 065
Imatu Loans (Kempston)	17 835	0	0	0	0	17 835
INDUSTRIES EDUCATION AN	0	0	0	0	29 000	29 000
IRHAFU TRANSPORT BK	0	0	0	0	91 600	91 600
ITS PUMPS & SEALS	22 138	0	0	0	0	22 138
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	144 310	0	0	0	0	144 310
Keyhealth	216 245	0	0	0	6 640	222 885
LA Health	385 278	0	0	0	0	385 278

LANDDROS GRAAFF-REINET	13 400	0	0	0	-600	12 800
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	17 754	0	0	0	0	17 754
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	246 378	0	0	0	0	246 378
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
LRC CIVILS	1 249 590	0	0	0	0	1 249 590
M. BENEDITO TRUST	400	0	0	0	0	400
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	299 823	0	0	0	0	299 823
MAGGIE L PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	-25 000	-25 000	0	50 000	237 821	237 821
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
MCPF Pension	5 391	0	0	0	436	5 826
MESH STEEL & WELD	38 922	0	0	0	0	38 922
Metropolitan Lewens	97 729	0	0	0	0	97 729
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	26 323	0	0	0	951	27 274
MR PAINT/DULUX PAINT CE	860	0	0	0	0	860
MUNCOMP SYSTEMS CC	38 832	38 832	0	0	0	77 664
MUNICIPAL PLANNING TRIB	4 446	0	0	0	0	4 446
NADIA CORNELIUS	600	0	0	0	0	600
NAT Fund for Municipal	288 937	-100 000	0	-300 000	1 438 022	1 326 959
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	0	232 136	0	0	232 136
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	187 756	0	0	0	0	187 756
Old Mutual Group (Annu	2 361	0	0	0	0	2 361
Old Mutual Group Scheme	161 696	0	0	0	0	161 696
Old Mutual Life	481	0	0	0	0	481
ODITEUR-GENERAAL	43 850	4 436	2 881 817	2 044 168	0	4 974 271
P W MEYER	500	0	0	0	0	500
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4 875	4 875
PIET VILJOEN MOTORS	97 753	0	0	0	0	97 753
PRODIBA (PTY) LTD	17 301	0	0	0	0	17 301
QPOINT GROUP PTY LTD	0	739 882	0	525 443	0	1 265 326
R-DATA	844 457	0	0	0	0	844 457
RESET TECHNOLOGY SOLUTI	206 174	0	0	0	0	206 174
Russel Becker Inc	2 078	0	0	0	0	2 078
SA BURO VIR STANDAARDE	2 813	0	0	0	0	2 813
SAINS AGENCIES	-225 185	1 125 185	0	0	0	900 000
SALA Pension	384 206	-150 000	0	-550 000	4 556 531	4 240 737
SALGA	-250 000	-500 000	0	-1 210 674	4 049 724	2 089 050
SALGBC (Levies)	11 571	0	0	0	0	11 571
SALGBC Agency Shop Fee	2 596	0	0	0	0	2 596
SAMWU	29 440	0	0	0	0	29 440
SAMWU Voorsorgvonds	69 031	0	0	0	0	69 031
Sarnwumed	421 559	0	0	0	-10 368	411 191
Sanlam	277 336	0	0	0	26	277 363
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	254 255	0	0	0	20	254 275
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS PAYE	2 577 371	-256 108	0	25 805	221 778	2 568 846
SARS SDL	149 642	-1 039 691	0	-3 047 799	4 087 491	149 643
SARS UIF	161 836	-21 240	0	2 492	18 748	161 835
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPX 72 CC	563 604	0	0	0	0	563 604
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	113775	0	0	0	0	113 775
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	0	117351.75	0	0	619799.4	737 151
SONDLO & KNOPP ADVERTIS	2583.36	0	0	0	0	2 583
Steytlerville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SYNTELL NETWORKS (PTY)	731503.5	474881	381673.5	634299.75	327571.75	2 549 930
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOBEKA APRIL	800	0	0	0	0	800
9140 THOZAMA MPONDO	1500	0	0	0	0	1 500
9052 TJS Employee Benefits C	2 813	0	0	0	0	2 813
2621 TONEX MANAGEMENT SOLUTI	46000	0	0	0	0	46 000
9155 TRUDINE VELDMAN	1000	0	0	0	0	1 000
2622 UPHALA CONSTRUCTION	2596712.01	0	0	0	0	2 596 712
2523 UTILITY CONSULTING SOLU	0	0	0	0	-3000000	-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
524 VOLKS DELTA	20678.8	0	0	0	0	20 679
2600 W LANGSON AND ASSOCIATE	1552.54	0	0	0	0	1 553
1960 ZAAVMANS GARAGE	5968.5	0	0	0	0	5 969
2610 ZINGCO 110 T/A SCHEYISA	0	0	73123	0	0	73 123
GRAND TOTAL	55 005 839	19 803 465	21 252 051	8 550 121	470 458 837	575 130 313

ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb
MO8 FEBRUARY	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	2 426 716
		3020	Property rates - penalties & collection charges	0	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	14 338 017
		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	3 400 329
		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	1 783 587
		3060	Service charges - refuse revenue	1 214 205	1 358 283	1 600 095	1 017 897	819 493	857 617	1 032 243	918 669
		3070	Service charges - other	137 825	95 434	77 417	71 313	107 803	98 808	102 855	75 389
		3080	Rental of facilities and equipment	16 791	24 969	23 293	25 295	27 689	10 676	13 655	18 203
		3090	Interest earned - external investments	8 669	7 712	26 802	11 363	6 825	6 121	11 008	14934
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0
		3120	Fines	477 940	25 489	74 373	60 893	38 576	716 465	205 030	27 654
		3130	Licences and permits	160 593	145 548	130 989	164 919	146 859	109 385	130 410	113 236
		3140	Agency services	865 271	1 434 610	1 336 892	1 488 798	1 081 350	682 761	1 293 481	1 072 135
		3150	Transfer receipts - operational	8 100 000	48 681 600	0	0	3 795 000	42 182 000	0	419 000
		3160	Other revenue	8 064 900	70 556 063	13 077 202	3 931 264	6 996 785	19 888 043	11 036 508	16 477 920
		3170	Cash Receipts by Source	43 404 293	149 836 661	49 886 751	29 246 307	33 593 275	92 309 042	36 555 334	41 085 789
		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	9 591 000
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	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	129 717
		3280	Total Cash Receipts by Source	63 204 016	124 264 770	60 410 180	46 866 710	58 196 489	103 543 871	43 352 837	50 806 506
		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	16 738 324
		4020	Remuneration of councillors	821 274	821 274	821 273	821 273	821 273	821 273	800 321	792 358
		4030	Collection costs	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	0	2 000 000	0	2 000 000	0	5 000 000	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0
		4070	Other materials	0	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	4 228 006
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	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	25 892 670
		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	47 651 358
		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	4 141 567
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	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	51 792 925
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476	1 613 618	-2 594 217	2 834 827	1 175 302	-2 126 943	-986 419
		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	4 819 322	2 692 379
		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	2 692 379	1 705 961

18. ANNEXURE B

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

Annexure A2 - Monthly



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Mpumalanga Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	<input type="text" value="Feb'26"/>
National Financial Year	<input type="text" value="2025/26"/>
Demarcation Code of Municipality being assessed	<input type="text" value="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

Condition	Description	Response
<p>6.3+ Maintaining the Eskom and bulk water current account –</p> <p><i>Condition 6.12 – current account for the purpose of this circular means the account for a single month's consumption.</i></p>		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12 .2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
6.3.4	- 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>6.4 Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessor)</i></p>		
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://www.treasury.gov.za/Information/Press/2019/04/23/mtref ?	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

10	<p>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?</p>	<p>Yes</p>
<p><i>Note - if the municipality does not have the depreciation and asset impairment provisions in the budget and notes to the accounts alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must require to the item as "No"</i></p>		
11	<p>6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p>	<p>Yes</p>
<p><i>Note - if the municipality has an FRP in its annual Budget Funding plan is not necessary. However, the FRP must address whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>		
12	<p>6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</p>	<p>N/a</p>
13	<p>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>)</p>	<p>Yes</p>
14	<p>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?</p>	<p>Yes</p>
<p>6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>		
15	<p>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?</p>	<p>Yes</p>
16	<p>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?</p>	<p>Yes</p>
17	<p>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.</p>	<p>Yes</p>
18	<p>6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent information as the required AT 30 must.</p>	<p>Yes</p>
<p>6.6 Supporting evidence: The National Treasury and/or provincial treasury's relevant budget assessment confirms the municipality's relevant MTREF's revenue budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>		
<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</p>		
19	<p>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?</p>	<p>Yes</p>
<p><i>Note – although the minimum standard for collection in MFMA Circular no. 72 is a 95 per cent threshold municipalities under the current grant support will be exempted for the first two years from adhering to this norm.</i></p>		
20	<p>6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :</p>	
21	<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;</p>	<p>6.7.1 = Yes</p>
22	<p>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)?</p>	<p>6.7.1 = Yes</p>
23	<p>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?</p>	<p>6.7.1 = Yes</p>

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
25	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	No
6.9 Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
6.10 Provincial Treasury Note – Provincial Treasury certification of municipal compliance – in terms of section 3 and 7A of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief.			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure, such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 4.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. In addition, the MFMA Circular no. 224, condition 6.11 (Limitation on municipality borrowing powers) will have the effect of restricting the long term debt incurred from after the effective date of debt relief approval as envisaged in MFMA Circular no. 224 from financial years including (making way for) any borrowing for financial years previous and not consecutive within the ambit of this condition.</i>	Yes
6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes

6,12	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
6,13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	No
6,14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes



Annexure A2 - Monthly

National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 58 of 2003

Mpumalanga Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Feb/26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, Ms Gugu Mashiten, 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

Table with 3 columns: Condition ID, Description, and Response. Rows include conditions 6.1.2, 6.3.1, 6.3.2, 6.3.3, 6.3.4, 6.4, 6.4.1, and 6.4.1 regarding Eskom accounts, MTREF funding, and asset impairment.

6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2025/26 Tabled MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 40 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i></p>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<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>		
6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>		
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)?	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>		
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes



6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
18	6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality’s monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required AT format.</i>	Yes
6.6 Supporting evidence: The National Treasury and/ or provincial treasury’s related budget assessment confirms the municipality’s relevant MTREF related budget policies and by-laws demonstrate compliance with paragraph 6.6		
6.7 Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No
<i>Note: although the norm and standard for collection (MFMA Circular No. 71) is a 85 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm</i>		
20	6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
21	6.7.2.1 * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	not yet the end of a quarte
22	6.7.2.2 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarte
23	6.7.2.3 * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarte
24	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
25	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
26	6.7.5 - Has the municipality’s 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	No
6.9 Monitor and report on Implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure with non-compliance will be considered as non-compliance by the municipality in terms of paragraph 5.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It complies that MFMA Circular No. 124, condition 8.11 (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 raising use of overdraft facilities and bridging facilities are not considered within the ambit of this condition.</i>	Yes



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

Note: By signing this Municipal Debt Relief as set out in paragraph 2, of MFMA Circular no. 224, the council of a municipality during the duration of the Municipal Debt Relief procurement has to comply with the conditions of the Relief, namely to allow the MFMA to verify 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 granted by the relevant provincial electricity regulator in accordance with the provisions of Chapter 2 of the Municipal Finance Act 2000 including the regulatory service charges to be paid in terms of the Municipal Finance Act 2000 and Electricity Regulation Act 2006. As a result of the conditions of government's tender support to Eskom, Eskom will have to ensure it meets certain conditions and will comply with the policy and is subject to the municipality's assets that are the subject of municipal debt relief, etc.

PT: HOD/ NT / MM Name:

DR. GOWARD RANKWANA

Signature of HOD/ NT/ MM:



Date:

11 March 2026

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

DIRECTOR FINANCIAL SERVICES
 DR BEYERS NAUDE LOCAL MUNICIPALITY

 11 MAR 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 JANUARY 2025

DISTRIBUTION:

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



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Umhla Date: Datum	20 FEBRUARY 2026	Ifonti Telephone: Telefoon	083 984 5514
Ireferensi Ref No: Verwysings	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 JANUARY 2026	Ifaxi Facsimile Faksimile:	N/A
Imibuzo Enquiries: Navrae	TEMPLETON PHOGOLE	Amakhasi: Pages: Bladsye:	10
Iposi E-mail: E-pos	Templeton_phogole@ectreasury.gov.za		

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

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

Dear Dr. E Rankwana

PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)
ISSUED FOR THE MONTH ENDED 31 JANUARY 2026

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality, effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a 3rd of its arrear ESKOM debt, conditional 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 January 2026, 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 68 percent for the month ending 31 January 2026, as per Table 1 below. This is a significant regression from the 76 percent that was reported in December 2025.



Table 1: Monthly Compliance Status of DBNLM as of 31 January 2026

Municipal Details		Monthly Performance Report																Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Month	Mayor	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1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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 January 2026, with a narrative report that suggests that the collection for the month under review was assessed at 82 percent. This collection rate from the section 71 narrative report does not reconcile to the one reported on Annexure D for the same reporting period.

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. At 31 January 2026, the municipality reported an overall collection rate of 60 percent. This is materially lower than the 85 percent required for Municipal Debt Relief municipalities.

Condition 6.8 - Completeness of the Revenue Base

The municipality has NOT prepared the property rates reconciliation tool for month 7 of the 2025/2026 financial year. It is very difficult to assess the state of variances between the valuation roll and the financial system. The ECPT will be providing additional training in March 2026 in order to improve performance in this area.

Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the January 2026 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.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	



3.1.1	The municipality's MFMA Circular 124 self-assessment	No
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	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	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	N/A
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 January 2026.

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 January 2026.

CONCLUDING REMARKS

The municipality achieved an overall compliance of 68 percent in January 2026. This is a significant reduction from the 76 percent that was reported 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 and non-submission of valuation reconciliations. Furthermore, the municipality has not met the collection levels required for Municipal Debt Relief municipalities.

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.



The overall compliance levels of the municipality have not improved since they were issued with a last warning letter of termination in December 2024. In light of this persistent non compliance, the National Treasury has issued a conditional termination letter to the municipality. This letter issued during February 2026 has directed the municipality to take part in the Delivery Agency Agreement (DAA) with Eskom in terms of section 78 of the Municipal Systems Act. Failure to adhere to this directive will result in the termination of the municipality from the Debt Relief programme. This drastic measure has long been coming and is mostly as the result of the municipality's inability to comply with the set conditions.

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

Yours sincerely



MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 27/02/2026



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



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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6.3 + Maintaining the Eskom and bulk water current account –		
Condition	6.12 (current account for the purpose of this section means the account for a single month's consumption);	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No



We envision a prosperous province supported by sound financial and resource management



6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):			
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
<p><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.67.</i></p>			
39	6.13	<p>Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p> <p>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date?</p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>	Yes
40	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: By applying for Municipal Debt Relief as set out in paragraph 2 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme 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 provided by the relevant processes for revoking an external mechanism as envisaged in Chapter 3 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>			

PT: HOD/ NT / MM Name: _____

Signature of HOD/ NT/ MM: _____



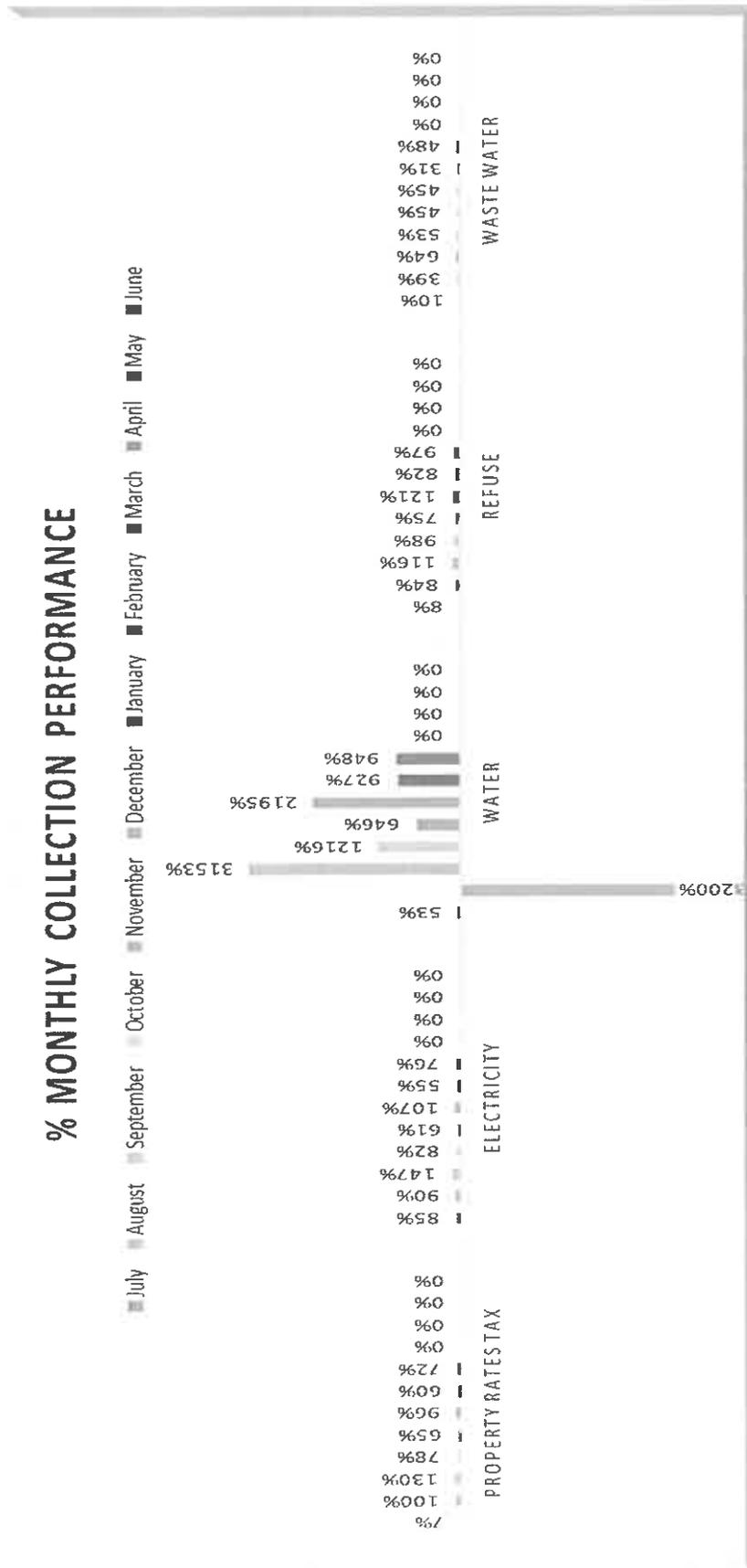
Date: _____

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

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



18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - February 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	20 266	52 160	257%
Electricity		13 288	3 749	28%
Water		652 597	86 499	13%
Refuse		456 265	17 718	4%
Sewerage		799 742	40 934	5%
Sundry		2 458	420	17%
		1 944 618	201 480	10%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	62 427	1 114 857	1786%
Electricity		3 880 490	3 571 724	92%
Water		1 216 684	1 519 084	125%
Refuse		(170 435)	287 330	-169%
Sewerage		124 813	630 638	505%
Sundry		120 034	51 647	43%
		5 234 012	7 175 280	137%
Ward 3				
Property Rates Tax	Municipal supplied	1 767	10 459	592%
Electricity		82 565	37 366	45%
Water		437 828	123 064	28%
Refuse		133 249	47 302	35%
Sewerage		199 814	185 639	93%
Sundry		2 117	1 256	59%
		857 341	405 087	47%
Ward 4				
Property Rates Tax	Municipal supplied	(21 888)	548 038	-2504%
Electricity		2 137 543	2 285 112	107%
Water		1 142 662	717 515	63%
Refuse		110 658	190 120	172%
Sewerage		189 361	435 878	230%
Sundry		8 685	8 048	93%
		3 567 022	4 184 712	117%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	6 758	21 991	325%
Electricity		5 931	6 464	109%
Water		749 846	108 325	14%
Refuse		245 835	45 247	18%
Sewerage		425 838	82 844	19%
Sundry		1 673	-	0%
		1 435 881	264 870	18%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	10 526	6 289	60%
Electricity		-	-	0%
Water		817 196	30 846	4%
Refuse		370 607	16 852	5%
Sewerage		648 649	20 104	3%
Sundry		1 590	210	13%
		1 848 569	74 302	4%
Ward 7				
Property Rates Tax	Municipal supplied	39 098	197 413	505%
Electricity		1 017 645	927 099	91%
Water		584 418	269 476	46%
Refuse		138 407	119 170	86%
Sewerage		238 989	173 805	73%
Sundry		17 750	6 004	34%
		2 036 307	1 692 966	83%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	34 671	218 752	631%
Electricity		356 414	389 970	109%
Water		454 952	264 163	58%
Refuse		189 929	76 308	40%
Sewerage		228 973	95 582	42%
Sundry		6 340	6 104	96%
		1 271 279	1 050 879	83%
Ward 9				
Property Rates Tax	Municipal supplied	13 105	26 395	201%
Electricity		3 314	1 152	35%
Water		268 561	92 609	34%
Refuse		233 901	26 824	11%
Sewerage		409 088	57 601	14%
Sundry		1 599	1 307	82%
		929 569	205 888	22%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	65 460	80 409	123%
Electricity		16 835	6 832	41%
Water		345 470	8 867	3%
Refuse		460 541	6 043	1%
Sewerage		462 063	4 773	1%
Sundry		3 135	350	11%
		1 353 504	107 274	8%
Ward 11				
Property Rates Tax	Municipal supplied	(30 609)	75 629	-247%
Electricity		188 458	260 852	138%
Water		96 355	46 865	49%
Refuse		266 595	55 570	21%
Sewerage		327 219	29 970	9%
Sundry		8 011	43	1%
		856 031	468 929	55%
Ward 12				
Property Rates Tax	Municipal supplied	54 492	74 323	136%
Electricity		100 228	54 494	54%
Water		385 734	133 016	34%
Refuse		289 774	30 184	10%
Sewerage		428 545	25 819	6%
Sundry		4 109	-	0%
		1 262 883	317 836	25%
		256 076	2 426 716	948%
		7 802 712	7 544 813	97%
		7 152 304	3 400 329	48%
		2 725 325	918 669	34%
		4 483 096	1 783 587	40%
		177 503	75 389	42%
		22 597 016	16 149 504	71%

Collection rate per ward and per service - July - February 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	1 546 468	809 751	52%
Electricity		130 400	126 229	97%
Water		7 842 974	744 368	9%
Refuse		3 696 471	153 556	4%
Sewerage		6 940 943	556 497	8%
Sundry		19 668	3 936	20%
		20 176 923	2 394 339	12%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	22 539 050	17 426 059	77%
Electricity		30 500 870	27 312 759	90%
Water		9 785 881	8 739 749	89%
Refuse		4 933 673	3 227 221	65%
Sewerage		11 024 660	7 742 895	70%
Sundry		918 818	507 902	55%
		79 702 951	64 956 585	81%
Ward 3				
Property Rates Tax	Municipal supplied	1 264 547	1 009 940	80%
Electricity		675 962	258 850	38%
Water		2 778 790	1 261 358	45%
Refuse		1 321 150	389 033	29%
Sewerage		2 973 413	995 249	33%
Sundry		10 393	8 892	86%
		9 024 255	3 923 321	43%
Ward 4				
Property Rates Tax	Municipal supplied	12 133 955	8 723 857	72%
Electricity		18 237 102	17 470 869	96%
Water		7 375 672	5 134 947	70%
Refuse		3 421 209	1 522 542	45%
Sewerage		8 049 194	3 611 879	45%
Sundry		66 973	58 943	88%
		49 284 106	36 538 036	74%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	1 084 833	610 983	56%
Electricity		57 906	44 669	77%
Water		4 547 695	1 010 188	22%
Refuse		2 026 339	282 547	14%
Sewerage		3 783 926	664 775	18%
Sundry		9 611	1 196	12%
		11 510 311	2 614 358	23%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	991 912	376 930	38%
Electricity		-	-	#DIV/0!
Water		5 150 714	346 787	7%
Refuse		3 122 831	159 644	5%
Sewerage		5 875 666	357 241	6%
Sundry		8 420	2 131	25%
		15 149 543	1 242 733	8%
Ward 7				
Property Rates Tax	Municipal supplied	4 607 766	2 872 299	62%
Electricity		9 827 266	9 239 006	94%
Water		3 456 109	2 203 721	64%
Refuse		2 075 338	1 136 233	55%
Sewerage		3 595 455	1 688 107	47%
Sundry		154 630	62 638	41%
		23 716 565	17 202 003	73%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	4 430 043	2 920 948	66%
Electricity		2 116 468	2 283 541	108%
Water		3 927 821	1 863 664	47%
Refuse		1 622 528	585 950	36%
Sewerage		1 818 013	384 328	21%
Sundry		102 969	48 597	47%
		14 017 841	8 087 028	58%
Ward 9				
Property Rates Tax	Municipal supplied	1 465 948	849 254	58%
Electricity		11 971	9 943	83%
Water		2 017 209	840 062	42%
Refuse		1 835 792	246 041	13%
Sewerage		3 226 357	522 382	16%
Sundry		88 464	11 199	13%
		8 645 741	2 478 881	29%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	2 679 714	1 094 793	41%
Electricity		109 156	126 771	116%
Water		2 827 889	141 982	5%
Refuse		3 569 396	90 948	3%
Sewerage		3 638 666	68 488	2%
Sundry		32 868	38 898	118%
		12 857 690	1 561 880	12%
Ward 11				
Property Rates Tax	Municipal supplied	1 856 039	1 126 444	61%
Electricity		2 118 851	2 049 579	97%
Water		461 637	623 834	135%
Refuse		2 158 333	528 702	24%
Sewerage		2 631 085	308 329	12%
Sundry		267 925	17 716	7%
		9 493 871	4 654 604	49%
Ward 12				
Property Rates Tax	Municipal supplied	4 139 354	1 603 875	39%
Electricity		839 120	653 744	78%
Water		3 566 294	1 127 450	32%
Refuse		2 308 873	290 958	13%
Sewerage		3 454 661	256 235	7%
Sundry		87 363	308	0%
		14 395 666	3 932 569	27%
	58 739 630	39 425 134	67%	
	64 625 073	59 575 960	92%	
	53 738 686	24 038 110	45%	
	32 091 933	8 624 374	27%	
	57 012 040	17 160 404	30%	
	1 768 102	762 357	43%	
	267 976 464	149 686 338	56%	

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

Province

Demarcation Code

Municipality

Eastern Cape

EC101

Dr Beyers Naude

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection	1. July - Reporting for June in July			2. August - Reporting for July in August			3. September - Reporting for August in September			Summary - Quarter 1		
	Billing for June	Collection in July	% Collection	Billing for July	Collection in August	% Collection	Billing for August	Collection in September	% Collection	Billing	Collection	% Collection
1. Collection for whole demarcation	109 464 000	17 842 592	16%	21 300 088	21 325 482	100%	21 651 036	22 219 884	100%	151 442 016	67 387 306	44%
2. Collection post-Estien supplied areas	33 238 848	6 534 884	19%	7 115 066	6 547 491	92%	7 457 063	10 038 945	147%	5 011 071	24 021 321	48%
3. Collection Property Rates	57 114 640	4 216 224	7%	(241 850)	7 740 074	0%	33 336	10 198 171	0%	57 286 106	22 154 559	39%
4. Total average collection Electricity (Municipal supplied areas)	8 617 910	7 367 786	85%	8 194 421	6 607 968	81%	8 379 900	9 721 997	0%	25 192 659	23 997 782	95%
5. Total average collection Water	5 467 382	2 916 483	53%	6 066 321	2 362 925	39%	5 680 145	3 615 381	64%	17 226 948	8 617 756	50%
6. Total average collection Wastewater	26 162 406	2 164 672	8%	4 887 914	2 356 141	48%	4 332 782	3 684 169	84%	34 888 008	5 146 213	15%
7. Total average collection Refuse	12 031 734	1 214 285	10%	2 309 792	1 332 233	58%	2 955 669	1 800 085	61%	17 867 219	4 172 583	23%
8. Total average collection Interest												
Summary												#DIV/0!

	4. October - Reporting for September in October			5. November - Reporting for October in November			6. December - Reporting for November in December			Summary - Quarter 2		
	Billing for September	Collection in October	% Collection	Billing for October	Collection in November	% Collection	Billing for November	Collection in December	% Collection	Billing	Collection	% Collection
1. Collection for whole demarcation	20 639 723	16 337 635	79%	22 235 403	14 443 733	65%	21 593 021	20 789 037	96%	61 698 193	51 597 400	83%
2. Collection post-Estien supplied areas	7 089 022	5 594 605	79%	8 038 707	4 881 103	61%	6 581 125	7 034 235	107%	21 703 683	17 739 657	82%
3. Collection Property Rates	2 076 613	2 555 707	123%	3 701 109	2 330 630	63%	3 156 613	6 937 340	220%	689 338	11 841 716	1723%
4. Total average collection Electricity (Municipal supplied areas)	7 717 809	7 585 735	98%	8 294 183	6 251 175	75%	6 749 313	6 181 612	90%	22 761 311	22 039 822	97%
5. Total average collection Water	5 916 852	3 163 353	53%	6 200 916	2 765 265	45%	7 157 354	3 325 751	46%	16 254 183	9 154 388	56%
6. Total average collection Wastewater	4 229 591	2 065 942	49%	4 449 003	2 167 116	49%	4 467 585	1 839 477	41%	13 165 559	5 769 556	44%
7. Total average collection Refuse	2 728 473	1 017 587	37%	2 892 681	618 483	21%	2 913 152	657 617	23%	8 594 466	2 650 007	31%

	7. January - Reporting for December in January			8. February - Reporting for January in February			9. March - Reporting for February in March			Summary - Quarter 3		
	Billing for December	Collection in January	% Collection	Billing for January	Collection in February	% Collection	Billing for February	Collection in March	% Collection	Billing	Collection	% Collection
1. Collection for whole demarcation	28 686 679	16 076 741	56%	-	-	-	-	-	-	28 686 679	16 076 741	56%
2. Collection post-Estien supplied areas	9 655 593	5 477 010	57%	-	-	-	-	-	-	9 655 593	5 477 010	57%
3. Collection Property Rates	234 042	2 725 131	1167%	-	-	-	-	-	-	234 042	2 725 131	1167%
4. Total average collection Electricity (Municipal supplied areas)	8 886 300	7 288 752	82%	-	-	-	-	-	-	8 886 300	7 288 752	82%
5. Total average collection Water	10 089 350	3 100 819	31%	-	-	-	-	-	-	10 089 350	3 100 819	31%
6. Total average collection Wastewater	4 420 003	1 839 736	42%	-	-	-	-	-	-	4 420 003	1 839 736	42%
7. Total average collection Refuse	2 974 683	1 032 243	35%	-	-	-	-	-	-	2 974 683	1 032 243	35%

Complete This Section

Quarter 1 Performance Per Ward

Item	Account Number	Service Line Number	1 July				2 August				3 September				2023 Budget	2023 Actual	Variance	%	
			Billings for July	Collection for June in July	Rand Value of Billing for July	% Collection	Billings for July	Collection for July in August	Rand Value of Billing for July	% Collection	Billings for August	Collection for August in September	Rand Value of Billing for August	% Collection					
Property Rates Tax			1 431 019	47 733						18 852					1 468 775	587 137	881 638	40%	40%
Electricity			16 597	14 298	2 295	86%	14 798	19 960	5 162	135%	28 574	45 551	16 977	157%	60 370	79 809	(19 438)	132%	132%
Water			1 102 670	101 544	1 001 126	9%	680 138	88 078	592 060	13%	701 220	109 823	597 398	15%	2 484 028	299 444	2 184 584	12%	12%
Refuse			578 469	17 998	560 471	3%	436 185	20 362	415 824	4%	458 491	20 972	437 519	5%	1 479 146	58 793	1 420 353	4%	4%
Waste Water			1 439 683	60 054	1 379 629	4%	764 551	90 551	674 000	12%	801 308	94 060	707 248	12%	3 005 542	244 665	2 760 877	8%	8%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			22 373 086	1 858 546	20 514 540	8%	(223 502)	3 835 871	0	-276%	93 903	2 599 727	0	2362%	22 248 488	8 294 244	13 954 244	37%	37%
Electricity			3 747 018	2 977 114	769 903	79%	3 807 040	3 519 566	287 475	92%	3 606 187	3 895 751	0	105%	11 240 245	10 300 491	847 754	92%	90%
Water			902 057	886 477	15 580	98%	1 120 297	851 931	266 367	76%	963 557	1 368 563	0	142%	2 985 912	3 106 971	(121 059)	104%	104%
Refuse			4 804 511	399 120	4 405 391	8%	24 427	607 138	0	2488%	69 778	700 173	0	1007%	4 608 716	1 706 491	3 192 285	35%	35%
Waste Water			10 429 017	807 571	9 621 346	8%	54 684	1 443 426	0	2640%	92 959	1 655 999	0	1781%	10 576 660	3 907 096	6 669 564	37%	37%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			1 254 718	23 606	1 231 112	2%	(970)	27 180	0	-2003%	2 557	810 598	0	34495%	1 256 305	991 384	324 921	78%	74%
Electricity			103 937	36 491	67 446	35%	86 665	9 676	76 989	11%	112 506	66 993	45 512	60%	939 107	113 160	189 947	37%	37%
Water			310 678	177 941	132 737	57%	320 734	210 462	110 273	66%	266 067	142 956	123 111	54%	887 475	531 339	356 131	59%	59%
Refuse			367 650	38 611	329 039	11%	136 971	93 456	43 514	68%	139 797	38 800	94 997	29%	638 416	170 868	467 548	27%	27%
Waste Water			1 321 399	78 221	1 243 178	6%	245 418	156 964	88 454	64%	238 403	101 114	137 289	43%	1 875 120	336 299	1 468 821	18%	15%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			12 020 524	1 025 845	10 994 679	9%	42 509	1 487 908	0	3502%	3 367	2 259 166	0	37282%	12 089 100	4 772 920	7 256 180	60%	40%
Electricity			2 613 089	2 526 991	86 097	97%	2 194 838	1 640 190	554 448	75%	2 405 450	3 386 837	0	147%	7 213 317	7 354 029	(140 712)	100%	105%
Water			724 333	655 433	68 900	90%	754 423	422 474	331 949	56%	822 813	827 125	0	101%	2 301 569	1 905 082	396 587	85%	83%
Refuse			2 700 123	232 385	2 467 738	9%	99 665	251 670	0	253%	68 579	277 015	0	404%	2 868 367	761 070	2 107 298	27%	27%
Waste Water			6 804 496	587 893	6 216 603	9%	174 301	730 201	0	419%	139 169	613 011	0	440%	7 117 367	1 891 825	5 285 542	27%	27%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			1 117 087	28 561	1 088 426	3%	(48 572)	35 936	0	-74%	3 231	373 550	0	11592%	1 071 696	438 047	633 649	41%	41%
Electricity			10 307	5 528	4 779	54%	4 420	3 940	480	89%	9 203	2 018	7 184	22%	23 919	11 465	12 453	48%	48%
Water			453 455	148 390	305 065	33%	496 301	98 013	388 286	20%	488 603	125 028	363 575	26%	1 438 339	371 421	1 066 918	26%	26%
Refuse			395 887	40 213	355 674	10%	220 421	26 129	194 293	12%	247 811	32 076	215 734	13%	864 119	98 418	765 701	11%	11%
Waste Water			920 816	84 728	836 088	9%	385 792	62 378	323 415	16%	428 058	100 681	327 377	24%	1 734 667	247 786	1 486 880	14%	14%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			935 929	8 091	927 838	1%	7 841	21 519	0	274%	8 303	244 370	0	2942%	952 073	278 380	673 693	28%	29%
Electricity						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Water			710 444	68 558	641 886	10%	632 126	39 027	593 095	6%	592 024	50 007	542 017	7%	1 594 394	157 582	1 777 000	8%	8%
Refuse			560 814	38 844	521 970	7%	368 208	9 816	358 390	3%	376 093	30 070	346 023	4%	1 925 115	76 720	1 226 385	6%	6%
Waste Water			1 395 184	76 577	1 318 607	5%	644 072	60 221	563 851	5%	656 192	40 915	615 277	6%	2 656 448	177 713	2 478 735	7%	7%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			4 392 072	315 721	4 076 351	7%	17 278	733 288	0	4244%	30 064	866 951	0	2884%	4 439 414	1 915 961	2 523 453	43%	43%
Electricity			1 256 898	1 131 158	125 740	90%	1 315 509	1 172 178	143 325	89%	1 255 354	1 418 572	0	113%	3 827 794	3 721 908	105 887	97%	97%
Water			351 664	280 220	71 444	80%	442 769	222 149	220 620	50%	376 852	295 201	83 652	78%	1 171 286	795 571	375 715	68%	68%
Refuse			1 100 726	135 131	965 595	12%	134 437	138 068	0	103%	143 447	254 395	0	177%	1 378 610	527 029	851 581	38%	38%
Waste Water			1 892 448	205 116	1 687 332	11%	231 883	218 739	13 144	94%	258 150	243 502	14 647	94%	2 382 481	667 357	1 715 124	28%	28%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			4 233 259	367 767	3 865 492	9%	7 972	508 928	0	6384%	34 623	810 450	0	2341%	4 279 855	1 687 145	2 592 710	39%	39%
Electricity			466 305	211 231	255 074	45%	404 344	263 644	140 669	65%	507 763	467 529	40 234	92%	1 378 412	940 465	438 007	68%	68%
Water			304 405	227 700	76 705	75%	495 795	174 235	321 560	35%	361 102	345 381	15 721	96%	1 161 301	747 316	413 985	64%	64%
Refuse			212 559	65 371	147 188	31%	207 830	85 108	122 723	42%	208 624	86 710	121 913	42%	629 013	237 180	391 834	38%	38%
Waste Water			232 934	38 470	194 464	17%	230 213	41 112	189 301	18%	140 567	56 681	83 887	40%	609 715	136 269	473 446	23%	23%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			1 392 287	31 545	1 360 742	2%	997	91 557	0	9187%	10 899	556 513	0	5062%	1 404 194	681 616	722 578	48%	48%
Electricity			1 187	1 285	0	108%	1 450	1 188	262	82%	1 470	1 450	0	102%	4 057	3 923	134	97%	97%
Water			307 032	99 269	207 763	32%	237 543	86 001	151 542	36%	279 869	91 243	128 626	40%	774 448	276 511	497 938	36%	36%
Refuse			245 693	27 350	218 343	11%	233 989	30 067	213 921	13%	216 107	35 938	180 169	17%	695 703	90 355	605 348	13%	13%
Waste Water			436 801	68 480	368 321	16%	409 364	59 977	349 387	15%	379 176	75 696	303 480	20%	1 225 942	204 193	1 021 749	17%	17%
Interest						#DIV/0!				#DIV/0!								#DIV/0!	#DIV/0!
Property Rates Tax			2 252 375	152 536	2 100 839	7%	51 946	181 931	0	310%	56 015	447 656	0	799%	2 309 396	782 122	1 527 274	33%	33%
Electricity			212 908	12 927	199 981	6%	25 127	18 857	6 270	75%	(27 748)	14 471	0	52%	20 287	46 255	(25 968)	228%	228%
Water			355 093	31 380	323 713	9%	352 055	15 378	336 676	4%	366 987	14 978	352 019	4%	1 074 135	61 797	1 012 338	6%	6%
Refuse			449 333	35 792	413 541	8%	458 627	6 146	453 481	1%	453 341	12 224	441 117	3%	1 361 301	54 162	1 307 139	4%	4%
Waste Water			460 408	11 315	449 093	2%	453 393	5 330	448 044	1%	457 456	20 590	436 866	5%	1 371 258	97 255	1 274 003	3%	3%
Interest						#DIV/0!			</										

Quarter 2 Performance Per Ward

4 October				5 November				6 December				Q2				
Ward	Collection for September in October	Total Value of Bills not collected	% Collection	Billing for October	Collection for October in November	Total Value of Bills not collected	% Collection	Ward	Collection for November in December	Total Value of Bills not collected	% Collection	Ward	Collection	Ward	Collection	
(630)	66 205	0	-10511%	18 026	20 507	0	114%	19 918	34 913	0	175%	37 313	221 625	(84 311)	326%	326%
16 998	23 419	0	138%	13 474	4 979	8 495	37%	11 536	7 205	4 330	62%	42 008	35 603	6 405	85%	85%
598 590	90 580	506 010	15%	823 744	82 795	740 949	10%	732 557	100 721	631 837	14%	2 154 891	274 096	1 880 796	13%	13%
401 143	18 559	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%	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%	8%
			#DIV/0!				#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%	3819%
3 456 028	3 526 754	0	102%	3 741 610	2 709 173	1 082 437	72%	3 698 628	3 424 998	273 630	93%	10 896 266	9 660 925	1 235 342	89%	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%	81%
51 938	332 101	0	639%	43 054	296 749	0	689%	54 139	300 361	0	555%	149 151	929 211	(780 060)	623%	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%	1059%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
2 462	17 029	0	692%	1 071	12 575	0	1175%	471	12 581	0	2679%	4 003	42 185	(38 181)	1054%	1054%
83 007	76 476	6 531	92%	81 047	4 587	76 459	6%	62 104	16 666	45 438	27%	235 157	97 729	138 428	43%	43%
340 290	137 620	202 670	40%	300 279	106 657	193 612	36%	522 165	128 886	393 279	25%	1 162 735	373 178	789 567	32%	32%
128 160	48 009	80 151	37%	138 426	28 161	110 265	20%	135 594	35 132	100 462	26%	402 130	111 302	290 828	28%	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%	50%
			#DIV/0!				#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	11973%	72 554	2 438 663	(2 366 109)	3361%	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%	104%
779 805	855 506	0	111%	1 024 894	697 859	327 034	68%	1 012 208	881 473	130 730	87%	2 818 902	2 444 838	372 063	87%	87%
110 310	219 735	0	199%	100 212	175 521	0	173%	110 387	172 966	0	157%	320 909	568 221	(247 313)	177%	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%	246%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
4 698	20 613	0	435%	590	23 066	0	3907%	5 894	79 716	0	1353%	11 183	123 895	(112 212)	1103%	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%	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	293 458	1 135 397	26%	26%
204 499	35 751	168 749	17%	233 312	33 585	199 727	14%	240 885	29 547	211 338	12%	678 696	98 883	579 814	15%	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%	21%
			#DIV/0!				#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)	400%	400%
585 780	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%	7%
350 040	25 242	324 799	7%	362 107	12 130	349 977	3%	366 609	10 982	355 627	3%	1 078 756	48 354	1 030 402	4%	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%	5%
			#DIV/0!				#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%	98 050	545 390	(447 340)	556%	556%
1 291 649	1 100 254	191 395	85%	1 210 906	1 130 806	80 100	93%	1 199 543	1 227 859	0	102%	3 702 088	3 458 919	243 170	93%	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%	67%
136 613	129 666	6 947	95%	135 906	99 190	36 716	73%	140 515	118 463	22 052	84%	413 033	347 319	65 714	84%	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%	84%
			#DIV/0!				#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%	861%
299 539	336 737	0	112%	479 690	159 603	320 087	33%	(760 473)	252 177	0	-33%	18 756	745 517	(726 761)	3991%	3991%
477 852	228 970	248 881	48%	460 663	199 104	261 559	43%	439 995	201 815	238 180	46%	1 378 929	629 889	748 041	46%	46%
206 539	62 194	144 345	30%	206 680	58 188	148 492	28%	196 114	65 972	130 142	34%	609 833	186 333	423 500	31%	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%	13%
			#DIV/0!				#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%	35 598	101 185	(65 587)	284%	284%
1 333	1 420	0	106%	1 333	1 333	0	100%	782	1 333	0	171%	3 449	4 087	(638)	118%	118%
319 586	192 062	127 524	60%	193 040	82 020	111 020	42%	251 604	96 406	165 196	34%	764 230	360 488	403 742	47%	47%
215 154	21 450	193 704	10%	230 016	23 079	206 937	10%	227 761	22 488	205 273	10%	672 931	67 016	605 915	10%	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%	13%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
65 484	60 486	4 998	92%	64 532	69 225	0	107%	59 001	65 114	0	110%	189 017	194 825	(5 808)	103%	103%
18 218	7 050	11 168	39%	6 232	17 214	0	276%	28 029	30 489	0	308%	52 475	54 752	(2 277)	104%	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%	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%	2%
443 233	8 367	434 866	2%	445 371	6 355	439 016	1%	456 864	8 238	448 626	1%	1 345 468	22 960	1 322 508	2%	2%
			#DIV/0!				#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%	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%	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%	84%
238 900	81 183	157 717	34%	246 797	38 769	208 028	16%	259 650	42 351	217 299	16%	743 348	161 304	582 044	22%	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%	12%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
31 934	109 160	0	342%	50 025	170 206	0	540%	45 278	90 031	0	199%	127 238	369 397	(242 159)	290%	290%
87 551	94 400	0	108%	100 735	53 293	47 442										

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)	61298368,96
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
<u>Reconciling items DEBTORS</u>	
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
<u>Reconciling items GENERAL LEDGER</u>	
Correction of DB Jnls done to incorrect votes	0,00
	0,00
UNRECONCILED DIFFERENCE	0,00

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

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

Reconciliation for Eskom - FEBRUARY 2026

BALANCE PER SYSTEM REPORT	528 319 223.
MUNICIPAL DEBT RELIEF	<u>398 279 009.98</u>
TOTAL BALANCE IN SYSTEM	926 598 233.37
ESKOM STATEMENT -	<u>915 406 749.06</u>
VARIANCE -	11 191 484.31



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

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	5021791.98
BILLING DATE	2026-03-04
TAX INVOICE NO	650709501303
ACCOUNT MONTH	FEBRUARY 2026
CURRENT DUE DATE	2026-04-04
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE	R	19,602.78
ADMINISTRATION CHARGE	R	3,456.84
TRANSMISSION NETWORK CAPACITY	R	213,656.90
DIST. NETWORK CAPACITY CHARGE	R	481,798.26
NETWORK DEMAND CHARGE	R	202,381.53
ANCILLARY SERVICE (ALL)	R	21,139.51
GENERATOR CAPACITY CHARGE	R	144,915.17
LEGACY CHARGE (ALL)	R	1,195,326.58
ENERGY CHARGE (STD)	2,268,500.00	R 3,469,006.77
ENERGY CHARGE (PEAK)	932,436.00	R 2,535,993.67
ENERGY CHARGE (OFF)	2,390,281.00	R 2,607,106.42
SERVICE CHARGE	R	31,883.04
ELECTRIFICATION AND RURAL SUBS (ALL)	R	280,679.40
URBAN LOW VOLTAGE SUBSIDY	R	33,450.00
DX EXCESS NETWORK CAPACITY CHA	R	67,449.44
TOTAL CHARGES FOR BILLING PERIOD	R	11,307,908.31

ACCOUNT SUMMARY FOR FEBRUARY 2026

BALANCE BROUGHT FORWARD	(Due Date 2026-03-06)	R	909,742,991.50
PAYMENT(S) RECEIVED	Direct Deposit - 2026-02-27	R	-11,101,484.67
TOTAL CHARGES FOR BILLING PERIOD		R	11,307,908.31
ADJUSTMENTS	(Summary - See attachment for details)	R	3,065,245.11
VAT RAISED ON ITEMS AT 15%		R	1,552,088.81

CURRENT			
18,050,739.51	TOTAL DUE	R	915,406,749.06

19. ANNEXURE C

RE : MONTHLY SCM REPORT FEBRUARY 2026

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 an Admin Officer. New organogram approved with additional staff to support the SCM Structure with clear job descriptions being finalized.

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 FEBRUARY 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 FEBRUARY 2026.

PURCHASE ORDERS FOR FEBRUARY 2026		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 4 190 331.18	6
C - Contracts	R 4 075 329.31	14
D - Deviations	R 3 274 484.38	9
G - Grants	-	-
I - Insurance	-	-
N - None of the above	R 19 508 397.85	105
P - Petty cash	R 65 256.21	52
R - Invitation to quote	R 73 850.00	1
S - Subsistence & travel	R 278 204.59	129
T - Tenders	R 2 492 684.26	6

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 **R3 747 015.56 inclusive of all costs.** "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR FEBRUARY2026 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 FEBRUARY2026

FEBRUARY2026					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
17/2026	PAVING OF UMASIZAKHE	BATY JV	R 5 767 647.33	18/02/2026	GRANT FUNDING (OTP)
133/2025	PROVISION OF CASH IN TRANSIT SERVICES	FIDELITY CASH SOLUTIONS (PTY) LTD	R 35 674.09 / MONTH	18/02/2026	OWN FUNDING
132/2025	CONSULTING ENGINEERING: WATER CNSERVATION AND DEMAND MANAGEMENT STRATEGY	ENGINEERING ADVICE & SERVICES	R 395 600.00	18/02/2026	OWN FUNDING

RFQs Awarded for FEBRUARY2026

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
CONSULTANCY SERVICES – APPOINTMENT OF A STRUCTURAL ENGINEER FOR THE ASSESSMENT OF A MUNICIPAL STRUCTURAL BUILDING IN STEYTLERVILLE, CHURCH STREET	TLOU TADIMA PROJECTS (PTY) LTD	BEY-SCM-599	20/02/2026 R/475	R 84 927.50	OWN FUNDING

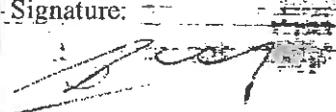
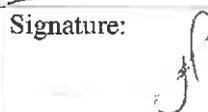
PENDING TENDERS FEBRUARY2026			
TENDER	DESCRIPTION	STATUS	FUNDING
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
110/2025	LEASE OF URQUHART/CARAVAN PARK – GRAAFF-REINET	AJUDICATION COMMITTEE	N/A
08/2026	UPGRADING OF ERASMUSKLOOF / GROOT RIVIER WATER SUPPLY.	EVALUATION COMMITTEE	GOVERNMENT GRANTS

E-Tender Challenges

The municipality is in the process of re-registering on the platform.

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: 11/03/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 11/03/2026

DEVIATIONS FROM 01 FEBRUARY 2026 TO 28 FEBRUARY 2026
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 3 747 015-56

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(l)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy	BILLSON TRUCKS	R41 111.66	11/02/2026	Cherry picker truck GRT went out on tender for refurbishment and breakdown in the warranty timeframe therefore we had no other options as to call out the service provider Billson Trucks who was working on the truck.	INFRASTRUCTURE SERVICES	15/12/2025	DR. E.M. RANKWANA
36(c)(a)(iii)	Sole provider of goods and/or services/Agents/Limited suppliers within area							
36(l)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	FLIGHT CENTRE TRAVEL GROUP	R12 458.64	09/02/2026	It is impractical to follow the SCM Procedures due to the limited time of payment to be made. D/1978	DIFFERENT DIRECTORATE DEPARTMENTS		
		AYABONA CONSTRUCTION AND PROJECTS	R2 809 745.76	10/02/2026	MDRG Phase 2 is funding that was made available for emergency repair work on the road infrastructure that was damaged during floods in Feb 2023. COGTA through the MDRG has made funding available, R 2 005 000,00 in Sep 2024. The municipality followed the normal procurement process to appoint a PSP and a contractor.	INFRASTRUCTURE SERVICES	03/02/2026	DR. E.M. RANKWANA
		SOUTHERN SUN CAPE SUN SYNTELL NETWORKS HOERSKOOI PACALTSDOORP	R27 666.20 R731 503.50 R5 400.00	12/02/2026 17/02/2026 19/02/2026	We wish to request approval to deviate from these Supply Chain processes due to a meeting in Cape Town which requires the MM and Directors (Corporate, Finance and Infrastructure Services) to be close to the meeting venue as they will not have access to own Transport to travel between the meeting and their accommodation. D/1983 CAMERA AND TRAFFIC LIGHT FINES. D/1984	DIFFERENT DIRECTORATE DEPARTMENTS COMMUNITY SERVICES SPU / MM'S OFFICE	11/02/2026 26/02/2025	KALELLO MANGOKA DR. E.M. RANKWANA
		HENDERSON AND PARTNERS	R2 245.80	24/02/2026	This is a request to deviate from SCM process regarding the Consultation for Mr. Mome Nel. It is with this information that we are requesting to deviate as Mr. Nel was preferred by Dr. D. Rall for consultation with Henderson and Partners. D/1987	MANAGER: HUMAN RESOURCES	12/02/2026	DR. E.M. RANKWANA
		DELCELL	R10 000.00	24/02/2026	Delcell is a Third Party and provide prepaid electricity to the Community of Sewefort in the Baviaanstoep without prepaid to the whole Community will be without electricity. D/1988	INFRASTRUCTURE SERVICES	18/02/2026	ZOLEKA KALI
		WATERFALL SCHOOL OF BUSINESS	R106 880.00	25/02/2026	The employees applied to complete their National Senior Certificate (NSC) through the Matric Programme on several occasions, however, no responses were received from training providers. D/1992	HUMAN: RESOURCES MANAGER	06/02/2026	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 - M08 February

Description	#REF!			#REF!					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	55 273	54 142	54 142	-	56 282	36 085	20 188	56%	54 142
Service charges	302 465	325 525	325 525	31 864	228 332	217 017	11 315	5%	325 525
Investment revenue	1 117	1 251	1 251	65	866	834	32	4%	1 251
	134 167	192 830	168 960	898	101 804	128 554	(26 750)	(0)	164 160
Other own revenue	58 952	45 539	45 539	3 580	28 660	30 360	1 700	-6%	45 539
Total Revenue (excluding capital transfers and contributions)	551 973	619 287	595 416	36 388	415 944	412 860	3 084	1%	590 616
Employee costs	199 502	215 976	216 136	16 738	141 535	143 986	(2 451)	-2%	211 336
Remuneration of Councillors	10 095	10 727	10 727	792	6 520	7 151	(631)	-9%	10 727
	60 314	68 313	68 417	4 541	35 907	45 542	(9 635)	-21%	68 417
Interest	104 355	10 572	70 600	5 004	39 349	7 048	32 301	458%	70 600
Inventory consumed and bulk purchases	162 868	149 063	149 098	12 995	111 646	99 376	12 271	12%	149 098
	120	150	150	120	120	100	20	20%	150
Other expenditure	311 889	198 359	226 508	15 151	114 351	132 241	(17 890)	-14%	226 508
Total Expenditure	849 144	653 160	741 636	55 342	449 427	435 443	13 984	3%	736 836
Surplus/(Deficit)	(297 171)	(33 873)	(146 220)	(18 954)	(33 484)	(22 583)	(10 900)	48%	(146 220)
Transfers and subsidies - capital (monetary allocations)	53 487	99 214	66 414	4 967	47 109	66 143	##	-29%	66 414
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	-69%	(79 806)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	-69%	(79 806)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	316 938	162 662	17 985		347 321				17 985
Total non current assets	1 065 879	1 152 941	1 149 063		1 081 758				1 149 063
Total current liabilities	882 228	534 874	531 466		712 952				531 466
Total non current liabilities	501 558	300 963	300 963		496 201				300 963
Community wealth/Equity	491 559	479 767	334 620		206 301				334 620
Cash flows									
Net cash from (used) operating	206 743	91 927	(63 004)	2 400	53 598	61 285	7 686	13%	(63 004)
Net cash from (used) investing	7 287	(129 797)	(122 042)	128	10 122	(86 531)	(96 653)	112%	(122 042)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	215 109	(36 791)	(183 967)	2 528	64 904	(24 528)	(89 432)	365%	(183 967)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	43 509	17 946	14 186	12 856	12 618	11 874	344 172	61 813	518 973
Creditors Age Analysis									
Total Creditors	37 409	19 059	21 908	7 397	21 014	17 693	117 302	336 712	578 494

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	#REFI		#REFI						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		187 233	191 928	195 578	1 940	159 949	127 952	31 997	25%	195 578
Executive and council		203	170	170	11	78	113	(35)	-31%	170
Finance and administration		187 030	191 758	195 408	1 929	159 871	127 839	32 032	25%	195 408
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6 242	60 530	28 209	57	4 695	40 354	(35 659)	-88%	28 209
Community and social services		3 301	3 254	3 254	6	3 280	2 170	1 110	51%	3 254
Sport and recreation		11	65	65	1	5	44	(38)	-87%	65
Public safety		2 751	4 481	3 991	50	1 302	2 987	(1 685)	-56%	3 991
Housing		178	52 730	20 898	-	107	35 153	(35 046)	-100%	20 898
Health		-	-	-	-	-	-	-		-
Economic and environmental services		55 027	56 518	53 718	3 366	28 988	37 679	(8 691)	-23%	53 718
Planning and development		2 996	2 054	2 054	356	2 373	1 369	1 004	73%	2 054
Road transport		49 699	52 132	49 332	3 010	26 615	34 755	(8 140)	-23%	49 332
Environmental protection		2 332	2 332	2 332	-	-	1 555	(1 555)	-100%	2 332
Trading services		356 950	409 467	384 267	35 991	269 421	272 979	(3 558)	-1%	379 467
Energy sources		160 794	149 637	149 637	22 356	121 360	99 758	21 602	22%	149 637
Water management		90 774	121 226	91 226	7 008	66 158	80 818	(14 659)	-18%	91 226
Waste water management		68 318	87 622	92 422	4 183	52 874	58 415	(5 541)	-9%	87 622
Waste management		37 063	50 982	50 982	2 445	29 029	33 988	(4 959)	-15%	50 982
Other	4	8	58	58	-	-	39	(39)	-100%	58
Total Revenue - Functional	2	605 460	718 501	661 830	41 355	463 052	479 002	(15 950)	-3%	657 030
Expenditure - Functional										
Governance and administration		259 944	175 355	241 335	18 500	141 491	116 905	24 587	21%	241 335
Executive and council		34 897	36 360	39 240	2 330	19 602	24 240	(4 638)	-19%	39 240
Finance and administration		223 066	137 135	200 234	16 028	120 558	91 424	29 134	32%	200 234
Internal audit		1 981	1 861	1 861	142	1 331	1 241	90	7%	1 861
Community and public safety		50 547	48 257	51 960	2 961	25 271	32 172	(6 901)	-21%	51 960
Community and social services		5 574	9 272	8 634	322	2 984	6 182	(3 198)	-52%	8 634
Sport and recreation		18 910	25 528	29 714	1 497	13 566	17 019	(3 452)	-20%	29 714
Public safety		24 719	9 982	10 072	969	7 706	6 642	1 065	16%	10 072
Housing		184	274	274	-	-	183	(183)	-100%	274
Health		1 160	3 220	3 265	173	1 014	2 147	(1 133)	-53%	3 265
Economic and environmental services		61 159	69 308	68 133	5 022	40 200	46 206	(6 006)	-13%	68 133
Planning and development		21 773	22 882	23 106	1 921	15 850	15 255	595	4%	23 106
Road transport		37 492	46 426	45 026	3 101	24 124	30 951	(6 827)	-22%	45 026
Environmental protection		1 894	-	-	-	226	-	226	#DIV/0!	-
Trading services		472 472	356 188	372 888	28 384	238 954	237 459	1 495	1%	368 088
Energy sources		189 002	185 188	185 813	15 564	132 563	123 459	9 104	7%	185 813
Water management		105 017	73 731	73 383	5 473	44 001	49 154	(5 153)	-10%	73 383
Waste water management		121 212	65 038	77 972	5 100	44 548	43 358	1 190	3%	73 172
Waste management		57 241	32 232	35 720	2 247	17 842	21 488	(3 646)	-17%	35 720
Other		4 032	4 051	7 321	475	3 511	2 701	810	30%	7 321
Total Expenditure - Functional	3	848 155	653 160	741 636	55 342	449 427	435 443	13 984	3%	736 836
Surplus/ (Deficit) for the year		(242 694)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	-0.687206	(79 806)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	#REF!			#REF!					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		158 646	148 720	148 720	21 395	117 515	99 147	18 368	19%	148 720
Service charges - Water		56 603	59 021	59 021	5 489	42 368	39 348	3 020	8%	59 021
Service charges - Waste Water Management		55 964	74 283	74 283	3 130	44 307	49 522	(5 215)	-11%	74 283
Service charges - Waste management		31 252	43 501	43 501	1 850	24 142	29 000	(4 859)	-17%	43 501
Sale of Goods and Rendering of Services		1 002	2 252	2 252	61	466	1 501	(1 035)	-69%	2 252
Agency services		1 989	6 109	6 109	(539)	506	4 073	(3 566)	-88%	6 109
Interest										
Interest earned from Receivables		20 128	13 843	13 843	2 354	16 153	9 228	6 924	75%	13 843
Interest from Current and Non Current Assets		1 117	1 251	1 251	65	866	834	32	4%	1 251
Dividends										
Rent on Land										
Rental from Fixed Assets		758	2 224	2 224	79	1 217	1 483	(266)	-18%	2 224
Licence and permits		1 052	1 009	1 009	86	966	672	294	44%	1 009
Special rating levies										
Operational Revenue		(422)	8 844	8 844	1 017	4 252	5 896	(1 644)	-28%	8 844
Non-Exchange Revenue										
Property rates		55 273	54 142	54 142	-	56 282	36 095	20 188	56%	54 142
Surcharges and Taxes		8 745	4 346	4 346	123	781	2 898	(2 116)	-73%	4 346
Fines, penalties and forfeits		21 623	4 129	4 129	28	1 668	2 753	(1 085)	-39%	4 129
Licence and permits										
Transfers and subsidies - Operational		134 167	192 830	168 960	898	101 804	128 554	(26 750)	-21%	164 160
Interest		3 481	2 784	2 784	352	2 651	1 856	795	43%	2 784
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains		614	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		551 973	619 287	595 416	36 388	415 944	412 860	3 084	1%	590 616
Expenditure By Type										
Employee related costs		199 502	215 976	216 136	16 738	141 535	143 986	(2 451)	-2%	211 336
Remuneration of councillors		10 095	10 727	10 727	792	6 520	7 151	(631)	-9%	10 727
Bulk purchases - electricity		156 478	143 076	143 076	12 681	109 929	95 384	14 545	15%	143 076
Inventory consumed		6 390	5 987	6 022	314	1 717	3 992	(2 275)	-57%	6 022
Debt impairment		28 244	4 552	4 552	-	-	3 035	(3 035)	-100%	4 552
Depreciation and amortisation		60 314	68 313	68 417	4 541	35 907	45 542	(9 635)	-21%	68 417
Interest		104 355	10 572	70 600	5 004	39 349	7 048	32 301	458%	70 600
Contracted services		54 414	46 119	74 541	3 677	23 226	30 746	(7 520)	-24%	74 541
Transfers and subsidies		120	150	150	120	120	100	20	20%	150
Irrecoverable debts written off		106 175	5 051	-	-	-	3 368	(3 368)	-100%	-
Operational costs		123 056	142 638	147 415	11 474	91 125	95 093	(3 968)	-4%	147 415
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		849 144	653 160	741 636	55 342	449 427	435 443	13 984	3%	736 836
Surplus/(Deficit)		(297 171)	(33 873)	(146 220)	(18 954)	(33 484)	(22 583)	(10 900)	0	(146 220)
Transfers and subsidies - capital (monetary allocations)		53 487	99 214	66 414	4 967	47 109	66 143	(19 034)	(0)	66 414
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	(0)	(79 806)
Income Tax										
Surplus/(Deficit) after income tax		(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	(0)	(79 806)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	(0)	(79 806)
Share of Surplus/Deficit attributable to Associate										
Intra-company/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(243 684)	65 341	(79 806)	(13 987)	13 625	43 559	(29 934)	(0)	(79 806)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	#REF1	#REF1							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	15	-	-	-	-	-	15
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	366	-	-	-	-	-	366
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	15 170	2 258	10 232	6 667	3 566	53%	15 170
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	1 230	-	-	-	-	-	1 230
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	630	630	-	292	420	(128)	-31%	630
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	102 237	91 682	1 884	30 070	68 158	(38 088)	-56%	91 682
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		(2 573)	-	-	-	-	-	-	-	-
Capital Expenditure - Functional Classification										
Governance and administration		-	630	911	-	292	420	(128)	-31%	911
Executive and council		-	-	15	-	-	-	-	-	15
Finance and administration		-	630	896	-	292	420	(128)	-31%	896
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	34 985	35 095	3 412	15 722	23 324	(7 602)	-33%	35 095
Community and social services		-	-	20 980	1 154	9 954	-	9 954	#DIV/0!	20 980
Sport and recreation		-	10 000	10 000	2 258	5 733	6 667	(934)	-14%	10 000
Public safety		-	-	1 230	-	-	-	-	-	1 230
Housing		-	24 985	2 885	-	35	16 657	(16 622)	-100%	2 885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	38 175	35 375	7	2 772	25 450	(22 679)	-89%	35 375
Planning and development		-	27 775	27 775	7	132	18 517	(18 385)	-99%	27 775
Road transport		-	10 400	7 600	-	2 639	6 933	(4 294)	-62%	7 600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(2 573)	39 076	37 711	723	21 808	26 051	(4 242)	-16%	37 711
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	68	68	-	53	45	8	17%	68
Waste water management		-	39 008	32 473	723	17 256	26 005	(8 750)	-34%	32 473
Waste management		(2 573)	-	5 170	-	4 500	-	4 500	#DIV/0!	5 170
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093
Funded by:										
National Government		(2 573)	73 236	92 751	4 142	40 163	48 824	(8 661)	-18%	92 751
Provincial Government		-	39 631	14 731	-	431	26 421	(25 990)	-98%	14 731
District/Municipality		-	-	840	-	-	-	-	-	840
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(2 573)	112 867	108 322	4 142	40 594	75 245	(34 651)	-46%	108 322
Borrowing	6	-	-	771	-	-	-	-	-	771
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		(2 573)	112 867	109 093	4 142	40 594	75 245	(34 651)	-46%	109 093

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	#REF!		#REF!		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		27 808	17 243	(129 077)	14 491	(129 077)
Trade and other receivables from exchange transactions		23 227	15 141	15 141	90 116	15 141
Receivables from non-exchange transactions		54 508	39 811	41 454	72 798	41 454
Current portion of non-current receivables						
Inventory		11 060	9 855	9 855	12 937	9 855
VAT		199 663	79 939	79 939	136 504	79 939
Other current assets		672	674	674	20 475	674
Total current assets		316 938	162 662	17 985	347 321	17 985
Non current assets						
Investments						
Investment property		24 262	26 041	26 041	24 636	26 041
Property, plant and equipment		1 040 622	1 115 802	1 111 924	1 045 246	1 111 924
Biological assets						
Living and non-living resources						
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		(10 103)	-	-	777	-
Total non current assets		1 065 879	1 152 941	1 149 063	1 081 758	1 149 063
TOTAL ASSETS		1 382 816	1 315 603	1 167 048	1 429 079	1 167 048
LIABILITIES						
Current liabilities						
Bank overdraft						
Consumer deposits		5 881	2 752	2 752	8 865	2 752
Trade and other payables from exchange transactions		512 186	470 034	470 034	590 033	470 034
Trade and other payables from non-exchange transactions		15 876	6 410	6 410	31 449	6 410
Provision		13 314	11 459	11 459	11 192	11 459
VAT		134 972	44 220	40 812	71 413	40 812
Other current liabilities						
Total current liabilities		682 228	534 874	531 466	712 952	531 466
Non current liabilities						
Financial liabilities		-	1 049	1 049	-	1 049
Provision		61 718	48 839	48 839	56 361	48 839
Long term portion of trade payables		398 279	214 871	214 871	398 279	214 871
Other non-current liabilities		41 561	36 204	36 204	41 561	36 204
Total non current liabilities		501 558	300 963	300 963	496 201	300 963
TOTAL LIABILITIES		1 183 786	835 837	832 429	1 209 152	832 429
NET ASSETS	2	199 030	479 766	334 619	219 926	334 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		447 465	466 725	321 578	206 301	321 578
Reserves and funds		2 533	13 042	13 042	-	13 042
Other		41 561	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	491 559	479 767	334 620	206 301	334 620

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	#REF!	#REF!							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		43 709	59 633	59 633	2 290	37 684	39 756	(2 072)	-5%	59 633
Service charges		64 276	348 114	348 114	273	20 482	232 076	(211 594)	-91%	348 114
Other revenue		24 477	38 769	38 179	12 660	105 805	25 846	79 959	309%	38 179
Transfers and Subsidies - Operational		302 846	160 202	136 331	419	98 133	106 801	(8 668)	-8%	136 331
Transfers and Subsidies - Capital		79 369	99 214	66 414	14 898	61 294	66 143	(4 848)	-7%	66 414
Interest		113	1 251	1 251	59	763	834	(71)	-9%	1 251
Dividends								-		
Payments										
Suppliers and employees		(308 047)	(615 256)	(712 927)	(28 199)	(270 562)	(410 171)	139 609	-34%	(712 927)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		206 743	91 927	(63 004)	2 400	53 598	61 285	7 686	13%	(63 004)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		7 287	(129 797)	(122 042)	128	10 122	(86 531)	96 653	-112%	(122 042)
NET CASH FROM/(USED) INVESTING ACTIVITIES		7 287	(129 797)	(122 042)	128	10 122	(86 531)	(96 653)	112%	(122 042)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/financing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/(DECREASE) IN CASH HELD		214 030	(37 870)	(185 046)	2 528	63 720	(25 247)			(185 046)
Cash/cash equivalents at beginning:		1 079	1 079	1 079	-	1 184	719	464		1 079
Cash/cash equivalents at month/year end:		215 109	(36 791)	(183 967)	2 528	64 904	(24 528)			(183 967)