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Dr. Beyers Naudé Local Municipality

EC101
SECTION 71
REPORT
JULY 2026

TABLE OF CONTENTS

1. INTRODUCTION

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

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	56 249	56 282	–	59 166	59 166	4 690	54 475	1161%	56 282
Service charges	341 883	323 843	–	47 550	47 550	26 987	20 563	76%	323 843
Investment revenue	1 055	1 299	–	102	102	108	(6)	-6%	1 299
	135 717	141 975	–	54 294	54 294	11 831	42 463	0	141 975
Other own revenue	56 206	39 670	–	3 636	3 636	3 306	330	10%	39 670
Total Revenue (excluding capital transfers and contributions)	**591 110**	**563 070**	**–**	**164 747**	**164 747**	**46 923**	**117 825**	**251%**	**563 070**
Employee costs	210 861	219 208	–	15 570	15 570	18 267	(2 698)	-15%	217 408
Remuneration of Councillors	10 421	10 245	–	874	874	854	20	2%	10 245
	58 927	13 305	–	4 431	4 431	1 109	3 322	300%	13 305
Interest, Dividends and Rent on Land	69 738	10 500	–	7 364	7 364	875	6 489	742%	10 500
Inventory consumed and bulk purchases	172 719	156 714	–	20 619	20 619	13 059	7 559	58%	156 714
	120	140	–	–	–	12	(12)	-100%	140
Other expenditure	195 562	163 417	–	7 123	7 123	13 618	(6 495)	-48%	165 217
Total Expenditure	**718 348**	**573 529**	**–**	**55 981**	**55 981**	**47 794**	**8 187**	**17%**	**573 529**
Surplus/(Deficit)	**(127 238)**	**(10 459)**	**–**	**108 766**	**108 766**	**(872)**	**109 638**	**-12578%**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)	80 139	66 640	–	299	299	5 553	(5 255)	-95%	66 640
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	**104 383**	**2230%**	**56 181**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	**104 383**	**2230%**	**56 181**
Capital expenditure & funds sources									
Capital expenditure	**58 021**	**52 222**	**–**	**1 228**	**1 228**	**4 352**	**(3 124)**	**-72%**	**52 222**
Capital transfers recognised	71 615	50 909	–	1 228	1 228	4 242	(3 014)	-71%	50 909
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	628	–	–	–	–	–	–		–
Total sources of capital funds	**72 242**	**50 909**	**–**	**1 228**	**1 228**	**4 242**	**(3 014)**	**-71%**	**50 909**
Financial position									
Total current assets	422 176	187 657	–		380 962				187 657
Total non current assets	1 096 512	1 119 243	–		1 185 527				1 119 243
Total current liabilities	1 247 968	606 135	–		1 273 610				606 135
Total non current liabilities	110 782	438 283	–		45 157				438 283
Community wealth/Equity	**206 635**	**262 483**	**–**		**138 657**				**262 483**
Cash flows									
Net cash from (used) operating	(325 322)	76 075	–	37 393	37 393	6 340	(31 054)	-490%	76 075
Net cash from (used) investing	14 379	(60 056)	–	(327)	(327)	(5 005)	(4 678)	93%	(60 056)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(309 759)**	**23 515**	**–**	**40 254**	**40 254**	**1 960**	**(38 295)**	**-1954%**	**23 515**
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	108 437	14 788	13 582	13 149	12 715	12 443	379 366	59 894	614 374
Creditors Age Analysis									
Total Creditors	42 369	28 836	15 088	20 048	16 367	16 492	110 681	822 974	1 072 854

3.1. Budget performance for the period ending 31 JULY 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 573 529 396	R -	R 55 981 281	R 55 981 281	R 47 794 138	R 8 187 143	17%
REVENUE	R 629 709 950	R -	R 165 046 089	R 165 046 089	R 52 475 843	R 112 570 246	215%
SURPLUS (DEFICIT)	**R 56 180 554**	**R -**	**R 109 064 808**	**R 109 064 808**	**R 4 681 705**	**R 104 383 103**	**2230%**

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 165 million, with year-to-date revenue amounting to R 165 million or 26.2% of the total original revenue budget of R 629.7 million.

The performance of the individual items are as follows:

4. **Property rates:** The total original budget amounts to R56.3 million, while the year-to-date revenue recognized amounts to R 59.2 million or 105% of the original budget. Annual debit raising took effect on 01 July 2025.
5. **Service charges:** The total original budget amounts to R 323.8 million, while the year-to-date revenue recognized amounts to R 47.5 million or 14.67% of the original 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 original budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R101 thousand or 7.85% of the original budget.
7. **Transfers (operational) recognised:** The total original budget amounts to R 142 million, while the year-to-date receipts amounts to R 54.3 million or 38.24% of the original budget.
8. **Other own revenue:** The total original budget amounts to R 39.7 million, while the year-to-date revenue generated amounts to R 3.64 million or 9.17% of the original budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 55.9 million, while year-to-date expenditure amounts to R 55.9 million or 9.75% of the total original expenditure budget of R573.5 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total original budget amounts to R 219 million, while the expenditure to date amounts to R 15.6 million or 7% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10 million, while the expenditure to date amounts to R 874 thousand or 8.5% of the original budget.
- **Debt impairment:** The total original budget amounts to R 333 thousand, while year-to-date expenditure amounts to R0 thousand or 2.65 % of the adjustment budget.
- **Depreciation:** The total original budget amounts to R 13 million, while the year-to-date expenditure amounts to R 4.4 million or 33% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 153.8 million, while the year-to-date expenditure amounts to R 20.4 million or 13.3% of the original budget.
- **Other expenditure:** The total original budget amounts to R 163.4 million, while the year-to-date expenditure amounts to R 7 million or 4.3% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 9 - 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)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		1 091	1 314	-	-	-	109	(109)	-100%	1 314
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		56 930	50 909	-	1 228	1 228	4 242	(3 014)	-71%	50 909
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	58 021	52 222	-	1 228	1 228	4 352	(3 124)	-72%	52 222
Total Capital Expenditure		58 021	52 222	-	1 228	1 228	4 352	(3 124)	-72%	52 222
Capital Expenditure - Functional Classification										
Governance and administration		784	-	-	-	-	-	-		-
Executive and council		14	-		-	-	-	-		-
Finance and administration		771	-		-	-	-	-		-
Internal audit								-		
Community and public safety		27 550	1 314	-	260	260	109	150	137%	1 314
Community and social services		17 714	-		260	260	-	260	#DIV/0!	-
Sport and recreation		8 696	-		-	-	-	-		-
Public safety		1 091	1 314		-	-	109	(109)	-100%	1 314
Housing		49	-		-	-	-	-		-
Health								-		
Economic and environmental services		9 321	4 914	-	-	-	409	(409)	-100%	4 914
Planning and development		132	34		-	-	3	(3)	-100%	34
Road transport		9 188	4 880		-	-	407	(407)	-100%	4 880
Environmental protection								-		
Trading services		34 588	45 995	-	969	969	3 833	(2 864)	-75%	45 995
Energy sources								-		
Water management		902	23 339		-	-	1 945	(1 945)	-100%	23 339
Waste water management		29 186	22 656		969	969	1 888	(919)	-49%	22 656
Waste management		4 500	-		-	-	-	-		-
Other								-		
Total Capital Expenditure - Functional Classification	3	72 242	52 222	-	1 228	1 228	4 352	(3 124)	-72%	52 222
Funded by:										
National Government		65 147	50 909		1 228	1 228	4 242	(3 014)	-71%	50 909
Provincial Government		5 726	-		-	-	-	-		-
District Municipality		741	-		-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-		
Transfers recognised - capital		71 615	50 909	-	1 228	1 228	4 242	(3 014)	-71%	50 909
Borrowing	6							-		
Internally generated funds		628	-		-	-	-	-		-
Total Capital Funding		72 242	50 909	-	1 228	1 228	4 242	(3 014)	-71%	50 909

4.1. Capital Funding Source and Expenditure

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 52 222 261	R -	R 1 228 273	R 1 228 273	R 4 351 856	R -3 123 583	-72%

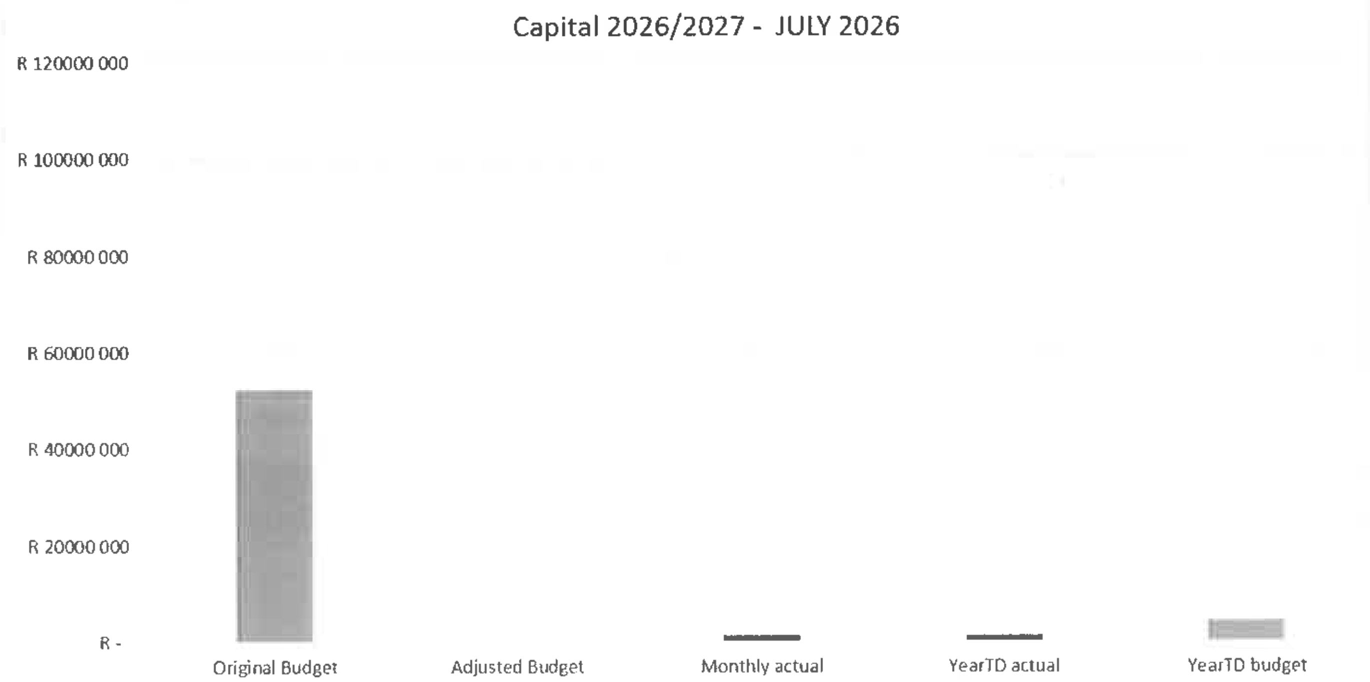
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Governance and administration**: reflects a total original budget of 162.5 million, while the year-to-date expenditure amounts to R 18.6 million or 11.45% of the original budget.
- **Community and public safety:** reflects a total original budget of R 38.2 million, while the expenditure to date amounts to R 3.66 million or 9.6% of the original budget.
- **Economic and environmental services:** reflects a total original budget of R 56.9 million, while the year-to-date expenditure amounts to R4.9 million or 8.6% of the original budget.
- **Trading services:** reflects a total original budget of R 314.5 million, while the year-to-date expenditure amounts to R 28.6 million or 9% of the original budget.



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

Table: Key Treasury Information as at 31 July 2026

Bank Bal, Investment - July 2026	OPENING BALANCE 01-07-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-07-2026
CURRENT ACCOUNTS	**632 914.91**	**602 074.62**	**1 234 989.53**
CURRENT ACCOUNT BAVIAANS - ABSA	15 492.32	154 386.06	169 878.38
NEW CURRENT ACCOUNT - STANDARD BANK	85 971.35	917 489.80	1 003 461.15
NEW MOTOR REG ACCOUNT - STANDARD BANK	531 451.24	- 469 801.24	61 650.00
INVESTMENTS	**7 754 575.80**	**14 414 499.22**	**22 169 075.02**
MONEY MARKET - ABSA	37 704.31	229.32	37 933.63
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 243 289.77	7 602.80	1 250 892.57
FMG CALL ACCOUNT	3 532.09	10.65	3 542.74
MIG CALL ACCOUNT	4 711 504.72	16 024 884.49	20 736 389.21
CALL ACCOUNT - STANDARD BANK	1 758 544.91	-1 618 228.04	140 316.87

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 2026/2027 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 July 2026.

5.3. Borrowings

The municipality does not have borrowings.

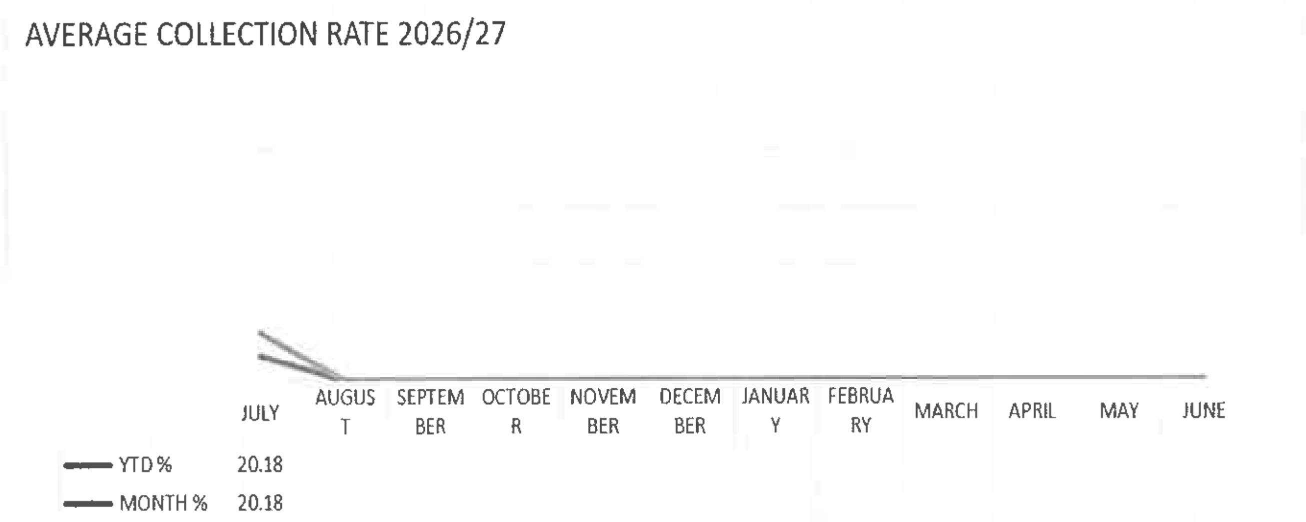
6. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for July 2026.

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
July 2026	125 570	25 340	20.18 %	20.18%

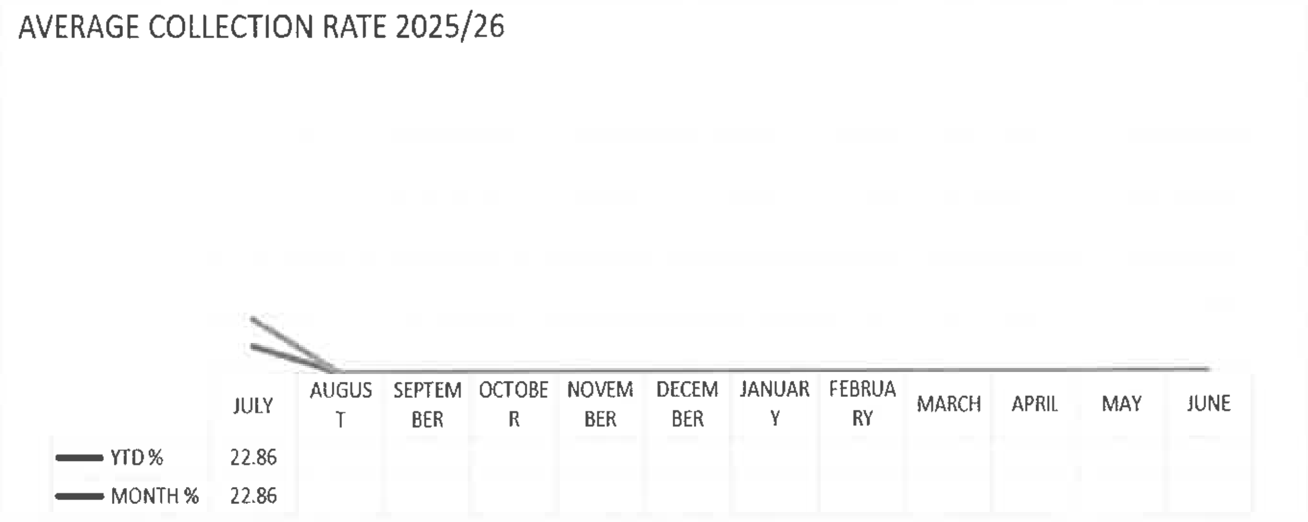
The collection rate for the month of July 2026 was recorded as 20.18% (refer to Annexure A). The average collection rate for the year-to-date is 20.18%. Annual rates were levied in July 2025 and became due on 30 September 2025.

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.



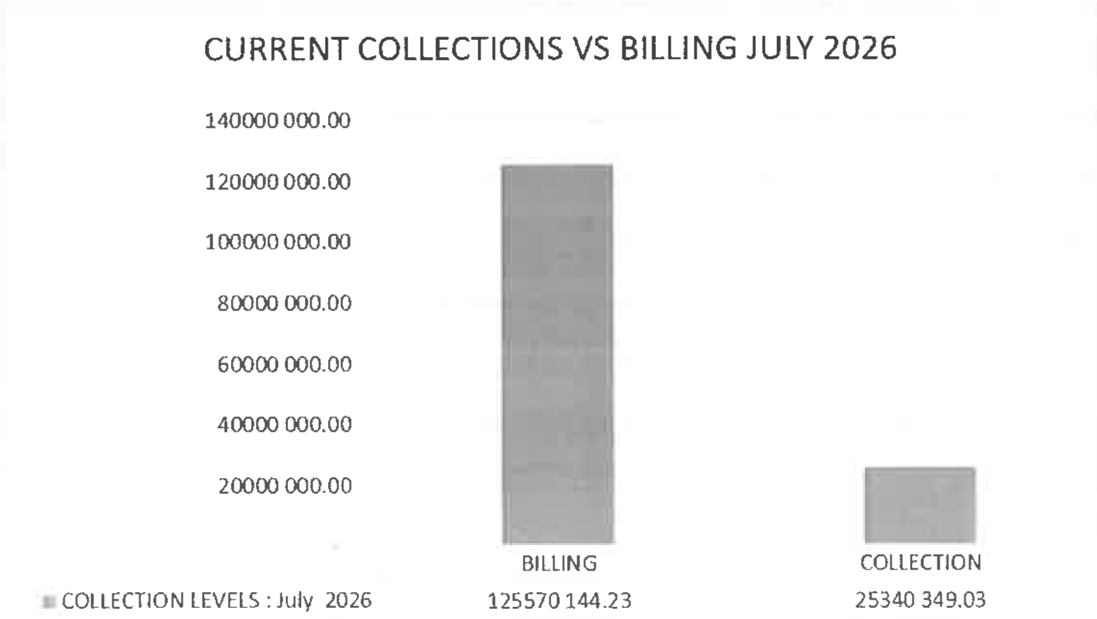
Attached as part of Annexure A is a breakdown of the collection levels per service for the month of July 2026.

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

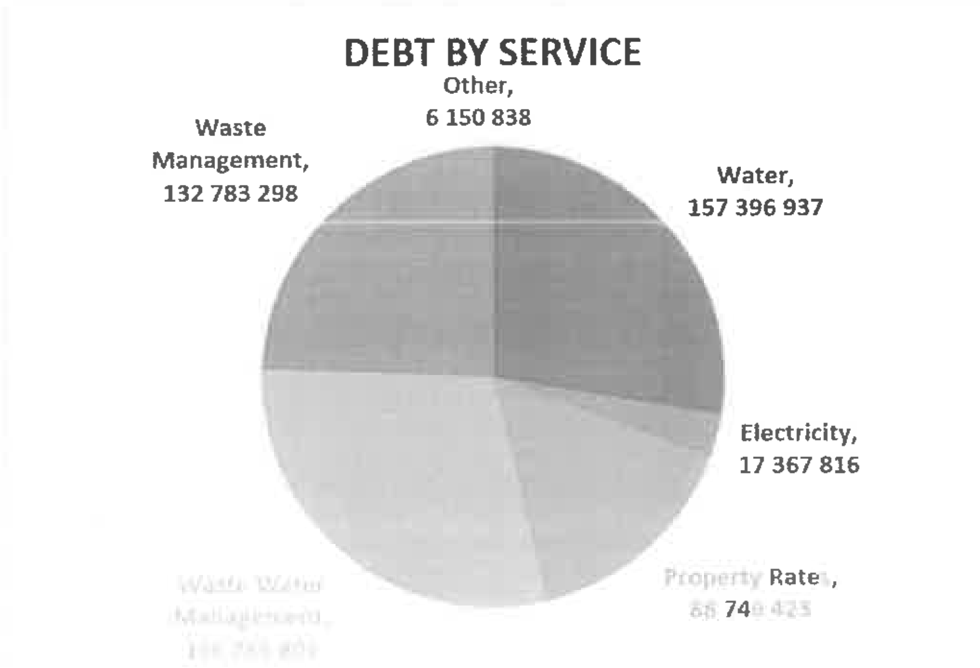


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of July 2026 amounts to R 569 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 378 612.91	3 734 012.46	3 671 403.79	4 031 663.10	4 063 223.68	3 841 119.88	5 476 099.79	126 200 801.41	157 396 937.02
	Elec	8 650 919.08	1 684 038.77	635 702.05	495 374.34	362 931.00	320 563.36	373 181.00	4 845 106.09	17 367 815.69
	Rates	28 206 804.84	888 927.19	1 031 531.42	689 907.19	637 363.15	609 972.09	558 827.25	56 123 089.74	88 746 422.87
	Sewerage	10 155 894.08	3 870 758.39	3 538 750.21	3 399 671.55	3 259 184.96	3 196 285.02	3 148 645.49	136 217 616.90	166 786 806.60
	Refuse	5 301 696.12	2 370 556.34	2 237 833.17	2 139 140.11	2 048 803.08	2 002 398.70	1 984 995.44	114 697 874.81	132 783 297.77
	Other	148 359.23	50 832.34	41 648.23	41 364.41	36 219.08	45 907.11	35 131.29	5 751 376.55	6 150 838.24
	TOTAL	**58 842 286.26**	**12 599 125.49**	**11 156 868.87**	**10 797 120.70**	**10 407 724.95**	**10 016 246.16**	**11 576 880.26**	**443 835 865.50**	**569 232 118.19**

Debtors owing between 0-30 days amounts to R 58.8 million, and 30-60 days constitute R 12.6million. Debtors owing over 210 days constitute R 443.8 million or 77.9%, while the debt over 90 days constitute R 486.6 million or 85.5%. 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	4 809 123.59	2 991 370.88	3 104 282.99	3 427 579.52	3 580 270.67	3 426 732.30	4 966 648.18	121 611 890.01	147 917 898.14
	Elec	2 071 486.45	208 744.27	80 434.60	71 638.11	46 425.68	36 492.21	41 011.66	1 553 404.97	4 109 637.95
	Rates	10 149 822.93	600 503.81	559 985.96	473 801.77	437 022.06	410 670.88	382 198.05	24 311 557.27	37 325 562.73
	Sewerage	6 063 606.75	3 512 069.58	3 294 403.78	3 215 427.50	3 090 951.49	3 042 006.13	3 002 306.92	128 625 809.77	153 846 581.92
	Refuse	3 727 946.01	2 117 806.45	2 010 263.69	1 948 607.15	1 866 275.17	1 828 605.69	1 809 970.77	102 826 784.68	118 136 259.61
	Other	114 520.05	32 069.08	34 798.37	34 058.05	27 765.34	39 057.25	28 281.43	3 791 102.43	4 101 652.00
	TOTAL	**26 936 505.78**	**9 462 564.07**	**9 084 169.39**	**9 171 112.10**	**9 048 710.41**	**8 783 564.46**	**10 230 417.01**	**382 720 549.13**	**465 437 592.35**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	482787.09	356373.23	361474.1	427198.44	350954.93	301602.01	348400.17	1133914.66	3 762 704.63
	Elec	54787.49	40022.25	25457.07	33069.81	29768.42	31490.4	29251.27	37 493.78	281 340.49
	Rates	59 513.02	30 088.00	23 804.70	15 658.89	10 802.49	8 642.07	7 413.93	73 168.44	229 091.54
	Sewerage	132 945.65	114 939.05	99 935.48	72 824.39	69 132.68	59 804.46	54 277.33	812 949.58	1 416 808.62
	Refuse	81 799.48	69 871.43	64 271.92	44 925.61	41 595.98	37 316.80	33 393.65	551 584.36	924 759.23
	Other	3598.52	0	0	0	0	0	0	1 187.41	4 785.93
	TOTAL	**815 431.25**	**611 293.96**	**574 943.27**	**593 677.14**	**502 254.50**	**438 855.74**	**472 736.35**	**2 610 298.23**	**6 619 490.44**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	23 942.53	22 345.23	23 037.11	21 011.03	24 233.10	21 322.73	21 963.95	558 836.54	716 692.22
	Elec	181 093.45	73 830.77	82 520.64	86 799.34	29 399.86	26 438.06	14 249.34	319 812.81	814 144.27
	Rates	696 590.64	13 771.26	13 771.26	13 771.26	13 770.84	13 672.74	13 672.74	2 884 985.20	3 664 005.94
	Sewerage	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	7 960.62	7 589.22	323 468.41	377 615.90
	Refuse	83 482.60	80 504.27	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	6 047 335.50	6 612 827.32
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	**992 979.29**	**198 040.75**	**207 589.92**	**209 471.84**	**155 294.01**	**149 695.14**	**137 776.24**	**10 138 728.18**	**12 189 575.37**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	2 255.27	2 755.80	19 307.73	6 842.30	11 207.31	6 187.02	20 597.09	111 243.48	180 396.00
	Elec	414 156.74	63 369.72	62 433.80	57 143.65	52 789.17	52 931.79	58 906.28	2 156 141.81	2 917 872.96
	Rates	3 507 081.02	119 298.42	107 359.30	96 863.85	96 923.48	102 176.88	88 710.39	18 001 175.49	22 119 588.83
	Sewerage	9 427.81	363.65	363.65	363.65	363.65	363.65	363.65	32 647.64	44 257.35
	Refuse	19 234.57	406.56	1 021.38	406.56	406.56	406.56	406.56	64 660.52	86 949.27
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	112 292.41	112 321.16
	TOTAL	**3 952 184.16**	**186 194.15**	**190 485.86**	**161 620.01**	**161 690.17**	**162 065.90**	**168 983.97**	**20 478 161.35**	**25 461 385.57**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	6 008.60	5 243.22	6 139.04	3 893.04	4 623.66	4 262.23	2 793.79	74 520.96	107 484.54
	Elec	5 164.82	2 274.18	739.75	0.00	0.00	0.00	0.00	4 029.66	12 208.41
	Rates	8 905.22	1 274.06	962.36	962.36	962.36	660.42	660.42	21 211.56	35 598.76
	Sewerage	8 026.08	5 754.70	4 727.45	4 727.45	4 727.45	4 721.16	4 363.80	182 538.16	219 586.25
	Refuse	5 096.41	4 030.33	2 845.90	2 845.90	2 845.90	2 845.90	2 642.62	129 665.92	152 818.88
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 203.38	8 203.38
	TOTAL	**33 201.13**	**18 576.49**	**15 414.50**	**12 428.75**	**13 159.37**	**12 489.71**	**10 460.63**	**420 169.64**	**535 900.22**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	11 752.81	8 661.84	6 286.43	4 973.86	7 524.05	8 268.27	4 683.09	143 746.69	195 897.04
	Elec	19 508.65	16 437.41	6 041.12	6 041.12	2 990.98	0.00	0.00	6 800.42	57 819.70
	Rates	16 438.34	4 966.90	3 732.10	2 524.18	2 433.33	2 160.16	1 988.88	23 916.60	58 160.49
	Sewerage	11 761.08	7 127.81	5 812.76	5 092.93	4 000.15	4 084.65	3 370.76	85 115.96	126 366.10
	Refuse	6 338.57	3 752.79	3 193.06	2 226.90	2 032.78	2 032.78	1 829.50	49 182.62	70 589.00
	Other	2 391.70	0.00	0.00	0.00	1 603.88	0.00	0.00	24 687.74	28 683.32
	TOTAL	**68 191.15**	**40 946.75**	**25 065.47**	**20 858.99**	**20 585.17**	**16 545.86**	**11 872.23**	**333 450.03**	**537 515.65**

8. CREDITORS

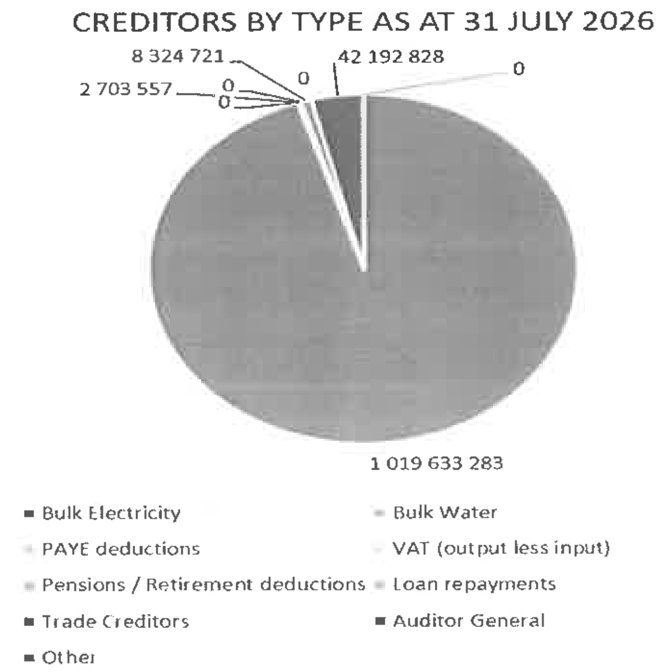
8.1. Total creditors

Per table SC4 of the M01 July C-schedule, the total accounts payable as at 31 July 2026 amounts to R 1 072 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

ANNEXURE A
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)
Jul-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	30 520 021	23 967 703	8 120 894	15 337 032	19 089 400	12 855 242	107 430 680	802 312 311	1 019 633 283
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 461 572	-2 547 922	2 798 425	0	0	7	-47 009	38 484	2 703 557
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	3 154 841	-1 450 000	-450 000	-450 000	-1 000 000	-450 000	-2 800 000	11 769 880	8 324 721
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	6 232 368	8 918 362	4 713 660	4 729 124	2 201 818	3 771 318	2 772 717	8 853 461	42 192 828
Auditor General	0	-52 504	-95 027	431 526	-3 924 475	315 449	3 325 031	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	42 368 802	28 835 639	15 087 952	20 047 682	16 366 743	16 492 016	110 681 419	822 974 136	1 072 854 389

Per table SC4, creditors owed between 0-30 days amounts to R 42.4 million, 31-60 days amounts to R 28.8 million, 61-90 days amounts to R 15 million, and 91-120 days amounts to R 20 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.



8.2. Pension fund breakdown for July 2026

JUNE 2026 PENSION FUND BREAKDOWN

PENSION FUND COBTRIBUTIONS

PENSION FUND	CONTRIBUTION OUTSTANDING Due 7 AUGUST 2026
CONSOLIDATED RETIREMENT FUND	R2 061 374.37
NATIONAL FUND FOR MUN WORKERS	R422 864.15
SALA PENSION FUND	R558 437.86
SAMWU VOORSORG	R72 461.84
CAPE JOINT	R33 950.61
MCPF FUND	R5 751.82
	R3 154 840.65

These contributions are current and is only payable on or before the 7th of July 2026

PENSION FUND LATE PAYMENT INTEREST

PENSION FUND	INTEREST OUTSTANDING Accummulated 2019-2024
CONSOLIDATED RETIREMENT FUND	R2 474 890.63
NATIONAL FUND FOR MUN WORKERS	R238 022.03
SALA PENSION FUND	R2 456 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90
	R5 169 879.76

The Municipality has entered into acive repayment arrangements for the late payment penalties and interest owed.

TOTAL OUTSTANDING

CONSOLIDATED RETIREMENT FUND	R4 536 265.00
NATIONAL FUND FOR MUN WORKERS	R660 886.18
SALA PENSION FUND	R3 014 969.06
SAMWU VOORSORG	R72 461.84
CAPE JOINT	R33 950.61
MCPF FUND	R6 187.72
	R8 324 720.41

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

9.1 Current year grants received and expenditure on grant funding

Grants @ July 2026	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 398 000	R -	R -	R -	**R -**	#DIV/0!
FMG	R 3 000 000	R -	R -	R 580 947	**R -580 947**	#DIV/0!
MIG	R 24 743 000	R -	R 7 423 000	R 1 338 441	**R 6 084 559**	18.03%
WSIG	R 35 000 000	R -	R 12 308 000	R -	**R 12 308 000**	0.00%
MDRG	R -	R -	R -	R 298 713	**R -298 713**	#DIV/0!
EQUITABLE SHARE	R 130 306 000	R -	R 54 294 000	R 54 294 000	**R -**	100.00%
SETA	R 795 720	R -	R -	R -	**R -**	#DIV/0!
SBDM FIRE	R 2 110 600	R -	R -	R -	**R -**	#DIV/0!
LIBRARY	R 3 167 000	R -	R -	R -	**R -**	#DIV/0!
ECDoT	R -	R -	R -	R -	**R -**	-
UISPG	R -	R -	R -	R -	**R -**	#DIV/0!
DHSG	R -	R -	R -	R -	**R -**	-
TOTAL	**R 200 520 320**	**R -**	**R 74 025 000**	**R 56 512 100**	**R 17 512 900**	**[illegible]5.34%**

9.2 Roll-over grant expenditure

At the end of the 2025/26 fiscal year, R4,628,638.32 remained unspent from the Municipal Disaster Recovery Grant (MDRG) and Water Services Infrastructure Grant (WSIG). Of this amount, R4,023,599.52 is for WSIG and R605,038.80 for MDRG, both pending rollover applications for 2026/67, due by 31 August 2026. The municipality is optimistic about meeting this deadline and obtaining approval from National Treasury.

10. CASHFLOW POSITION AS AT 31 JULY 2026

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 July2026

CASH BALANCE B/F AT 01 JULY 2026	**R 53 332 612**
CASH RECEIVED FOR THE PERIOD	R121 267 573.53
CASH PAYMENTS MADE FOR THE PERIOD	R 0
CASH BALANCE AS AT 31 JULY 2026	**R 174 600 188**

The bank balance ended on a positive balance of R 174 600 188 at 31 JULY 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 July 2026.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for July 2026 is calculated as 48.70%.

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss Kl	Loss %
Jul-26	349 920	179 519	170 401	48.70
Aug-26				
Sept-26				
Oct-26				
Nov-26				
Dec-26				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	**349 920**	**179 519**	**170 401**	**48.70%**

12.1.2.Electricity Losses

Electricity losses for July were not available at the time of reporting.

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-26				#DIV/0!
Aug-26				
Sept-26				
Oct-26				
Nov-26				
202/12/01				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	-	-	-	**#DIV/0!**

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 July 2026.

14. SUPPLY CHAIN MANAGEMENT

Attached as Annexure C is the Supply Chain Management report for the period ending July 2026.

15. C-SCHEDULES

Attached as Annexure E are the C-Schedule tables for the period ending 31 July 2026.

17. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, and that the section 71 and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

Print Name: (CFO) Mr Jimmy Joubert

Signature: ______________________

Print Name: (MM) Dr Edward Martin Rankwana

Signature: ______________________

Date: 18/08/2026

DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY
18 AUG 2026
DIREKTEUR FINANSIËLEDIENSTE
DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT

18. ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Jul-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	237 279.09	16 988.77	2 944.92	0.00	0.00	0.00	0.00	-43 896.54	213 316.24
	Elec	177 761.89	84 724.88	43 045.81	27 658.89	0.00	0.00	0.00	-31 944.96	301 246.51
	Rates	250 508.38	3 814.50	217 067.81	3 814.50	3 814.50	3 814.50	3 814.50	279 161.18	765 809.87
	Sewerage	273 918.20	16 728.19	9 052.42	363.65	363.65	363.65	363.65	11 067.32	312 220.73
	Refuse	53 853.24	3 867.69	9 528.49	236.88	236.88	236.88	236.88	12 486.14	80 683.08
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**993 320.80**	**126 124.03**	**281 639.45**	**32 073.92**	**4 415.03**	**4 415.03**	**4 415.03**	**226 873.14**	**1 673 276.43**

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	0.00	0.00
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	321 300.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321 300.10
	Refuse	8 843.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 843.35
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**330 143.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**330 143.45**
		1 323 464.25	126 124.03	281 639.45	32 073.92	4 415.03	4 415.03	4 415.03	226 873.14	2 003 419.88

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	47 472.42	57 435.18	45 649.37	31 392.03	3 350.42	218.82	218.82	22 856.84	208 593.90
	Elec	711 143.94	157 688.02	68 025.91	36 348.62	35 259.88	39 216.86	38 220.21	30 108.14	1 116 011.58
	Rates	29 490.26	0.00	0.00	0.00	0.00	0.00	0.00	11 337.92	40 828.18
	Sewerage	598 595.06	19 297.30	18 190.85	7 420.25	1 477.85	363.65	1 106.45	83 500.42	729 951.83
	Refuse	163 412.41	1 773.14	1 536.26	1 536.26	1 536.26	1 466.28	909.08	46 939.42	219 109.11
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4 252.50	-4 252.50
	TOTAL	**1 550 114.09**	**236 193.64**	**133 402.39**	**76 697.16**	**41 624.41**	**41 265.61**	**40 454.56**	**190 490.24**	**2 310 242.10**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	3 967.97	6 404.46	7 247.05	5 794.79	4 748.45	2 808.95	4 496.42	10 756.49	46 224.58
	Elec	1 550.57	1 713.26	1 713.26	1 713.26	1 713.26	1 707.31	1 713.26	-1 633 116.02	-1 621 291.84
	Rates	8 878 895.05	2 211.45	2 211.45	2 211.45	2 211.45	2 211.45	2 291.85	2 890 876.84	11 783 120.99
	Sewerage	762 095.26	1 770.82	1 770.82	2 227.32	1 770.82	1 407.17	1 407.17	2 048 278.45	2 820 727.83
	Refuse	357 267.18	2 638.44	2 638.44	2 638.44	2 461.67	2 258.39	2 258.39	1 206 627.59	1 578 788.54
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	**10 003 776.03**	**14 738.43**	**15 581.02**	**14 585.26**	**12 905.65**	**10 393.27**	**12 167.09**	**4 523 807.74**	**14 607 954.49**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	151.28	0.00	0.00	0.00	0.00	0.00	0.00	-4 898.20	-4 746.92
	Elec	41 415.50	5 156.58	0.00	0.00	0.00	0.00	0.00	0.00	46 572.08
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	371.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371.40
	Refuse	491.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491.30
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 116.17	87 116.17
	TOTAL	**42 429.48**	**5 156.58**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**82 217.97**	**129 804.03**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	4 662.53	4 247.32	4 745.62	0.00	0.00	0.00	0.00	0.00	13 655.47
	Elec	947.00	913.21	913.21	0.00	0.00	0.00	0.00	-2 389.29	384.13
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	4 525.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 525.35
	Refuse	2 529.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 529.52
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**12 664.40**	**5 160.53**	**5 658.83**	**0.00**	**0.00**	**0.00**	**0.00**	**-2 389.29**	**21 094.47**

Sub total Provincial Departments	12 932 448.25	387 373.21	436 281.89	123 356.34	58 945.09	58 073.91	57 535.58	5 020 999.80	19 073 514.57

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	183 359.29	131 030.70	7 676.12	7 917.88	7 802.71	7 714.55	8 362.48	220 016.63	573 880.36
	Elec	586 185.00	563 173.11	3 295.01	1 711.01	1 711.01	1 711.01	1 711.01	27 312.10	1 186 809.26
	Rates	245 601.05	7 974.45	3 816.20	23.38	23.38	23.38	23.38	-9932.47	247 552.75
	Sewerage	184 470.77	84 376.03	363.65	363.65	363.65	363.65	363.65	15 291.70	285 956.75
	Refuse	73 950.67	22 322.25	406.58	406.56	406.56	406.56	406.56	20 621.72	118 927.46
	Other	456.50	0.00	0.00	0.00	0.00	0.00	0.00	1 603.59	2 060.09
	TOTAL	**1 274 023.28**	**808 876.54**	**15 557.56**	**10 422.48**	**10 307.31**	**10 219.15**	**10 867.08**	**274 913.27**	**2 415 186.67**

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	-0.02	-0.02
	Elec	26 444.92	0.02	0.00	0.00	0.00	0.00	0.00	0.00	26 444.94
	Rates	79 513.42	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	13 655.43	4 154 710.09	4 316 156.09
	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	**105 958.34**	**13 655.45**	**13 655.43**	**13 655.43**	**13 655.43**	**13 655.43**	**13 655.43**	**4 154 710.07**	**4 342 601.01**

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	15 168.05	13 100.54	9 839.19	7 914.51	4 748.89	8 112.80	10 936.56	16 424.73	86 245.27
	Rates	115 732.18	387.85	387.85	387.85	387.85	387.85	387.85	389 103.57	507 162.85
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	2 529.52	0.00	0.00	0.00	0.00	0.00	0.00	16 167.33	18 696.85
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL	**133 429.75**	**13 488.39**	**10 227.04**	**8 302.36**	**5 136.74**	**8 500.65**	**11 324.41**	**420 715.61**	**611 124.95**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	320.84	145.88	72.94	0.00	0.00	0.00	0.00	-69.73	469.93
	Elec	54 713.91	20 038.03	17 815.96	2 602.77	0.00	0.00	0.00	0.00	95 170.67
	Rates	236.22	0.00	0.00		0.00	0.00	0.00	0.00	236.22
	Sewerage	13 939.20	4 363.86	4 000.21	309.81	0.00	0.00	0.00	-1 782.49	20 830.59
	Refuse	2 427.36	643.41	406.54	0.00	0.00	0.00	0.00	0.00	3 477.31
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**71 637.53**	**25 191.18**	**22 295.65**	**2 912.58**	**0.00**	**0.00**	**0.00**	**-1 852.22**	**120 184.72**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	242.65	0.00	0.00	0.00	0.00	0.00	0.00	-993.78	-751.13
	Elec	136 316.86	48 892.60	2 253.31	1 054.29	0.00	0.00	0.00	0.00	188 517.06
	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	-18 318.28	-18 318.28
	Refuse	736.95	236.88	0.00	0.00	0.00	0.00	0.00	-6 035.21	-5 061.38
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**137 296.46**	**49 129.48**	**2 253.31**	**1 054.29**	**0.00**	**0.00**	**0.00**	**-25 347.27**	**164 386.27**

Sub total National Departments	1 722 345.36	910 341.04	63 988.99	36 347.14	29 099.48	32 875.23	35 946.92	4 823 135.46	7 653 483.62

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	4 809 123.59	2 991 370.88	3 104 282.99	3 427 579.52	3 580 270.67	3 426 732.30	4 966 648.18	121 611 890.01	147 917 898.14
	Elec	2 071 486.45	208 744.27	80 434.60	71 638.11	46 425.68	36 492.21	41 011.66	1 553 404.97	4 109 637.95
	Rates	10 149 822.93	600 503.81	559 985.96	473 801.77	437 022.06	410 670.88	382 198.05	24 311 557.27	37 325 562.73
	Sewerage	6 063 606.75	3 512 069.58	3 294 403.78	3 215 427.50	3 090 951.49	3 042 006.13	3 002 306.92	128 625 809.77	153 846 581.92
	Refuse	3 727 946.01	2 117 806.45	2 010 263.69	1 948 607.15	1 866 275.17	1 828 605.69	1 809 970.77	102 826 784.68	118 136 259.61
	Other	114 520.05	32 069.08	34 798.37	34 058.05	27 765.34	39 057.25	28 281.43	3 791 102.43	4 101 652.00
	TOTAL	**26 936 505.78**	**9 462 564.07**	**9 084 169.39**	**9 171 112.10**	**9 048 710.41**	**8 783 564.46**	**10 230 417.01**	**382 720 549.13**	**465 437 592.35**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	482787.09	356373.23	361474.1	427198.44	350954.93	301602.01	348400.17	1133914.66	3 762 704.63
	Elec	54787.49	40022.25	25457.07	33069.81	29768.42	31490.4	29251.27	37 493.78	281 340.49
	Rates	59 513.02	30 088.00	23 804.70	15 658.89	10 802.49	8 642.07	7 413.93	73 168.44	229 091.54
	Sewerage	132 945.65	114 939.05	99 935.48	72 824.39	69 132.68	59 804.46	54 277.33	812 949.58	1 416 808.62
	Refuse	81 799.48	69 871.43	64 271.92	44 925.61	41 595.98	37 316.80	33 393.65	551 584.36	924 759.23
	Other	3598.52	0	0	0	0	0	0	1 187.41	4 785.93
	TOTAL	**815 431.25**	**611 293.96**	**574 943.27**	**593 677.14**	**502 254.50**	**438 855.74**	**472 736.35**	**2 610 298.23**	**6 619 490.44**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	23 942.53	22 345.23	23 037.11	21 011.03	24 233.10	21 322.73	21 963.95	558 836.54	716 692.22
	Elec	181 093.45	73 830.77	82 520.64	86 799.34	29 399.86	26 438.06	14 249.34	319 812.81	814 144.27
	Rates	696 590.64	13 771.26	13 771.26	13 771.26	13 770.84	13 672.74	13 672.74	2 884 985.20	3 664 005.94
	Sewerage	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	7 960.62	7 589.22	323 468.41	377 615.90
	Refuse	83 482.60	80 504.27	80 300.99	80 300.99	80 300.99	80 300.99	80 300.99	6 047 335.50	6 612 827.32
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	**992 979.29**	**198 040.75**	**207 589.92**	**209 471.84**	**155 294.01**	**149 695.14**	**137 776.24**	**10 138 728.18**	**12 189 575.37**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	2 255.27	2 755.80	19 307.73	6 842.30	11 207.31	6 187.02	20 597.09	111 243.48	180 396.00
	Elec	414 156.74	63 369.72	62 433.80	57 143.65	52 789.17	52 931.79	58 906.28	2 156 141.81	2 917 872.96
	Rates	3 507 081.02	119 298.42	107 359.30	96 863.85	96 923.48	102 176.88	88 710.39	18 001 175.49	22 119 588.83
	Sewerage	9 427.81	363.65	363.65	363.65	363.65	363.65	363.65	32 647.64	44 257.35
	Refuse	19 234.57	406.56	1 021.38	406.56	406.56	406.56	406.56	64 660.52	86 949.27
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	112 292.41	112 321.16
	TOTAL	**3 952 184.16**	**186 194.15**	**190 485.86**	**161 620.01**	**161 690.17**	**162 065.90**	**168 983.97**	**20 478 161.35**	**25 461 385.57**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	6 008.60	5 243.22	6 139.04	3 893.04	4 623.66	4 262.23	2 793.79	74 520.96	107 484.54
	Elec	5 164.82	2 274.18	739.75	0.00	0.00	0.00	0.00	4 029.66	12 208.41
	Rates	8 905.22	1 274.06	962.36	962.36	962.36	660.42	660.42	21 211.56	35 598.76
	Sewerage	8 026.08	5 754.70	4 727.45	4 727.45	4 727.45	4 721.16	4 363.80	182 538.16	219 586.25
	Refuse	5 096.41	4 030.33	2 845.90	2 845.90	2 845.90	2 845.90	2 642.62	129 665.92	152 818.88
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 203.38	8 203.38
	TOTAL	**33 201.13**	**18 576.49**	**15 414.50**	**12 428.75**	**13 159.37**	**12 489.71**	**10 460.63**	**420 169.64**	**535 900.22**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	11 752.81	8 661.84	6 286.43	4 973.86	7 524.05	8 268.27	4 683.09	143 746.69	195 897.04
	Elec	19 508.65	16 437.41	6 041.12	6 041.12	2 990.98	0.00	0.00	6 800.42	57 819.70
	Rates	16 438.34	4 966.90	3 732.10	2 524.18	2 433.33	2 160.16	1 988.88	23 916.60	58 160.49
	Sewerage	11 761.08	7 127.81	5 812.76	5 092.93	4 000.15	4 084.65	3 370.76	85 115.96	126 366.10
	Refuse	6 338.57	3 752.79	3 193.06	2 226.90	2 032.78	2 032.78	1 829.50	49 182.62	70 589.00
	Other	2 391.70	0.00	0.00	0.00	1 603.88	0.00	0.00	24 687.74	28 683.32
	TOTAL	**68 191.15**	**40 946.75**	**25 065.47**	**20 858.99**	**20 585.17**	**16 545.86**	**11 872.23**	**333 450.03**	**537 515.65**

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	565 286.95	131 009.95	82 540.37	95 060.21	68 508.38	62 003.00	97 935.80	2 363 066.33	3 465 410.99
	Elec	4 153 073.84	383 959.92	231 173.41	161 678.96	158 123.85	122 462.92	177 181.41	2 361 027.94	7 748 682.25
	Rates	4 168 477.11	90 981.06	84 777.00	66 232.27	55 355.98	51 896.33	44 009.83	3 091 818.05	7 653 547.63
	Sewerage	1 763 041.30	96 378.18	92 169.22	82 961.73	78 444.35	74 846.23	73 132.89	4 017 050.26	6 278 024.16
	Refuse	711 756.98	62 702.70	61 419.92	55 008.86	50 704.33	46 521.87	52 640.44	3 731 854.22	4 772 609.32
	Other	27 363.71	18 763.26	6 849.86	7 306.36	6 849.86	6 849.86	6 849.86	1 725 552.88	1 806 385.65
	TOTAL	**11 388 999.89**	**783 795.07**	**558 929.78**	**468 248.39**	**417 986.75**	**364 580.21**	**451 750.23**	**17 290 369.68**	**31 724 660.00**
	GRAND TOTAL	58 842 286.26	12 599 125.49	11 156 868.87	10 797 120.70	10 407 724.95	10 016 246.16	11 576 880.26	443 835 865.50	569 232 118.19

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 378 612.91	3 734 012.46	3 671 403.79	4 031 663.10	4 063 223.68	3 841 119.88	5 476 099.79	126 200 801.41	157 396 937.02
	Elec	8 650 919.08	1 684 038.77	635 702.05	495 374.34	362 931.00	320 563.36	373 181.00	4 845 106.09	17 367 815.69
	Rates	28 206 804.84	888 927.19	1 031 531.42	689 907.19	637 363.15	609 972.09	558 827.25	56 123 089.74	88 746 422.87
	Sewerage	10 155 894.08	3 870 758.39	3 538 750.21	3 399 671.55	3 259 184.96	3 196 285.02	3 148 645.49	136 217 616.90	166 786 806.60
	Refuse	5 301 696.12	2 370 556.34	2 237 833.17	2 139 140.11	2 048 803.08	2 002 398.70	1 984 995.44	114 697 874.81	132 783 297.77
	Other	148 359.23	50 832.34	41 648.23	41 364.41	36 219.08	45 907.11	35 131.29	5 751 376.55	6 150 838.24
	TOTAL	**58 842 286.26**	**12 599 125.49**	**11 156 868.87**	**10 797 120.70**	**10 407 724.95**	**10 016 246.16**	**11 576 880.26**	**443 835 865.50**	**569 232 118.19**

ANNEXURE A

Top 20 Debtors July 2026

Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 383.60	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	1 228 792.70	1 278 898.70
PROVINCIAL BUILDING Erf 1226	11011830021	1101226000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 276 061.26	1 276 061.26
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 138 340.96	1 138 340.96
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 274.00	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	966 012.65	1 001 802.65
SPANDAU H/SKOOL KVALE PRIMER	17020179014	1702608000	906 295.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	906 295.08
MNR B ROMAN	11008700236	1401814000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	828 468.81	828 468.81
CARLETON HOLMES TRUST	15702169019	1570216001	243 658.80	0.00	0.00	0.00	0.00	0.00	0.00	526 975.16	770 633.96
UNION HIGH UNION PREPARATORY	11000349028	1103835000	765 784.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	765 784.80
KABOUTERLAND	32000099906	3232008000	6 411.00	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	705 788.21	749 292.11
NOSISEKO PRE-SCHOOL	12000800005	1252132000	6 411.00	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	6 182.15	591 029.42	634 533.32
MAYIBUYE SUPERMARKET	12003270000	1251161000	2 959.86	2 854.15	2 854.15	2 854.15	2 854.15	2 854.15	2 854.15	554 426.25	574 511.01
VODACOM (PTY) LTD BS 468 800133478	11019400014	1103315000	45 536.84	42 791.13	40 818.59	44 514.10	40 128.03	46 756.71	84 741.65	205 279.68	550 566.73
ROADS AND PUBLIC WORKS	71016203910	7102039000	536 365.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536 365.80
MTN (SHARE WITH VODACOM)	20017000088	1801376000	5 948.42	5 948.42	5 948.42	5 948.42	5 948.42	5 948.42	5 948.42	475 235.07	516 874.01
PROVINCIAL GOVERNMENT OF EASTERN CAPE	11000119010	1101809000	511 050.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511 050.60
GERT GREEFF TEHUIS	71013197603	7101976000	14 291.30	10 399.20	7 056.60	10 770.60	6 313.80	4 828.20	11 142.00	406 511.56	471 313.26
MNR.R.B.VAN DER AHEE	13012329052	1391323000	947.00	913.21	913.21	913.21	913.21	30 101.26	52 175.20	377 924.87	464 801.17
MNRE REPUBLIEK VAN SUID-AFRIKA	11000039015	1101977000	420 865.20	0.00	0.00	0.00	0.00	0.00	0.00	0.09	420 865.29
GELUKSDAL VARKBOERE VERENIGING	17349990025	0	75.64	72.94	72.94	72.94	249.12	72.94	249.12	414 112.71	414 978.35
ME H KOEKEMOER	32000106603	3232549000	240.10	632.64	2 303.97	12 917.66	13 316.29	8 283.51	28 215.31	338 495.41	404 404.89
			3 479 499.04	**88 182.39**	**84 538.58**	**102 561.78**	**94 293.72**	**123 415.89**	**209 896.55**	**10 033 454.81**	**14 215 842.76**

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : JULY 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	59 864 621.09	1 897 333.03	3.17
Services			
Billed Electricity	8 609 214.23	7 554 234.40	87.75
Prepaid Electricity	8 242 234.01	8 242 234.01	100.00
Refuse Removal	12 614 973.93	834 594.96	6.62
Sewerage / Sanitation	27 469 313.96	1 509 230.99	5.49
Water	6 988 699.74	3 746 135.82	53.60
Other (Specify) e.g.			
Housing rental	0.69	-	0.00
Rental of facilities and equipment	14 268.05	14 268.05	100.00
Fines	53 453.00	53 453.00	100.00
Licences and permits	133 338.00	133 338.00	100.00
Service connections and reconnections	10 167.85	10 167.85	100.00
Plan approval fees	22 847.50	22 847.50	100.00
Cemetery fees	11 278.85	11 278.85	100.00
Tender receipts	-	-	#DIV/0!
Library fees	-	-	#DIV/0!
Private works	1 215.53	1 215.53	100.00
Sundries	301 166.00	76 665.24	25.46
Agency services	1 226 249.59	1 226 249.59	100.00
Interest earned - external investments	7 102.21	7 102.21	100.00
	125 570 144.23	**25 340 349.03**	**20.18**

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION				ORIGINAL
OVERTIME REPORT	JULY 2026	Jul-26	YTD TOTALS	ADJUSTMENT BUDGET	BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	1 686.52	**1 687**	**0**	**100 000**
132710210243	PARKS RECREATION GROUNDS	0	**0**	**0**	**178 554**
132750210243	REFUSE REM WASTE MANAGEMENT	0	**0**	**0**	**1 585 954**
142910210243	TRAFFIC CONTROL	0	**0**	**0**	**650 000**
163110210243	DIRECTOR : FINANCIAL SERVICES	0	**0**	**0**	**350 000**
183610210243	DIRECTOR : TECHNICAL SERVICES	0	**0**	**0**	**330 000**
183620210243	PUBLWORKS: STREETS	0	**0**	**0**	**250 000**
183670210243	SEWERAGE	0	**0**	**0**	**1 458 211**
183690210243	WATER SERVICE	1 404	**1 404**	**0**	**1 991 436**
193810210243	ELECTRICITY DISTRIBUTION	0	**0**	**0**	**1 900 000**
132770210243	AIRPORT	0	**0**	**0**	**0**
142810210243	FIRE BRIGADE	0	**0**	**0**	**500 000**
183650210243	WORKSHOP - MECHANICAL	0	**0**	**0**	**0**
142820210243	FIRE CACADU	0	**0**	**0**	**0**
112220210243	EXECUTIVE SUPPORT	0	**0**	**0**	**50 000**
183660210243	WORKSHOP - CARPENTER	0	**0**	**0**	**0**
GRAND TOTAL		**3 091**	**3 091**	**0**	**9 344 155**

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF JULY 2026

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	**440 941**	**0**	34 214	**34 214**	**36 745**
ALLOWANCE - TRAVELLING ALLOW	**4 989 543**	**0**	420 244	**420 244**	**415 795**
ALLOWANCE - RELOCATION	**36 676**	**0**	0	**0**	**3 056**
DANGER ALLOWANCE	**804 939**	**0**	89 032	**89 032**	**67 078**
COVID-19 ALLOWANCE	**1 920 853**	**0**	0	**0**	**160 071**
BARGAINING COUNCIL: Senior Management	**316**	**0**	26	**26**	**26**
BONUSES	**16 949 979**	**0**	10 530	**10 530**	**1 412 498**
CONTRIBUTIONS - MEDICAL AID FD	**10 456 215**	**0**	830 977	**830 977**	**871 351**
CONTRIBUTIONS - PENSION FUND	**25 412 307**	**0**	2 136 814	**2 136 814**	**2 117 692**
INSURANCE: GROUP LIFE	**9 256**	**0**	790	**790**	**771**
INSURANCE: UIF	**1 018 248**	**0**	80 721	**80 721**	**84 854**
LEVY - BARGAINING[IND] COUNCIL	**114 980**	**0**	9 747	**9 747**	**9 582**
OVERTIME	**9 444 155**	**0**	3 091	**3 091**	**787 013**
SALARIES & WAGES	**144 792 058**	**0**	11 672 701	**11 672 701**	**12 066 005**
SALARIES: Senior Management	**2 817 412**	**0**	280 626	**280 626**	**234 784**
REMUNERATION OF COUNCILLORS	**1 076 278**	**0**	86 400	**86 400**	**89 690**
Grand Total	**220 284 156**	**0**	**15 655 913**	**15 655 913**	**18 357 013**

ANNEXURE A

REPAIRS AND MAINTENANCE JULY 2026						
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	434 783	0	0	0	36 232
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	347	347	0
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 608 696	0	708 814	708 814	217 391
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	86 957	0	9 689	9 689	7 246
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	347 826	0	0	0	28 986
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	1 391 304	0	0	0	115 942
9/246-6-9	ELECTR DISTRIBUTION NETWORK	434 783	0	0	0	36 232
9/244-10-16	FLUSHING RESERVOIRS	86 957	0	0	0	7 246
9/225-21-25	GENERAL MAINTENANCE	0	0	0	0	0
9/225-22-26	GENERAL MAINTENANCE	0	0	19 744	19 744	0
9/244-5-9	GENERAL MAINTENANCE	1 043 478	0	30 500	30 500	86 957
9/246-8-8	GENERAL MAINTENANCE	86 957	0	0	0	7 246
9/246-89-92	GENERAL MAINTENANCE	434 783	0	0	0	36 232
9/246-11-16	IGG METER REPLACEMENT	86 957	0	0	0	7 246
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 304 348	0	0	0	108 696
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	269 565	0	0	0	22 464
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	14 200	14 200	3 623
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	0	2 174
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	695 652	0	2 873	2 873	57 971
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	869 565	0	194 229	194 229	72 464
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	0	0	3 623
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	260 870	0	1 220	1 220	21 739
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	0	2 174
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 174	0	0	0	4 348
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 696	0	0	0	725
9/217-3-3	MATERIALS, STORES REQUIREMNT	43 478	0	0	0	3 623
9/218-7-11	MATERIALS, STORES REQUIREMNT	173 913	0	0	0	14 493
9/218-16-27	MATERIALS, STORES REQUIREMNT	200 000	0	0	0	16 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	217 391	0	6 867	6 867	18 116
9/225-12-17	MATERIALS, STORES REQUIREMNT	43 478	0	6 778	6 778	3 623
9/228-3-6	MATERIALS, STORES REQUIREMNT	43 478	0	0	0	3 623
9/231-8-11	MATERIALS, STORES REQUIREMNT	130 435	0	0	0	10 870
9/234-15-17	MATERIALS, STORES REQUIREMNT	17 391	0	7 092	7 092	1 449
9/236-7-12	MATERIALS, STORES REQUIREMNT	17 391	0	0	0	1 449
9/237-5-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	0	1 449
9/239-4-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	0	1 449
9/240-3-5	MATERIALS, STORES REQUIREMNT	17 391	0	0	0	1 449
9/241-3-5	MATERIALS, STORES REQUIREMNT	0	0	0	0	0
9/242-8-15	MATERIALS, STORES REQUIREMNT	8 696	0	0	0	725
9/244-17-25	MATERIALS, STORES REQUIREMNT	260 870	0	3 087	3 087	21 739
9/246-19-26	MATERIALS, STORES REQUIREMNT	869 565	0	1 996	1 996	72 464
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	14 493
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	14 493
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0	0	0
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	14 493
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	5 329	5 329	14 493
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	14 493
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	0	36 232
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	0	36 232
9/222-5-9	REPAIRS - FENCING	86 957	0	0	0	7 246
9/237-3-4	REPAIRS - ASPHALT SURFACES	1 739 130	0	106 737	106 737	144 928
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	869 565	0	0	0	72 464
9/242-3-9	RETICULATION NETWORK - SEWERAGE	2 608 696	0	0	0	217 391
9/242-3-394	RETICULATION NETWORK - SEWERAGE	31 304 348	0	758	758	2 608 696
9/244-7-13	RETICULATION NETWORK - WATER	2 434 783	0	1 714	1 714	202 899
9/270-3-3	REPAIRS FENCING - CEMETRIES	869 565	0	0	0	72 464
9/242-4-10	SLUDGE AR WWWTW AB GRT	0.00	0	0	0	0
9/246-66-66	STREET LIGHTS	217 391	0	0	0	18 116
9/244-8-14	VALVES AND HYDRANTS	260 870	0	0	0	21 739
Grand Total		**54 852 176**	**0**	**1 121 973**	**1 121 973**	**4 571 015**

ANNEXURE A

DETAIL OF OTHER REVENUE - JULY 2026

	Original Budget	Adjustment Budget	YTD Totals	Jul-26
RENTAL OF FACILITIES AND EQUIPMENT	1 594 574	0	462 274	462 274
INTEREST EARNED OUTSTANDING DEBTORS	28 344 878	0	2 552 342	2 552 342
FINES, PENALTIES AND FORFEITS	-1 860 490	0	53 453	53 453
LICENCES AND PERMITS	1 534 445	0	127 966	127 966
AGENCY SERVICES	2 386 188	0	253 421	253 421
OTHER REVENUE	3 287 297	0	203 478	199 286
TOTAL REVENUE	35 286 892	0	3 652 933	3 648 [illegible]41

OTHER REVENUE

Description	Original Budget	Adjustment Budget	YTD Totals	Jul-26
ADMIN CHARGES	179 131	0	16 304	16 304
BUILDING PLAN FEES	145 546	0	23 825	19 633
COMMISSION VAT APPLICABLE	243 536	0	28 873	28 873
FIRE BRIGADE FEES	20 417	0	2 940	2 940
GRAVE PLOTS	102 249	0	11 279	11 279
INSURANCE REFUND	0	0	0	0
SALE OF ASSETS	-4 063 690	0	0	0
LANDING FEES	0	0	0	0
LIBRARY FEES	0	0	0	0
POSTERS	150	0	459	459
SUNDRY INCOME	5 218 591	0	15 013	15 013
SURPLUS CASH	-20 696	0	11	11
TENDER DOCUMENT	25 986	0	0	0
SURCHARGE ON SERV	1 427 263	0	78 089	78 089
SURCHARGE - WATER	-285 872	0	-1 794	-1 794
VALUATION CERTIFICATES	288 778	0	27 266	27 266
WORK DONE FOR PVT PERSONS	5 908	0	1 216	1 216
TOTAL OTHER REVENUE	3 287 297	0	203 478	199 286

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - JULY 2026

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-26	YTD Totals	Available Budget
DEBT IMPAIRMENT	1 250 000	0	0	0	1 250 000
DEPRECIATION	10 000 000	0	4 429 464	4 429 464	5 570 536
CONTRACTED SERVICES	22 557 391	0	571 521	571 521	21 985 870
OTHER EXPENDITURE	235 508 868	0	27 477 646	27 477 646	208 031 222
TOTAL EXPENDITURE	**269 316 259**	**0**	**32 478 631**	**32 478 631**	**236 837 628**

CONTRACTED SERVICES	Vote Number	Original Budget 22 557 391	Adjustment Budget 0	Jul-26 571 521	YTD Totals 571 521	Available Budget 23 079 348
SECURITY SERV - ACCESS CONTROL	9/222-6-10	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/225-10-14	7 408 696	0	0	0	7 408 696
SECURITY SERV - ACCESS CONTROL	9/226-5-9	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/233-5-15	626 087	0	0	0	626 087
SECURITY SERV - ACCESS CONTROL	9/244-11-17	5 060 870	0	0	0	5 060 870
SECURITY SERV - ACCESS CONTROL	9/246-14-19	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/284-5-6	2 713 043	0	0	0	2 713 043
CONSULTANCY SERVICES	9/233-20-37	0	0	0	0	0
CONTRACTED SERVICES	9/233-20-164	20 000	0	0	0	20 000
CONSULTANCY SERVICES	9/233-20-165	347 826	0	0	0	347 826
CONSULTANCY SERVICES	9/233-21-44	1 826 087	0	469 761	469 761	1 356 326
CONTRACTED SERVICES	9/201-32-52	521 739	0	0	0	521 739
CONTRACTED SERVICES	9/205-9-23	0	0	0	0	0
CONTRACTED SERVICES	9/205-26-26	0	0	0	0	0
CONTRACTED SERVICES	9/206-4-4	0	0	0	0	0
CONTRACTED SERVICES	9/207-2-2	26 087	0	0	0	26 087
CONTRACTED SERVICES	9/207-2-11	20 000	0	0.00	0	20 000
CONTRACTED SERVICES	9/208-4-12	50 000	0	16 500	16 500	33 500
CONTRACTED SERVICES	9/208-5-395	50 000	0	0	0	50 000
CONTRACTED SERVICES	9/212-1-12	100 000	0	5 217	5 217	94 783
CONTRACTED SERVICES	9/212-1-13	100 000	0	0	0	100 000
CONTRACTED SERVICES	9/212-10-12	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	86 957	0	0	0	86 957
CONTRACTED SERVICES	9/212-4-5	217 391	0	0	0	217 391
CONTRACTED SERVICES	9/212-5-6	43 478	0	0	0	43 478
CONTRACTED SERVICES	9/212-6-7	17 391	0	0	0	17 391
CONTRACTED SERVICES	9/212-7-8	43 478	0	0	0	43 478
CONTRACTED SERVICES	9/212-8-9	0	0	0	0	0
CONTRACTED SERVICES	9/212-9-391	304 348	0	0	0	304 348
CONTRACTED SERVICES	9/212-41-41	86 957	0	16 439	16 439	70 518
CONTRACTED SERVICES	9/216-9-399	0	0	0	0	0
CONTRACTED SERVICES	9/225-7-9	0	0	0	0	0
CONTRACTED SERVICES	9/231-3-3	173 913	0	50 660	50 660	123 253

CONTRACTED SERVICES	9/233-117-140	434 783	0	0	0	434 783
CONTRACTED SERVICES	9/234-13-15	173 913	0	0	0	173 913
CONTRACTED SERVICES	9/237-10-11	869 565	0	0	0	869 565
CONTRACTED SERVICES	9/238-2-6	43 478	0	0	0	43 478
CONTRACTED SERVICES	9/239-2-4	17 391	0	12 945	12 945	4 446
CONTRACTED SERVICES	9/242-20-44	0	0	0	0	0
CONTRACTED SERVICES	9/244-9-15	0	0	0	0	0
CONTRACTED SERVICES	9/242-43-47	0	0	0	0	0
CONTRACTED SERVICES	9/244-23-19	0	0	0	0	0
CONTRACTED SERVICES	9/246-8-11	869 565	0	0	0	869 565
CONTRACTED SERVICES	9/246-90-93	0	0	0	0	0
CONTRACTED SERVICES	9/246-91-94	0	0	0	0	0
CONTRACTED SERVICES	9/246-94-97	217 391	0	0	0	217 391
CONTRACTED SERVICES	9/247-3-3	0	0	0	0	0
CONTRACTED SERVICES	9/248-19-19	86 957	0	0	0	86 957
CONTRACTED SERVICES	9/248-104-108	0	0	0	0	0
CONTRACTED SERVICES	9/286-10-10	1 043 478	0	0	0	1 043 478
CONTRACTED SERVICES	9/289-5-7	50 000	0	0	0	50 000

DESCRIPTION	Original Budget	Adjustment Budget	Jul-26	YTD Totals	Available Budget
CONSUMABLES	106 814	0	43 184	43 184	63 630
TRAFFIC: SPEED FINES	4 392 083	0	0	0	4 392 083
SPCA GRANT EXPENDITURE	20 000	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	0	0	0	0	0
BULK PURCHASES - ELECTRICITY	148 700 986	0	20 394 120	20 394 120	128 306 866
BULK PURCHASES - GREEN ENERGY	2 025 745	0	0	0	2 025 745
GOVERNMENT INFORMATION SYSTEM	0	0	0	0	0
TOURISM GRANT	120 000	0	0	0	120 000
PAUPER BURIALS - COUNCIL	0	0	0	0	0
FURNITURE AND OFFICE EQUIPMENT LEASES	4 006 538	0	543 509	543 509	3 463 029
RENTAL OF EQUIPMENT	1 739 130	0	0	0	1 739 130
OPERATING LEASE OF VEHICLES	7 551 628	0	0	0	7 551 628
ADVERTISING, PUBLICITY AND MARKETING	769 564	0	769 564	769 564	0
BANK CHARGES	516 666	0	53 999	53 999	462 667
CASHIER SHORTAGES	5 000	0	0	0	5 000
THIRD PARTY VENDORS	1 575 832	0	0	0	1 575 832
POSTAGE/STAMPS/FRANKING MACHINES	443 479	0	0	0	443 479
TELEPHONE, FAX, TELEGRAPH AND TELEX	949 354	0	117 353	117 353	832 001
ENTERTAINMENT:EXECUTIVE MAYOR	30 000	0	4 400	4 400	25 600
ENTERTAINMENT:SENIOR MANAGEMENT	150 000	0	24 349	24 349	125 651
EXTERNAL AUDIT FEES	7 624 039	0	0	0	7 624 039
DATA LINES	434 783	0	347	347	434 436
NETWORK EXTENSIONS	434 783	0	0	0	434 783
SOFTWARE LICENCES	4 695 653	0	718 503	718 503	3 977 150
INSURANCE BROKERS FEES	826 088	0	766 339	766 339	59 749
INSURANCE - GENERAL PREMIUMS	904 349	0	877 126	877 126	27 223
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	434 783	0	0	0	434 783
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 348	0	194 976	194 976	109 372
MUNICIPAL SERVICES	26 190 432	0	1 860 931	1 860 931	24 329 501
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPT	0	0	4 036	4 036	-4 036
REGISTRATION FEES:SEMINARS, CONFERENCES, WORK	921 739	0	149 558	149 558	772 181
REMUNERATION TO WARD COMMITTEES	0	0	80 250	80 250	-80 250
SAMPLES AND SPECIMENS	4 617 740	0	34 637	34 637	4 583 103
CHEMICALS	1 455 691	0	155 557	155 557	1 300 134
LEVY - SETA SKILLS DEVELOPMENT	1 900 316	0	155 084	155 084	1 745 232
TRAVELLING AND SUBSISTENCE - COUNCIL	750 000	0	39 288	39 288	710 712
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIAL	3 906 957	0	234 042	234 042	3 672 915
VEHICLE TRACKING	260 870	0	0	0	260 870
WET FUEL	6 650 000	0	256 494	256 494	6 393 506
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	43 478	0	0	0	43 478
ACHIEVEMENTS AND AWARDS - SPU PROJECT	50 000	0		22 426	27 574
WORKMAN'S COMPENSATION	0	0	0	0	0
TOTAL OTHER EXPENDITURE	235 508 868	0	27 477 646	27 500 072	208 008 796

ANNEXURE A

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

Jul-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	30 520 021	23 967 703	8 120 894	15 337 032	19 089 400	12 855 242	107 430 680	802 312 311	1 019 633 283
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 461 572	-2 547 922	2 798 425	0	0	7	-47 009	38 484	2 703 557
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	3 154 841	-1 450 000	-450 000	-450 000	-1 000 000	-450 000	-2 800 000	11 769 880	8 324 721
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	6 232 368	8 918 362	4 713 660	4 729 124	2 201 818	3 771 318	2 772 717	8 853 461	42 192 828
Auditor General	0	-52 504	-95 027	431 526	-3 924 475	315 449	3 325 031	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	42 368 802	28 835 639	15 087 952	20 047 682	16 366 743	16 492 016	110 681 419	822 974 136	1 072 854 389

TOP 10 CREDITORS JUNE 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM HOLDINGS LTD BULK A	74299506	18837628	-15191485	941687633	1 019 633 282
UTILITY CONSULTING SOLUTI	2 000 000	0	4 000 000	1 000 000	7 000 000
COMPENSATION COMMISSIONER	594 224	19 752	20 411	5 583 134	6 217 521
BATY JV CIVIL ENGINEERS &	1 451 023	1 858 254	0	0	3 309 277
SALGA	-1 000 000	0	0	4 295 457	3 295 457
QPOINT GROUP PTY LTD	0	656 646	0	2 289 687	2 946 333
DEPARTEMENT WATERWESE & B	0	191 394	0	2 538 318	2 729 712
SYNTELL NETWORKS (PTY) LT	0	557 675	0	1 915 630	2 473 305
ABAPHUMELEI TRADIING T/A	2 271 329	0	0	0	2 271 329
PLATINUM CONSTRUCTION	1 091 296	0	0	0	1 091 296

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	21 790	0	0	0	0	21 790
ABAPHUMELEI TRADIING T/	2 271 329	0	0	0	0	2 271 329
ABERDEEN COMMUNITY TRAD	7 200	0	0	0	0	7 200
ADSACTIVE(PTY) T/A PDK	635	0	0	0	0	635
ANC	11 079	0	0	0	0	11 079
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	8 668	0	0	0	0	8 668
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	89 341	0	0	0	0	89 341
AYABONA CONSTRUCTION AN	298 713	0	0	0	0	298 713
BATY JV CIVIL ENGINEERS	407 424	2 901 853	0	0	0	3 309 278
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 208	0	0	0	0	7 208
Betaalmeestergeneraal T	950 779	0	0	0	22 704	973 483
BILLSON TRUCKS	110 037	0	0	0	0	110 037
BINNEKEUR T/A DROMMEDAR	0	0	3 499	0	0	3 499
BKB BEPERK	17 944	0	0	0	0	17 944
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	424 002	0	0	0	0	424 002
BOUNDLESS GRAAFF-REINET	10 800	0	0	0	0	10 800
BUKANI SA	1 003	0	0	0	0	1 003
Capital Alliance/Libert	13 798	0	0	0	0	13 798
CAPITAL LEGACY SOLUTION	6 758	0	0	0	0	6 758
Channel Life	1 638	0	0	0	0	1 638
Chriszell Roeleen Mars	600	0	0	0	0	600
CINOGEN TRADING CC t/a	0	16 330	0	0	0	16 330
CJ Bouwer	9 604	0	0	0	0	9 604
COMPENSATION COMMISSION	1 344 224	-730 248	20 411	19 752	5 563 382	6 217 520
COMPU-SERVE	1 150	0	0	0	0	1 150
Cornelia Booysen	300	0	0	0	0	300
CREDIT LIFE PREMIUM	32 860	0	0	0	0	32 860
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	0	191 394	0	0	2 538 318	2 729 712
DEREK LIGHT	8 703	0	0	0	0	8 703
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	10	0	0	0	0	10
EC IMATU FENURAL	1 236	0	0	0	0	1 236
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
EMS SOLUTIONS	457 125	0	0	0	0	457 125
ENGINEERING ADVICE & SE	395 600	0	0	0	0	395 600
ESKOM SMALL & FBS	159 303	356 993	0	0	0	516 296
EZAMAYIRHA CONSTRUCTION	16 500	0	0	0	0	16 500
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GEM GARAGE	217 042	0	0	0	0	217 042
GREYSHELL	29 670	0	0	0	0	29 670
GRT AUTO CLINIC (PTY) L	29 176	55 016	0	0	0	84 192
GUARD RISK INSURANCE CO	2 464	0	0	0	0	2 464
HOLLARD SPECIALIST LIFE	1 536	0	0	0	0	1 536
Imatu Ledegeld	6 280	0	0	0	0	6 280
Imatu Loans (Kempston)	1 715	0	0	0	0	1 715
ITS PUMPS & SEALS	56 366	0	0	0	0	56 366
JAMES KING & BANDHORST	1 000	0	0	0	0	1 000
JG AFRIKA	83 100	0	0	0	0	83 100

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	2 500	0	0	0	0	2 500
K.G.A. Lewens	1 703	0	0	0	0	1 703
KEMPSTON LOANS	65 549	0	0	0	0	65 549
Keyhealth	226 253	0	0	0	0	226 253
LA CONSULTING ENGINEERS	0	0	305 546	0	0	305 546
LA Health	384 212	0	0	0	0	384 212
LANDDROS GRAAFF-REINET	14 400	0	0	0	0	14 400
LANDDROS MIDDELBURG	800	0	0	0	0	800
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	17 833	0	0	0	0	17 833
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	178 873	0	0	0	0	178 873
Linda Hendricks	980	0	0	0	0	980
Linda Visagie	500	0	0	0	0	500
Lion of Africa	549	0	0	0	0	549
LNDR	185 680	0	0	0	0	185 680
M AND A SERVICE CENTRE	103 567	56 729	0	0	0	160 296
M. BENEDITO TRUST	600	0	0	0	0	600
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	270 544	0	0	0	0	270 544
MAGGIE L PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	0	-75 000	0	0	112 821	37 821
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
MESH STEEL & WELD	0	24 850	0	0	25 895	50 745
Metropolitan Lewens	87 274	0	0	0	0	87 274
METSI CHEM EASTERN CAPE	178 890	0	0	0	0	178 890
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	27 706	0	0	0	951	28 657
NADIA CORNELIUS	600	0	0	0	0	600
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	700
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	527 121	0	0	0	0	527 121
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	197 721	0	0	0	0	197 721
Old Mutual Group (Annui	2 443	0	0	0	0	2 443
Old Mutual Group Scheme	189 464	0	0	0	0	189 464
Old Mutual Life	481	0	0	0	0	481
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	27 290	0	0	0	0	27 290
PLATINUM CONSTRUCTION	1 091 296	0	0	0	0	1 091 296
PRODIBA (PTY) LTD	6 004	0	0	0	0	6 004
QPOINT GROUP PTY LTD	0	656 646	0	705 873	1 583 815	2 946 334
RESET TECHNOLOGY SOLUTI	141 629	0	0	0	0	141 629
Russel Becker Inc	1 227	0	0	0	0	1 227
SAINS AGENCIES	39 833	0	0	0	0	39 833
SALGA	0	-1 000 000	0	2 206 407	2 089 050	3 295 457
SALGBC (Levies)	12 440	0	0	0	0	12 440
SALGBC Agency Shop Fee	2 417	0	0	0	0	2 417
SAMWU	30577	0	0	0	0	30 577
Samwumed	394519	0	0	0	0	394 519
Sanlam	265570	0	0	0	0	265 570
Sanlam Pension	1580	0	0	0	0	1 580
Sanlam Sky	275048	0	0	0	0	275 048
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386008	386 008
SARS 3RD PARTY APPOINTM	0	-44827	44827	0	0	0
SARS SDL	140815	-149300	166085	0	19	157 618
SARS UIF	145251	-158820	176911	0	2	163 345
SD COETZEE INCORPORATED	98	0	0	0	0	98
SEBENZISANA TRADING 50	0	195620	0	0	0	195 620
SERVIPIX 72 CC	957566	36130	2645	0	0	996 341
SHARON PIETERSEN	500	500	0	0	0	1 000
SHOSHOLOZA FINANCE (Pty	93005	0	0	0	0	93 005
SHUNE A NDLEBE	500	0	0	0	0	500
SIBONGISENI YANTOLO	1000	0	0	0	0	1 000
Steytlerville Funeral H	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SYNTELL NETWORKS (PTY)	0	557675	0	0	1915630	2 473 305
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOZAMA MPONDO	1500	0	0	0	0	1 500
TJS Employee Benefits C	2813	0	0	0	0	2 813
TLOUMOGALE BUSINESS DEV	0	50600	0	0	0	50 600
TRUDINE VELDMAN	1000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	0	2000000	0	4000000	1000000	[illegible] 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
VAN DER MERWE, SAAYMAN	1425	0	0	0	0	1 425
VOLKS DELTA	21509	0	0	0	0	21 509
W LANGSON AND ASSOCIATE	74175	12000	0	0	0	86 175
ZAAYMANS GARAGE	95269	138474	0	0	0	233 743
ZEES CATERING AND CLEAN	6000	0	0	0	0	[illegible]
ZUTARI (PTY) LTD	0	0	0	0	12366	12 [illegible]
GRAND TOTAL	14 055 347	5 092 616	719 924	6 932 032	15 392 907	[illegible] 826

ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr	Month 11 May	Month 12 June
M01 JULY	EC101	3000	Cash Receipts by Source												
		3010	Property rates	1 897 333	0	0	0	0	0	0	0	0	0	0	0
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	0	0	0	0
		3030	Service charges - electricity revenue	15 796 468	0	0	0	0	0	0	0	0	0	0	0
		3040	Service charges - water revenue	3 746 136	0	0	0	0	0	0	0	0	0	0	0
		3050	Service charges - sanitation revenue	1 509 231	0	0	0	0	0	0	0	0	0	0	0
		3060	Service charges - refuse revenue	834 595	0	0	0	0	0	0	0	0	0	0	0
		3070	Service charges - other	1 226 250	0	0	0	0	0	0	0	0	0	0	0
		3080	Rental of facilities and equipment	14 268	0	0	0	0	0	0	0	0	0	0	0
		3090	Interest earned - external investments	7 102	0	0	0	0	0	0	0	0	0	0	0
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0	0
		3120	Fines	53 453	0	0	0	0	0	0	0	0	0	0	0
		3130	Licences and permits	133 3[illegible]8	0	0	0	0	0	0	0	0	0	0	0
		3140	Agency services	1 226 [illegible]	0	0	0	0	0	0	0	0	0	0	0
		3150	Transfer receipts - operational	54 294 [illegible]	0	0	0	0	0	0	0	0	0	0	0
		3160	Other revenue	6 383 654	0	0	0	0	0	0	0	0	0	0	0
		3170	Cash Receipts by Source	87 122 077	0	0	0	0	0	0	0	0	0	0	0
		3180	Other Cash Flows/Receipts by Source												
		3190	Transfer receipts - capital	19 731 000	0	0	0	0	0	0	0	0	0	0	0
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	14 414 499	0	0	0	0	0	0	0	0	0	0	0
		3280	Total Cash Receipts by Source	121 267 577	0	0	0	0	0	0	0	0	0	0	0
		4000	Cash Payments by Type												
		4010	Employee related costs	15 569 508	0	0	0	0	0	0	0	0	0	0	0
		4020	Remuneration of councillors	874 209	0	0	0	0	0	0	0	0	0	0	0
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	2 000 000	0	0	0	0	0	0	0	0	0	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0	0	0	0	0	0
		4080	Contracted services	657 250	0	0	0	0	0	0	0	0	0	0	0
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	0	0	0	0
		4110	General expenses	-20 329 240	0	0	0	0	0	0	0	0	0	0	0
		4120	Cash Payments by Type	-1 228 273	0	0	0	0	0	0	0	0	0	0	0
		4130	Other Cash Flows/Payments by Type												
		4140	Capital assets	1 228 273	0	0	0	0	0	0	0	0	0	0	0
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0
		4170	Total Cash Payments by Type	0	0	0	0	0	0	0	0	0	0	0	0
		4180	Net Increase/(Decrease) in Cash Held	121 267 577	0	0	0	0	0	0	0	0	0	0	0
		4190	Cash/cash equivalents at the month/year begin:	53 332 612	0	0	0	0	0	0	0	0	0	0	0
		4200	Cash/cash equivalents at the month/year end	174 600 188	0	0	0	0	0	0	0	0	0	0	0

18. ANNEXURE B

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

Annexure A2 - Monthly

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application	Jul'26
Period	2026/27
National Financial Year	EC101
Demarcation Code of Municipality being assessed	
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			
6.3 + 6.12		Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)	
	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	Yes
	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
	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?	No
	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application	Yes
	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
6.4		Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	
	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?	
	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

		Note – [illegible]	Yes
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		Note – [illegible]	
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		Note – [illegible]	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	**Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?**	Yes
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes 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? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes Yes
	6.6.5	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrates 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?	
		Note – [illegible]	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	Yes
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes

6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	
6.8	**Municipality's Completeness of the revenue base -**	
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	
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?	
6.9	**Monitor and report on implementation -**	
6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	
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?	
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?	
	Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS	
6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 24 of the MFMA, with effect from 01 April 2023 [illegible]*	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	
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?	
	Note - [illegible]	
6.11	**Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?**	
	Note - [illegible]	
6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources)**	
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	
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?	

	Note: Only if relevant in the specific circumstances [illegible]	
	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	
	Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies [illegible] in relation [illegible]'s arrears that [illegible] subject of municipal debt relief, etc.	

Annexure A2 - Monthly

[illegible]

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	Jul'26
National Financial Year	2026/27
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

Notes/Comments

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	Question	Response
[illegible]	[illegible]	
5.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 5.12.2	Yes
5.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
5.12.2	- 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?	No
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.	Yes
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
[illegible]	[illegible] with a funded MTREF - (choose from drop down [illegible])	
[illegible]	- 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?	
6.4.2	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
	Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (and 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"	Yes
6.4.3	[illegible]	Yes
	Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of its asset register, the Provincial Treasury must respond to this item as "No"	Yes
[illegible]	- If the municipality's MTREF is not funded, has it [illegible] 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)?	
	Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must evaluate whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening	
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the [illegible] 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.	Yes
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 affect the tabling of the 2023/24 MTREF?**	Yes
6.6	Electricity and water as [illegible] demonstrated, through its [illegible]	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.	Yes
6.7	Supporting evidence: [illegible]	
6.8	[illegible]	
[illegible]	- 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?	

[illegible]	- 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 :	Yes
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
[illegible]	- 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?	
[illegible]	[illegible]	
[illegible]	- 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?	
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	
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?	
[illegible]	[illegible]	
[illegible]	- 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?	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	
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?	
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?	
[illegible]	[illegible]	
[illegible]	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	
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 [illegible] compliance occurring?	
[illegible]	**Limitation on municipality borrowing powers - has the municipality borrowed since its [illegible] or any subsequent benefit in terms of this municipal debt support programme?**	
	[illegible]	
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	
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?	
	[illegible]	
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc) and alignment with mSCOA.	
6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	
	[illegible]	

PT: HOD/ NT / MM Name: Dr. E.M. Rankwana

Signature of HOD/ NT/ MM: [signature]

Date: 18- 08- 2026

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

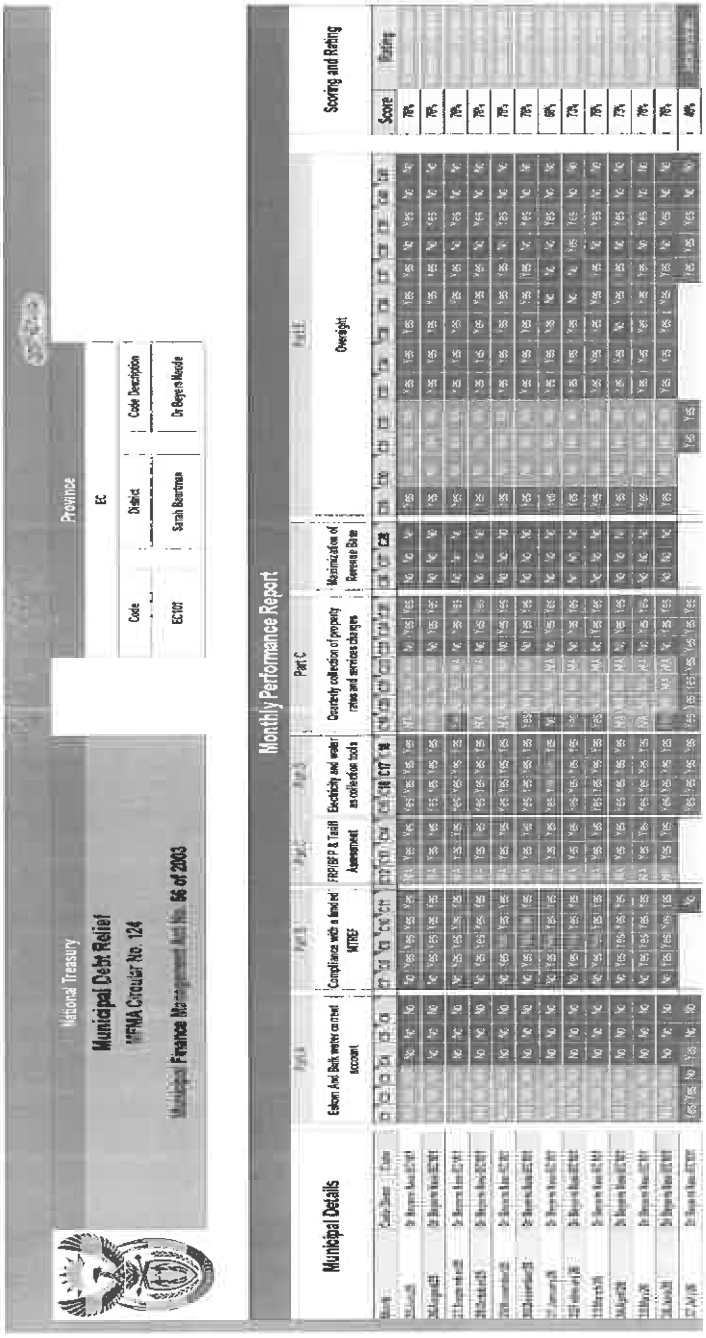
DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

18 AUG 2026

DIREKTEUR FINANSIËLEDIENSTE
DR BEYERS NAUDÉ PLAASLIKE MUNISIPALITEIT

18.2. Municipal Debt Relief performance across the period

The table below shows the municipality's monthly compliance of its debt relief participation for the 2025/26 financial year.



18.3. Provincial Treasury Debt Relief compliance assessment

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MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

30 JUNE 2026

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

TABLE OF CONTENTS

Umhla **Date:** *Datum*	**20 JULY 2026**	*Ifoni* **Telephone:** *Telefoon*	**083 984 5514**
Ireferensi Ref No: Verwysings	**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 30 JUNE 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 30 JUNE 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 June 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 76 percent for the month ending 30 June 2026, as per Table 1 below. The overall compliance status has stagnated from the last reports.

Table 1: Monthly Compliance Status of DBNLM as of 30 June 2026

Month	Code Descr	Code	C1	C2	C3	C4	C5	Parts B–F (C8–C41)	Score	Rating
[illegible]	Dr Beyers Nau	EC101	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
August25	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
27.September25	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
October25	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
29.November25	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
December25	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
31.January[illegible]	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
February[illegible]	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
33.March26	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
April26	Dr Beyers Nau	EC101	N/A	N/A	N/A	No	[illegible]	[illegible]	[illegible]	[illegible]
35.May26	Dr Beyers Nau	EC101	[illegible]	N/A	N/A	No	No	[illegible]	[illegible]	[illegible]
June26	Dr Beyers Nau	EC101	N/A	N/A	N/A	No	No	[illegible]	[illegible]	[illegible]
37.July26	Dr Beyers Nau	EC101							0%	[illegible]
[illegible]	Dr Beyers Nau	EC101							0%	[illegible]
39.September26	Dr Beyers Nau	EC101							0%	[illegible]
[illegible]	Dr Beyers Nau	EC101							0%	[illegible]
41.November26	Dr Beyers Nau	EC101							0%	[illegible]

Column groups (Monthly Performance Report): Municipal Details; Part A – Eskom And Bulk water current account (C1–C5); Part B – Compliance with a funded MTREF (C8–C11); Part C – FRP/BFP & Tariff Assessment (C12–C14); Part D – Electricity and water as collection tools (C15–C18); Part E – Quarterly collection of property rates and services charges (C19–C25); Maximization of Revenue Base (C26–C28); Part F – Oversight (C29–C41); Scoring and Rating.

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

- The non-payment of the full current account of ESKOM for all the months, as the last payment in 2025 is a serious breach of the conditions as set out in MFMA Circular 124. We note that the ESKOM current account has not been paid in full since February 2025, and this is a material breach and non-compliance with the Municipal Debt Relief conditions.
- Late submission and/or uploading of supporting documentation to the monthly compliance certificate and
- Non-submission of the valuation reconciliation

The monthly Section 71 report includes a section on the implementation of the Municipal Debt Relief Programme, providing continuous updates to Councillors and other stakeholders on compliance levels with MFMA Circular 124.

Condition 6.3 - Maintaining the Eskom bulk current account

For the month ended 30 June 2026, the municipality has failed to pay the required amount for the bulk electricity account, which constitutes a serious breach of the conditions of participation in the Municipal Debt Relief programme.

Condition 6.4 - A funded MTREF

The municipality adopted an unfunded adjustment budget for the 2025/26 MTREF. The arrear ESKOM debt that has accumulated over the years and the collection rate that is not always aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

The average collection rate has also not shown improvement and requires more attention to consistently meet the 85 percent quarterly target as prescribed in MFMA Circular 124.

Condition 6.5 - Cost-reflective tariffs

The municipality submitted its completed tariff tool (draft and final) with the 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 June 2026, with a narrative report that suggests that the collection for the month under review was assessed at 106 percent.

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

The municipality is evaluated quarterly to meet an 85% revenue collection target. On 30 June 2026, the municipality projected 1054 percent for **Property rates**; 52 percent for **Water,** and 46 percent for **Waste water, and Refuse is** at 30 percent in the submission of month two in quarter four, section 71 narrative report.

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Condition 6.8 - Completeness of the Revenue Base

The municipality has prepared the property rates reconciliation tool for month 12 of the 2025/2026 financial year with the help of the Municipal Support Advisor assigned to ECPT. The reconciliation indicates that the municipality's financial billing system is not completely aligned with its Council-approved Part A - General Valuation Roll (GVR) register.

Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the June 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	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	No
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	No

3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	No
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	No
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for June 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 <u>and</u> Condition 6.13 - Accounting Treatment

The National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular 124 on 21 February 2024. In terms of the guidance, the municipality no longer 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, it agrees to make an application to NERSA to voluntarily revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). It is noted that this condition will only come into effect if the municipality's participation in the debt relief programme is terminated.

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Provincial Treasury Compliance Certification

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 30 June 2026.

CONCLUDING REMARKS

The municipality achieved a compliance level of 78% in June 2026. Serious breaches have been noted, and these include non-payment of the full current ESKOM account, which has not been fully paid since February 2025, non-submission of supporting schedules, and non-submission of valuation reconciliations.

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

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

Yours sincerely

MR. D MAJEKE
HEAD OF DEPARTMENT
DATE: 30/07/2026

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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

Eastern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

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

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3.1 - 6.12	Maintaining the Eskom and bulk water current account –	
	6.12.2	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note** - refer condition 6.12 .2*	Does not have function
	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)? ***Note** - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.*	No
	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

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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
	Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also propert rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
	Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".	
6.4.2	- ***If the municipality's MTREF is not funded***, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
	Note - if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening	
6.4.2	- ***If the municipality's MTREF is not funded and it has an FRP per the legislative framework***, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? *Note – only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	N/a
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends *(For example higher winter Eskom tariffs, lower January collection rates, etc.?)*	Yes
6.5	**Cost reflective tariffs** – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	**Electricity and water as collection tools** – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its *by-laws and budget related policies* that:	
6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? *Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required N1 format*	Yes
6.6	***Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.***	
6.7	**Maintain a minimum average quarterly collection of property rates and services charges –**	
6.7.1	- Has the municipality achieved a minimum of *80 per cent average quarterly collection* of property rates and service charges **with effect from 01 April 2023** and *85 per cent average quarterly collection* **with effect from 01 April 2024** during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
	Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.	
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, **has the municipality demonstrated to the satisfaction of National Treasury the following :**	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes

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6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? *Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement*	No
6.8.2	- **For the latest ending Quarter** -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za?	No
6.9	**Monitor and report on implementation**	
6.9.1	- **MFMA section 71 reporting** — has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the **active intervention evident** from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? *Note - condition 6.9.2 has a typing error and must refer to 6.9.1.*	6.9.1 = Yes
6.9.3	- **Municipalities with financial recovery plans (FRP)** — if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	No FRP
	Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS	
6.10	*Provincial Treasury Note - Provincial Treasury certification of municipal compliance - In terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:*	
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal http://lguploadportal.treasury.gov.za? *Note - in the case of a non delegated municipality the National Treasury to issue the compliance certificate*	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the **conditions for provincial treasuries** (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
	Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1	
6.11	**Limitation on municipality borrowing powers** - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
	Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	
6.12	**For the duration of the Municipal Debt Relief (to ensure proper management of resources):**	
6.12.1	- has the municipality **apportioned and ring-fenced in a sub-account** to its primary bank account — (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) **the component of the** Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
	Note: [illegible]	
	***Supporting evidence*:** Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
6.13	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? *Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA*	No
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
	[illegible]	

PT: HOD/ NT / MM Name:

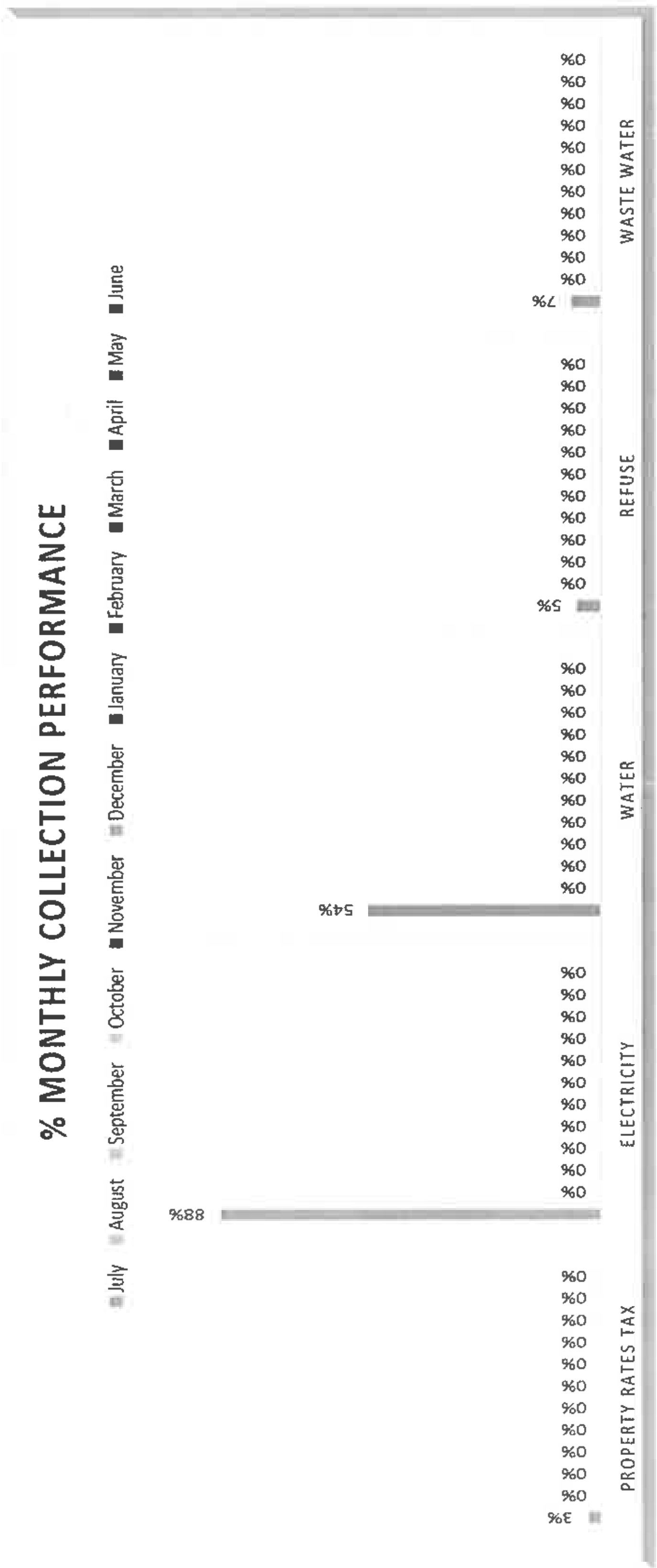
Signature of HOD/ NT/ MM:

Date: 30/07/2026

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

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

18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - July 2026

Wards / Services	Muncipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		1 747 692.44	16 947.72	1%
Electricity	Partial Eskom and municipal supplied	12 568.41	10 760.92	86%
Water		985 387.98	107 541.13	11%
Refuse		615 155.51	15 967.01	3%
Sewerage		1 520 114.59	42 512.61	3%
Sundry		2 507.47	357.92	14%
		4 883 426.40	**194 087.31**	**4%**
Ward 2				
Property Rates Tax		23 176 355.90	985 325.13	4%
Electricity	Partial Eskom and municipal supplied	4 018 133.70	3 325 896.12	83%
Water		1 334 007.95	1 101 391.32	83%
Refuse		4 921 588.49	237 489.80	5%
Sewerage		10 779 586.38	493 322.91	5%
Sundry		114 095.49	50 577.06	44%
		44 343 767.91	**6 194 002.34**	**14%**
Ward 3				
Property Rates Tax		1 354 594.47	10 675.41	1%
Electricity	Municipal supplied	84 088.13	18 208.36	22%
Water		604 741.59	308 917.99	51%
Refuse		419 142.09	34 940.74	8%
Sewerage		1 452 805.06	96 243.80	7%
Sundry		2 644.03	329.62	12%
		3 918 015.37	**469 315.92**	**12%**
Ward 4				
Property Rates Tax		12 672 353.85	443 388.98	3%
Electricity	Municipal supplied	2 285 189.36	1 695 078.45	74%
Water		1 084 734.02	549 500.47	51%
Refuse		2 840 082.15	166 107.81	6%
Sewerage		7 128 136.50	372 802.78	5%
Sundry		9 925.69	8 046.86	81%
		26 020 421.57	**3 234 925.35**	**12%**
Ward 5				
Property Rates Tax		1 150 940.12	23 813.37	2%
Electricity	Partial Eskom and municipal supplied	6 460.70	4 835.70	75%
Water		656 371.31	142 178.24	22%
Refuse		443 062.11	55 188.06	12%
Sewerage		1 014 637.52	111 053.08	11%
Sundry		1 268.08	-	0%
		3 272 739.84	**337 068.45**	**10%**
Ward 6				
Property Rates Tax		978 846.00	1 948.70	0%
Electricity	Partial Eskom and municipal supplied	1 552.52	-	0%
Water		639 956.72	29 234.09	5%
Refuse		599 872.53	14 488.40	2%
Sewerage		1 480 870.77	16 517.84	1%
Sundry		1 129.39	217.25	19%
		3 702 227.93	**62 406.28**	**2%**
Ward 7				
Property Rates Tax		4 591 873.79	127 261.10	3%
Electricity	Municipal supplied	1 074 330.66	601 390.49	56%
Water		422 652.16	317 441.31	75%
Refuse		1 144 508.28	101 946.43	9%
Sewerage		1 971 217.91	165 498.56	8%
Sundry		38 118.26	5 380.65	14%
		9 242 701.06	**1 318 918.54**	**14%**
Ward 8				
Property Rates Tax		4 455 243.59	122 353.91	3%
Electricity	Partial Eskom and municipal supplied	568 031.25	1 595 101.09	281%
Water		53 090.32	891 538.35	1679%
Refuse		240 455.97	66 067.44	27%
Sewerage		292 296.63	81 798.43	28%
Sundry		63 080.43	6 761.08	11%
		5 672 198.19	**2 763 620.30**	**49%**
Ward 9				
Property Rates Tax		1 442 833.59	25 535.36	2%
Electricity	Municipal supplied	94 785.49	-	0%
Water		297 227.90	87 384.79	29%
Refuse		274 935.73	27 528.77	32%
Sewerage		490 896.24	63 861.40	13%
Sundry		1 599.30	2 999.30	188%
		2 602 278.25	**207 309.62**	**8%**
Ward 10				
Property Rates Tax		2 388 927.39	22 950.26	1%
Electricity	Partial Eskom and municipal supplied	33 660.46	19 013.16	56%
Water		355 293.03	11 883.43	3%
Refuse		487 301.21	7 846.67	2%
Sewerage		492 806.89	3 359.98	1%
Sundry		3 171.06	-	0%
		3 761 160.04	**65 053.50**	**2%**
Ward 11				
Property Rates Tax		1 890 703.66	50 532.87	3%
Electricity	Municipal supplied	263 183.11	255 476.65	97%
Water		160 421.90	67 993.33	42%
Refuse		315 003.06	68 568.12	22%
Sewerage		373 449.74	39 640.67	11%
Sundry		10 229.61	1 946.54	19%
		3 012 991.08	**484 158.18**	**16%**
Ward 12				
Property Rates Tax		4 014 256.29	66 600.22	2%
Electricity	Municipal supplied	167 230.44	28 473.46	17%
Water		394 814.86	131 131.37	33%
Refuse		313 866.80	38 455.71	12%
Sewerage		472 495.73	22 618.93	5%
Sundry		53 397.88	48.96	0%
		5 416 062.00	**287 328.65**	**5%**
		59 864 621.09	1 897 333.03	3%
		8 609 214.23	7 554 234.40	88%
		6 988 699.74	3 746 135.82	54%
		12 614 973.93	834 594.96	7%
		27 469 313.96	1 509 230.99	5%
		301 166.69	76 665.24	25%
		115 847 989.64	**15 618 194.44**	**13%**

National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Aggregate Collection	Summary - Quarter 1				Q1
	Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	115 546 823	15 541 529	100 005 294	13%	13%
2.Collection excl Eskom supplied areas	40 415 904	6 646 453	33 769 451	16%	16%
3.Collection: **Property Rates**	59 864 621	1 897 333	57 967 288	3%	3%
4.Total average collection: **Electricity** (Municipal supplied areas)	8 609 214	7 554 234	1 054 980	88%	88%
5.Total average collection: **Water**	6 988 700	3 746 136	3 242 564	54%	54%
6.Total average collection: **Wastewater**	27 469 314	1 509 231	25 960 083	5%	5%
7.Total average collection: **Refuse**	12 614 974	834 595	11 780 379	7%	7%
8.Total average collection: **Interest**	-	-	-	#DIV/0!	0%

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			
		Billing For June	Collection in July	R - Billing not collected	% Collection
1.Collection for whole demarcation	Summary	115 546 823	15 541 529	100 005 294	13%
2.Collection excl Eskom supplied areas		40 415 904	6 646 453	35 634 968	16%
[illegible].Collection: **Property Rates**		59 864 621	1 [illegible]7 333	57 967 288	3%
4.Total average collection: **Electricity** (Municipal supplied areas)		8 609 214	7 554 234	1 054 980	88%
5.Total average collection: **Water**		6 988 700	3 746 136	3 242 564	54%
6.Total average collection: **Wastewater**		27 469 314	1 509 231	25 960 083	5%
7.Total average collection: **Refuse**		12 614 974	834 595	11 780 379	7%
8. 7.Total average collection: **Interest**		-	-	-	#DIV/0!

Quarter 1 Performance Per Ward

Complete This Section			[illegible]				[illegible]	[illegible]					
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	R - Billing not collected	[illegible]	[illegible]
Property Rates Tax	Mun Supplied	Ward 1	1 747 692.44					#DIV/0!	1 747 692	16 948	1 730 745	1%	1%
Electricity			12 568.41	10 760.92		86%			12 568	10 761	1 807	86%	86%
Water			985 387.98	107 541.13	877 847	11%	#DIV/0!	#DIV/0!	985 388	107 541	877 847	11%	11%
Refuse			615 155.51	15 967.01	599 189				615 156	15 967	599 189	3%	3%
Waste Water			1 520 114.59	42 512.61	1 477 602				1 520 115	42 513	1 477 602	3%	3%
Interest						#DIV/0!		#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	23 176 355.90	985 325.13	22 191 031		#DIV/0!	#DIV/0!	23 176 356	985 325	22 191 030	4%	4%
Electricity			4 018 133.70	3 325 896.12	692 238	83%			4 018 134	3 325 896	692 238	83%	83%
Water			1 334 007.95	1 101 391.32	232 617	83%			1 334 008	1 101 391	232 617	83%	83%
Refuse			4 921 588.49	237 489.80	4 684 099			#DIV/0!	4 921 588	237 490	4 684 098	5%	5%
Waste Water			10 779 586.38	493 322.91	10 286 263		#DIV/0!		10 779 586	493 323	10 286 263	5%	5%
Interest						#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 3	1 354 594.47	10 675.41	1 343 919	1%			1 354 594	10 675	1 343 919	1%	1%
Electricity			84 088.13	18 208.36	65 880			#DIV/0!	84 088	18 208	65 880	22%	22%
Water			604 741.59	308 917.99		51%			604 742	308 918	295 824	51%	51%
Refuse			419 142.09	34 940.74					419 142	34 941	384 201	8%	8%
Waste Water			1 452 805.06	96 243.80	1 356 561	7%			1 452 805	96 244	1 356 561	7%	7%
Interest							#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 4	12 672 353.85	443 388.98	12 228 965			#DIV/0!					3%
Electricity			2 285 189.36	1 695 078.45	590 111	74%		#DIV/0!					74%
Water			1 084 734.02	549 500.47	535 234			#DIV/0!					51%
Refuse			2 840 082.15	166 107.81	2 673 974	6%	#DIV/0!	#DIV/0!					6%
Waste Water			7 128 136.50	372 802.78	6 755 334	5%	#DIV/0!	#DIV/0!					5%
Interest						#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	[illegible]	1 150 940.12	23 813.37	1 127 127	2%		#DIV/0!					2%
Electricity			6 460.70	4 835.70	1 625	75%	#DIV/0!	#DIV/0!					75%
Water			656 371.31	142 178.24	514 193		#DIV/0!	#DIV/0!					22%
Refuse			443 062.11	55 188.06	387 874	12%	#DIV/0!	#DIV/0!					12%
Waste Water			1 014 637.52	111 053.08	903 584		#DIV/0!	#DIV/0!					11%
Interest						#DIV/0!	#DIV/0!	#DIV/0!					#DIV/0!
Property Rates Tax	Eskom supplied	Ward 6	978 846.00	1 948.70	976 897	0%	#DIV/0!	#DIV/0!	978 846	1 949	976 897	0%	0%
Electricity			1 552.52		1 553	0%	#DIV/0!	#DIV/0!	1 553	-	1 553	0%	0%
Water			639 956.72	29 234.09	610 723		#DIV/0!	#DIV/0!	639 957	29 234	610 723	5%	5%
Refuse			599 872.53	14 488.40	585 384		#DIV/0!		599 873	14 488	585 384	2%	2%
Waste Water			1 480 870.77	16 517.84					1 480 871	16 518	1 464 353	1%	1%
Interest						#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 7	4 591 873.79	127 261.10	4 464 613	3%	#DIV/0!		4 591 874	127 261	4 464 613	3%	3%
Electricity			1 074 330.66	601 390.49	472 940	56%	#DIV/0!		1 074 331	601 390	472 940	56%	56%
Water			422 652.16	317 441.31	105 211	75%	#DIV/0!	#DIV/0!	422 652	317 441	105 211	75%	75%
Refuse			1 144 508.28	101 946.43	1 042 562			#DIV/0!	1 144 508	101 946	1 042 562	9%	9%
Waste Water			1 971 217.91	165 498.56	1 805 719		#DIV/0!		1 971 218	165 499	1 805 719	8%	8%
Interest							#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 8	4 455 243.59	122 353.91	4 332 890	3%	#DIV/0!		4 455 244	122 354	4 332 890	3%	3%
Electricity			568 031.25	1 595 101.09	0		#DIV/0!		568 031	1 595 101	(1 027 070)	281%	281%
Water			53 090.32	891 538.35		1679%	#DIV/0!		53 090	891 538	(838 448)	1679%	1679%
Refuse			240 455.97	66 067.44			#DIV/0!		240 456	66 067	174 389	27%	27%
Waste Water			292 296.63	81 798.43	210 498		#DIV/0!	#DIV/0!	292 297	81 798	210 498	28%	28%
Interest						#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 9	1 442 833.59	25 535.36				#DIV/0!	1 442 834	25 535	1 417 298	2%	2%
Electricity			94 785.49	-	94 785		#DIV/0!	#DIV/0!	94 785	-	94 785	0%	0%
Water			297 227.90	87 384.79	209 843	29%	#DIV/0!	#DIV/0!	297 228	87 385	209 843	29%	29%
Refuse			274 935.73	27 528.77	247 407	10%	#DIV/0!	#DIV/0!	274 936	27 529	247 407	10%	10%
Waste Water			490 896.24	63 861.40	427 035	13%		#DIV/0!	490 896	63 861	427 035	13%	13%
Interest						#DIV/0!		#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 10	2 388 927.39	22 950.26	2 365 977		#DIV/0!	#DIV/0!	2 388 927	22 950	2 365 977	1%	1%
Electricity			33 660.46	19 013.16	14 647		#DIV/0!	#DIV/0!	33 660	19 013	14 647	56%	56%
Water			355 293.03	11 883.43		3%		#DIV/0!	355 293	11 883	343 410	3%	3%
Refuse			487 301.21	7 846.67	479 455				487 301	7 847	479 455	2%	2%
Waste Water			492 806.89	3 359.98		1%		#DIV/0!	492 807	3 360	489 447	1%	1%
Interest						#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 11	1 890 703.66	50 532.87			#DIV/0!	#DIV/0!	1 890 704	50 533	1 840 171	3%	3%
Electricity			263 183.11	255 476.65					263 183	255 477	7 706	97%	97%
Water			160 421.90	67 993.33		42%	#DIV/0!	#DIV/0!	160 422	67 993	92 429	42%	42%
Refuse			315 003.06	68 568.12				#DIV/0!	315 003	68 568	246 435	22%	22%
Waste Water			373 449.74	39 640.67		11%			373 450	39 641	333 809	11%	11%
Interest							#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax		Ward 12	4 014 256.29	66 600.22	3 947 656			#DIV/0!	4 014 256	66 600	3 947 656	2%	2%
Electricity			167 230.44	28 473.46			#DIV/0!		167 230	28 473	138 757	17%	17%
Water			394 814.86	131 131.37			#DIV/0!	#DIV/0!	394 815	131 131	263 683	33%	33%
Refuse			313 866.80	38 455.71		12	#DIV/0!	#DIV/0!	313 867	38 456	275 411	12%	12%
Waste Water			472 495.73	22 618.93					472 496	22 619	449 877	5%	5%
Interest									-	-	-	#DIV/0!	#DIV/0!

18.5. Monthly indigent households reporting (MFMA Circular 124)

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

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

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

Description	Ref	As Per Debt Relief Application	Current Year - 2023/2024			2023/2024 - Monthly Monitoring											
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water : (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling						373 109											
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min service level)	2																
Indigent HH's with other water supply (at least min service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	373 109	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's using public tap (< min service level)	3																
Indigent HH's with other water supply (< min service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	373 109	-	-	-	-	-	-	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is *NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month*						373 109											
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	-	373 109	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
Energy : (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min service level)						982											
Indigent HH's with Electricity - prepaid (min service level)						398 606											
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	-	399 588	-	-	-	-	-	-	-	-	-	-	-
Indigent HH's with Electricity (< min service level)																	
Indigent HH's with Electricity - prepaid (< min service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	-	399 588	-	-	-	-	-	-	-	-	-	-	-

Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity						4 044											
Number of Indigent HH's with conventional metered Electricity						13											
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	-	4 057	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Electricity :																	
Number of Indigent HH's with conventional metered Electricity - where the municipality is NOT *physically restricting Electricity to the national free basic limit of 50kwh per household per month*																	
Number of Indigent HH's NOT metered currently receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply of Electricity - State the Number of HH's billed for consumption above the 50 kwh	13																
Number of ALL Households receiving Free Basic Service *(including registered Indigent Households)*	7																
Water (6 kilolitres per household per month)						3 111											
Electricity/other energy (50kwh per household per month)						4 057											
Cost of Free Basic Services provided to ALL Househols in - Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)						373 109											
Electricity/other energy (50kwh per household per month)						399 588											
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)																	
Water (6 kilolitres per household per month)																	
Electricity/other energy (50kwh per household per month)																	
Total cost of FBS Water and Electricity provided to ALL Households	8	-	-	-	-	772 697	-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household (ALL Households)																	
Property rates (R value threshold)																-	
Water (kilolitres per household per month)						6	6	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)																	
Sanitation (Rand per household per month)						377											
Electricity (kwh per household per month)						50	50	50	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)						1	1	1	1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided for ALL Households (R'000)	9																
Residential Category Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(a)																
PSI Category : Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	14(b)																
Additional Subsidies: Property rates exemptions, reductions and rebates **in excess of section 17 of MPRA)**																	
Water **(in excess of 6 kilolitres per indigent household per month)**	15																
Sanitation **(in excess of free sanitation service to indigent households)**	16																
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**																	
Refuse **(in excess of one removal a week for indigent households)**																	
Municipal Housing - rental rebates																	
Housing - top structure subsidies	6																
Other																	
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

18.6. Completeness of the revenue base MFMA Circular 124)

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

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

Reconciliation for Eskom - JULY 2026

BALANCE PER SYSTEM REPORT	621 017 665.37
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	**1 019 296 675.35**
ESKOM STATEMENT -	**1 019 633 282.75**
VARIANCE - Wheeling incorrectly raised on system	- **336 607.40**

Eskom

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

SOUTHERN REGION
PO BOX 377 Belville 7535

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

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-08-04
TAX INVOICE NO	650199148994
ACCOUNT MONTH	JULY 2026
CURRENT DUE DATE	2026-09-03
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cadjoek@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY			
RCC / SCC CONNECTION CHARGE		R	19,799.72
ADMINISTRATION CHARGE		R	4,173.84
TRANSMISSION NETWORK CAPACITY		R	229,980.61
DIST. NETWORK CAPACITY CHARGE		R	515,052.87
NETWORK DEMAND CHARGE		R	229,073.90
ANCILLARY SERVICE (ALL)		R	27,683.68
GENERATOR CAPACITY CHARGE		R	217,554.75
LEGACY CHARGE (ALL)		R	1,571,362.66
ENERGY CHARGE (OFF)	2,656,525.00	R	3,131,534.19
ENERGY CHARGE (PEAK)	1,238,868.00	R	8,784,617.56
ENERGY CHARGE (STD)	2,852,727.00	R	5,054,215.36
SERVICE CHARGE		R	38,479.99
ELECTRIFICATION AND RURAL SUBS (ALL)		R	369,122.22
URBAN LOW VOLTAGE SUBSIDY		R	36,450.00
DX EXCESS NETWORK CAPACITY CHA		R	165,018.26
TOTAL CHARGES FOR BILLING PERIOD		R	**20,394,119.61**

ACCOUNT SUMMARY FOR JULY 2026			
BALANCE BROUGHT FORWARD	(Due Date 2026-08-01)	R	991,113,262.01
PAYMENT(S) RECEIVED	ACB Payment - 2026-07-08	R	-2,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	20,394,119.61
ADJUSTMENTS	(Summary - See attachment for details)	R	7,066,783.15
VAT RAISED ON ITEMS AT 15%		R	3,059,117.94

CURRENT			
30,520,020.74	TOTAL DUE	R	1,019,633,282.75

Standard Bank

Internet Banking
Standard Bank Centre
5 Simmonds Street, Johannesburg, 2001
P.O. Box 7725, Johannesburg, 2000
Telephone: 0860 123 000
International: +27 11 299 4701
Fax: +27 11 631 8550
Website: www.standardbank.co.za

Dear Eskom_Dr Beyers Naude

We confirm that the following payment has been made into your account from UTILITY CONSULTING SOLUTIONS PTY LTD:

Reference number	260707BBC00056131C00056131
Beneficiary name	Eskom_Dr Beyers Naude
Bank name	ABSA BANK
Beneficiary account number	XXXXX0469
Beneficiary branch number	632005
Beneficiary reference	6502101957
Amount	R 2000000.00
Payment date and time	2026/07/07 16:58:42

If you need more information or have any questions about this payment, please contact:
UTILITY CONSULTING SOLUTIONS PTY LTD

Payments to Standard Bank accounts may take up to one business day to reflect.
Payments to other banks may take up to three business days.

Please check your account to confirm you have received this payment.

Yours sincerely,
The Internet Banking Team

20. ANNEXURE C

Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

RE : MONTHLY SCM REPORT JULY 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 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 JULY 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 JULY 2026.

PURCHASE ORDERS FOR JULY 2026		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 968 522.97	1
C - Contracts	R 4 316 753.35	16
D - Deviations	R 939 894.42	10
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 1 550 586.14	68
P – Petty cash	R 55 400.54	52
R – Invitation to quote	-	-
S – Subsistence & travel	R 224 06.77	114
T - Tenders	R 8 089 319.52	15

Procurement above R30K Vat Inclusive

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

Approved deviations by Municipal Officer

All deviations applicable to the period, in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 1 080 878.58 inclusive of all costs. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR JULY 2026** Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders Awarded for JULY 2026

JULY 2026					
TD / RFQ#	**DESCRIPTION**	**SUCCESSFUL**	**CONTRACT VALUE**	**DATE**	**FUNDED**
26/2026	APPOINTMENT OF A SERVICE PROVIDER FOR A COMPREHENSIVE ASSESSMENT OF MUNICIPAL CEMETERIES, INCLUDING IDENTIFICATION OF NEW SITES, GEOTECHNICAL INVESTIGATIONS AND ENVIRONMENTAL IMPACT ASSESSMENT (EIA) PROCESSES	QPOINT GROUP	R 891 250.00	13/07/2026	OWN FUNDING

RFQs Awarded for JULY 2026

DESCRIPTION OF NTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
NE					

PENDING TENDERS JULY 2026			
TENDER	**DESCRIPTION**	**STATUS**	**FUNDING**
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMIITTEE	OWN FUNDING
80/2026	UPGRADING OF GRAAFF-REINET WASTEWATER TREATMENT WORKS	ADJUDICATION COMMIITTEE	GRANT FUNDING (MIG)
81/2026	UPGRADING OF STORMWATER INFRASTRUCTURE IN GRAAFF-REINET	ADJUDICATION COMMIITTEE	GRANT FUNDING (MIG)
82/2026	WILLOWMORE BOREHOLE WELLFIELD DEVELOPMENT	ADJUDICATION COMMIITTEE	GRANT FUNDING (MIG)

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: 11/08/2026
Reviewed By: R. Jegels	Manager: SCM	Signature:	Date: 11/08/2026

DEVIATIONS FROM 01 JULY 2026 TO 31 JULY 2026

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD R 1 080 878.58

[illegible]	Applicable paragraph in SCM policy Reason for [illegible]	SUPPLIER	AMOUNT	ORDER DATE	Description of goods/services	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy							
36(1)(a)(ii)	Sole provider of goods and or services/agents/Limited suppliers within area	GOVERNMENT PRINTING WORKS	R2 017.56	15/07/2026	Government Printing Works is the sole service provider for publications in the Government Gazette. D/2097	FINANCE DEPARTMENT	13/07/2026	DR. E.M. RANKWANA
		CINOGEN TRADING / T/A FULCRRUM TECHNOLOGIES	R16 330.00	2026/07/07	Fulcrum are the only service provider registered to work on the brake roller machines at the traffic department roadworthy centres. D/2093	COMMUNITY SERVICES	22/06/2026	DR. E.M. RANKWANA
		EMS SOLUTIONS	R457 125.00	2026/02/07	In the context of municipal asset management, particularly within the South African regulatory framework (GRAP 17), the unbundling of infrastructure assets is a highly technical exercise. While Internal Audit and Finance teams manage the register, outsourcing the physical unbundling to qualified engineers is a strategic necessity. D/2086	FINANCE DEPARTMENT	2026/11/05	DR. E.M. RANKWANA
36(1)(a)(ii)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	MANCOSA	R175 810.00	31/07/[illegible]	Employee appointed based on a condition that council assist him by awarding a bursary to complete the necessary qualifition . Therefore, it is impractical to follow the normal SCM process the employee needs to apply and get accepted. D/2104	HUMAN RESOURCE MANAGEMENT	21/07/2026	DR. E.M. RANKWANA
		UNIVERSITY OF THE WITWAWATERSRAND	R73 090.00	31/07/2026	Mrs A Abader applied to study PG Diploma in Public Administration at University of WITWATERSRAND Johannesburg .Due to the student having to receive acceptance at their institution of choice it makes it practicall impossible to follow the normal SCM processes since this is subject to acceptance . This serves as an implementation of thje WSP for 2026/2027. D/2103	HUMAN RESOURCE MANAGEMENT	21/07/2026	DR. E.M. RANKWANA
		CAPE PENINSULA UNIVERSITY OF TECHNOLOGY	R100 120.00	22/07/2026	Mr. R. Jegels and Mr. J. Koeberg have applied to study the Diploma: Chartered Institute of Procurement & Supply Chain Management. Due to the student having to receive acceptance at their institution of choice makes it practically impossible to follow the normal SCM processes since this is subject to acceptance. This serves as an implementation of thje WSP for 2026/2027. D/2100	HUMAN RESOURCE MANAGEMENT	15/07/2026	DR. E.M. RANKWANA
		SOUTH AFRICAN INSTITUTION OF CIVIL ENGINEERING	R3 279.50	17/07/2026	Impractical to follow the normal SCM processes as SAICE is the only provider of these engineering books. D/2099	INFRASTRUCTURE SERVICES	13/07/2026	DR. E.M. RANKWANA
		BILLSON TRUCKS	R140 931.65	14/07/2026	The compactor truck is still under warranty ; hence it was taken to Billson Trucks for diagnosis. The truck was towed from Graaff-Reinet to Gqeberha after it experienced a breakdown. Based on the assessment the diagnosed issue is not covered on the warranty plan, hence the strip and quote. The Stripping quote could only be done by the dealership since the warranty is still active. D/2096	INFRASTRUCTURE SERVICES	2026/07/07	DR. E.M. RANKWANA
		BILLSON TRUCKS	R110 037.37	1[illegible]/07/2026	The compactor truck is still under warranty ; hence it was taken to Billson Trucks for diagnosis. Based on the assessment the diagnosed issue is not covered on the warranty plan. D/2095	INFRASTRUCTURE SERVICES	2026/07/07	DR. E.M. RANKWANA
	Any contract relating to the publication of notices and advertisements by Municipality	GROUP EDITORS COMPANY (PTY) LTD	R2 137.50	23/07/2026	Publishing of the Gazetted Tariffs in the Newspaper(Advertiser) it is currently the only Local Newspaper that covers the Dr Beyers Naude Municipality Area. D/2102	FINANCE DEPARTMENT	23/07/2026	DR. E.M. RANKWANA
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.							

21. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	56 249	56 282	–	59 166	59 166	4 690	54 475	1161%	56 282
Service charges	341 883	323 843	–	47 550	47 550	26 987	20 563	76%	323 843
Investment revenue	1 055	1 299	–	102	102	108	(6)	-6%	1 299
[illegible]	135 717	141 975	–	54 294	54 294	11 831	42 463	0	141 975
Other own revenue	56 206	39 670	–	3 636	3 636	3 306	330	10%	39 670
Total Revenue (excluding capital transfers and contributions)	**591 110**	**563 070**	–	**164 747**	**164 747**	**46 923**	**117 825**	**251%**	**563 070**
Employee costs	210 861	219 208	–	15 570	15 570	18 267	(2 698)	-15%	217 408
Remuneration of Councillors	10 421	10 245	–	874	874	854	20	2%	10 245
[illegible]	58 927	13 305	–	4 431	4 431	1 109	3 322	300%	13 305
Interest, Dividends and Rent on Land	69 738	10 500	–	7 364	7 364	875	6 489	742%	10 500
Inventory consumed and bulk purchases	172 719	156 714	–	20 619	20 619	13 059	7 559	58%	156 714
[illegible]	120	140	–	–	–	12	(12)	-100%	140
Other expenditure	195 562	163 417	–	7 123	7 123	13 618	(6 495)	-48%	165 217
Total Expenditure	**718 348**	**573 529**	–	**55 981**	**55 981**	**47 794**	**8 187**	**17%**	**573 529**
Surplus/(Deficit)	**(127 238)**	**(10 459)**	–	**108 766**	**108 766**	**(872)**	**109 638**	**-12578%**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)	80 139	66 640	–	299	299	5 553	(5 255)	-95%	66 640
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(47 100)**	**56 181**	–	**109 065**	**109 065**	**4 682**	**104 383**	**2230%**	**56 181**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(47 100)**	**56 181**	–	**109 065**	**109 065**	**4 682**	**104 383**	**2230%**	**56 181**
Capital expenditure & funds sources									
Capital expenditure	**58 021**	**52 222**	–	**1 228**	**1 228**	**4 352**	**(3 124)**	**-72%**	**52 222**
Capital transfers recognised	71 615	50 909	–	1 228	1 228	4 242	(3 014)	-71%	50 909
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	628	–	–	–	–	–	–		–
Total sources of capital funds	**72 242**	**50 909**	–	**1 228**	**1 228**	**4 242**	**(3 014)**	**-71%**	**50 909**
Financial position									
Total current assets	422 176	187 657	–		380 962				187 657
Total non current assets	1 096 512	1 119 243	–		1 185 527				1 119 243
Total current liabilities	1 247 968	606 135	–		1 273 610				606 135
Total non current liabilities	110 782	438 283	–		45 157				438 283
Community wealth/Equity	**206 635**	**262 483**	–		**138 657**				**262 483**
Cash flows									
Net cash from (used) operating	(325 322)	76 075	–	37 393	37 393	6 340	(31 054)	-490%	76 075
Net cash from (used) investing	14 379	(60 056)	–	(327)	(327)	(5 005)	(4 678)	93%	(60 056)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**(309 759)**	**23 515**	–	**40 254**	**40 254**	**1 960**	**(38 295)**	**-1954%**	**23 515**
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	108 437	14 788	13 582	13 149	12 715	12 443	379 366	59 894	614 374
Creditors Age Analysis									
Total Creditors	42 369	28 836	15 088	20 048	16 367	16 492	110 681	822 974	1 072 854

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		201 622	198 250	–	114 370	114 370	16 521	97 849	592%	198 250
Executive and council		112	103	–	8	8	9	(1)	-8%	103
Finance and administration		201 510	198 148	–	114 362	114 362	16 512	97 850	593%	198 148
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		6 553	6 356	–	162	162	530	(368)	-69%	6 356
Community and social services		3 342	3 321	–	13	13	277	(264)	-95%	3 321
Sport and recreation		10	8	–	0	0	1	(0)	-56%	8
Public safety		3 080	3 028	–	149	149	252	(103)	-41%	3 028
Housing		121	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		43 345	32 804	–	449	449	2 734	(2 284)	-84%	32 804
Planning and development		3 695	2 795	–	30	30	233	(203)	-87%	2 795
Road transport		39 650	30 009	–	419	419	2 501	(2 081)	-83%	30 009
Environmental protection		–	–	–	–	–	–	–		–
Trading services		419 729	392 299	–	50 065	50 065	32 692	17 373	53%	392 299
Energy sources		200 939	187 077	–	9 151	9 151	15 590	(6 439)	-41%	187 077
Water management		104 626	94 441	–	5 599	5 599	7 870	(2 271)	-29%	94 441
Waste water management		74 536	71 514	–	24 256	24 256	5 960	18 297	307%	71 514
Waste management		39 627	39 266	–	11 059	11 059	3 272	7 787	238%	39 266
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	671 249	629 710	–	165 046	165 046	52 476	112 570	215%	629 710
Expenditure - Functional										
Governance and administration		232 996	162 509	–	18 584	18 584	13 542	5 042	37%	161 059
Executive and council		34 525	29 138	–	2 485	2 485	2 428	56	2%	30 638
Finance and administration		196 268	131 179	–	15 945	15 945	10 932	5 013	46%	128 109
Internal audit		2 203	2 192	–	154	154	183	(28)	-15%	2 312
Community and public safety		39 133	38 219	–	3 656	3 656	3 185	471	15%	38 789
Community and social services		4 343	7 083	–	787	787	590	197	33%	7 133
Sport and recreation		21 283	17 473	–	1 620	1 620	1 456	163	11%	17 473
Public safety		11 602	12 148	–	1 051	1 051	1 012	39	4%	12 268
Housing		206	–	–	–	–	–	–		–
Health		1 699	1 515	–	198	198	126	72	57%	1 915
Economic and environmental services		60 456	56 987	–	4 871	4 871	4 749	122	3%	57 767
Planning and development		23 640	26 100	–	2 522	2 522	2 175	347	16%	26 680
Road transport		36 590	30 887	–	2 348	2 348	2 574	(225)	-9%	31 087
Environmental protection		226	–	–	–	–	–	–		–
Trading services		379 529	314 464	–	28 643	28 643	26 205	2 437	9%	314 564
Energy sources		205 095	192 676	–	22 674	22 674	16 056	6 618	41%	192 776
Water management		65 304	37 809	–	2 253	2 253	3 151	(898)	-29%	37 809
Waste water management		74 157	53 643	–	2 141	2 141	4 470	(2 329)	-52%	53 643
Waste management		34 973	30 336	–	1 575	1 575	2 528	(953)	-38%	30 336
Other		6 234	1 351	–	228	228	113	115	103%	1 351
Total Expenditure - Functional	3	718 348	573 529	–	55 981	55 981	47 794	8 187	17%	573 529
Surplus/ (Deficit) for the year		(47 100)	56 181	–	109 065	109 065	4 682	104 383	22.295959	56 181

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		112	103	–	8	8	9	(1)	-7.5%	103
Vote 2 - MUNICIPAL MANAGER (11: IE)		–	–	–	–	–	–	–		–
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		8 138	4 748	–	316	316	396	(79)	-20.0%	4 748
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		40 611	40 273	–	11 216	11 216	3 356	7 860	234.2%	40 273
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		8 469	8 595	–	422	422	716	(294)	-41.0%	8 595
Vote 6 - FINANCIAL SERVICES (16: IE)		194 068	194 312	–	113 846	113 846	16 193	97 653	603.1%	194 312
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		218 912	194 603	–	30 088	30 088	16 217	13 871	85.5%	194 603
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		200 939	187 077	–	9 151	9 151	15 590	(6 439)	-41.3%	187 077
Total Revenue by Vote	2	**671 250**	**629 711**	**–**	**165 047**	**165 047**	**52 476**	**112 571**	**214.5%**	**629 711**
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		13 493	12 760	–	1 081	1 081	1 063	18	1.7%	13 510
Vote 2 - MUNICIPAL MANAGER (11: IE)		25 775	26 567	–	2 309	2 309	2 214	95	4.3%	27 547
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		44 824	44 139	–	3 873	3 873	3 678	194	5.3%	43 059
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		73 086	59 084	–	3 868	3 868	4 924	(1 055)	-21.4%	56 914
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		24 640	26 114	–	1 815	1 815	2 176	(361)	-16.6%	26 434
Vote 6 - FINANCIAL SERVICES (16: IE)		143 791	79 729	–	12 632	12 632	6 644	5 987	90.1%	80 329
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		185 804	131 843	–	7 730	7 730	10 987	(3 257)	-29.6%	132 343
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		206 729	186 254	–	22 674	22 674	15 521	7 153	46.1%	186 354
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Total Expenditure by Vote	2	**718 142**	**566 490**	**–**	**55 981**	**55 981**	**47 208**	**8 774**	**18.6%**	**566 490**
Surplus/ (Deficit) for the year	2	**(46 892)**	**63 220**	**–**	**109 066**	**109 066**	**5 268**	**103 797**	**1970.2%**	**63 220**

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		189 548	173 965		9 149	9 149	14 497	(5 348)	-37%	173 965
Service charges - Water		62 638	57 299		5 128	5 128	4 775	353	7%	57 299
Service charges - Waste Water Management		57 213	59 924		22 955	22 955	4 994	17 962	360%	59 924
Service charges - Waste management		32 484	32 656		10 317	10 317	2 721	7 596	279%	32 656
Sale of Goods and Rendering of Services		697	637		72	72	53	19	36%	637
Agency services		1 133	2 409		237	237	201	37	18%	2 409
Interest								–		
Interest earned from Receivables		25 036	24 256		2 209	2 209	2 021	187	9%	24 256
Interest from Current and Non Current Assets		1 055	1 299		102	102	108	(6)	-6%	1 299
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		1 399	1 595		462	462	133	329	248%	1 595
Licence and permits		1 319	1 534		128	128	128	0	0%	1 534
Special rating levies								–		
Construction Contract Revenue										
Development Charges										
Operational Revenue		15 715	1 508		55	55	126	(71)	-57%	1 508
Non-Exchange Revenue								–		
Property rates		56 249	56 282		59 166	59 166	4 690	54 475	1161%	56 282
Surcharges and Taxes		1 144	1 141		76	76	95	(19)	-20%	1 141
Fines, penalties and forfeits		3 798	2 532		53	53	211	(158)	-75%	2 532
Licence and permits								–		
Transfers and subsidies - Operational		135 717	141 975		54 294	54 294	11 831	42 463	359%	141 975
Interest		4 038	4 089		344	344	341	3	1%	4 089
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Fixed and Intangible Assets								–		
Other Gains		1 926	(31)		–	–	(3)	3	-100%	(31)
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**591 110**	**563 070**	**–**	**164 747**	**164 747**	**46 923**	**117 825**	**251%**	**563 070**
Expenditure By Type										
Employee related costs		210 861	219 208		15 570	15 570	18 267	(2 698)	-15%	217 408
Remuneration of councillors		10 421	10 245		874	874	854	20	2%	10 245
Bulk purchases - electricity		167 700	153 821		20 394	20 394	12 818	7 576	59%	153 821
Inventory consumed		5 019	2 893		225	225	241	(17)	-7%	2 893
Debt impairment		120	333		–	–	28	(28)	-100%	333
Depreciation, amortisation and impairment		58 927	13 305		4 431	4 431	1 109	3 322	300%	13 305
Interest, Dividends and Rent on Land		69 738	10 500		7 364	7 364	875	6 489	742%	10 500
Contracted services		45 822	36 168		572	572	3 014	(2 442)	-81%	33 598
Transfers and subsidies		120	140		–	–	12	(12)	-100%	140
Irrecoverable debts written off		–	1 667		–	–	139	(139)	-100%	1 667
Operational costs		149 620	125 249		6 552	6 552	10 437	(3 886)	-37%	129 619
Disposal of Fixed and Intangible Assets								–		
Other Losses								–		
Total Expenditure		**718 348**	**573 529**	**–**	**55 981**	**55 981**	**47 794**	**8 187**	**17%**	**573 529**
Surplus/(Deficit)		**(127 238)**	**(10 459)**	**–**	**108 766**	**108 766**	**(872)**	**109 638**	**(0)**	**(10 459)**
Transfers and subsidies - capital (monetary allocations)		80 139	66 640		299	299	5 553	(5 255)	(0)	66 640
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	**104 383**	**0**	**56 181**
Income Tax								–		
Surplus/(Deficit) after income tax		**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	**104 383**	**0**	**56 181**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	104 383	0	**56 181**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**(47 100)**	**56 181**	**–**	**109 065**	**109 065**	**4 682**	**104 383**	**0**	**56 181**

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 9 - 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)		–	–	–	–	–	–	–		–
Vote 11 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		–	–	–	–	–	–	–		–
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		–	–	–	–	–	–	–		–
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		1 091	1 314	–	–	–	109	(109)	-100%	1 314
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		–	–	–	–	–	–	–		–
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		56 930	50 909	–	1 228	1 228	4 242	(3 014)	-71%	50 909
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - RANDGS BS (62: CAPEX)		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	58 021	52 222	–	1 228	1 228	4 352	(3 124)	-72%	52 222
Total Capital Expenditure		**58 021**	**52 222**	–	**1 228**	**1 228**	**4 352**	**(3 124)**	**-72%**	**52 222**
Capital Expenditure - Functional Classification										
Governance and administration		**784**	–	–	–	–	–	–		–
Executive and council		14	–		–	–	–	–		–
Finance and administration		771	–		–	–	–	–		–
Internal audit								–		
Community and public safety		**27 550**	**1 314**	–	**260**	**260**	**109**	150	137%	**1 314**
Community and social services		17 714	–		260	260	–	260	#DIV/0!	–
Sport and recreation		8 696	–		–	–	–	–		–
Public safety		1 091	1 314		–	–	109	(109)	-100%	1 314
Housing		49	–		–	–	–	–		–
Health								–		
Economic and environmental services		**9 321**	**4 914**	–	–	–	**409**	(409)	-100%	**4 914**
Planning and development		132	34		–	–	3	(3)	-100%	34
Road transport		9 188	4 880		–	–	407	(407)	-100%	4 880
Environmental protection								–		
Trading services		**34 588**	**45 995**	–	**969**	**969**	**3 833**	(2 864)	-75%	**45 995**
Energy sources								–		
Water management		902	23 339		–	–	1 945	(1 945)	-100%	23 339
Waste water management		29 186	22 656		969	969	1 888	(919)	-49%	22 656
Waste management		4 500	–		–	–	–	–		–
Other								–		
Total Capital Expenditure - Functional Classification	3	**72 242**	**52 222**	–	**1 228**	**1 228**	**4 352**	**(3 124)**	**-72%**	**52 222**
Funded by:										
National Government		65 147	50 909		1 228	1 228	4 242	(3 014)	-71%	50 909
Provincial Government		5 726	–		–	–	–	–		–
District Municipality		741	–		–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		**71 615**	**50 909**	–	**1 228**	**1 228**	**4 242**	**(3 014)**	**-71%**	**50 909**
Borrowing	6							–		
Internally generated funds		628	–		–	–	–	–		–
Total Capital Funding		**72 242**	**50 909**	–	**1 228**	**1 228**	**4 242**	**(3 014)**	**-71%**	**50 909**

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		8 487	44 323		23 646	44 323
Short term Investments						
Trade and other receivables from exchange transactions		132 267	52 176		146 935	52 176
Receivables from non-exchange transactions		63 238	53 315		124 564	53 315
Current portion of non-current receivables						
Inventory		10 093	11 060		10 655	11 060
VAT Receivable		156 818	26 111		75 025	26 111
Other current assets		51 273	672		138	672
Total current assets		**422 176**	**187 657**	**–**	**380 962**	**187 657**
Non current assets						
Investments						
Investment property		24 150	25 527		102 231	25 527
Property, plant and equipment		1 059 714	1 082 619		1 072 048	1 082 619
Biological assets						
Living resources						
Heritage assets		11 098	11 098		11 098	11 098
Intangible assets		0	0		0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		1 550	–		151	–
Total non current assets		**1 096 512**	**1 119 243**	**–**	**1 185 527**	**1 119 243**
TOTAL ASSETS		**1 518 687**	**1 306 900**	**–**	**1 566 489**	**1 306 900**
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		38 575	5 881		(13 159)	5 881
Trade and other payables from exchange transactions		1 091 002	488 198		1 111 868	488 198
Trade and other payables from non-exchange transactions		4 690	7 781		24 062	7 781
Provision		12 434	9 963		8 617	9 963
VAT Payable		101 267	36 394		76 598	36 394
Other current liabilities		–	57 918		65 625	57 918
Total current liabilities		**1 247 968**	**606 135**	**–**	**1 273 610**	**606 135**
Non current liabilities						
Financial liabilities						
Provision		64 332	40 004		45 157	40 004
Long term portion of trade payables		–	398 279		–	398 279
Other non-current liabilities		46 450	–		–	–
Total non current liabilities		**110 782**	**438 283**	**–**	**45 157**	**438 283**
TOTAL LIABILITIES		**1 358 750**	**1 044 418**	**–**	**1 318 768**	**1 044 418**
NET ASSETS	2	**159 937**	**262 482**	**–**	**247 722**	**262 482**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		206 635	262 483		138 657	262 483
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**206 635**	**262 483**	**–**	**138 657**	**262 483**

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		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		47 191	58 232		1 714	1 714	4 853	(3 139)	-65%	58 232
Service charges		38 759	401 241		202	202	33 437	(33 235)	-99%	401 241
Other revenue		161 265	18 499		12 496	12 496	1 542	10 954	711%	18 499
Transfers and Subsidies - Operational		132 768	108 887		54 299	54 299	9 074	45 225	498%	108 887
Transfers and Subsidies - Capital		73 779	58 545		–	–	4 879	(4 879)	-100%	58 545
Interest		1 928	31 071		263	263	2 589	(2 326)	-90%	31 071
Dividends								–		
Payments										
Suppliers and employees		(781 010)	(600 400)		(31 580)	(31 580)	(50 033)	18 454	-37%	(600 400)
Finance charges								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(325 322)**	**76 075**	**–**	**37 393**	**37 393**	**6 340**	**(31 054)**	**-490%**	**76 075**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Insurance Refund - Capital								–		
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments								–		
Payments										
Capital assets		14 379	(60 056)		(327)	(327)	(5 005)	4 678	-93%	(60 056)
Retention (Capital)								–		
NET CASH FROM/(USED) INVESTING ACTIVITIES		**14 379**	**(60 056)**	**–**	**(327)**	**(327)**	**(5 005)**	**(4 678)**	**93%**	**(60 056)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing								–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(310 943)**	**16 019**	**–**	**37 066**	**37 066**	**1 335**			**16 019**
Cash/cash equivalents at beginning:		1 184	7 496		3 188	3 188	625	2 563		7 496
Cash/cash equivalents at month/year end:		(309 759)	23 515	–	40 254	40 254	1 960			23 515