

Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 REPORT AUGUST 2026

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1. INTRODUCTION

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

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	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									
Financial Performance									
Property rates	56 249	56 282	-	(44)	59 122	9 380	49 742	530%	56 282
Service charges	346 063	323 843	-	20 224	67 773	53 974	13 799	26%	323 843
Investment revenue	1 055	1 299	-	110	212	216	(5)	-2%	1 299
	137 057	141 975	-	-	54 294	23 663	30 631	0	141 975
Other own revenue	69 459	39 670	-	3 139	6 775	6 612	164	2%	39 670
Total Revenue (excluding capital transfers and contributions)	609 883	563 070	-	23 429	188 176	93 845	94 331	101%	563 070
Employee costs	212 807	219 208	-	18 186	33 755	36 535	(2 779)	-8%	217 408
Remuneration of Councillors	10 421	10 245	-	874	1 748	1 708	41	2%	10 245
	69 726	13 305	-	4 484	8 915	2 218	6 698	302%	13 305
Interest, Dividends and Rent on Land	70 938	10 500	-	6 454	13 819	1 750	12 069	690%	10 500
Inventory consumed and bulk purchases	174 055	156 714	-	18 769	39 387	26 119	13 268	51%	156 744
Transfer -	120	140	-	-	-	23	(23)	-100%	140
Other expenditure	339 860	163 417	-	17 604	24 728	27 236	(2 508)	-9%	165 187
Total Expenditure	877 927	573 529	-	66 372	122 353	95 588	26 765	28%	573 529
Surplus/(Deficit)	(268 044)	(10 459)	-	(42 943)	65 823	(1 743)	67 566	-3876%	(10 459)
Transfers and subsidies - capital (monetary allocations)	78 860	66 640	-	1 793	2 092	11 107	(9 015)	-81%	66 640
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	625%	56 181
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	625%	56 181
Capital expenditure & funds sources									
Capital expenditure	-	52 222	-	3 463	4 691	8 704	4 012	-46%	52 222
Capital transfers recognised	-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Financial position									
Total current assets	322 170	187 657	-	-	381 302	-	-	-	187 657
Total non current assets	1 180 943	1 119 243	-	-	1 184 821	-	-	-	1 119 243
Total current liabilities	1 245 434	606 135	-	-	1 307 289	-	-	-	606 135
Total non current liabilities	118 715	438 283	-	-	53 090	-	-	-	438 283
Community wealth/Equity	327 745	262 483	-	-	137 828	-	-	-	262 483
Cash flows									
Net cash from (used) operating	(325 322)	76 075	-	(6 014)	31 379	12 679	(18 700)	-147%	76 075
Net cash from (used) investing	14 379	(60 056)	-	462	135	(10 009)	(10 144)	101%	(60 056)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(309 759)	23 515	-	(5 552)	34 702	3 919	(30 783)	-785%	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	97 478	16 186	12 929	12 936	12 691	12 343	387 501	59 569	611 633
Creditors Age Analysis									
Total Creditors	45 098	33 436	34 263	11 889	20 200	17 123	103 779	846 146	1 111 936

3.1. Budget performance for the period ending 31 AUGUST 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 573 529 396	R -	R 66 371 679	R 122 352 960	R 95 588 276	R 26 764 684	28%
REVENUE	R 629 709 950	R -	R 25 221 864	R 190 267 953	R 104 951 686	R 85 316 267	81%
SURPLUS (DEFICIT)	R 56 180 554	R -	R -41 149 815	R 67 914 993	R 9 363 410	R 58 551 583	625%

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 R25.2 million, with year-to-date revenue amounting to R190.3 million or 30.22% 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 59.1 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 R67.8 million or 20.94% 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 R212 thousand or 16.3% 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 6.78 million or 17.1% of the original budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R66.4 million, while year-to-date expenditure amounts to R 122.4 million or 21.3% 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 R33.8 million or 15.4% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10 million, while the expenditure to date amounts to R1.7 million or 17% of the original budget.
- **Debt impairment:** The total original budget amounts to R333 thousand, while year-to-date expenditure amounts to R0 million or 0% of the original budget.
- **Depreciation:** The total original budget amounts to R 13 million, while the year-to-date expenditure amounts to R8.9 million or 68.5% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 153.8 million, while the year-to-date expenditure amounts to R38.8 million or 25.2% 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 24.7 million or 15% 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 AUGUST 2026

Vote Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 13 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 13 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		-	1 314	-	-	-	219	(219)	-100%	1 314
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Vote 22 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Total Capital Expenditure		-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	1 314	-	-	260	219	41	19%	1 314
Community and social services		-	-	-	-	260	-	260	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1 314	-	-	-	219	(219)	-100%	1 314
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 914	-	-	-	819	(819)	-100%	4 914
Planning and development		-	34	-	-	-	6	(6)	-100%	34
Road transport		-	4 880	-	-	-	813	(813)	-100%	4 880
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	45 995	-	3 463	4 431	7 666	(3 234)	-42%	45 995
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	23 339	-	1 569	1 559	3 890	(2 330)	-60%	23 339
Waste water management		-	22 656	-	1 904	2 872	3 776	(904)	-24%	22 656
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Funded by:										
National Government		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat./ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	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 3 462 946	R 4 691 219	R 8 703 712	R -4 012 493	-46%

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.

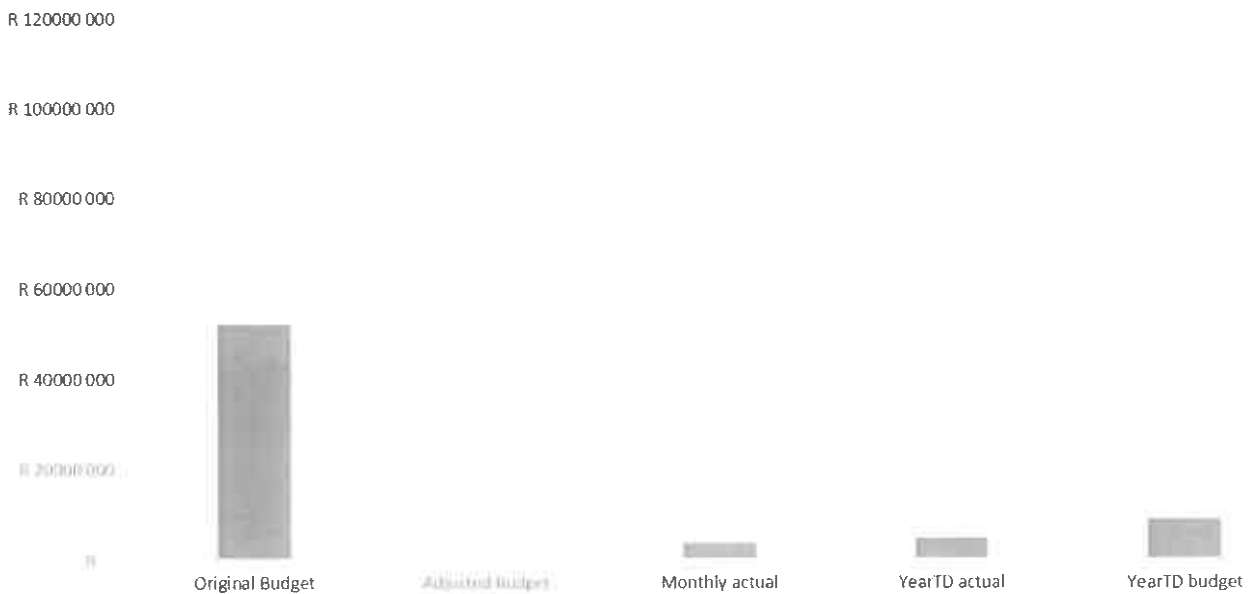
Capital Revenue: Sources of Finance

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 39.6 million or 24.4% 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 R7.67 million or 20.1% 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 R9.89 million or 17.4% of the original budget.
- **Trading services:** reflects a total original budget of R 314.5 million, while the year-to-date expenditure amounts to R64.88 million or 20.63% of the original budget.

Capital 2026/2027 - AUGUST 2026



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

Table: Key Treasury Information as at 31 AUGUST 2026

Grants @ August 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 85 787	R -85 787	#DIV/0!
FMG	R 3 000 000	R -	R -	R 675 148	R -675 148	#DIV/0!
MIG	R 24 743 000	R -	R 7 423 000	R 1 560 419	R 5 862 581	21.02%
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 56 914 067	R 17 110 933	76.88%

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 August 2026.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

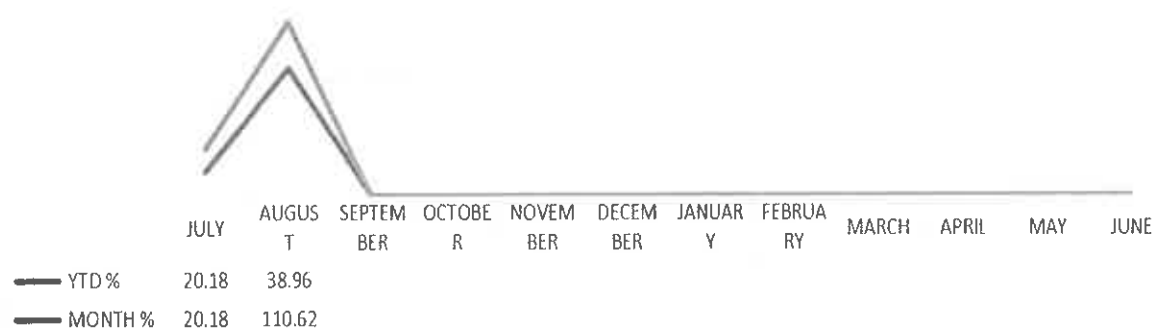
Table: Collection Rate for August 2026.

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
July 2026	32 914	36 410	110.62 %	38.96%

The collection rate for the month of August 2026 was recorded as 110.62% (refer to Annexure A). The average collection rate for the year-to-date is 38.96%. 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.

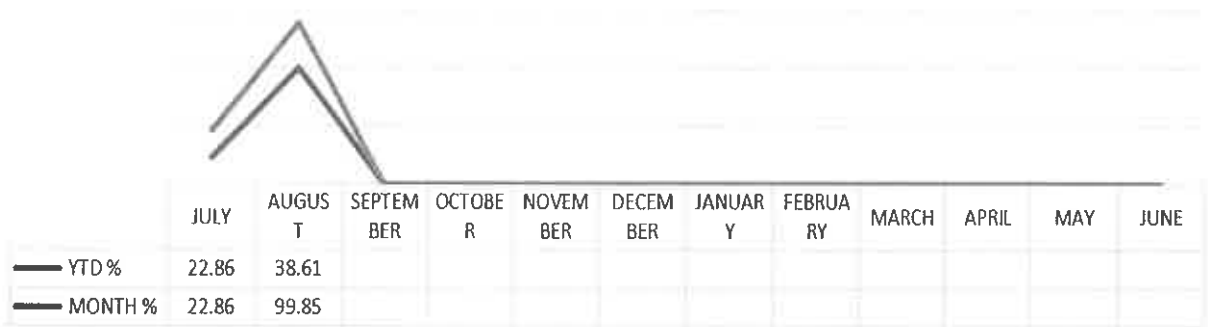
AVERAGE COLLECTION RATE 2026/27



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

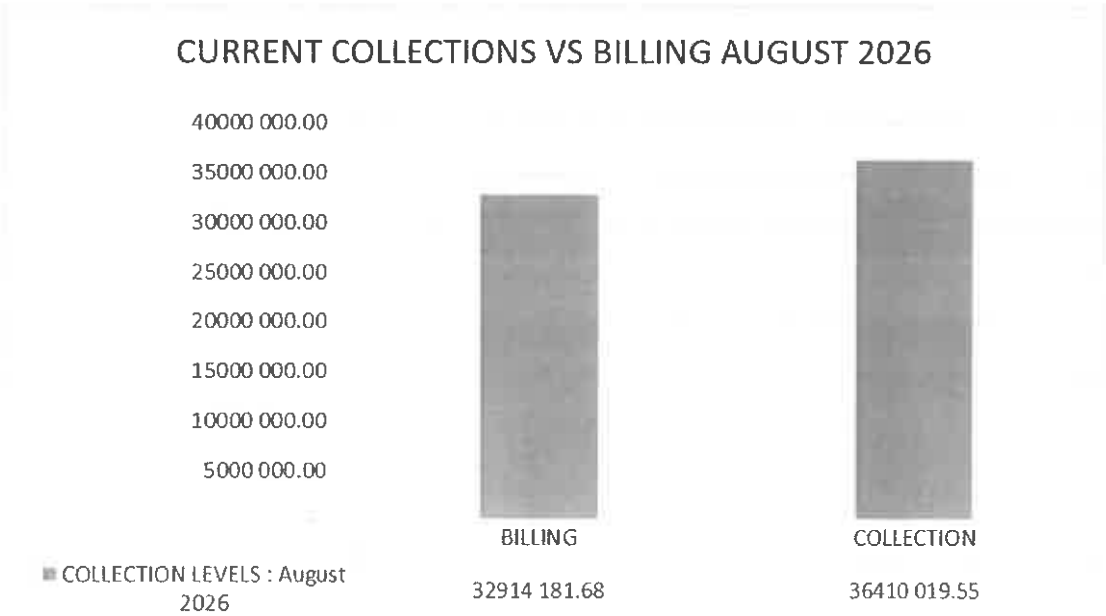
Charts: Average Collection Rates

AVERAGE COLLECTION RATE 2025/26



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

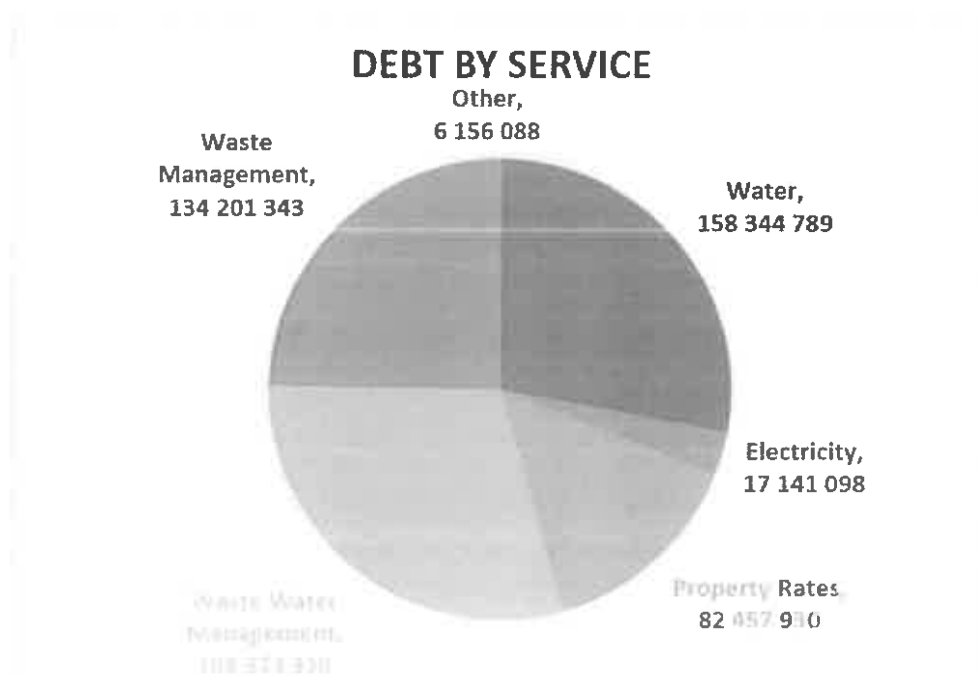


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of August 2026 amounts to R 566 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 520 058.47	4 498 384.26	3 361 954.90	3 526 288.30	3 841 728.40	3 924 192.12	3 716 410.27	129 955 772.77	158 344 789.49
	Elec	8 223 986.34	1 804 950.67	690 009.44	483 037.85	414 148.62	268 789.80	290 454.07	4 965 721.44	17 141 098.23
	Rates	21 607 165.43	1 277 368.56	744 543.77	870 182.91	643 565.92	607 116.80	584 558.26	56 123 428.56	82 457 930.21
	Sewerage	8 316 645.71	3 924 188.28	3 578 425.74	3 435 189.14	3 322 521.19	3 202 157.17	3 150 873.38	139 443 328.16	168 373 328.77
	Refuse	4 557 052.34	2 419 533.01	2 222 305.92	2 169 492.22	2 085 396.95	2 008 341.85	1 969 361.87	116 769 858.76	134 201 342.92
	Other	130 099.68	78 815.97	48 803.75	40 817.04	40 961.09	36 219.08	45 907.11	5 734 464.70	6 156 088.42
	TOTAL	48 355 007.97	14 003 240.75	10 646 043.52	10 525 007.46	10 348 322.17	10 046 816.82	9 757 564.96	452 992 574.39	566 674 578.04

Debtors owing between 0-30 days amounts to R 48.4 million, and 30-60 days constitute R 14 million. Debtors owing over 210 days constitute R 452.9 million or 79.94%, while the debt over 90 days constitute R 493.6 million or 87.12%. 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	4 281 336.32	3 737 395.21	2 860 205.23	3 016 362.79	3 346 502.20	3 510 649.36	3 370 574.56	125 425 163.70	149 548 189.37
	Elec	1 766 371.97	230 522.41	80 451.64	50 858.91	59 959.57	37 154.69	33 673.26	1 579 528.92	3 838 521.37
	Rates	7 178 655.51	752 120.98	496 777.74	507 347.74	439 012.08	414 095.93	392 558.63	24 306 438.26	34 487 006.87
	Sewerage	5 404 026.33	3 599 675.66	3 359 819.05	3 221 668.45	3 146 486.07	3 040 638.69	3 002 072.40	131 800 045.00	156 574 431.65
	Refuse	3 295 723.97	2 179 743.00	2 016 253.49	1 961 309.52	1 900 739.75	1 829 973.92	1 799 992.86	104 726 660.70	119 710 397.21
	Other	96 418.72	57 390.86	30 496.99	33 967.18	33 654.73	27 765.34	39 057.25	3 846 698.56	4 165 449.63
	TOTAL	22 022 532.82	10 556 848.12	8 844 004.14	8 791 514.59	8 926 354.40	8 860 277.93	8 637 928.96	391 684 535.14	468 323 996.10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	443 046.93	400 628.28	276 306.29	321 379.95	341 256.16	282 675.19	236 563.18	138 406.13	3 685 917.32
	Elec	49 596.29	49 623.86	39 572.25	24 457.07	33 069.81	29 768.42	31 490.4	71 843.93	329 422.03
	Rates	32 631.20	7 220.53	17 687.21	18 625.02	11 399.98	7 738.64	6 175.68	44 344.83	145 823.09
	Sewerage	125 029.36	112 435.00	89 295.60	88 170.17	66 244.41	64 446.58	55 828.74	796 683.06	1 398 132.92
	Refuse	77 872.58	71 224.11	57 141.94	58 459.42	41 447.90	38 463.40	34 701.97	529 062.89	908 374.21
	Other	46 399.8	108	0	0	0	0	0	440.62	5 188.42
	TOTAL	732 816.16	641 239.78	480 003.29	511 091.63	493 418.26	423 092.23	364 759.97	2 826 436.67	6 472 857.99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	19 982.00	22 638.52	22 345.23	23 037.11	21 011.03	24 233.10	21 322.73	583 824.81	738 394.53
	Elec	186 129.85	171 644.19	73 830.77	82 520.64	86 799.34	29 047.25	17 308.53	333 778.49	981 059.06
	Rates	687 670.98	14 868.21	13 771.26	13 770.84	13 672.74	13 672.74	13 672.74	2 879 803.98	3 650 903.49
	Sewerage	8 640.12	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	7 960.62	330 903.16	386 101.55
	Refuse	83 482.44	83 482.60	80 504.27	80 300.99	80 300.99	80 300.99	80 300.99	6 127 630.27	6 696 303.54
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	985 905.39	300 503.59	198 040.75	207 589.50	209 373.32	154 843.30	140 565.61	10 260 230.43	12 457 051.89

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	6 456.81	1 725.79	2 538.92	19 161.88	6 842.30	11 207.31	5 956.20	33 263.43	87 152.64
	Elec	426 233.27	69 979.80	50 908.26	53 159.29	57 017.84	52 789.17	52 931.79	2 218 563.64	2 981 583.06
	Rates	2 784 719.95	118 797.21	106 494.45	102 195.84	94 796.50	95 440.87	100 453.04	18 030 583.24	21 433 481.10
	Sewerage	9 427.81	377.10	363.65	363.65	363.65	363.65	363.65	33 293.07	44 916.23
	Refuse	18 812.51	843.48	406.56	1 021.38	406.56	406.56	406.56	65 615.00	87 918.61
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	114 578.57	114 607.32
	TOTAL	3 245 679.10	191 723.38	160 711.84	175 902.04	159 426.85	160 207.56	160 111.24	20 495 896.95	24 749 658.96

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 149.14	5 097.33	4 952.31	6 049.53	3 893.04	4 623.66	3 009.78	76 080.54	110 855.33
	Elec	3 532.99	2 913.77	1 875.52	0.00	0.00	0.00	0.00	4 328.52	12 650.80
	Rates	5 296.35	1 471.88	962.36	962.36	962.36	660.42	660.42	21 961.26	32 937.41
	Sewerage	6 639.49	4 969.71	5 098.85	4 727.45	4 727.45	4 727.45	4 363.80	187 715.72	222 969.92
	Refuse	4 885.03	3 112.21	2 845.90	2 845.90	2 845.90	2 845.90	2 642.62	132 116.60	154 140.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 232.22	8 232.22
	TOTAL	27 503.00	17 564.90	15 734.94	14 585.24	12 428.75	12 857.43	10 676.62	430 434.86	541 785.74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	9 117.38	9 874.98	8 661.84	6 090.16	4 742.36	7 363.02	7 315.90	142 268.34	195 433.98
	Elec	18 365.81	14 786.84	16 437.41	6 041.12	6 041.12	2 990.98	0.00	8 668.22	73 331.50
	Rates	12 557.08	7 085.39	4 605.40	3 732.10	2 362.09	2 362.09	1 406.90	25 410.64	59 521.69
	Sewerage	12 166.17	8 129.73	6 682.36	5 664.21	4 729.28	3 636.50	3 924.27	86 765.08	131 697.60
	Refuse	6 563.55	4 288.51	3 599.58	3 193.06	2 221.81	1 829.50	1 829.50	50 333.33	73 858.84
	Other	2 071.60	0.00	0.00	0.00	0.00	1 603.88	0.00	23 774.32	27 449.80
	TOTAL	60 841.59	44 165.45	39 986.59	24 720.65	20 096.66	19 785.97	14 476.57	337 219.93	561 293.41

8. CREDITORS

8.1. Total creditors

Per table SC4 of the M01 July C-schedule, the total accounts payable as at 31 August 2026 amounts to R 1 111 million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

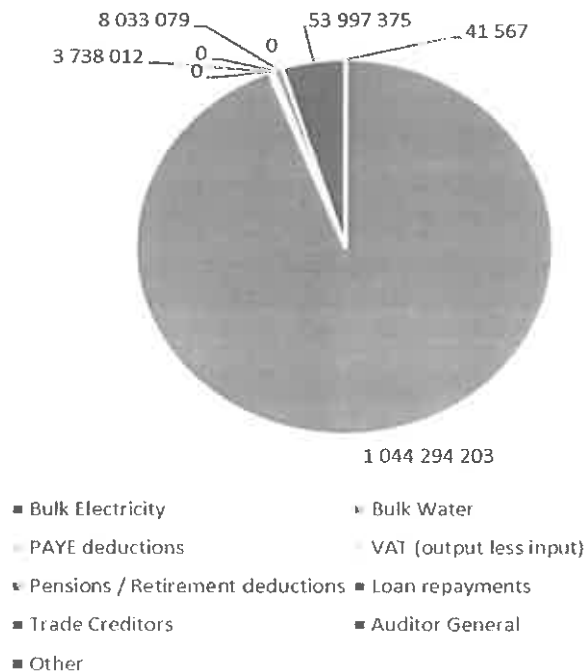
ANNEXURE A

AC : AGE ANALYSIS OF CREDITORS (All values in Rand) Aug-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	26 660 920	28 520 021	23 967 703	8 120 894	15 337 032	19 089 400	96 187 525	826 410 708	1 044 294 203
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	3 746 498	5	28	0	0	0	-150 646	142 127	3 738 012
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 863 199	0	-1 450 000	-450 000	-450 000	-1 000 000	-3 250 000	11 769 880	8 033 079
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	9 995 858	4 874 516	11 797 986	4 312 785	4 881 896	2 957 638	7 351 474	7 825 242	53 997 375
Auditor General	0	41 568	-52 504	-95 027	431 526	-3 924 475	3 640 479	0	41 567
Other	1 831 950	0	0	0	0	0	0	0	1 831 950
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	45 098 425	33 436 110	34 263 193	11 888 652	20 200 454	17 122 563	103 778 832	846 147 957	1 111 936 186

Per table SC4, creditors owed between 0-30 days amounts to R 45 million, 31-60 days amounts to R33 million, 61-90 days amounts to R34 million, and 91-120 days amounts to R11.9 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors.

CREDITORS BY TYPE AS AT 31 AUGUST 2026



8.2. Pension fund breakdown for August 2026

AUGUST 2026 PENSION FUND BREAKDOWN**PENSION FUND COBTRIBUTIONS**

<u>PENSION FUND</u>	<u>CONTRIBUTION OUTSTANDING Due 7 September 2026</u>
CONSOLIDATED RETIREMENT FUND	R2 178 564.94
NATIONAL FUND FOR MUN WORKERS	R441 288.80
SALA PENSION FUND	R580 151.36
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R5 751.82
	R3 313 199.06

PENSION FUND LATE PAYMENT INTEREST

<u>PENSION FUND</u>	<u>INTEREST OUTSTANDING Accummulated</u>
CONSOLIDATED RETIREMENT FUND	R2 274 891.13
NATIONAL FUND FOR MUN WORKERS	R138 022.03
SALA PENSION FUND	R2 306 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90
	R4 719 880.26

TOTAL OUTSTANDING

CONSOLIDATED RETIREMENT FUND	R4 453 456.07
NATIONAL FUND FOR MUN WORKERS	R579 310.83
SALA PENSION FUND	R2 886 682.56
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R6 187.72
	R8 033 079.32

9. UTILISATION OF GRANT FUNDING – MFMA 571(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	76.34%

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 2026/27, 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 AUGUST 2026

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

CASH BALANCE B/F AT 01 AUGUST 2026	R 53 934 687
CASH RECEIVED FOR THE PERIOD	R703 756
CASH PAYMENTS MADE FOR THE PERIOD	R 56 381 248
CASH BALANCE AS AT 31 AUGUST 2026	R 175 303 944

The bank balance ended on a positive balance of R 175 303 944 at 31 AUGUST 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 August 2026.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for August 2026 were calculated at 22.89%, while July 2026 losses were calculated at 48.70. The year to date average as at August 2026 was at 38.68.

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss	Loss
			Kl	%
Jul-26	349 920	179 519	170 401	48.70
Aug-26	222 081	171 250	50 831	22.89
Sept-26				
Oct-26				
Nov-26				
Dec-26				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	572 001	350 769	221 232	38.68%

12.1.2. Electricity Losses

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

Electricity Statistics Dr Beyers Naude Municipality

Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
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 August 2026.

14. SUPPLY CHAIN MANAGEMENT

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

15. C-SCHEDULES

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

17. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

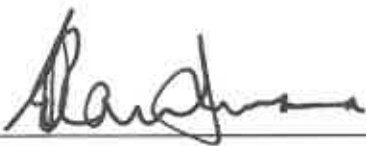
I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act, 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: 15/09/2026



18. ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Aug-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	78 255.26	64 876.67	0.00	0.00	0.00	0.00	0.00	-264 959.18	-121 827.25
	Elec	191 217.44	99 270.23	44 806.54	43 045.81	27 658.89	0.00	0.00	-46 773.05	359 225.86
	Rates	3 955.50	3 955.50	3 814.50	130 210.91	3 814.50	3 814.50	3 814.50	219 635.68	373 015.59
	Sewerage	176 601.68	73 725.25	0.00	0.00	0.00	0.00	0.00	-15 287.80	235 039.13
	Refuse	23 103.78	5 207.24	0.00	0.00	0.00	0.00	0.00	-26 935.86	1 375.16
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		473 133.66	247 034.89	48 621.04	173 256.72	31 473.39	3 814.50	3 814.50	-134 320.21	846 828.49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	2 258.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 258.04
	Elec	37 955.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37 955.96
	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		370 357.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370 357.45
		843 491.11	247 034.89	48 621.04	173 256.72	31 473.39	3 814.50	3 814.50	-134 320.21	1 217 185.94

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	61 121.48	46 042.63	57 256.53	45 394.13	17 132.97	3 286.81	218.82	23 407.13	253 860.50
	Elec	749 473.11	635 533.95	149 187.75	34 573.80	32 266.22	32 254.49	37 511.70	21 222.96	1 692 023.98
	Rates	24 736.51	236.22	0.00	0.00	0.00	0.00	0.00	11 337.92	36 310.65
	Sewerage	538 360.22	14 124.75	19 297.30	17 785.50	7 420.25	735.05	363.65	81 736.81	679 823.53
	Refuse	162 695.19	1 838.87	1 665.83	1 299.38	1 299.38	1 179.68	830.42	47 056.65	217 865.40
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4 252.50	-4 252.50
TOTAL		1 536 386.51	697 776.42	227 407.41	99 052.81	58 118.82	37 456.03	38 924.59	180 508.97	2 875 631.56

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	4 877.29	3 967.97	6 404.46	7 247.05	5 794.79	4 748.45	2 808.95	15 518.85	51 367.81
	Elec	1 550.57	1 550.57	1 713.26	1 713.26	1 713.26	1 713.26	1 707.31	-1 535 158.50	-1 523 497.01
	Rates	8 878 492.64	2 293.35	2 211.45	2 211.45	2 211.45	2 211.45	2 211.45	2 894 612.98	11 786 456.22
	Sewerage	762 095.26	1 836.32	1 770.82	1 770.82	2 227.32	1 770.82	1 407.17	2 049 841.06	2 822 719.59
	Refuse	357 267.18	2 736.06	2 638.44	2 638.44	2 638.44	2 461.67	2 258.39	1 209 147.89	1 581 786.51
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
TOTAL		10 004 282.94	12 384.27	14 738.43	15 581.02	14 585.26	12 905.65	10 393.27	4 634 346.67	14 719 217.51

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	902.55	75.64	0.00	0.00	0.00	0.00	0.00	0.00	978.19
	Elec	37 311.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37 311.30
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	491.30	245.65	0.00	0.00	0.00	0.00	0.00	0.00	736.95
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 116.17	87 116.17
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	38 705.15	321.29	0.00	0.00	0.00	0.00	0.00	87 116.17	126 142.61

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	4 197.51	0.33	0.00	0.00	0.00	0.00	0.00	0.00	4 197.84
	Elec	947.00	0.00	0.00	0.00	0.00	0.00	0.00	-2 389.29	-1 442.29
	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	12 199.38	0.33	0.00	0.00	0.00	0.00	0.00	-2 389.29	9 810.42

Sub total Provincial Departments		12 425 063.09	957 517.30	290 766.30	287 890.55	104 177.47	34 176.18	53 132.36	4 765 252.31	12 947 988.04
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National Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	131 808.13	12 073.48	12 368.27	7 479.85	7 917.88	7 802.71	7 714.55	162 886.32	350 051.19
	Elec	628 506.59	1 904.42	1 711.01	1 711.01	1 711.01	1 711.01	1 711.01	29 512.66	668 478.72
	Rates	247 085.31	238 611.75	4 616.06	3 816.20	23.38	23.38	23.38	-8389.78	485 809.68
	Sewerage	183 396.46	377.10	363.65	363.65	363.65	363.65	363.65	15 655.35	201 247.16
	Refuse	73 949.42	668.46	406.56	406.56	406.56	406.56	406.56	21 028.28	97 678.96
	Other	0.00	456.50	0.00	0.00	0.00	0.00	0.00	1 603.59	2 060.09
	TOTAL	1 264 745.91	254 091.71	19 465.55	13 777.27	10 422.48	10 307.31	10 219.15	222 296.42	1 805 325.80

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	25 088.41	0.02	0.00	0.00	0.00	0.00	0.00	0.00	25 088.43
	Rates	78 451.15	13 098.07	12 631.13	12 631.13	12 631.13	12 631.13	12 631.13	4 170 757.90	4 325 462.77
	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	103 539.56	13 098.09	12 631.13	12 631.13	12 631.13	12 631.13	12 631.13	4 170 757.88	4 350 551.18

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	16 800.33	15 168.05	13 100.54	9 839.19	2 292.96	0.00	0.00	0.00	57 201.07
	Rates	115 732.16	402.11	387.85	387.85	387.85	387.85	387.85	389 748.07	507 821.59
	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	135 062.01	15 570.16	13 488.39	10 227.04	2 680.81	387.85	387.85	404 935.38	582 739.49

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	4 813.81	75.64	0.00	0.00	0.00	0.00	0.00	-135.12	4 754.33
	Elec	54 551.14	24 251.53	2 641.90	0.00	0.00	0.00	0.00	0.00	81 444.57
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	13 313.71	4 148.36	0.00	0.00	0.00	0.00	0.00	-1 418.84	16 043.23
	Refuse	2 426.97	456.54	203.28	0.00	0.00	0.00	0.00	0.00	3 086.79
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	75 105.63	28 932.07	2 845.18	0.00	0.00	0.00	0.00	-1 553.96	105 328.92

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	112.19	130.46	0.00	0.00	0.00	0.00	0.00	-4 788.50	-4 545.85
	Elec	138 764.14	26 822.78	913.21	1 831.41	0.00	0.00	0.00	0.00	168 331.54
	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	-11 907.37	-11 907.37
	Refuse	736.95	245.65	0.00	0.00	0.00	0.00	0.00	-3 922.96	-2 940.36
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	139 613.28	27 198.89	913.21	1 831.41	0.00	0.00	0.00	-20 618.83	148 937.96

Sub total National Departments		1 718 068.39	338 890.92	48 343.48	38 466.83	25 734.42	23 526.29	23 738.13	4 775 816.89	8 992 883.38
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	4 281 336.32	3 737 395.21	2 860 205.23	3 016 362.79	3 346 502.20	3 510 649.36	3 370 574.56	125 425 163.70	149 548 189.37
	Elec	1 766 371.97	230 522.41	80 451.64	50 858.91	59 959.57	37 154.69	33 673.26	1 579 528.92	3 838 521.37
	Rates	7 178 655.51	752 120.98	496 777.74	507 347.74	439 012.08	414 095.93	392 558.63	24 306 438.26	34 487 006.87
	Sewerage	5 404 026.33	3 599 675.66	3 359 819.05	3 221 668.45	3 146 486.07	3 040 638.69	3 002 072.40	131 800 045.00	156 574 431.65
	Refuse	3 295 723.97	2 179 743.00	2 016 253.49	1 961 309.52	1 900 739.75	1 829 973.92	1 799 992.86	104 726 660.70	119 710 397.21
	Other	96 418.72	57 390.86	30 496.99	33 967.18	33 654.73	27 765.34	39 057.25	3 846 698.56	4 165 449.63
	TOTAL	22 022 532.82	10 556 848.12	8 844 004.14	8 791 514.59	8 926 354.40	8 860 277.93	8 637 928.96	391 684 535.14	468 323 996.10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	443046.93	400628.28	276306.29	321379.95	341256.16	282675.19	236563.18	1384061.34	3 685 917.32
	Elec	49596.29	49623.86	39572.25	24457.07	33069.81	29768.42	31490.4	71 843.93	329 422.03
	Rates	32 631.20	7 220.53	17 687.21	18 625.02	11 399.98	7 738.64	6 175.68	44 344.83	145 823.09
	Sewerage	125 029.36	112 435.00	89 295.60	88 170.17	66 244.41	64 446.58	55 828.74	796 683.06	1 398 132.92
	Refuse	77 872.58	71 224.11	57 141.94	58 459.42	41 447.90	38 463.40	34 701.97	529 062.89	908 374.21
	Other	4639.8	108	0	0	0	0	0	440.62	5 188.42
	TOTAL	732 816.16	641 239.78	480 003.29	511 091.63	493 418.26	423 092.23	364 759.97	2 826 436.67	6 472 857.99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	19 982.00	22 638.52	22 345.23	23 037.11	21 011.03	24 233.10	21 322.73	583 824.81	738 394.53
	Elec	186 129.85	171 644.19	73 830.77	82 520.64	86 799.34	29 047.25	17 308.53	333 778.49	981 059.06
	Rates	687 670.98	14 868.21	13 771.26	13 770.84	13 672.74	13 672.74	13 672.74	2 879 803.98	3 650 903.49
	Sewerage	8 640.12	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	7 960.62	330 903.16	386 101.55
	Refuse	83 482.44	83 482.60	80 504.27	80 300.99	80 300.99	80 300.99	80 300.99	6 127 630.27	6 696 303.54
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	985 905.39	300 503.59	198 040.75	207 589.50	209 373.32	154 843.30	140 565.61	10 260 230.43	12 457 051.89

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	6 456.81	1 725.79	2 538.92	19 161.88	6 842.30	11 207.31	5 956.20	33 263.43	87 152.64
	Elec	426 233.27	69 979.80	50 908.26	53 159.29	57 017.84	52 789.17	52 931.79	2 218 563.64	2 981 583.06
	Rates	2 784 719.95	118 797.21	106 494.45	102 195.84	94 796.50	95 440.87	100 453.04	18 030 583.24	21 433 481.10
	Sewerage	9 427.81	377.10	363.65	363.65	363.65	363.65	363.65	33 293.07	44 916.23
	Refuse	18 812.51	843.48	406.56	1 021.38	406.56	406.56	406.56	65 615.00	87 918.61
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	114 578.57	114 607.32
	TOTAL	3 245 679.10	191 723.38	160 711.84	175 902.04	159 426.85	160 207.56	160 111.24	20 495 896.95	24 749 658.96

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	7 149.14	5 097.33	4 952.31	6 049.53	3 893.04	4 623.66	3 009.78	76 080.54	110 855.33
	Elec	3 532.99	2 913.77	1 875.52	0.00	0.00	0.00	0.00	4 328.52	12 650.80
	Rates	5 296.35	1 471.88	962.36	962.36	962.36	660.42	660.42	21 961.26	32 937.41
	Sewerage	6 639.49	4 969.71	5 098.85	4 727.45	4 727.45	4 727.45	4 363.80	187 715.72	222 969.92
	Refuse	4 885.03	3 112.21	2 845.90	2 845.90	2 845.90	2 845.90	2 642.62	132 116.60	154 140.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 232.22	8 232.22
	TOTAL	27 503.00	17 564.90	15 734.94	14 585.24	12 428.75	12 857.43	10 676.62	430 434.86	541 785.74

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	9 117.38	9 874.98	8 661.84	6 090.16	4 742.36	7 363.02	7 315.90	142 268.34	195 433.98
	Elec	18 365.81	14 786.84	16 437.41	6 041.12	6 041.12	2 990.98	0.00	8 668.22	73 331.50
	Rates	12 557.08	7 085.39	4 605.40	3 732.10	2 362.09	2 362.09	1 406.90	25 410.64	59 521.69
	Sewerage	12 166.17	8 129.73	6 682.36	5 664.21	4 729.28	3 636.50	3 924.27	86 765.08	131 697.60
	Refuse	6 563.55	4 288.51	3 599.58	3 193.06	2 221.81	1 829.50	1 829.50	50 333.33	73 858.84
	Other	2 071.60	0.00	0.00	0.00	0.00	1 603.88	0.00	23 774.32	27 449.80
	TOTAL	60 841.59	44 165.45	39 986.59	24 720.65	20 096.66	19 785.97	14 476.57	337 219.93	561 293.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	464 623.63	193 781.33	110 915.82	74 085.85	86 635.67	67 602.51	60 925.60	2 379 370.08	3 437 940.49
	Elec	3 891 590.17	460 978.25	212 859.38	173 286.34	105 618.60	81 360.53	114 120.07	2 282 594.94	7 322 408.28
	Rates	1 557 181.09	117 207.36	80 584.36	74 291.47	62 291.86	54 077.80	50 562.54	3 137 183.58	5 133 380.06
	Sewerage	750 632.35	96 273.58	88 145.24	86 715.32	82 369.89	77 885.56	74 225.43	4 089 303.86	5 345 551.23
	Refuse	435 630.38	65 686.28	56 640.07	58 017.57	53 089.66	50 473.67	45 992.00	3 788 782.47	4 554 312.10
	Other	26 940.81	20 860.61	18 306.76	6 849.86	7 306.36	6 849.86	6 849.86	1 739 506.28	1 833 470.40
	TOTAL	7 126 598.43	954 787.41	567 451.63	473 246.41	397 312.04	338 249.93	352 675.50	17 416 741.21	27 627 062.56

GRAND TOTAL 48 355 007.97 14 003 240.75 10 646 043.52 10 525 007.46 10 348 322.17 10 046 816.82 9 757 564.96 452 992 574.39 566 674 578.04

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 520 058.47	4 498 384.26	3 361 954.90	3 526 288.30	3 841 728.40	3 924 192.12	3 716 410.27	129 955 772.77	158 344 789.49
	Elec	8 223 986.34	1 804 950.67	690 009.44	483 037.85	414 148.62	268 789.80	290 454.07	4 965 721.44	17 141 098.23
	Rates	21 607 165.43	1 277 368.56	744 543.77	870 182.91	643 565.92	607 116.80	584 558.26	56 123 428.56	82 457 930.21
	Sewerage	8 316 645.71	3 924 188.28	3 578 425.74	3 435 189.14	3 322 521.19	3 202 157.17	3 150 873.38	139 443 328.16	168 373 328.77
	Refuse	4 557 052.34	2 419 533.01	2 222 305.92	2 169 492.22	2 085 396.95	2 008 341.85	1 969 361.87	116 769 858.76	134 201 342.92
	Other	130 099.68	78 815.97	48 803.75	40 817.04	40 961.09	36 219.08	45 907.11	5 734 464.70	6 156 088.42
	TOTAL	48 355 007.97	14 003 240.75	10 646 043.52	10 525 007.46	10 348 322.17	10 046 816.82	9 757 564.96	452 992 574.39	566 674 578.04

ANNEXURE A

Top 20 Debtors August 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
MNR B ROMAN	11008700236	1401814000	656.05	656.05	2 059.71	2 059.71	2 059.71	1 500.01	2 059.71	1 299 787.49	1 310 838.44
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 383.60	7 383.60	7 120.40	7 120.40	7 120.40	7 120.40	7 120.40	1 243 961.58	1 294 330.78
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	881 027.22	321 878.23	0.00	0.00	0.00	0.00	0.00	0.00	1 202 905.45
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	388.90	389.00	375.14	375.14	375.14	375.14	375.14	1 153 306.07	1 155 959.67
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 274.00	5 274.00	5 086.00	5 086.00	5 086.00	5 086.00	5 086.00	977 343.97	1 013 321.97
KABOUTERLAND	3200099906	3232008000	6 977.84	8 059.54	7 415.17	12 248.62	37 263.04	6 764.09	6 764.09	904 362.65	989 855.05
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
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 336.85	3 336.96	3 217.80	3 217.80	3 217.80	3 217.80	3 217.80	848 285.58	871 048.39
GERT GREEFF TEHUIS	71013197603	7101976000	39 481.09	12 465.15	17 624.03	14 729.89	19 091.68	13 040.33	13 747.23	684 050.79	814 230.19
CARLETON HOLMES TRUST	15702169019	1570216001	243 658.80	0.00	0.00	0.00	0.00	0.00	0.00	531 848.76	775 507.56
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
NOSISEKO PRE-SCHOOL	12000800005	1252132000	7 258.84	7 302.78	7 379.86	6 823.84	7 126.63	9 166.10	7 820.71	657 497.18	710 375.94
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	484 742.19	526 381.13
PAST. S MEV. L V B M ZAKAY	17030009000	1703631000	3 449.70	3 449.85	3 326.64	3 326.64	3 326.64	3 326.64	3 326.64	490 878.65	514 411.40
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
MNR.R.B.VAN DER AHEE	13012329052	1391323000	947.00	947.00	913.21	913.21	913.21	913.21	30 101.26	429 156.45	464 804.55
MR M G LANGBOOI	12022450007	1252057000	2 082.91	1 788.58	1 326.19	1 774.66	886.52	1 924.14	639.87	444 814.19	455 237.06
ME H KOEKEMOER	32000106603	3232549000	838.73	857.04	1 227.53	2 898.86	13 512.55	13 911.18	8 878.40	401 932.12	444 056.41
PROVINCIAL GOVERNMENT OF THE EASTERN CAPE	11011830012	1101226000	94 825.07	0.00	0.00	0.00	0.00	0.00	0.00	337 224.69	432 049.76
			4 023 031.30	379 736.20	63 020.10	66 523.20	105 927.74	72 293.46	95 085.67	10 889 192.36	15 694 810.03

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : AUGUST 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	-259 484.74	8 373 549.93	-3226.99
Services			
Billed Electricity	8 856 887.52	9 058 999.44	102.28
Prepaid Electricity	8 007 481.39	8 007 481.39	100.00
Refuse Removal	3 107 091.62	1 644 470.84	52.93
Sewerage / Sanitation	4 881 697.60	3 443 394.60	70.54
Water	6 572 833.84	4 221 061.72	64.22
Other (Specify) e.g.			
Housing rental	211.63	210.94	99.67
Rental of facilities and equipment	13 319.99	19 919.99	149.55
Fines	33 910.00	33 910.00	100.00
Licences and permits	127 575.00	127 575.00	100.00
Service connections and reconnections	12 714.93	12 714.93	100.00
Plan approval fees	18 497.42	18 497.42	100.00
Cemetery fees	26 741.42	26 741.42	100.00
Tender receipts	583.14	583.14	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	695.66	695.66	100.00
Sundries	172 345.20	79 133.07	45.92
Agency services	1 336 636.68	1 336 636.68	100.00
Interest earned - external investments	4 443.38	4 443.38	100.00
	32 914 181.68	36 410 019.55	110.62

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION					
OVERTIME REPORT AUGUST 2026		Jul-26	Aug-26	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	1 686.52	10 902	12 588	0	100 000
132710210243	PARKS RECREATION GROUNDS	0	311 308	311 308	0	178 554
132750210243	REFUSE REM WASTE MANAGEMENT	0	65 227	65 227	0	1 585 954
142910210243	TRAFFIC CONTROL	0	53 386	53 386	0	650 000
163110210243	DIRECTOR : FINANCIAL SERVICES	0	49 819	49 819	0	350 000
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 820	4 820	0	330 000
183620210243	PUBLWORKS: STREETS	0	16 850	16 850	0	250 000
183670210243	SEWERAGE	0	127 255	127 255	0	1 458 211
183690210243	WATER SERVICE	1 404	182 868	184 272	0	1 991 436
193810210243	ELECTRICITY DISTRIBUTION	0	148 152	148 152	0	1 900 000
132770210243	AIRPORT	0	0	0	0	0
142810210243	FIRE BRIGADE	0	87 994	87 994	0	500 000
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0
142820210243	FIRE CACADU	0	0	0	0	0
112220210243	EXECUTIVE SUPPORT	0	19 110	19 110	0	50 000
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0
GRAND TOTAL		3 091	1 077 691	1 080 782	0	9 344 155

ANNEXURE A**EMPLOYEE RELATED COSTS FOR THE MONTH OF AUGUST 2026**

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	440 941	0	34 214	36 714	70 928	36 745
ALLOWANCE - TRAVELLING ALLOW	4 989 543	0	420 244	453 977	874 221	415 795
ALLOWANCE - RELOCATION	36 676	0	0	0	0	3 056
DANGER ALLOWANCE	804 939	0	89 032	89 032	178 064	67 078
COVID-19 ALLOWANCE	1 920 853	0	0	0	0	160 071
BARGAINING COUNCIL: Senior Management	316	0	26	26	53	26
BONUSES	16 949 979	0	10 530	0	10 530	1 412 498
CONTRIBUTIONS - MEDICAL AID FD	10 456 215	0	830 977	823 896	1 654 873	871 351
CONTRIBUTIONS - PENSION FUND	25 412 307	0	2 136 814	2 242 065	4 378 879	2 117 692
INSURANCE: GROUP LIFE	9 256	0	790	790	1 580	771
INSURANCE: UIF	1 018 248	0	80 721	80 766	161 487	84 854
LEVY - BARGAINING[IND] COUNCIL	114 980	0	9 747	11 056	20 803	9 582
OVERTIME	9 444 155	0	3 091	1 077 691	1 080 782	787 013
SALARIES & WAGES	144 792 058	0	11 672 701	12 881 872	24 554 573	12 066 005
SALARIES: Senior Management	2 817 412	0	280 626	487 959	768 584	234 784
REMUNERATION OF COUNCILLORS	1 076 278	0	86 400	86 400	172 800	89 690

ANNEXURE A

REPAIRS AND MAINTENANCE AUGUST 2026							
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug -26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	434 783	0	0	136 235	136 235	36 232
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	347	0	347	0
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 608 696	0	708 814	66 346	775 160	217 391
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	86 957	0	9 689	4 876	14 565	7 246
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	347 826	0	0	0	0	28 986
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	1 391 304	0	0	1 304	1 304	115 942
9/246-6-9	ELECTR DISTRIBUTION NETWORK	434 783	0	0	0	0	36 232
9/244-10-16	FLUSHING RESERVOIRS	86 957	0	0	0	0	7 246
9/225-21-25	GENERAL MAINTENANCE	0	0	0	0	0	0
9/225-22-26	GENERAL MAINTENANCE	0	0	19 744	0	19 744	0
9/244-5-9	GENERAL MAINTENANCE	1 043 478	0	30 500	10 012	40 512	86 957
9/246-8-8	GENERAL MAINTENANCE	86 957	0	0	0	0	7 246
9/246-89-92	GENERAL MAINTENANCE	434 783	0	0	0	0	36 232
9/246-11-16	IGG METER REPLACEMENT	86 957	0	0	0	0	7 246
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 304 348	0	0	184 751	184 751	108 696
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	269 565	0	0	49 439	49 439	22 464
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	14 200	0	14 200	3 623
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	3 320	3 320	2 174
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	695 652	0	2 873	4 799	7 672	57 971
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	869 565	0	194 229	197 620	391 848	72 464
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	0	0	0	3 623
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	260 870	0	1 220	0	1 220	21 739
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	0	0	2 174
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 174	0	0	15 099	15 099	4 348
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 696	0	0	0	0	725
9/217-3-3	MATERIALS, STORES REQUIREMNT	43 478	0	0	13 739	13 739	3 623
9/218-7-11	MATERIALS, STORES REQUIREMNT	173 913	0	0	94 580	94 580	14 493
9/218-16-27	MATERIALS, STORES REQUIREMNT	200 000	0	0	14 416	14 416	16 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	217 391	0	6 867	44 998	51 865	18 116
9/225-12-17	MATERIALS, STORES REQUIREMNT	43 478	0	6 778	15 002	21 780	3 623
9/228-3-6	MATERIALS, STORES REQUIREMNT	43 478	0	0	0	0	3 623
9/231-8-11	MATERIALS, STORES REQUIREMNT	130 435	0	0	25 324	25 324	10 870
9/234-15-17	MATERIALS, STORES REQUIREMNT	17 391	0	7 092	13 582	20 673	1 449
9/236-7-12	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 560	5 560	1 449
9/237-5-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	1 212	1 212	1 449
9/239-4-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 501	5 501	1 449
9/240-3-5	MATERIALS, STORES REQUIREMNT	17 391	0	0	2 554	2 554	1 449
9/241-3-5	MATERIALS, STORES REQUIREMNT	0	0	0	0	0	0
9/242-8-15	MATERIALS, STORES REQUIREMNT	8 696	0	0	1 922	1 922	725
9/244-17-25	MATERIALS, STORES REQUIREMNT	260 870	0	3 087	6 305	9 392	21 739
9/246-19-26	MATERIALS, STORES REQUIREMNT	869 565	0	1 996	66 081	68 077	72 464
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	14 493
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	240	240	14 493
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0	0	0	0
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	1 711	1 711	14 493
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	5 329	26 530	31 859	14 493
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	14 493
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	973	973	36 232
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	0	0	36 232
9/222-5-9	REPAIRS - FENCING	86 957	0	0	0	0	7 246
9/237-3-4	REPAIRS - ASPHALT SURFACES	1 739 130	0	106 737	83 340	190 077	144 928
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	869 565	0	0	0	0	72 464
9/242-3-9	RETICULATION NETWORK - SEWERAGE	2 608 696	0	0	0	0	217 391
9/242-3-394	RETICULATION NETWORK - SEWERAGE	31 304 348	0	758	2 434 017	2 434 776	2 608 696
9/244-7-13	RETICULATION NETWORK - WATER	2 434 783	0	1 714	223 067	224 782	202 899
9/270-3-3	REPAIRS FENCING - CEMENTRIES	869 565	0	0	0	0	72 464
9/242-4-10	SLUDGE AR WWWTW AB GRT	0.00	0	0	0	0	0
9/246-66-66	STREET LIGHTS	217 391	0	0	1 704	1 704	18 116
9/244-8-14	VALVES AND HYDRANTS	260 870	0	0	0	0	21 739
Grand Total		54 852 176	0	1 121 973	3 756 158	4 878 132	4 571 015

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

	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26
RENTAL OF FACILITIES AND EQUIPMENT	1 594 574	0	525 890	462 274	63 616
INTEREST EARNED OUTSTANDING DEBTORS	28 344 878	0	5 239 995	2 552 342	2 687 653
FINES, PENALTIES AND FORFEITS	-1 860 490	0	86 063	53 453	32 610
LICENCES AND PERMITS	1 534 445	0	237 055	127 966	109 089
AGENCY SERVICES	2 386 188	0	529 653	253 421	276 232
OTHER REVENUE	3 287 297	0	558 446	203 478	354 967
TOTAL REVENUE	35 286 892	0	7 177 101	3 652 933	3 524 168
OTHER REVENUE					
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26
ADMIN CHARGES	179 131	0	45 293	16 304	28 989
BUILDING PLAN FEES	145 546	0	42 322	23 825	18 497
COMMISSION VAT APPLICABLE	243 536	0	58 440	28 873	29 568
FIRE BRIGADE FEES	20 417	0	7 143	2 940	4 203
GRAVE PLOTS	102 249	0	38 020	11 279	26 741
INSURANCE REFUND	0	0	0	0	0
SALE OF ASSETS	-4 063 690	0	0	0	0
LANDING FEES	0	0	0	0	0
LIBRARY FEES	0	0	0	0	0
POSTERS	150	0	838	459	379
SUNDRY INCOME	5 218 591	0	135 126	15 013	120 113
SURPLUS CASH	-20 696	0	513	11	502
TENDER DOCUMENT	25 986	0	583	0	583
SURCHARGE ON SERV	1 427 263	0	182 569	78 089	104 480
SURCHARGE - WATER	-285 872	0	-5 914	-1 794	-4 120
VALUATION CERTIFICATES	288 778	0	51 602	27 266	24 336
WORK DONE FOR PVT PERSONS	5 908	0	1 911	1 216	696
TOTAL OTHER REVENUE	3 287 297	0	558 446	203 478	354 967

ANNEXURE A
DETAIL OF OTHER EXPENDITURE - AUGUST 2026

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-26	Aug-26	YTD Totals	Available Budget
DEBT IMPAIRMENT	1 250 000	0	0	0	0	1 250 000
DEPRECIATION	10 000 000	0	4 429 464	4 484 413	8 913 877	1 086 123
CONTRACTED SERVICES	22 557 391	0	571 521	6 529 441	7 100 962	15 456 429
OTHER EXPENDITURE	235 508 868	0	27 477 646	#####	53 275 223	182 233 645
TOTAL EXPENDITURE	269 316 259	0	32 478 631	#####	69 290 063	200 026 196

		Original Budget	Adjustment Budget	Jul-26	Aug-26	YTD Totals	Available Budget
CONTRACTED SERVICES	Vote Number	22 557 391	0	571 521	6 529 441	7 164 148	16 486 721
SECURITY SERV - ACCESS CONTROL	9/222-6-10	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/225-10-14	7 408 696	0	0	1 167 277	1 167 277	6 241 419
SECURITY SERV - ACCESS CONTROL	9/226-5-9	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/233-8-15	626 087	0	0	419 882	419 882	206 205
SECURITY SERV - ACCESS CONTROL	9/244-11-17	5 060 870	0	0	3 039 190	3 039 190	2 021 680
SECURITY SERV - ACCESS CONTROL	9/246-14-19	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/284-5-6	2 713 043	0	0	1 785 173	1 785 173	927 870
CONSULTANCY SERVICES	9/233-20-37	0	0	0	0	0	0
CONTRACTED SERVICES	9/233-20-164	20 000	0	0	0	0	20 000
CONSULTANCY SERVICES	9/233-20-165	347 826	0	0	0	0	347 826
CONSULTANCY SERVICES	9/233-21-44	1 826 087	0	469 761	46 000	515 761	1 310 326
CONTRACTED SERVICES	9/201-32-52	521 739	0	0	0	0	521 739
CONTRACTED SERVICES	9/205-9-23	0	0	0	0	0	0
CONTRACTED SERVICES	9/205-26-26	0	0	0	0	0	0
CONTRACTED SERVICES	9/206-4-4	0	0	0	0	0	0
CONTRACTED SERVICES	9/207-2-2	26 087	0	0	1 300	1 300	24 787
CONTRACTED SERVICES	9/207-2-11	20 000	0	0.00	2 575	2 575	17 425
CONTRACTED SERVICES	9/208-4-12	50 000	0	16 500	0	16 500	33 500
CONTRACTED SERVICES	9/208-5-395	50 000	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-1-12	100 000	0	5 217	1 260	6 477	93 523
CONTRACTED SERVICES	9/212-1-13	100 000	0	0	0	0	100 000
CONTRACTED SERVICES	9/212-10-12	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	86 957	0	0	0	0	86 957
CONTRACTED SERVICES	9/212-4-5	217 391	0	0	0	0	217 391
CONTRACTED SERVICES	9/212-5-6	43 478	0	0	0	0	43 478
CONTRACTED SERVICES	9/212-6-7	17 391	0	0	0	0	17 391
CONTRACTED SERVICES	9/212-7-8	43 478	0	0	0	0	43 478
CONTRACTED SERVICES	9/212-8-9	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-9-391	304 348	0	0	0	0	304 348
CONTRACTED SERVICES	9/212-41-41	86 957	0	16 439	0	16 439	70 518
CONTRACTED SERVICES	9/216-9-399	0	0	0	0	0	0
CONTRACTED SERVICES	9/225-7-9	0	0	0	0	0	0
CONTRACTED SERVICES	9/231-3-3	173 913	0	50 660	57 305	107 965	65 948

CONTRACTED SERVICES	9/233-117-140	434 783	0	0	0	0	434 783
CONTRACTED SERVICES	9/234-13-15	173 913	0	0	5 329	5 329	168 584
CONTRACTED SERVICES	9/237-10-11	869 565	0	0	0	0	869 565
CONTRACTED SERVICES	9/238-2-6	43 478	0	0	1 667	1 667	41 811
CONTRACTED SERVICES	9/239-2-4	17 391	0	12 945	2 484	15 429	1 962
CONTRACTED SERVICES	9/242-20-44	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-9-15	0	0	0	0	0	0
CONTRACTED SERVICES	9/242-43-47	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-23-19	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-8-11	869 565	0	0	0	0	869 565
CONTRACTED SERVICES	9/246-90-93	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-91-94	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-94-97	217 391	0	0	0	0	217 391
CONTRACTED SERVICES	9/247-3-3	0	0	0	0	0	0
CONTRACTED SERVICES	9/248-19-19	86 957	0	0	0	0	86 957
CONTRACTED SERVICES	9/248-104-108	0	0	0	0	0	0
CONTRACTED SERVICES	9/286-10-10	1 043 478	0	0	61 306	61 306	982 172
CONTRACTED SERVICES	9/289-5-7	50 000	0	0	1 880	1 880	48 120

DESCRIPTION	Original Budget	Adjustment Budget	Jul-26	Aug-26	YTD Totals	Available Budget
CONSUMABLES	106 814	0	43 184	7 563	50 747	56 067
TRAFFIC: SPEED FINES	4 392 083	0	0	0	0	4 392 083
SPCA GRANT EXPENDITURE	20 000	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	0	0	0	0	0	0
BULK PURCHASES - ELECTRICITY	148 700 986	0	20 394 120	17 999 808	38 393 928	110 307 058
BULK PURCHASES - GREEN ENERGY	2 025 745	0	0	0	0	2 025 745
GOVERNMENT INFORMATION SYSTEM	0	0	0	0	0	0
TOURISM GRANT	120 000	0	0	0	0	120 000
PAUPER BURIALS - COUNCIL	0	0	0	0	0	0
FURNITURE AND OFFICE EQUIPMENT LEASES	4 006 538	0	543 509	333 887	877 396	3 129 142
RENTAL OF EQUIPMENT	1 739 130	0	0	0	0	1 739 130
OPERATING LEASE OF VEHICLES	7 551 628	0	0	1 379 364	1 379 364	6 172 264
ADVERTISING, PUBLICITY AND MARKETING	769 564	0	769 564	30 551	800 115	-30 551
BANK CHARGES	516 666	0	53 999	54 835	108 834	407 832
CASHIER SHORTAGES	5 000	0	0	2 459	2 459	2 541
THIRD PARTY VENDORS	1 575 832	0	0	103 241	103 241	1 472 591
POSTAGE/STAMPS/FRANKING MACHINES	443 479	0	0	0	0	443 479
TELEPHONE, FAX, TELEGRAPH AND TELEX	949 354	0	117 353	117 136	234 489	714 865
ENTERTAINMENT:EXECUTIVE MAYOR	30 000	0	4 400	0	4 400	25 600
ENTERTAINMENT:SENIOR MANAGEMENT	150 000	0	24 349	45 329	69 678	80 322
EXTERNAL AUDIT FEES	7 624 039	0	0	36 146	36 146	7 587 893
DATA LINES	434 783	0	347	136 235	136 582	298 201
NETWORK EXTENSIONS	434 783	0	0	0	0	434 783
SOFTWARE LICENCES	4 695 653	0	718 503	72 526	791 029	3 904 624
INSURANCE BROKERS FEES	826 088	0	766 339	0	766 339	59 749
INSURANCE - GENERAL PREMIUMS	904 349	0	877 126	0	877 126	27 223
LEARNERSHIPS AND INTERNSHIPS	0	0	0	180 980	180 980	-180 980
LEVY - WATER RESEARCH FUND: DWAF	434 783	0	0	0	0	434 783
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 348	0	194 976	25 158	220 134	84 214
MUNICIPAL SERVICES	26 190 432	0	1 860 931	3 186 154	5 047 085	21 143 347
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTIONS	0	0	4 036	0	4 036	-4 036
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS	921 739	0	149 558	304 335	453 893	467 846
REMUNERATION TO WARD COMMITTEES	0	0	80 250	78 750	159 000	-159 000
SAMPLES AND SPECIMENS	4 617 740	0	34 637	490 423	525 060	4 092 680
CHEMICALS	1 455 691	0	155 557	0	155 557	1 300 134
LEVY - SETA SKILLS DEVELOPMENT	1 900 316	0	155 084	179 773	334 857	1 565 459
TRAVELLING AND SUBSISTENCE - COUNCIL	750 000	0	39 288	39 080	78 367	671 633
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	3 906 957	0	234 042	233 856	467 898	3 439 059
VEHICLE TRACKING	260 870	0	0	0	0	260 870
WET FUEL	6 650 000	0	256 494	751 610	1 008 104	5 641 896
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	43 478	0	0	0	0	43 478
ACHIEVEMENTS AND AWARDS - SPU PROJECT	50 000	0	0	8 380	22 426	27 574
WORKMAN'S COMPENSATION	0	0	0	0	0	0
TOTAL OTHER EXPENDITURE	235 508 868	0	27 477 646	25 797 578	53 289 269	182 219 599

ANNEXURE A

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

Aug-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	26 660 920	28 520 021	23 967 703	8 120 894	15 337 032	19 089 400	96 187 525	826 410 708	1 044 294 203
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	3 746 458	5	28	0	0	0	-150 646	142 127	3 738 012
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 863 199	0	-1 450 000	-450 000	-450 000	-1 000 000	-3 250 000	11 769 880	8 033 079
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	9 995 858	4 874 516	11 797 966	4 312 785	4 881 896	2 957 638	7 351 474	7 825 242	53 997 375
Auditor General	0	41 568	-52 504	-95 027	431 526	-3 924 475	3 640 479	0	41 567
Other	1 831 950	0	0	0	0	0	0	0	1 831 950
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	45 098 425	33 436 110	34 263 193	11 888 652	20 200 454	17 122 563	103 778 832	846 147 957	1 111 936 186

TOP 10 CREDITORS AUGUST 2026

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
CONSOLIDATED RETIREMENT	1031479	2715024	28	-8519	3 738 012
SARS PAYE	103 479	2 715 024	28	-8 519	2 810 012
SALA PENSION	430 151	-400 000	-300 000	3 156 531	2 886 682
NAT FUND FOR MUNICIPAL WORKER	341 289	-200 000	-200 000	638 022	579 311
BONITAS	424 002	0	0	0	424 002
SAMWUMED	387 823	0	0	0	387 823
LA HEALTH	379 988	0	0	0	379 988
MAFORI FINANCE	283 437	0	0	0	283 437
SANLAM SKY	277 079	0	0	0	277 079
SANLAM	263 397	0	0	0	263 397

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	22 516	0	0	0	0	22 516
ABAPHUMELEI TRADING T/	0	1 238 973	0	0	0	1 238 973
ABERDEEN COMMUNITY TRAD	0	7 200	0	0	0	7 200
ADSACTIVE(PTY) T/A PDK	1 920	0	0	0	0	1 920
AMAHLO CONSULTING SERVI	1 004 088	0	0	0	0	1 004 088
ANC	11 079	0	0	0	0	11 079
ANTHEA ALISHA SAIMAN	500	0	0	0	0	500
Assupol Life	8 821	0	0	0	0	8 821
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	89 405	-24 326	0	24 326	0	89 405
BATY JV CIVIL ENGINEERS	0	407 424	2 901 853	0	0	3 309 278
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 715	0	0	0	0	7 715
Betaalmeestergeneraal	1 169 124	0	0	0	22 704	1 191 829
BILLSON TRUCKS	250 969	0	0	0	0	250 969
BKB BEPERK	1 954	-1 954	0	0	0	0
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
BOSTON CITY CAMPUS	48 595	0	0	0	0	48 595
BUKANI SA	0	1 003	0	0	0	1 003
BUSINESS CONNEXION (PTY	222 728	60 306	156 271	156 271	755 821	1 351 397
Capital Alliance/Libert	13 798	0	0	0	0	13 798
CAPITAL LEGACY SOLUTION	7 241	0	0	0	0	7 241
CCS JV	1 831 950	0	0	0	0	1 831 950
Channel Life	1 638	0	0	0	0	1 638
Chriszell Roelen 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	0	1 605 669	-469 440	20 411	5 322 326	6 478 965
COMPU-SERVE	1 900	1 150	0	0	0	3 050
Cornelia Booysen	300	0	0	0	0	300
CREDIT LIFE PREMIUM	33 723	0	0	0	0	33 723
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	0	0	191 394	0	2 590 711	2 782 106
DEREK LIGHT	6 703	1 000	0	0	0	7 703
DIE ONTVANGER VAN INKOM	-1 000 000	5 445 170	0	0	0	4 445 170
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	10	0	0	0	0	10
EC IMATU FENURAL	1 093	0	0	0	0	1 093
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	52 900	264 500	0	0	0	317 400
ENGINEERING ADVICE & SE	0	395 600	0	0	0	395 600
ESKOM SMALL & FBS	867 631	21 906	0	0	0	889 538
FELICIA REYNERS	2 200	0	0	0	0	2 200
FIDELITY CASH SOLUTIONS	35 674	35 674	0	0	0	71 348
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	2 705 368	0	0	0	0	2 705 368
GEM GARAGE	189 136	0	0	0	0	189 136
GREYSHELL	86 847	0	0	0	0	86 847
GROUP EDITORS COMPANY (	2 138	0	0	0	0	2 138
GRT AUTO CLINIC (PTY) L	0	29 176	55 016	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	6 712	0	0	0	0	6 712
Imatu Loans (Kempston)	1 000	0	0	0	0	1 000
ITS PUMPS & SEALS	84 426	0	0	0	0	84 426
JAMES KING & BANDHORST	1 000	0	0	0	0	1 000
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
KAROO MEATS AND DELI (T	1 260	0	0	0	0	1 260
KEMPSTON LOANS	65 888	0	0	0	0	65 888
Keyhealth	225 239	0	0	0	0	225 239
LA CONSULTING ENGINEERS	0	0	0	305 546	0	305 546
LA Health	379 988	0	0	0	0	379 988
LANDDROS GRAAFF-REINET	13 900	0	0	0	0	13 900
LANDDROS MIDDELBURG	800	600	0	0	0	1 400

LANDDROS UITENHAGE	650	-600	0	0	0	50
LE-ANN HATJIES	5 000	0	0	0	0	5 000
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	19 045	0	0	0	0	19 045
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	190 184	0	0	0	0	190 184
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	214 210	0	0	0	0	214 210
M AND A SERVICE CENTRE	0	103 567	56 729	0	0	160 296
M. BENEDITO TRUST	600	0	0	0	0	600
M. LUITERS	2 500	0	0	0	0	2 500
MABLE COMPANY (PTY) LTD	16 580	0	0	0	0	16 580
Mafori Finance	283 437	0	0	0	0	283 437
MAGGIE I PIETERSE	800	0	0	0	0	800
MANDY MILLER ATTORNEYS	0	0	-75 000	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	1 949	0	24 850	0	25 895	52 694
Metropolitan Lewens	86 171	0	0	0	0	86 171
METSI CHEM EASTERN CAPE	178 890	0	0	0	0	178 890
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	28 092	0	0	0	951	29 043
MUNICIPAL PLANNING TRIB	5 329	0	0	0	0	5 329
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	116 929	527 121	0	0	0	644 050
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	196 517	0	0	0	0	196 517
OBESA LODGE	3 960	0	0	0	0	3 960
Old Mutual Group (Annui	2 443	0	0	0	0	2 443
Old Mutual Group Scheme	192 520	0	0	0	0	192 520
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	255 743	0	0	0	0	255 743
PRODIBA (PTY) LTD	5 688	0	0	0	0	5 688
QPOINT GROUP PTY LTD	0	0	656 646	0	2 289 687	2 946 334
RESET TECHNOLOGY SOLUTI	133045	0	0	0	0	133 045
Russel Becker Inc	1227	0	0	0	0	1 227
SAINS AGENCIES	563986	0	0	0	0	563 986
SALGA	0	0	-1000000	0	4295457	3 295 457
SALGBC (Levies)	12466	0	0	0	0	12 466
SALGBC Agency Shop Fee	2417	0	0	0	0	2 417
SAMVU	30640	0	0	0	0	30 640
Samwumed	387823	0	0	0	0	387 823
Sanlam	263394	0	0	0	0	263 394
Sanlam Pension	1580	0	0	0	0	1 580
Sanlam Sky	277079	0	0	0	0	277 079
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386008	386 008
SARS SDL	183515	13	77	0	19	183 624
SARS UIF	167215	2	9	0	2	167 228
SD COETZEE INCORPORATED	98	0	0	0	0	98
SEBENZISANA TRADING 50	0	0	195620	0	0	195 620
SERVIPIX 72 CC	1634955	479329	0	0	0	2 114 284
SHARON PIETERSEN	500	0	500	0	0	1 000
SHOSHOLOZA FINANCE (Pty	95540	0	0	0	0	95 540
SHUNE A NDLEBE	500	0	0	0	0	500
SIBONGISENI YANTOLO	1000	0	0	0	0	1 000
Steytlerville Funeral	385	0	0	0	0	385
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	2666	0	0	0	0	2 666
SYNTELL NETWORKS (PTY)	0	0	557675	0	1915630	2 473 305
TAC WHOLESALE AND SUPPL	1960	0	0	0	0	1 960
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
TRUDINE VELDMAN	1000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	2000000	0	2000000	0	5000000	9 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
GRAND TOTAL	16 581 271	10 614 832	5 266 689	506 554	22 859 979	55 829 325

18. ANNEXURE B

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

Annexure A2 - Monthly		
	National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	
Municipality Self-Assessment		
Certificate of Compliance: Municipal Debt Relief Conditions for Application		
Period National Financial Year Demarcation Code of Municipality being assessed District Demarcation Description	Aug'26 2026/27 EC101 Sarah Baartman 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 - 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)	Choose from drop down list
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	- 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
6.3.3		
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)	Select
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

10	6.4.1	Has the municipality made adequate provision for depreciation and asset impairment (maintenance, repair, upgrades and physical state of assets) on the A1 Schedule (Table A2 – Budgeted Financial Performance of the Municipal Budget and Reporting Regulations)?	Yes
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
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
15	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:	
16	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
17	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
18	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
19	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 Kilo litres 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
20	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/or laws demonstrate compliance with paragraph 6.6	
21	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
22	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 - although the word "and" the word "or" collection (MFMA Circular no. 74) is a 80 per cent threshold, municipalities under the water meter supply will be required for the full two years from 01 April 2023.	Yes
23	6.7.1	- 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 :	
24	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
25	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)?	Yes
26	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
26	6.8	Municipality's Completeness of the revenue base -	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	No
29	6.9	Monitor and report on implementation -	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
33	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of sections 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from M. a 2.2(a) Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? Note - if the Provincial Treasury fails to rectify such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 4.1.6	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? Note - There is a prohibition on municipal borrowing for three consecutive financial years from the date of the municipality's initial or subsequent benefit in terms of the municipal debt support programme. It is important that MFMA Circular No. 124, condition 6.11 (prohibition on municipality borrowing powers) will only be enforced in relation to new debt raised (contracted) after the effective date of debt relief approval as envisaged in MFMA section 46. Loans from financial institutions, including insured use of an overdraft for revenue borrowing purposes are not considered within the ambit of this condition.	Yes
37	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources)	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes

Note: Only if requested in the appropriate circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.40.

39	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	No
41	6.14 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes

Note: By applying for Municipal Debt Relief as set-out in paragraph 4 of MFMA Circular No. 224, the applicant, 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 resolve the municipality's licence in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the applicant's agreement to 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 commitment of government's water support to Eskom. Eskom will once again have to enforce its credit control and debt collection policies who are external to the municipality's account that are the subject of municipal debt relief, etc.



Annexure A2 - Monthly

Municipal Debt:

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

National Financial Year

Demarcation Code of Municipality being assessed

District

Demarcation Description

Sarah Baartman

Dr Bayers Naude

Aug 20

2020/21

EC101

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6.12.1	- 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://guploadportal.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	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
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
6.4.2	- 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
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 20 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and give 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
6.6.1	- 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

Notes/Comments

6.4.4	- 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 narrative the indigent information in the required NT format.	Yes	☒
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	☒
6.7.2.1	- 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: * 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)?	Yes	☒
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	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 MTRF with a smart pre-paid meter?	Yes	☒
6.7.5	- Has the municipality's 2015/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	☒
6.8.1	- 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.	Yes	☒
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 Interim MFMA Circulars no. 98, 99, 107 and 109 to the upload portal on https://uploadportal.treasury.gov.za/ ?	No	☒
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 strings? 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) through the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	No FRP	☒
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 simultaneously uploaded the compliance certificate via the GoMuni Upload Portal https://uploadportal.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 4.1.2 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	☒
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefits in terms of this municipal debt support programme?	Yes	☒
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	☒
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 arrears 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 benefits (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	☒

6.14

THERESA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?

Yes

PT: HOD/ NT/ MM Name:

DR. G.N. RANKWANA

Signature of HOD/ NT/ MM:



Date:

15/09/2026

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

DIRECTOR FINANCIAL SERVICES
DR BEYERS NAUDE LOCAL MUNICIPALITY

15 SEP 2026

DIREKTEUR FINANSIËLDIENSTE
DR BEYERS NAUDE 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.

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18.3. Provincial Treasury Debt Relief compliance assessment



Province of the
EASTERN CAPE
PROVINCIAL TREASURY

Private Bag X0029, BHISHO, 5605, REPUBLIC OF SOUTH AFRICA
www.ectreasury.gov.za

 Eastern Cape Provincial Treasury

 @ectreasury

EASTERN CAPE PROVINCIAL TREASURY

MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

31 JULY 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



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





Province of the
EASTERN CAPE
PROVINCIAL TREASURY

Private Bag X0029, BHISHO, 5605, REPUBLIC OF SOUTH AFRICA
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Eastern Cape Provincial Treasury @ectreasury

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





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

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

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

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)
ISSUED FOR THE MONTH ENDED 31 JULY 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 July 2026, and the following challenges and/or non-compliance have been noted:

Condition 6.1 – Municipality non-compliance

3. 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
4. Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 85 percent for the



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month ending 31 July 2026, as per Table 1 below. The overall compliance marginally improved from the 78 percent reported for the month ended 30 June 2026 as a result of a payment made during July 2026.

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

Monthly Performance Report																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Municipal Details			Part A										Part B					Part C					Part D					Part E										Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
			Estom And Bulk water current account					Compliance with a funded MTREF					PR/BFP & Tariff Assessment					Electricity and water collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue Base					Oversight																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Month	Code	Deer	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	C42	C43	C44	C45	C46	C47	C48	C49	C50	C51	C52	C53	C54	C55	C56	C57	C58	C59	C60	Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
25 July/26	Dr Bayers	Nao	EC101	N/A	N/A	N/A	No	No	No	Yes	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	



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requirement as set out in MFMA Circular 124. Persistent non-compliance may result in the removal of the municipality from the Municipal Debt Relief programme.

Condition 6.4 - A funded MTREF

7. The municipality adopted an unfunded 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.
8. The average collection rate has shown improvement in this first month of the new financial year and requires more monitoring and attention to consistently meet the required 85 percent quarterly target as prescribed in MFMA Circular 124.

Condition 6.5 - Cost-reflective tariffs

9. The municipality submitted its completed tariff tool (draft and final) with the 2026/27 MTREF and is, therefore, considered compliant.

Condition 6.6 - Electricity and water as collection tools

10. 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 July 2026, with a narrative report that suggests that the collection for the month under review was assessed at 85 percent – i.e 16 percent of the billed revenue.

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

11. The municipality is evaluated quarterly to meet an 85% revenue collection target. On 31 July 2026, the municipality achieved 3 percent for **Property rates**; 54 percent for **Water**, 5 percent for **Waste water**, and **Refuse** is at 7 percent in the submission for month one of the first quarter in a new financial year, section 71 narrative report. The overall collection rate for the month ended 31 July 2026 has been assessed at only 16 percent.



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Condition 6.8 - Completeness of the Revenue Base

12. The municipality has not prepared the property rates reconciliation tool for month 12 of the 2025/2026 financial year. This is a serious revenue leakage that has been referred to the ECPT district for urgent intervention. Municipalities in the Sarah Baartman district were assisted by the Technical Advisor in March 2026.

Condition 6.9 - Monitor and Report on compliance

13. The EC Provincial Treasury confirmed that the July 2026 Section 71 narrative statement and mSCOA data strings were not uploaded to the GoMuni portal. The Statement aligns with the MFMA Section 71 Statement on the municipality's website, which contains the required information.

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



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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.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

Condition 6.10 - Provincial Treasury certification of municipal compliance

14. ECPT has complied with the requirements of MFMA Circular 124 with the monthly compliance certificate for July 2026.

Condition 6.11 - Limitation on Municipal borrowing powers

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

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

16. 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

17. 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



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revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). It is noted that this condition will only come into effect if the municipality's participation in the debt relief programme is terminated.

Provincial Treasury Compliance Certification

18. Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the municipality in relation to the month ended 31 July 2026.

CONCLUDING REMARKS

19. The municipality achieved a compliance level of 85 percent in July 2026 which is a marginal improvement from the 78 percent reported in June 2026. This improvement comes at the back of a payment of R2 million that the municipality made in July 2026. This is a serious breach of a key conditions imposed by way of MFMA Circular 124 for all Municipal Debt Relief municipalities. Persistent non-compliance may result in the expulsion of the municipality from the programme.
20. The municipality's budget for 2026/27 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.
21. The low revenue collection levels remain a major risk, not only to the continued participation in the Municipal Debt Relief programme, but also to the financial sustainability of the municipality. Furthermore, the non submission of the quarterly valuation reconciliation perpetual leakages in the revenue chain of the municipality.

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

Yours sincerely

MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 25/08/2026



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	National Treasury		Province						
	Municipal Debt Relief		20						
	MFMA Circular No. 124		<table border="1" style="width: 100%;"> <tr> <td style="width: 33%;">Code</td> <td style="width: 33%;">District</td> <td style="width: 33%;">Code Description</td> </tr> <tr> <td>ED161</td> <td>Sarah Baardman</td> <td>Dr Beyers Naude</td> </tr> </table>		Code	District	Code Description	ED161	Sarah Baardman
Code	District	Code Description							
ED161	Sarah Baardman	Dr Beyers Naude							
Municipal Finance Management Act No. 56 of 2003									

Monthly Performance Report																																																	
Municipal Details			Part A						Part B					Part C				Part D				Part E						Part F								Scoring and Rating													
			Estimate And Bulk water current account						Compliance with a funded MTREF					FRPBPP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges						Maximization of Revenue Base										Oversight											
Month	Water Descr	Code	C1	C2	C3	C4	C5	C6	D7	D8	D9	D10	D11	E12	E13	E14	F15	F16	F17	F18	G19	G20	G21	G22	G23	G24	G25	H26	H27	H28	I29	I30	I31	I32	I33	I34	J35	J36	J37	J38	J39	J40	J41	Score	Rating				
25.July25	Dr Beyers Naam EC101																																													76%	Moderately Good		
26.August25	Dr Beyers Naam EC101																																														73%	Moderately Good	
27.September25	Dr Beyers Naam EC101														N/A	Yes																																66%	Poorly Maintained
28.October25	Dr Beyers Naam EC101														N/A	Yes																																71%	Satisfactory
29.November25	Dr Beyers Naam EC101														N/A	Yes																																75%	Satisfactory
30.December25	Dr Beyers Naam EC101														N/A	Yes																																75%	Moderate
31.January26	Dr Beyers Naam EC101														N/A	Yes	Yes																															73%	Satisfactory
31.February26	Dr Beyers Naam EC101														N/A	Yes	Yes																															73%	Satisfactory
33.March26	Dr Beyers Naam EC101														N/A	Yes	Yes																															76%	Satisfactory
34.April26	Dr Beyers Naam EC101														N/A	Yes	Yes																															76%	Satisfactory
35.May26	Dr Beyers Naam EC101														N/A	Yes	Yes																															76%	Satisfactory
36.June26	Dr Beyers Naam EC101														N/A	Yes	Yes																															76%	Satisfactory
37.July26	Dr Beyers Naam EC101														N/A	Yes	Yes																															83%	Very Satisfactory





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ANNEXURE B: DR BEYERS NAUDE MONTHLY COMPLIANCE CERTIFICATE – JULY 2026

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

Jul'26

National Financial Year

2026/27

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 with the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6.3 + Condition 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	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)	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 ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes



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5.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2026/27 Adopted MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A
<i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>		
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



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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 <u>indigent information in the required NT format.</u>	Yes
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 <u>Maintain a minimum average quarterly collection of property rates and services charges –</u>		
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 and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes
6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



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6.8 Municipalities' Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer? No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement No
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ? No
6.9 Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1. 6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? No FRP
Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.		
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions? Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate. Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? No
Note - if the PT failed to address its failure with non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.		
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? No
Note - there is a prohibition on municipal borrowing for three consecutive financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. It confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long-term loans entered into after the effective date of debt relief approval as envisaged in MFMA section 46. Short-term borrowings, including making use of an overdraft for in-year budgeting purposes are not considered within the scope of this condition.		



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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
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>		
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.	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
<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief.</i>		

PT: HOD/ NT / MM Name:

MR DALUHLANGA MAJEKE

Signature of HOD/ NT/ MM:

Date:

25/08/2026

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

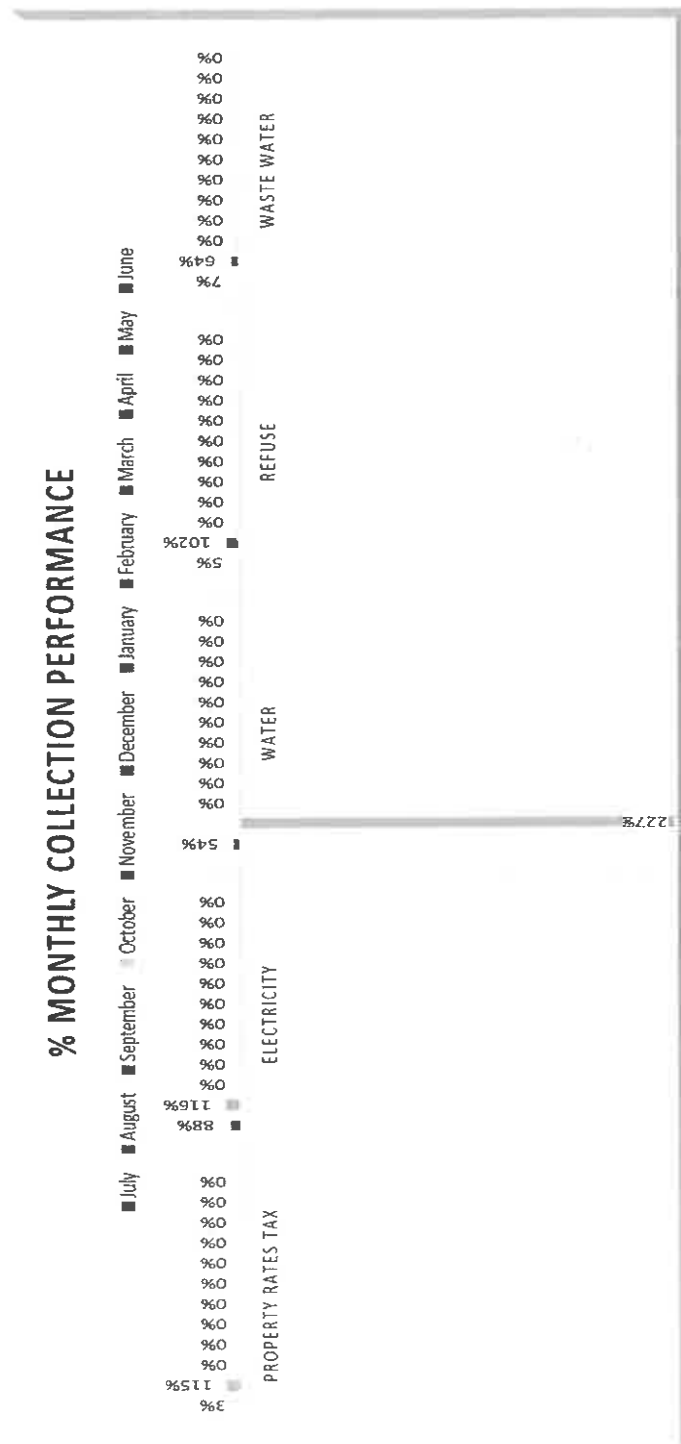
****Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report**



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18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - August 2026

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	19 805.59	135 482.93	684%
Electricity		12 379.99	21 688.01	32103%
Water		1 153 549.29	96 056.02	8%
Refuse		473 548.30	21 696.86	5%
Sewerage		850 478.39	92 951.33	11%
Sundry		2 513.16	873.76	35%
		2 512 274.72	368 748.91	15%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	41 101.19	3 974 394.53	-9670%
Electricity		4 264 337.14	4 125 696.38	97%
Water		1 433 378.21	1 586 432.63	111%
Refuse		22 913.26	744 726.27	-3250%
Sewerage		54 657.08	1 725 122.38	3156%
Sundry		107 783.47	55 562.42	52%
		5 796 141.45	12 211 934.61	211%
Ward 3				
Property Rates Tax	Municipal supplied	2 504.78	44 995.22	1796%
Electricity		104 764.02	35 085.75	33%
Water		118 635.70	142 401.95	120%
Refuse		155 163.10	39 818.49	238%
Sewerage		249 076.15	156 123.15	63%
Sundry		2 154.84	429.44	20%
		632 298.59	418 854.00	66%
Ward 4				
Property Rates Tax	Municipal supplied	6 190.21	1 774 204.45	-28661%
Electricity		2 491 703.31	2 813 649.19	113%
Water		882 425.36	1 024 796.77	116%
Refuse		119 618.67	369 697.47	309%
Sewerage		229 462.80	821 050.36	358%
Sundry		12 161.91	9 244.72	76%
		3 729 181.84	6 812 643.54	183%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	5 644.52	43 057.98	763%
Electricity		6 278.84	4 057.94	113%
Water		440 249.45	121 431.24	28%
Refuse		272 796.57	29 063.00	11%
Sewerage		483 635.24	77 462.39	16%
Sundry		1 278.39	-	0%
		1 209 883.01	275 072.55	23%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	11 072.33	2 611.34	24%
Electricity		1 194.73	-	0%
Water		544 431.23	52 378.45	10%
Refuse		395 390.66	15 137.01	4%
Sewerage		692 733.43	79 394.42	11%
Sundry		1 150.56	217.25	19%
		1 645 972.94	149 738.47	9%
Ward 7				
Property Rates Tax	Municipal supplied	12 693.88	603 427.16	-4754%
Electricity		1 037 352.72	1 172 650.85	113%
Water		394 484.23	438 693.21	111%
Refuse		144 528.43	188 545.21	130%
Sewerage		245 228.93	325 729.51	133%
Sundry		18 546.26	5 415.70	29%
		1 827 446.69	2 734 461.64	150%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	272 514.36	535 311.26	-196%
Electricity		382 686.61	343 726.61	90%
Water		360 993.96	348 410.80	97%
Refuse		164 495.23	85 346.91	52%
Sewerage		235 227.08	53 273.38	23%
Sundry		6 337.16	4 290.48	68%
		877 225.68	1 370 359.44	156%
Ward 9				
Property Rates Tax	Municipal supplied	5 807.43	122 916.32	2117%
Electricity		94 041.18	1 568.54	2%
Water		341 821.35	85 706.08	25%
Refuse		297 584.29	27 177.03	29%
Sewerage		519 786.64	55 372.98	11%
Sundry		1 852.42	199.30	11%
		1 260 893.31	292 940.25	23%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	52 985.20	265 753.06	502%
Electricity		5 650.20	32 377.12	573%
Water		369 366.15	47 340.97	13%
Refuse		488 797.99	12 818.53	3%
Sewerage		495 108.29	6 688.84	1%
Sundry		3 444.73	700.00	20%
		1 415 352.56	365 678.52	26%
Ward 11				
Property Rates Tax	Municipal supplied	32 840.36	427 707.91	-1302%
Electricity		326 091.14	344 049.21	106%
Water		159 420.94	81 533.19	51%
Refuse		309 330.65	73 002.91	24%
Sewerage		380 842.39	25 044.12	7%
Sundry		10 824.51	2 200.00	20%
		1 153 669.27	953 537.34	83%
Ward 12				
Property Rates Tax	Municipal supplied	8 035.41	443 687.77	5522%
Electricity		130 407.64	164 449.84	126%
Water		374 077.97	195 880.41	52%
Refuse		308 750.99	37 441.19	12%
Sewerage		445 461.18	25 181.12	6%
Sundry		4 297.79	-	0%
		1 271 030.98	866 640.33	68%

Municipal Finance Management Act No. 51

Aggregate Collection	Summary - Quarter 1			Q1
	Billing	Collection	R - Billing not collected	
1.Collection for whole demarcation	138 705 849	42 283 006	96 422 843	30%
2.Collection excl Eskom supplied areas	48 143 718	15 602 221	32 541 497	32%
3.Collection: Property Rates	59 605 136	10 270 883	49 334 253	17%
4.Total average collection: Electricity (Municipal supplied areas)	17 466 102	16 613 234	852 868	95%
5.Total average collection: Water	13 561 534	7 967 198	5 594 336	59%
6.Total average collection: Wastewater	32 351 012	4 952 626	27 398 386	15%
7.Total average collection: Refuse	15 722 066	2 479 066	13 243 000	16%
8.Total average collection: Interest	-	-	-	#DIV/0!
				0%

Complete This Section			Quarter 1 Performance Per Ward															
Service	Account Number	Ward Name & Number	1 July				2 August				3 September				Budget	Actual	Variance	Variance %
			Willing For June	Collection for June in July	End Month Billing for June	% Collection	Willing For July	Collection for July in August	End Month Billing for July	% Collection	Willing For August	Collection for August in September	End Month Billing for August	% Collection				
Property Rates Tax		Ward 1	1747 692.44	16 947.72	1 764 640.16	86%	18 055.58	21 622.55	39 678.13	120%					1 767 408	152 433	1 615 067	9%
Electricity			12 568.41	10 760.92	23 349.33	86%	12 379.99	21 688.01	34 068.00	174%					24 948	37 449	12 501	126%
Water			985 387.98	107 541.13	1 092 929.11	11%	1 153 549.29	96 056.02	1 249 605.31	8%					2 138 937	289 597	1 849 340	10%
Refuse			615 155.51	15 967.01	631 122.52	2%	473 548.30	21 695.86	495 244.16	3%					1 080 704	37 664	1 043 040	3%
Waste Water			1 520 114.59	42 512.61	1 562 627.20	1%	850 476.39	92 951.33	943 427.72	11%					2 370 593	135 464	2 235 129	8%
Interest																		
Property Rates Tax		Ward 2	23 176 355.90	985 325.13	24 161 681.03	4%	441 101.19	3 974 394.53	4 415 495.72	90%					23 333 256	4 959 750	18 373 505	21%
Electricity			4 018 133.70	3 325 896.12	7 344 029.82	82%	4 264 337.14	4 125 696.38	8 389 033.52	97%					8 242 471	7 431 589	808 882	98%
Water			1 334 007.95	1 101 391.32	2 435 399.27	83%	1 433 378.21	1 586 432.63	2 999 810.84	111%					2 767 336	2 087 824	679 512	97%
Refuse			4 911 588.49	237 489.80	5 149 078.29	5%	72 913.26	744 726.27	817 639.53	10%					4 886 675	982 216	3 904 459	20%
Waste Water			10 779 586.38	493 322.91	11 272 909.29	5%	54 657.08	1 725 122.38	1 779 779.46	3%					10 834 243	7 718 443	3 115 799	29%
Interest																		
Property Rates Tax		Ward 3	1 354 594.47	10 675.41	1 365 269.88	1%	2 504.78	44 995.22	47 500.00	1%					1 357 089	35 671	1 321 418	4%
Electricity			84 088.13	18 208.36	102 296.49	65%	104 764.02	35 085.75	140 849.77	33%					88 852	52 294	36 558	28%
Water			604 741.59	308 917.99	913 659.58	51%	118 655.70	142 401.95	261 057.65	12%					723 377	451 500	271 877	62%
Refuse			419 142.09	34 940.74	454 082.83	1%	155 163.10	39 818.49	194 981.59	13%					574 305	74 259	499 046	13%
Waste Water			1 452 805.06	96 249.80	1 549 054.86	1%	249 076.15	156 123.15	405 200.00	16%					1 701 881	252 367	1 449 514	15%
Interest																		
Property Rates Tax		Ward 4	12 672 333.85	443 388.98	13 115 722.83	1%	6 190.21	1 774 104.45	1 780 294.66	29%					12 666 164	2 217 589	10 448 575	18%
Electricity			2 285 189.36	1 695 078.45	3 980 267.81	5%	2 491 703.31	2 813 649.19	5 305 352.50	111%					4 738 859	4 508 226	230 633	94%
Water			1 084 734.02	549 500.47	1 634 234.49	51%	882 425.36	1 024 736.77	1 907 162.13	111%					1 957 219	1 574 257	382 962	80%
Refuse			2 840 082.15	166 107.81	3 006 190.00	1%	119 618.57	369 697.43	489 316.00	4%					2 999 701	535 805	2 463 896	18%
Waste Water			7 128 136.50	372 802.78	7 500 939.28	5%	228 462.80	821 050.86	1 049 513.66	3%					7 357 598	1 259 854	6 097 744	16%
Interest																		
Property Rates Tax		Ward 5	1 150 940.12	23 813.37	1 174 753.49	1%	5 644.52	43 057.98	48 702.50	1%					1 156 385	66 878	1 089 507	6%
Electricity			6 460.70	4 855.70	11 316.40	1%	6 278.84	4 057.94	10 336.78	65%					12 740	3 894	8 846	25%
Water			656 371.31	142 178.24	798 549.55	1%	440 248.45	121 431.24	561 679.69	1%					1 056 621	269 029	787 592	24%
Refuse			443 062.11	55 188.06	498 250.17	12%	272 736.57	29 063.00	301 800.00	11%					713 819	84 251	629 568	12%
Waste Water			1 014 637.52	111 053.06	1 125 690.58	1%	435 633.24	77 462.39	513 095.63	16%					1 458 172	107 515	1 350 657	13%
Interest																		
Property Rates Tax		Ward 6	978 845.00	1 948.70	980 793.70	0%	11 072.33	2 611.34	13 683.67	24%					980 918	4 507	985 425	0%
Electricity			1 552.52	-	1 552.52	0%	1 194.73	-	1 194.73	0%					2 747	-	2 747	0%
Water			639 956.72	29 234.09	669 190.81	5%	544 431.23	52 378.45	596 809.68	10%					1 184 388	81 813	1 102 575	7%
Refuse			599 872.53	14 488.40	614 360.93	1%	395 390.66	15 137.01	410 527.67	4%					595 263	29 625	565 638	3%
Waste Water			1 480 870.77	16 517.84	1 497 388.61	1%	692 732.43	79 394.42	772 126.85	11%					2 173 604	95 952	2 077 652	4%
Interest																		
Property Rates Tax		Ward 7	4 591 873.79	127 261.10	4 719 134.89	1%	112 093.88	603 427.16	715 521.04	4%					4 578 120	720 648	3 857 472	16%
Electricity			1 074 330.66	601 390.49	1 675 721.15	56%	1 037 352.72	1 172 650.85	2 209 003.57	111%					2 311 063	1 774 041	537 022	84%
Water			422 652.16	317 441.31	739 093.47	1%	394 484.23	438 693.21	833 177.44	1%					827 136	756 135	69 002	99%
Refuse			1 144 508.28	101 946.43	1 246 454.71	9%	144 528.43	188 545.21	333 073.64	13%					1 788 037	230 402	1 557 635	12%
Waste Water			1 971 717.91	165 458.56	2 137 176.47	8%	245 228.59	325 729.51	570 958.10	3%					2 716 447	498 128	2 218 319	22%
Interest																		
Property Rates Tax		Ward 8	4 455 243.59	122 353.81	4 577 600.40	1%	127 514.36	535 311.26	662 825.62	1%					4 188 728	657 865	3 530 863	18%
Electricity			508 031.25	1 595 101.09	2 103 132.34	28%	382 086.61	343 726.61	725 813.22	90%					550 718	1 888 828	1 338 110	204%
Water			53 093.32	891 518.35	944 611.67	1%	360 993.36	348 410.80	709 404.16	9%					414 084	1 239 947	825 863	299%
Refuse			240 435.97	66 067.44	306 503.41	1%	164 455.23	85 346.91	250 802.14	1%					404 551	151 484	253 067	17%
Waste Water			292 296.63	81 798.43	374 095.06	1%	235 227.08	53 273.38	288 500.46	1%					517 524	135 072	382 452	26%
Interest																		
Property Rates Tax		Ward 9	1 442 833.59	25 535.36	1 468 368.95	1%	5 807.43	122 916.32	128 723.75	2%					1 448 641	148 432	1 299 209	10%
Electricity			94 785.49	-	94 785.49	0%	94 041.18	1 568.54	95 609.72	1%					103 807	1 589	102 218	1%
Water			297 227.90	87 384.79	384 612.69	1%	341 821.35	85 705.08	427 526.43	1%					659 040	179 889	479 151	27%
Refuse			274 935.73	27 528.77	302 464.50	1%	297 584.29	27 177.03	324 761.32	9%					572 519	54 705	517 814	10%
Waste Water			490 836.14	63 861.40	554 697.54	1%	519 786.64	55 372.88	575 159.52	11%					1 000 688	119 234	881 454	12%
Interest																		
Property Rates Tax		Ward 10	2 388 927.39	22 950.26	2 411 877.65	50%	52 985.20	265 751.06	318 736.26	50%					2 441 911	288 705	2 153 205	12%
Electricity			33 660.46	19 013.16	52 673.62	50%	5 650.20	31 377.12	37 027.32	100%					39 311	51 300	12 389	113%
Water			355 293.03	11 883.43	367 176.46	1%	369 366.15	47 340.57	416 706.72	1%					724 699	59 774	664 435	8%
Refuse			487 301.21	7 846.67	495 147.88	1%	488 757.99	12 818.53	501 576.52	1%					976 089	20 665	955 424	2%
Waste Water			492 806.89	3 359.98	496 166.87	1%	495 108.29	6 688.84	501 797.13	1%					987 915	10 069	977	

[illegible]

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 August reconciliation and invoice due and payable during July 2026. There was a payment of R2 000 000 that was made towards the Eskom bulk current account during August 2026.

Reconciliation for Eskom - AUG 2026

BALANCE PER SYSTEM REPORT	646 015 192.23
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	1 044 294 202.21
 ESKOM STATEMENT -	 1 044 294 202.40
 VARIANCE -	 - 0.19



ESKOM HOLDING 3 SOC LTD REG NO 2002/015527/30
VAT REG NO 4749101508

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

SOUTHERN REGION
PO BOX 377 Bellville 7535

CONTACT CENTRE: (0860) 03 75665
FAX NO: 0862 437 566
E-MAIL: EasternCape@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-09-02
TAX INVOICE NO	650963976127
ACCOUNT MONTH	AUGUST 2026
CURRENT DUE DATE	2026-10-02
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: capetown@eskom.gov.za

ACCOUNT TRANSACTION SUMMARY		
RCC / SOC 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	209,847.07
ANCILLARY SERVICE (ALL)	R	25,535.62
GENERATOR CAPACITY CHARGE	R	217,554.75
LEGACY CHARGE (ALL)	R	1,449,268.35
ENERGY CHARGE (OFF)	2,852,363.00 R	3,364,145.51
ENERGY CHARGE (PEAK)	1,026,745.00 R	7,281,186.72
ENERGY CHARGE (STD)	2,341,365.00 R	4,152,896.61
SERVICE CHARGE	R	38,479.99
ELECTRIFICATION AND RURAL SUBS (ALL)	R	340,259.83
URBAN LOW VOLTAGE SUBSIDY	R	36,450.00
REACTIVE ENERGY	79,369.00 R	27,858.52
DX EXCESS NETWORK CAPACITY CHA	R	87,318.33
TOTAL CHARGES FOR BILLING PERIOD	R	17,998,808.34
ACCOUNT SUMMARY FOR AUGUST 2026		
BALANCE BROUGHT FORWARD	(Due Date 2026-09-03)	R 1,019,633,282.75
PAYMENTS RECEIVED	ACB Payment - 2026-08-12	R -2,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R 17,998,808.34
ADJUSTMENTS	(Summary - See attachment for details)	R 5,977,491.94
VAT RAISED ON ITEMS AT 15%		R 2,683,619.37
 CURRENT	 TOTAL DUE	 R 1,044,294,202.40
26,756,254.11		



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	260812BBC00001629C00001629
Beneficiary name	Eskom_Dr Beyers Naude
Bank name	ABSA BANK
Beneficiary account number	XXXXXX0469
Beneficiary branch number	632005
Beneficiary reference	6502101957
Amount	R 2000000.00
Payment date and time	2026/08/12 06:44:36

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

The Standard Bank of South Africa Limited (Reg. No. 1962/000738/06) Authorised financial services provider and registered credit provider (NCRCP15)

Directors: NMC Nyembezi (Chairman) DWP Hodnett* (Chief Executive Officer) HJ Berrange PLH Cook A Daehnke* OA David-Borha1 GMB Kennealy BJ Kruger Li Li2 RN Ogega3 Fenglin Tian2 SK Tshabalala*

Company Secretary: K Froneman - 2026/06/08

*Executive Director 1Nigerian 2Chinese 3Kenyan

20. ANNEXURE C



RE : MONTHLY SCM REPORT AUGUST 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 vacant positions of stores controller, stores clerk and general worker has been advertised. New organogram approved with additional staff to support the SCM Structure with clear job descriptions has also been 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 August 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 2 311 296.21	5
C - Contracts	R 3 596 018.05	23
D - Deviations	R 396 763.82	10
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 31 033 656.17	99
P – Petty cash	R 95 987.68	73
R – Invitation to quote	R 42 800.00	1
S – Subsistence & travel	R 196 243.69	108
T - Tenders	R 6 191 764.57	17

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 448 989.12 inclusive of all costs**. **“SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR AUGUST 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 August 2026

AUGUST 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 August 2026

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
NONE					

PENDING TENDERS AUGUST 2026			
TENDER	DESCRIPTION	STATUS	FUNDING
54/2025 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING
105/2026	UPGRADING OF ERASMUSKLOOF / GROOT RIVIER WATER SUPPLY	ADVERTISED	GRANT FUNDING (WSIG)

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: 14/09/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 14/09/2026

21. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	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									
Financial Performance									
Property rates	56 249	56 282	-	(44)	59 122	9 380	49 742	530%	56 282
Service charges	346 063	323 843	-	20 224	67 773	53 974	13 799	26%	323 843
Investment revenue	1 055	1 299	-	110	212	216	(5)	-2%	1 299
Other own revenue	137 057	141 975	-	-	54 294	23 663	30 631	0	141 975
	69 459	39 670	-	3 139	6 775	6 612	164	2%	39 670
Total Revenue (excluding capital transfers and contributions)	609 883	563 070	-	23 429	188 176	93 845	94 331	104%	563 070
Employee costs	212 807	219 208	-	18 186	33 755	36 535	(2 779)	-8%	217 408
Remuneration of Councillors	10 421	10 245	-	874	1 748	1 708	41	2%	10 245
Depreciation and amortisation	69 726	13 305	-	4 484	8 915	2 218	6 698	302%	13 305
Interest, Dividends and Rent on Land	70 938	10 500	-	6 454	13 819	1 750	12 069	690%	10 500
Inventory consumed and bulk purchases	174 055	156 714	-	18 769	39 387	26 119	13 268	51%	156 744
Other expenditure	120	140	-	-	-	23	(23)	-100%	140
Total Expenditure	877 927	573 529	-	66 372	122 353	95 588	26 765	28%	573 529
Surplus/(Deficit)	(268 044)	(10 459)	-	(42 943)	65 823	(1 743)	67 566	-3876%	(10 459)
Transfers and subsidies - capital (monetary allocations)	78 860	66 640	-	1 793	2 052	11 107	(9 015)	-81%	66 640
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	625%	56 181
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	625%	56 181
Capital expenditure & funds sources									
Capital expenditure	-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Capital transfers recognised	-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Financial position									
Total current assets	322 170	167 657	-	-	381 302	-	-	-	167 657
Total non current assets	1 180 943	1 119 243	-	-	1 184 821	-	-	-	1 119 243
Total current liabilities	1 245 434	606 135	-	-	1 307 289	-	-	-	606 135
Total non current liabilities	118 715	438 283	-	-	53 090	-	-	-	438 283
Community wealth/Equity	327 745	262 483	-	-	137 828	-	-	-	262 483
Cash flows									
Net cash from (used) operating	(325 322)	76 075	-	(6 014)	31 379	12 679	(18 700)	-147%	76 075
Net cash from (used) investing	14 379	(60 056)	-	462	135	(10 009)	(10 144)	101%	(60 056)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(309 759)	23 515	-	(5 552)	34 702	3 919	(30 783)	-785%	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	97 476	16 186	12 929	12 936	12 691	12 343	387 501	59 569	611 633
Creditors - Age Analysis									
Total Creditors	45 098	33 436	34 263	11 889	20 200	17 123	103 779	846 148	1 111 936

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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									
Revenue - Functional										
<i>Governance and administration</i>		194 855	198 250	-	1 311	115 681	33 042	82 639	250%	198 250
Executive and council		112	103	-	12	20	17	3	18%	103
Finance and administration		194 743	198 148	-	1 299	115 661	33 025	82 636	250%	198 148
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 553	6 356	-	76	238	1 059	(821)	-78%	6 356
Community and social services		3 342	3 321	-	30	43	553	(510)	-92%	3 321
Sport and recreation		10	8	-	1	1	1	(0)	-21%	8
Public safety		3 080	3 028	-	45	194	505	(311)	-62%	3 028
Housing		121	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63 390	32 804	-	1 859	2 309	5 467	(3 159)	-58%	32 804
Planning and development		2 720	2 795	-	33	63	466	(403)	-86%	2 795
Road transport		60 670	30 009	-	826	2 246	5 001	(2 756)	-55%	30 009
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		423 944	392 299	-	21 976	72 040	65 383	6 657	10%	392 299
Energy sources		204 904	187 077	-	9 709	18 860	31 180	(12 320)	-40%	187 077
Water management		104 877	94 441	-	5 138	10 738	15 740	(5 003)	-32%	94 441
Waste water management		74 536	71 514	-	4 376	28 632	11 919	16 713	140%	71 514
Waste management		39 627	39 266	-	2 752	13 811	6 544	7 266	111%	39 266
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	688 743	629 710	-	25 222	190 268	104 952	85 316	81%	629 710
Expenditure - Functional										
<i>Governance and administration</i>		246 294	162 509	-	21 025	39 609	27 085	12 525	46%	161 059
Executive and council		34 825	29 138	-	4 578	7 063	4 856	2 206	45%	30 638
Finance and administration		209 266	131 179	-	16 295	32 240	21 863	10 377	47%	128 109
Internal audit		2 203	2 192	-	152	307	365	(59)	-16%	2 312
<i>Community and public safety</i>		51 278	38 219	-	4 013	7 669	6 370	1 299	20%	38 809
Community and social services		4 498	7 083	-	771	1 558	1 181	377	32%	7 153
Sport and recreation		21 292	17 473	-	1 716	3 335	2 912	423	15%	17 473
Public safety		23 582	12 148	-	1 240	2 291	2 025	266	13%	12 268
Housing		206	-	-	-	-	-	-	-	-
Health		1 699	1 515	-	287	485	253	232	92%	1 915
<i>Economic and environmental services</i>		69 973	56 987	-	5 022	9 893	9 498	395	4%	57 747
Planning and development		29 826	26 100	-	2 543	5 066	4 350	716	16%	26 660
Road transport		39 921	30 887	-	2 478	4 827	5 148	(321)	-6%	31 087
Environmental protection		226	-	-	-	-	-	-	-	-
<i>Trading services</i>		504 149	314 464	-	36 235	64 878	52 411	12 467	24%	314 564
Energy sources		209 652	192 676	-	21 374	44 048	32 113	11 936	37%	192 776
Water management		105 860	37 809	-	6 945	9 198	6 302	2 896	46%	37 809
Waste water management		124 403	53 643	-	4 695	6 837	8 941	(2 104)	-24%	53 643
Waste management		64 234	30 336	-	3 220	4 795	5 056	(261)	-5%	30 336
<i>Other</i>		6 234	1 351	-	77	305	225	80	35%	1 351
Total Expenditure - Functional	3	877 927	573 529	-	66 372	122 353	95 588	26 765	28%	573 529
Surplus/ (Deficit) for the year		(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	6.2532328	56 181

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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										
Revenue										
Exchange Revenue										
Service charges - Electricity		193 362	173 965		9 600	18 750	28 994	(10 244)	-35%	173 965
Service charges - Water		63 004	57 299		4 956	10 084	9 550	534	6%	57 299
Service charges - Waste Water Management		57 213	59 924		3 446	26 401	9 987	16 414	164%	59 924
Service charges - Waste management		32 484	32 656		2 221	12 538	5 443	7 095	130%	32 656
Sale of Goods and Rendering of Services		697	637		89	161	106	55	52%	637
Agency services		1 133	2 409		(107)	130	401	(271)	-68%	2 409
Interest										
Interest earned from Receivables		25 036	24 256		2 337	4 546	4 043	503	12%	24 256
Interest from Current and Non Current Assets		1 055	1 299		110	212	216	(5)	-2%	1 299
Dividends										
Rent on Land										
Rental from Fixed Assets		1 399	1 595		64	526	266	260	98%	1 595
Licence and permits		1 319	1 534		107	235	256	(21)	-8%	1 534
Special rating levies										
Construction Contract Revenue										
Development Charges										
Operational Revenue		7 936	1 508		165	220	251	(32)	-13%	1 508
Non-Exchange Revenue										
Property rates		56 249	56 282		(44)	59 122	9 380	49 742	530%	56 282
Surcharges and Taxes		1 144	1 141		100	177	190	(14)	-7%	1 141
Fines, penalties and forfeits		24 830	2 532		33	86	422	(336)	-80%	2 532
Licence and permits										
Transfers and subsidies - Operational		137 057	141 975		-	54 294	23 663	30 631	129%	141 975
Interest		4 038	4 089		351	694	682	13	2%	4 089
Fuel Levy										
Operational Revenue										
Gains on disposal of Fixed and Intangible Assets										
Other Gains		1 926	(31)		-	-	(5)	5	-100%	(31)
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		609 883	563 070	-	23 429	188 176	93 845	94 331	101%	563 070
Expenditure By Type										
Employee related costs		212 807	219 208		18 186	33 755	36 535	(2 779)	-8%	217 406
Remuneration of councillors		10 421	10 245		874	1 748	1 708	41	2%	10 245
Bulk purchases - electricity		167 930	153 821		18 435	38 829	25 637	13 192	51%	153 821
Inventory consumed		6 125	2 893		333	558	482	76	16%	2 923
Debt impairment		-	333		-	-	56	(56)	-100%	333
Depreciation, amortisation and impairment		69 726	13 305		4 484	8 915	2 218	6 698	302%	13 305
Interest, Dividends and Rent on Land		70 938	10 500		6 454	13 819	1 750	12 069	690%	10 500
Contracted services		46 085	36 168		6 593	7 164	6 028	1 136	19%	33 568
Transfers and subsidies		120	140		-	-	23	(23)	-100%	140
Irrecoverable debts written off		135 045	1 667		-	-	278	(278)	-100%	1 667
Operational costs		158 731	125 249		11 012	17 564	20 875	(3 311)	-16%	129 619
Disposal of Fixed and Intangible Assets										
Other Losses										
Total Expenditure		877 927	573 529	-	66 372	122 353	95 588	26 765	28%	573 529
Surplus/(Deficit)		(268 044)	(10 459)	-	(42 943)	65 823	(1 743)	67 566	(0)	(10 459)
Transfers and subsidies - capital (monetary allocations)		78 860	66 640		1 793	2 092	11 107	(9 015)	(0)	66 640
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	0	56 181
Income Tax										
Surplus/(Deficit) after income tax		(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	0	56 181
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	0	56 181
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		(189 184)	56 181	-	(41 150)	67 915	9 363	58 552	0	56 181

Vote 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									
Multi-Year expenditure appropriation	2									
Vote 13 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 13 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY SERVICES: PROTECTION (34: CAPEX)		-	1 314	-	-	-	219	(219)	-100%	1 314
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Vote 22 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - INFRASTRUCTURE SERVICES: ELECT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Total Capital Expenditure		-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	1 314	-	-	260	219	41	19%	1 314
Community and social services		-	-	-	-	260	-	260	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1 314	-	-	-	219	(219)	-100%	1 314
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4 914	-	-	-	819	(819)	-100%	4 914
Planning and development		-	34	-	-	-	6	(6)	-100%	34
Road transport		-	4 880	-	-	-	813	(813)	-100%	4 880
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	45 995	-	3 463	4 431	7 666	(3 234)	-42%	45 995
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	23 339	-	1 559	1 559	3 880	(2 330)	-60%	23 339
Waste water management		-	22 656	-	1 904	2 872	3 776	(904)	-24%	22 656
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	52 222	-	3 463	4 691	8 704	(4 012)	-46%	52 222
Funded by:										
National Government		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	50 909	-	3 463	4 691	8 485	(3 794)	-45%	50 909

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		17 791	44 323
Short term Investments						
Trade and other receivables from exchange transactions		29 702	52 176		149 278	52 176
Receivables from non-exchange transactions		67 924	53 315		115 036	53 315
Current portion of non-current receivables						
Inventory		10 633	11 060		12 085	11 060
VAT Receivable		159 152	26 111		81 040	26 111
Other current assets		46 273	672		6 072	672
Total current assets		322 170	187 657	-	381 302	187 657
Non current assets						
Investments						
Investment property		101 001	25 527		102 122	25 527
Property, plant and equipment		1 090 624	1 082 619		1 071 178	1 082 619
Biological assets						
Living resources						
Heritage assets		(3 047)	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		7 635	-		423	-
Total non current assets		1 180 943	1 119 243	-	1 184 821	1 119 243
TOTAL ASSETS		1 503 112	1 306 900	-	1 566 123	1 306 900
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		17 232	5 881		(28 156)	5 881
Trade and other payables from exchange transactions		1 119 108	488 198		1 159 835	488 198
Trade and other payables from non-exchange transactions		4 629	7 781		22 268	7 781
Provision		12 432	9 963		8 617	9 963
VAT Payable		92 032	36 394		79 100	36 394
Other current liabilities		-	57 918		65 625	57 918
Total current liabilities		1 245 434	606 135	-	1 307 289	606 135
Non current liabilities						
Financial liabilities		7 933	-		7 933	-
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		118 715	438 283	-	53 090	438 283
TOTAL LIABILITIES		1 364 149	1 044 418	-	1 360 380	1 044 418
NET ASSETS	2	138 964	262 482	-	205 743	262 482
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		327 745	262 483		137 828	262 483
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	327 745	262 483	-	137 828	262 483

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		8 065	9 779	9 705	73	1%	58 232
Service charges		38 759	401 241		208	410	66 874	(66 464)	-99%	401 241
Other revenue		161 265	18 499		16 957	29 452	3 083	26 369	855%	18 499
Transfers and Subsidies - Operational		132 768	108 887		0	54 299	18 148	36 151	199%	108 887
Transfers and Subsidies - Capital		73 779	58 545		-	-	9 758	(9 758)	-100%	58 545
Interest		1 928	31 071		236	499	5 178	(4 680)	-90%	31 071
Dividends								-		
Payments										
Suppliers and employees		(781 010)	(600 400)		(31 479)	(63 059)	(100 067)	37 007	-37%	(600 400)
Finance charges								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		325 322	76 075	-	6 014	31 379	12 679	18 700	-147%	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 than 90 days) and Long Term Investments								-		
Payments										
Capital assets		14 379	(60 056)		462	135	(10 009)	10 144	-101%	(60 056)
Retention (Capital)								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		14 379	(60 056)	-	462	135	(10 009)	(10 144)	101%	(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	-	(5 552)	31 514	2 670			16 019
Cash/cash equivalents at beginning:		1 184	7 496		-	3 188	1 249	1 536		7 496
Cash/cash equivalents at month/year end:		(309 759)	23 515	-	(5 552)	34 702	3 919			23 515