

Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

SEPTEMBER 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 September 2026 ending 31 September 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 – SEPTEMBER 2026

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M03 September

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	–	(0)	(0)	14 071	(14 071)	-100%	56 282
Service charges	346 063	323 843	–	35 786	35 786	80 961	(45 175)	-56%	323 843
Investment revenue	1 055	1 299	–	48	48	325	(277)	-85%	1 299
Other own revenue	137 057	141 975	–	297	297	35 494	(35 196)	(0)	141 975
Total Revenue (excluding capital transfers and contributions)	69 459	39 670	–	4 344	4 343	9 918	5 575	-56%	39 670
Employee costs	212 807	219 208	–	18 164	18 164	54 802	(36 638)	-67%	217 408
Remuneration of Councilors	10 421	10 245	–	874	874	2 561	(1 687)	-66%	10 245
Interest, Dividends and Rent on Land	69 726	13 305	–	4 393	4 393	3 326	1 066	32%	13 305
Inventory consumed and bulk purchases	70 938	10 500	–	8 156	8 156	2 625	5 531	211%	10 500
Transfers and subsidies	174 055	156 714	–	13 667	13 667	39 178	(25 511)	-66%	156 744
Other expenditure	120	140	–	120	120	35	85	243%	140
Total Expenditure	339 860	163 417	–	10 801	10 801	40 854	(30 053)	-74%	165 095
Surplus/(Deficit)	877 927	573 529	–	56 176	56 176	143 382	(87 206)	-61%	573 438
Transfers and subsidies - capital (monetary allocations)	(268 044)	(10 459)	–	(15 702)	(15 702)	(2 615)	(13 087)	500%	(10 368)
Transfers and subsidies - capital (in-kind)	78 860	66 640	–	3 048	3 048	16 660	##	-82%	66 640
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(189 184)	56 181	–	(12 654)	(12 654)	14 045	(26 700)	-190%	56 272
Capital expenditure & funds sources									
Capital expenditure	–	52 222	–	5 775	5 775	13 056	7 281	-56%	4 352
Capital transfers recognised	–	1 314	–	–	–	328	(328)	-100%	109
Borrowing	–	4 880	–	–	–	1 220	(1 220)	-100%	407
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	6 193	–	–	–	1 548	(1 548)	-100%	516
Financial position									
Total current assets	322 170	187 657	–	–	313 090	–	–	–	187 657
Total non current assets	1 180 943	1 119 243	–	–	1 182 591	–	–	–	1 119 243
Total current liabilities	1 245 434	606 135	–	–	1 318 676	–	–	–	606 135
Total non current liabilities	118 715	438 283	–	–	52 019	–	–	–	438 283
Community wealth/Equity	327 745	262 483	–	–	138 374	–	–	–	262 483
Cash flows									
Net cash from (used) operating	(325 322)	76 075	–	(12 719)	113 087	19 019	(94 069)	-495%	76 075
Net cash from (used) investing	14 379	(60 056)	–	402	402	(15 014)	(15 416)	103%	(60 056)
Net cash from (used) financing	–	–	–	4 000	4 000	–	(4 000)	#DIV/0!	–
Cash/cash equivalents at the month/year end	(309 759)	23 515	–	(8 317)	124 985	5 879	(119 106)	-2026%	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	72 797	35 053	14 444	12 410	12 475	12 301	395 172	59 691	614 344
Creditors Age Analysis									
Total Creditors	38 397	28 167	37 763	27 663	11 872	19 769	102 557	854 777	1 130 964

3.1. Budget performance for the period ending 31 SEPTEMBER 2026

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 573 529 396	R -	R 56 175 829	R 56 175 829	R 143 382 414	R -87 206 585	-61%
REVENUE	R 629 709 950	R -	R 43 522 067	R 43 521 352	R 157 427 529	R -113 906 177	-72%
SURPLUS (DEFICIT)	R 56 180 554	R -	R -12 653 762	R -12 654 477	R 14 045 115	R -26 699 592	-190%

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 R43.5 million, with year-to-date revenue amounting to R43.5 million or 30.22% of the total original revenue budget of R 6.9 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 -R155 thousand or 2.75% 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 R35.8 million or 11% 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 48 thousand or 3.4% 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 4.34 million or 10.93% of the original budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R56.2 million, while year-to-date expenditure amounts to R 56.2 million or 9.8% 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 R18.2 million or 8.31% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10 million, while the expenditure to date amounts to R874 thousand or 8.74% 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 R4.4 million or 33.85% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 153.8 million, while the year-to-date expenditure amounts to R13.52 million or 8.79% of the original budget.
- **Other expenditure:** The total original budget amounts to R 163.4 million, while the year-to-date expenditure amounts to R10.8 million or 6.61% 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 SEPTEMBER 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	-	-	-	328	(328)	-100%	109
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	50 909	-	5 775	5 775	12 727	(6 953)	-55%	4 242
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	-	5 775	5 775	13 056	(7 281)	-56%	4 352
Total Capital Expenditure		-	52 222	-	5 775	5 775	13 056	(7 281)	-56%	4 352
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government		-	-	-	182	182	-	182	-	-
Provincial Government		-	1 314	-	-	-	328	(328)	-100%	109
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		-	1 314	-	-	-	328	(328)	-100%	109
Borrowing	6	-	4 880	-	-	-	1 220	(1 220)	-100%	407
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	6 193	-	-	-	1 548	(1 548)	-100%	516

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 5 774 513	R 5 774 513	R 13 055 568	R -7 281 055	-56%

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 19.7 million or 12.12% 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 R3.9 million or 10.21% 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 R5.73 million or 10.1% of the original budget.
- **Trading services:** reflects a total original budget of R 314.5 million, while the year-to-date expenditure amounts to R26.6 million or 8.46% of the original budget.



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

Table: Key Treasury Information as at 31 SEPTEMBER 2026

Bank Bal, Investment - September 2026	OPENING BALANCE 01-09-2026	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-09-2026
CURRENT ACCOUNTS	1 938 745.14	-841 810.09	1 096 935.05
CURRENT ACCOUNT BAVIAANS - ABSA	287 370.24	- 256 461.96	30 908.28
NEW CURRENT ACCOUNT - STANDARD BANK	1 090 018.66	- 26 035.64	1 063 983.02
NEW MOTOR REG ACCOUNT - STANDARD BANK	561 356.24	- 559 312.49	2 043.75
INVESTMENTS	14 875 301.09	-12 869 015.17	2 006 285.92
MONEY MARKET - ABSA	38 172.04	239.91	38 411.95
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 258 541.86	7 490.91	1 266 032.77
FMG CALL ACCOUNT	3 553.42	10.47	3 563.89
MIG CALL ACCOUNT	13 556 482.74	-12 876 756.46	679 726.28
CALL ACCOUNT - STANDARD BANK	18 551.03	0.00	18 551.03

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 September 2026.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

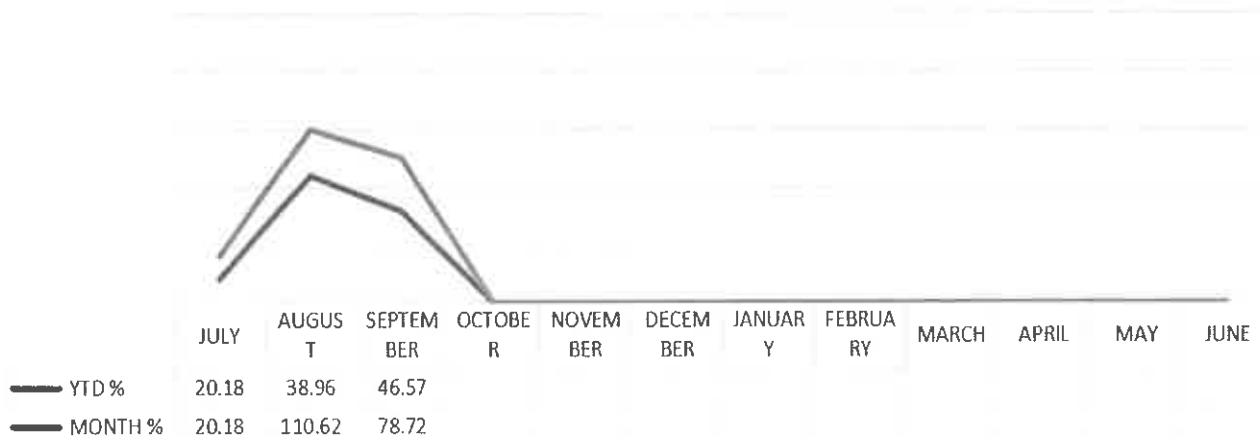
Table: Collection Rate for September 2026.

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
September 2026	37 493	29 515	78.72 %	46.57%

The collection rate for the month of September 2026 was recorded as 78.72% (refer to Annexure A). The average collection rate for the year-to-date is 46.57%. 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.

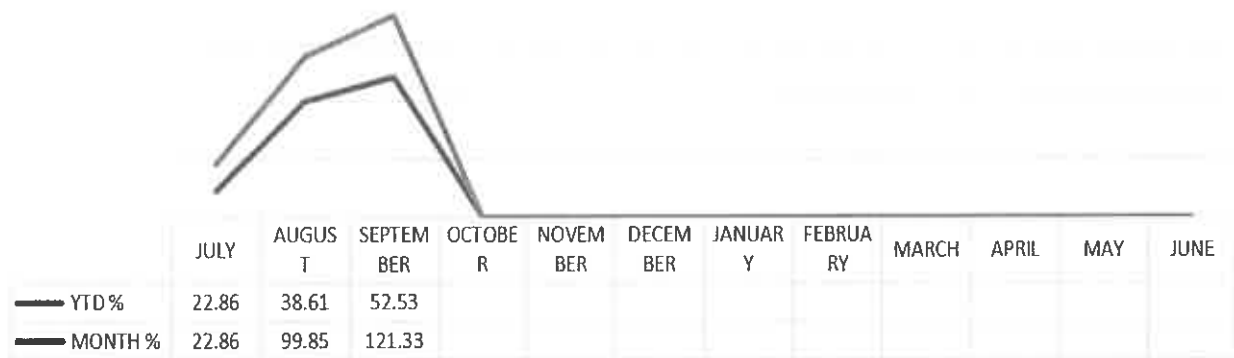
AVERAGE COLLECTION RATE 2026/27



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

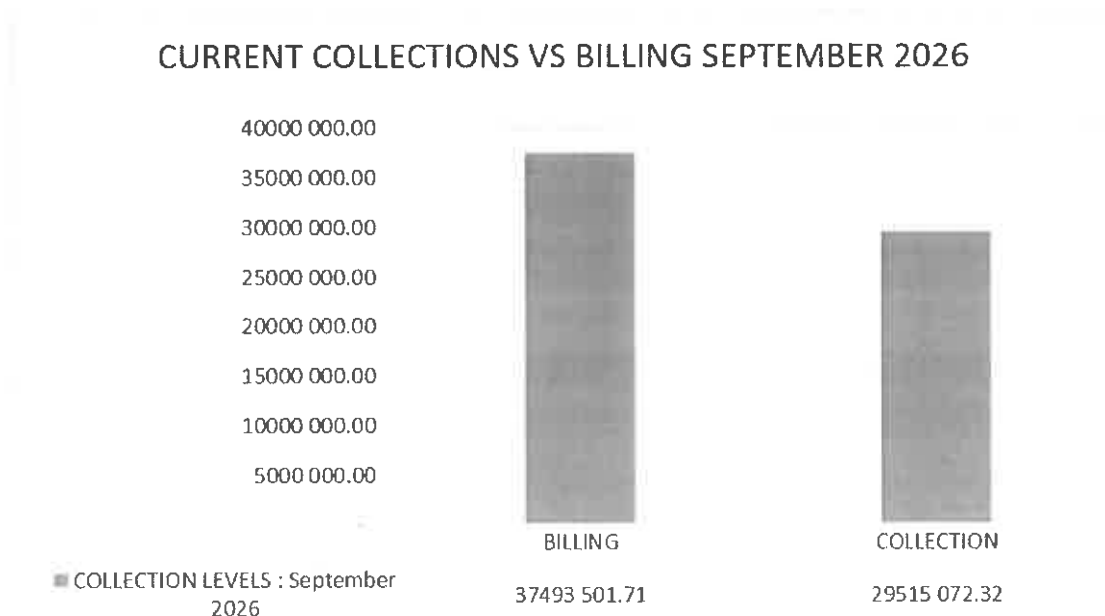
Charts: Average Collection Rates

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

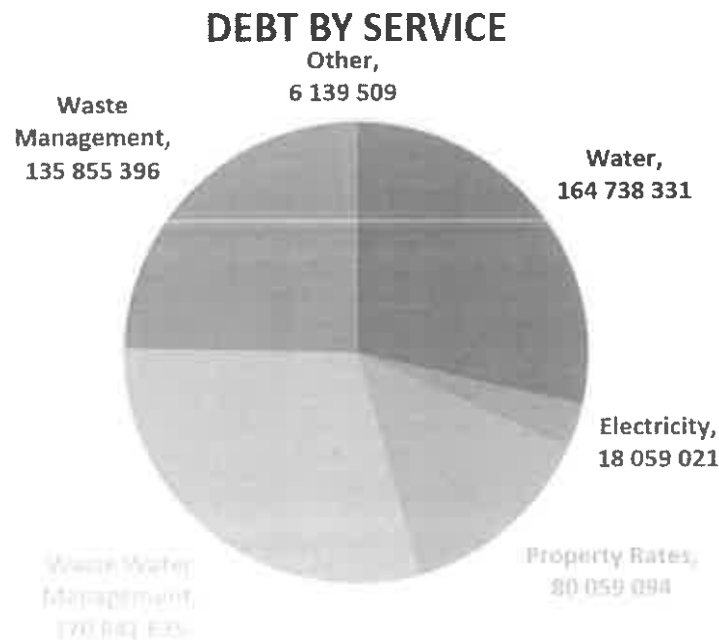


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of September 2026 amounts to R 575 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	9 647 749.98	4 169 619.99	4 231 744.08	3 194 337.94	3 350 184.12	3 689 863.65	3 792 171.35	132 662 660.14	164 738 331.25
	Elec	8 472 496.93	1 811 354.64	1 024 423.76	523 074.70	357 722.06	325 249.98	221 173.06	5 323 525.60	18 059 020.73
	Rates	2 395 818.91	17 829 009.39	881 736.94	678 890.25	830 761.53	615 433.27	580 417.63	56 247 026.49	80 059 094.41
	Sewerage	5 399 257.85	5 982 667.42	3 704 369.09	3 469 678.21	3 348 335.63	3 258 589.10	3 148 217.59	142 530 509.95	170 841 624.84
	Refuse	3 091 776.12	3 414 369.18	2 296 503.06	2 155 510.37	2 122 559.55	2 045 014.19	1 974 405.80	118 755 257.30	135 855 395.57
	Other	126 096.68	59 269.87	75 263.92	47 531.50	40 398.43	40 504.59	36 219.08	5 714 225.19	6 139 509.26
	TOTAL	29 133 196.47	33 266 290.49	12 214 040.85	10 069 022.97	10 049 961.32	9 974 654.78	9 752 604.51	461 233 204.67	575 692 976.06

Debtors owing between 0-30 days amounts to R 29 million, and 30-60 days constitute R 33.3 million. Debtors owing over 210 days constitute R 461.2 million or 80.12%, while the debt over 90 days constitute R 493.6 million or 87.04%. 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	7 476 107.82	3 471 399.18	3 614 455.78	2 782 415.34	2 928 954.46	3 258 106.04	3 441 239.16	128 030 373.40	155 003 051.18
	Elec	1 691 845.88	247 773.37	107 014.21	61 909.89	44 261.88	49 941.28	34 268.42	1 583 546.54	3 820 561.77
	Rates	1 684 121.38	5 104 750.29	634 707.84	457 021.29	483 739.76	420 956.50	395 805.93	24 336 787.67	33 517 890.66
	Sewerage	4 438 807.73	4 316 398.21	3 461 402.84	3 281 942.34	3 150 267.98	3 097 171.55	3 001 441.06	134 870 937.40	159 618 369.11
	Refuse	2 683 268.85	2 615 673.41	2 087 983.68	1 970 761.07	1 924 554.12	1 870 464.95	1 803 962.15	106 689 045.20	121 645 713.43
	Other	92 425.32	39 653.87	56 392.66	29 224.74	33 548.57	33 198.23	27 765.34	3 903 197.46	4 215 406.19
	TOTAL	18 066 576.98	15 795 648.63	9 961 957.01	8 583 274.67	8 565 326.77	8 729 838.55	8 704 482.06	399 413 887.67	477 820 992.34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	1246270.15	403333.97	342743.98	237779.28	260784.07	295901.82	228744.53	1123280.71	4 136 838.51
	Elec	47760.37	45215.52	48990.87	38763.27	24457.07	33069.81	29768.42	105 450.67	373 476.00
	Rates	12 005.91	21 292.43	5 474.58	13 666.28	15 649.40	9 021.29	6 038.10	86 103.13	169 251.12
	Sewerage	127 209.85	104 412.74	80 417.79	62 595.12	75 740.11	54 875.55	52 057.31	694 320.76	1 251 629.23
	Refuse	77 073.82	95 217.62	52 034.30	39 791.04	51 788.90	34 156.74	32 590.38	481 449.09	864 101.89
	Other	5113.1	497.2	108	0	0	0	0	427.15	6 145.45
	TOTAL	1 515 433.20	669 969.48	529 769.52	392 594.99	428 419.55	427 025.21	347 198.74	2 491 031.51	6 801 442.20

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	25 230.52	19 684.53	22 526.33	22 237.05	22 928.93	20 902.85	24 124.92	603 169.94	760 805.07
	Elec	198 196.61	175 760.10	171 644.19	73 830.77	82 520.64	86 495.63	19 601.20	350 803.36	1 158 852.50
	Rates	14 610.00	687 667.03	14 864.20	13 767.45	13 755.03	13 668.93	13 668.93	2 892 939.25	3 664 940.82
	Sewerage	8 640.12	7 869.92	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	338 747.78	393 855.47
	Refuse	83 271.64	83 271.64	83 271.80	80 300.99	80 097.71	80 097.71	80 097.71	6 191 840.32	6 762 249.52
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	329 948.89	974 253.22	300 176.59	197 725.48	207 262.23	208 754.34	145 081.98	10 381 790.37	12 744 993.10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	3 729.18	5 398.48	1 708.68	2 538.92	19 161.88	6 842.30	11 020.09	69 845.13	120 244.66
	Elec	444 734.12	62 239.09	59 306.00	45 333.67	53 159.29	57 017.84	52 789.17	2 281 101.31	3 055 680.49
	Rates	165 943.08	2 361 844.40	112 006.60	104 280.77	99 997.33	92 767.18	93 411.55	18 016 519.25	21 046 770.16
	Sewerage	377.10	9 427.81	377.10	363.65	363.65	363.65	363.65	33 747.98	45 384.59
	Refuse	1 053.96	18 180.15	421.60	406.56	406.56	406.56	406.56	66 327.20	87 609.15
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	116 353.26	116 382.01
	TOTAL	615 866.19	2 457 089.93	173 819.98	152 923.57	173 088.71	157 397.53	157 991.02	20 583 894.13	24 472 071.06

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 129.80	2 672.16	4 923.00	4 830.21	6 049.53	3 893.04	4 089.53	77 831.77	109 419.04
	Elec	5 921.84	1 633.23	2 906.21	519.49	0.00	0.00	0.00	4 197.88	15 178.65
	Rates	1 989.97	4 940.77	998.40	962.36	962.36	660.42	660.42	22 827.77	34 002.47
	Sewerage	6 639.49	5 018.58	4 902.45	5 098.85	4 608.52	4 363.80	4 363.80	192 945.34	227 940.83
	Refuse	4 885.03	3 140.44	2 951.34	2 771.94	2 642.62	2 642.62	2 642.62	134 459.45	156 136.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 261.06	8 261.06
	TOTAL	24 566.13	17 405.18	16 681.40	14 182.85	14 263.03	11 559.88	11 756.37	440 523.27	550 938.11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 169.98	6 521.53	9 601.52	8 518.43	5 743.45	4 389.62	6 756.85	146 504.65	198 206.03
	Elec	20 732.19	15 584.86	14 786.84	16 437.41	6 041.12	6 041.12	990.98	10 226.71	90 841.23
	Rates	10 381.77	8 256.41	6 524.33	4 545.40	3 320.95	1 608.83	1 608.83	28 025.57	64 272.09
	Sewerage	12 203.88	8 303.40	7 735.18	6 658.40	5 664.21	4 729.28	3 272.85	88 272.24	136 839.44
	Refuse	6 584.19	4 144.00	4 134.64	3 599.58	3 193.06	2 221.81	1 486.90	51 275.30	76 639.48
	Other	2 062.00	0.00	0.00	0.00	0.00	0.00	1 603.88	22 860.90	26 526.78
	TOTAL	62 134.01	42 810.20	42 782.51	39 759.22	23 962.79	18 990.66	15 720.29	347 165.37	593 325.05

8. CREDITORS

8.1. Total creditors

Per table SC4 of the M03 September C-schedule, the total accounts payable as at 31 September 2026 amounts to R 1 02 6million. The Eskom reconciliation is included as part of Annexure B, under sub-section 18.7

ANNEXURE A

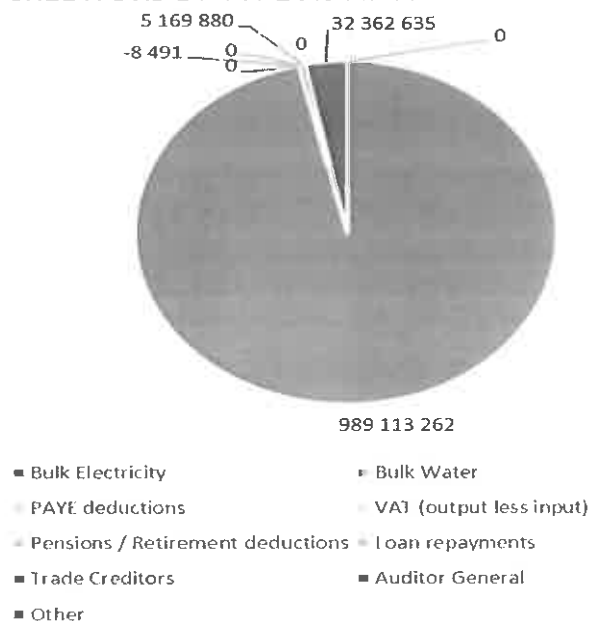
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)

Sept-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	23 967 703	8 120 894	15 337 032	97 298 187	844 389 446	0	0	0	989 113 262
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	28	0	0	-168 087	159 568	0	0	0	-8 491
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	-1 450 000	-450 000	-450 000	-3 800 000	11 319 880	0	0	0	5 169 880
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	5 145 345	4 201 040	4 881 896	9 226 659	8 907 695	0	0	0	32 362 635
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	27 663 076	11 871 934	19 768 928	102 556 759	864 776 589	0	0	0	1 026 637 286

Per table SC4, creditors owed between 0-30 days amounts to R 27 million, 31-60 days amounts to R11 million, 61-90 days amounts to R19 million, and 91-120 days amounts to R102 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 SEPTEMBER 2026



8.2. Pension fund breakdown for September 2026

SEPTEMBER 2026 PENSION FUND BREAKDOWN

PENSION FUND CONTRIBUTIONS

<u>PENSION FUND</u>	<u>CONTRIBUTION OUTSTANDING Due 7 OCTOBER 2026</u>
CONSOLIDATED RETIREMENT FUND	R2 209 166.91
NATIONAL FUND FOR MUN WORKERS	R444 600.64
SALA PENSION FUND	R580 151.36
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R5 751.82
	R3 347 112.87

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

PENSION FUND LATE PAYMENT INTEREST

<u>PENSION FUND</u>	<u>INTEREST OUTSTANDING Accumulated 2019-2024</u>
CONSOLIDATED RETIREMENT FUND	R2 074 891.13
NATIONAL FUND FOR MUN WORKERS	R0.00
SALA PENSION FUND	R2 156 531.20
SAMWU VOORSORG	R0.00
CAPE JOINT	R0.00
MCPF FUND	R435.90
	R4 231 858.23

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

TOTAL OUTSTANDING

CONSOLIDATED RETIREMENT FUND	R4 284 058.04
NATIONAL FUND FOR MUN WORKERS	R444 600.64
SALA PENSION FUND	R2 736 682.56
SAMWU VOORSORG	R73 491.53
CAPE JOINT	R33 950.61
MCPF FUND	R6 187.72
	R7 578 971.10

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

9.1 Current year grants received and expenditure on grant funding

Grants @ September 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 350 000	R 294 279	R 55 721	84.08%
FMG	R 3 000 000	R -	R 3 000 000	R 717 631	R 2 282 369	23.92%
MIG	R 24 743 000	R -	R 7 423 000	R 2 278 441	R 5 144 559	30.69%
WSIG	R 35 000 000	R -	R 12 308 000	R -	R 12 308 000	0.00%
MDRG	R -	R -	R -	R 507 552	R -507 552	#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 77 375 000	R 58 091 903	R 19 283 097	75.08%

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 SEPTEMBER 2026

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

CASH BALANCE B/F AT 01 SEPTEMBER 2026	R 175 303 944
CASH RECEIVED FOR THE PERIOD	R841 810
CASH PAYMENTS MADE FOR THE PERIOD	R 47 931 695
CASH BALANCE AS AT 31 SEPTEMBER 2026	R 176 145 754

The bank balance ended on a positive balance of R 176 145 754 at 31 SEPTEMBER 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 September 2026.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for September were calculated at 7.42, August and July 2026 were calculated at 22.89% and 48.70. While the year-to-date average as at September 2026 was at 28.72

Water Statistics Dr Beyers Naude Municipality

Month	Water pumped to town	Water sold to towns	Loss KI	Loss %
Jul-26	349 920	179 519	170 401	48.70
Aug-26	222 081	171 250	50 831	22.89
Sept-26	267 367	247 538	19 829	7.42
Oct-26				
Nov-26				
Dec-26				
Jan-27				
Feb-27				
Mar-27				
Apr-27				
May-27				
Jun-27				
Total	839 368	598 307	241 061	28.72%

12.1.2. Electricity Losses

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

Electricity Statistics Dr Beyers Naude Municipality

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

13. MUNICIPAL DEBT RELIEF

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 September 2026.

14. SUPPLY CHAIN MANAGEMENT

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

15. C-SCHEDULES

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

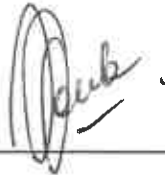
16. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

Dr Beyers Naude Local Municipality EC101

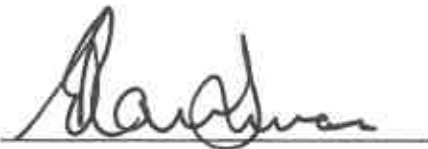
Print Name: (CFO) Mr Jimmy Joubert

Signature: _____



Print Name: (MM) Dr Edward Martin Rankwana

Signature: _____



Date: 14/10/2026



17. 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	189 319.28	68 760.24	28 664.34	0.00	0.00	0.00	0.00	-143 640.84	143 103.02
	Elec	205 320.29	94 453.75	59 505.96	0.00	0.00	0.00	0.00	-2 382.51	356 897.49
	Rates	3 955.50	3 955.50	3 955.50	3 814.50	130 210.91	3 814.50	3 814.50	224 695.68	378 216.59
	Sewerage	248 043.73	130 774.21	35 272.27	0.00	0.00	0.00	0.00	-605.71	413 484.50
	Refuse	28 183.75	16 061.46	2 641.39	0.00	0.00	0.00	0.00	-51.84	46 834.76
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	674 822.55	314 005.16	130 039.46	3 814.50	130 210.91	3 814.50	3 814.50	78 014.78	1 338 536.36

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	5 048.19	2 258.04	0.00	0.00	0.00	0.00	0.00	0.00	7 306.23
	Elec	26 436.84	37 955.96	0.00	0.00	0.00	0.00	0.00	0.00	64 392.80
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	321 300.10	0.00	0.00	0.00	0.00	0.00	0.00	321 300.10
	Refuse	0.00	8 843.35	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	31 485.03	370 357.45	0.00	0.00	0.00	0.00	0.00	0.00	401 842.48
		706 307.58	684 362.61	130 039.46	3 814.50	130 210.91	3 814.50	3 814.50	78 014.78	1 740 378.84

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	24 835.10	19 025.16	33 770.59	12 726.63	22 464.43	9 027.35	3 213.87	-36 000.40	89 062.73
	Elec	648 672.21	202 232.19	159 816.06	81 337.80	15 772.32	2 339.32	2 235.28	-5 451.13	1 106 954.05
	Rates	0.00	21 397.37	0.00	0.00	0.00	0.00	0.00	3 216.56	24 613.93
	Sewerage	25 785.70	41 220.40	12 639.15	18 554.50	16 705.25	7 420.25	735.05	75 791.61	198 851.91
	Refuse	2 084.42	17 015.89	1 593.22	1 192.07	969.40	679.74	679.74	41 234.30	65 448.78
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4 252.50	-4 252.50
	TOTAL	701 377.43	300 891.01	207 819.02	113 811.00	55 911.40	19 466.66	6 863.94	74 538.44	1 480 678.90

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	3 303.91	4 452.22	3 892.33	5 898.43	6 741.02	5 119.94	4 242.42	117 579.58	151 229.85
	Elec	1 550.57	1 550.57	1 550.57	1 713.26	1 713.26	1 713.26	1 713.26	-1 502 767.46	-1 491 262.71
	Rates	2 293.07	8 878 492.64	2 293.35	2 211.45	2 211.45	2 211.45	2 211.45	2 898 352.21	11 790 277.07
	Sewerage	1 836.32	726 275.42	1 459.22	1 407.17	1 407.17	1 863.67	1 407.17	2 051 407.28	2 787 063.42
	Refuse	2 736.06	345 265.25	2 525.26	2 435.16	2 435.16	2 435.16	2 258.39	1 211 672.56	1 571 763.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39
	TOTAL	11 719.93	9 956 036.10	11 720.73	13 665.47	14 508.06	13 343.48	11 832.69	4 776 628.56	14 809 455.02

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	409.66	568.53	75.64	0.00	0.00	0.00	0.00	0.00	1 053.83
	Elec	31 042.06	6 737.16	0.00	0.00	0.00	0.00	0.00	0.00	37 779.22
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	385.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	385.10
	Refuse	491.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491.30
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87 116.17	87 116.17
	TOTAL	32 328.12	7 305.69	75.64	0.00	0.00	0.00	0.00	87 116.17	126 825.62

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	4 197.51	0.33	0.00	0.00	0.00	0.00	0.00	8 395.35
	Elec	947.00	947.00	0.00	0.00	0.00	0.00	0.00	-2 389.29	-495.29
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	4 525.35	0.00	0.00	0.00	0.00	0.00	0.00	4 525.35
	Refuse	0.00	2 529.52	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	5 144.51	12 199.38	0.33	0.00	0.00	0.00	0.00	-2 389.29	14 954.93

Sub total Provincial Departments		1 456 877.57	10 960 794.79	349 655.18	131 290.97	200 630.37	26 624.54	27 511.13	5 013 908.66	18 172 293.31
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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	149 806.09	12 093.78	12 073.48	12 368.27	7 479.85	7 917.88	7 802.71	172 628.26	382 170.32
	Elec	666 613.97	23 502.36	1 904.42	1 711.01	1 711.01	1 711.01	1 711.01	31 713.22	730 578.01
	Rates	6 540.91	5 482.71	1 010.02	23.38	1 135.22	23.38	23.38	-16506.69	-2 267.69
	Sewerage	89 423.54	7 542.23	377.10	363.65	363.65	363.65	363.65	13 379.22	112 176.69
	Refuse	23 359.04	3 443.67	632.40	406.56	406.56	406.56	406.56	21 434.81	50 496.16
	Other	0.00	0.00	456.50	0.00	0.00	0.00	0.00	1 603.59	2 060.09
	TOTAL	935 743.55	52 064.75	16 453.92	14 872.87	11 096.29	10 422.48	10 307.31	224 252.41	1 275 213.58

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	20 027.55	0.02	0.00	0.00	0.00	0.00	0.00	2 508.84	22 536.41
	Rates	13 097.91	78 451.15	13 098.07	12 631.13	12 631.13	12 631.13	12 631.13	4 208 251.89	4 363 423.54
	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	33 125.46	78 451.17	13 098.07	12 631.13	12 631.13	12 631.13	12 631.13	4 210 760.71	4 385 959.93

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	14 221.47	16 800.33	15 168.05	8 432.36	0.00	0.00	0.00	0.00	54 622.21
	Rates	402.09	115 732.16	402.11	387.85	387.85	387.85	387.85	379 441.08	497 528.84
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2 950.42	-2 950.42
	Refuse	0.00	2 529.52	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	14 623.56	135 062.01	15 570.16	8 820.21	387.85	387.85	387.85	391 677.97	566 917.46

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Correctional Services	Water	19 591.29	75.64	75.64	0.00	0.00	0.00	0.00	-135.12	19 607.45
	Elec	53 491.18	18 498.73	24 251.53	2 641.90	0.00	0.00	0.00	0.00	98 883.34
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	13 576.03	4 263.01	4 148.36	0.00	0.00	0.00	0.00	-1 511.11	20 476.29
	Refuse	2 426.97	574.96	456.54	203.28	0.00	0.00	0.00	0.00	3 661.75
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	89 085.47	23 412.34	28 932.07	2 845.18	0.00	0.00	0.00	-1 646.23	142 628.83

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Justice	Water	112.19	0.00	0.00	0.00	0.00	0.00	0.00	-4 600.67	-4 488.48
	Elec	108 252.90	35 638.14	0.00	0.00	0.00	0.00	0.00	0.00	143 891.04
	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	-5 496.46	-5 496.46
	Refuse	736.95	491.30	0.00	0.00	0.00	0.00	0.00	-1 810.71	-582.46
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	109 102.04	36 129.44	0.00	0.00	0.00	0.00	0.00	-11 907.84	133 323.64

Sub total National Departments		1 181 680.00	325 118.71	74 054.22	39 169.38	24 115.27	21 441.48	23 326.29	4 813 127.02	6 504 063.44
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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	7 476 107.82	3 471 399.18	3 614 455.78	2 782 415.34	2 928 954.46	3 258 106.04	3 441 239.16	128 030 373.40	155 003 051.18
	Elec	1 691 845.88	247 773.67	107 014.21	61 909.89	44 261.88	49 941.28	34 268.42	1 583 546.54	3 820 561.77
	Rates	1 684 121.38	5 104 750.29	634 707.84	457 021.29	483 739.76	420 956.50	395 805.93	24 336 787.67	33 517 890.66
	Sewerage	4 438 807.73	4 316 398.21	3 461 402.84	3 281 942.34	3 150 267.98	3 097 171.55	3 001 441.06	134 870 937.40	159 618 369.11
	Refuse	2 683 268.85	2 615 673.41	2 087 983.68	1 970 761.07	1 924 554.12	1 870 464.95	1 803 962.15	106 689 045.20	121 645 713.43
	Other	92 425.32	39 653.87	56 392.66	29 224.74	33 548.57	33 198.23	27 765.34	3 903 197.46	4 215 406.19
	TOTAL	18 066 576.98	15 795 648.63	9 961 957.01	8 583 274.67	8 565 326.77	8 729 838.55	8 704 482.06	399 413 887.67	477 820 992.34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	1246270.15	403333.97	342743.98	237779.28	260784.07	295901.82	226744.53	1123280.71	4 136 838.51
	Elec	47760.37	45215.52	48990.87	38763.27	24457.07	33069.81	29768.42	105 450.67	373 476.00
	Rates	12 005.91	21 292.43	5 474.58	13 666.28	15 649.40	9 021.29	6 038.10	86 103.13	169 251.12
	Sewerage	127 209.85	104 412.74	80 417.79	62 595.12	75 740.11	54 875.55	52 057.31	694 320.76	1 251 629.23
	Refuse	77 073.82	95 217.62	52 034.30	39 791.04	51 788.90	34 156.74	32 590.38	481 449.09	864 101.89
	Other	5113.1	497.2	108	0	0	0	0	427.15	6 145.45
	TOTAL	1 515 433.20	669 969.48	529 769.52	392 594.99	428 419.55	427 025.21	347 198.74	2 491 031.51	6 801 442.20

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	25 230.52	19 684.53	22 526.33	22 237.05	22 928.93	20 902.85	24 124.92	603 169.94	760 805.07
	Elec	198 196.61	175 760.10	171 644.19	73 830.77	82 520.64	86 495.63	19 601.20	350 803.36	1 158 852.50
	Rates	14 610.00	687 667.03	14 864.20	13 767.45	13 755.03	13 668.93	13 668.93	2 892 939.25	3 664 940.82
	Sewerage	8 640.12	7 869.92	7 870.07	7 589.22	7 959.92	7 589.22	7 589.22	338 747.78	393 855.47
	Refuse	83 271.64	83 271.64	83 271.80	80 300.99	80 097.71	80 097.71	80 097.71	6 191 840.32	6 762 249.52
	Other	0	0	0	0	0	0	0	4 289.72	4 289.72
	TOTAL	329 948.89	974 253.22	300 176.59	197 725.48	207 262.23	208 754.34	145 081.98	10 381 790.37	12 744 993.10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	3 729.18	5 398.48	1 708.68	2 538.92	19 161.88	6 842.30	11 020.09	69 845.13	120 244.66
	Elec	444 734.12	62 239.09	59 306.00	45 333.67	53 159.29	57 017.84	52 789.17	2 281 101.31	3 055 680.49
	Rates	165 943.08	2 361 844.40	112 006.60	104 280.77	99 997.33	92 767.18	93 411.55	18 016 519.25	21 046 770.16
	Sewerage	377.10	9 427.81	377.10	363.65	363.65	363.65	363.65	33 747.98	45 384.59
	Refuse	1 053.96	18 180.15	421.60	406.56	406.56	406.56	406.56	66 327.20	87 609.15
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	116 353.26	116 382.01
	TOTAL	615 866.19	2 457 089.93	173 819.98	152 923.57	173 088.71	157 397.53	157 991.02	20 583 894.13	24 472 071.06

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 129.80	2 672.16	4 923.00	4 830.21	6 049.53	3 893.04	4 089.53	77 831.77	109 419.04
	Elec	5 921.84	1 633.23	2 906.21	519.49	0.00	0.00	0.00	4 197.88	15 178.65
	Rates	1 989.97	4 940.77	998.40	962.36	962.36	660.42	660.42	22 827.77	34 002.47
	Sewerage	6 639.49	5 018.58	4 902.45	5 098.85	4 608.52	4 363.80	4 363.80	192 945.34	227 940.83
	Refuse	4 885.03	3 140.44	2 951.34	2 771.94	2 642.62	2 642.62	2 642.62	134 459.45	156 136.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 261.06	8 261.06
	TOTAL	24 566.13	17 405.18	16 681.40	14 182.85	14 263.03	11 559.88	11 756.37	440 523.27	550 938.11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 169.98	6 521.53	9 601.52	8 518.43	5 743.45	4 389.62	6 756.85	146 504.65	198 206.03
	Elec	20 732.19	15 584.86	14 786.84	16 437.41	6 041.12	6 041.12	990.98	10 226.71	90 841.23
	Rates	10 381.77	8 256.41	6 524.33	4 545.40	3 320.95	1 608.83	1 608.83	28 025.57	64 272.09
	Sewerage	12 203.88	8 303.40	7 735.18	6 658.40	5 664.21	4 729.28	3 272.85	88 272.24	136 839.44
	Refuse	6 584.19	4 144.00	4 134.64	3 599.58	3 193.06	2 221.81	1 486.90	51 275.30	76 639.48
	Other	2 062.00	0.00	0.00	0.00	0.00	0.00	1 603.88	22 860.90	26 526.78
	TOTAL	62 134.01	42 810.20	42 782.51	39 759.22	23 962.79	18 990.66	15 720.29	347 165.37	593 325.05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	484 489.31	149 179.02	157 232.44	105 025.38	69 876.50	77 762.81	62 937.27	2 506 012.70	3 612 515.43
	Elec	4 286 729.88	824 831.96	357 578.85	190 443.87	128 085.47	86 920.71	78 095.32	2 466 967.46	8 419 653.52
	Rates	480 477.32	536 746.53	86 401.94	65 578.39	66 760.14	57 681.81	50 155.56	3 166 373.12	4 510 174.81
	Sewerage	426 329.26	295 336.04	87 767.56	85 105.31	85 255.17	79 848.48	76 623.83	4 181 524.04	5 317 789.69
	Refuse	175 620.14	197 987.00	57 856.89	53 642.12	56 065.46	51 502.34	49 874.79	3 852 214.29	4 494 763.03
	Other	26 467.51	19 118.80	18 306.76	18 306.76	6 849.86	7 306.36	6 849.86	1 574 775.06	1 677 980.97
	TOTAL	5 880 113.42	2 023 199.35	765 144.44	518 101.83	412 892.60	361 022.51	324 536.63	17 747 866.67	28 032 877.45

GRAND TOTAL 29 133 196.47 33 266 290.49 12 214 040.85 10 069 022.97 10 049 961.32 9 974 654.78 9 752 604.51 461 233 204.67 575 692 976.06

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	9 647 749.98	4 169 619.99	4 231 744.08	3 194 337.94	3 350 184.12	3 689 863.65	3 792 171.35	132 662 660.14	164 738 331.25
	Elec	8 472 496.93	1 811 354.64	1 024 423.76	523 074.70	357 722.06	325 249.98	221 173.06	5 323 525.60	18 059 020.73
	Rates	2 395 818.91	17 829 009.39	881 736.94	678 890.25	830 761.53	615 433.27	580 417.63	56 247 026.49	80 059 094.41
	Sewerage	5 399 257.85	5 982 667.42	3 704 369.09	3 469 678.21	3 348 335.63	3 258 589.10	3 148 217.59	142 530 509.95	170 841 624.84
	Refuse	3 091 776.12	3 414 369.18	2 296 503.06	2 155 510.37	2 122 559.55	2 045 014.19	1 974 405.80	118 755 257.30	135 855 395.57
	Other	126 096.68	59 269.87	75 263.92	47 531.50	40 398.43	40 504.59	36 219.08	5 714 225.19	6 139 509.26
	TOTAL	29 133 196.47	33 266 290.49	12 214 040.85	10 069 022.97	10 049 961.32	9 974 654.78	9 752 604.51	461 233 204.67	575 692 976.06

ANNEXURE A

Top 20 Debtors September 2026

Account Name	Account Number	EFF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
PROVINCIAL BUILDING EFF 1226	1508660000	1508660000	7 388.40	7 388.40	7 388.40	7 120.40	7 120.40	7 120.40	7 120.40	1 299 201.72	1 309 889.82
VODACOM	1101228000	1101228000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 276 081.25	1 276 081.25
MARG BOLIGELO	1508660000	1508660000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 151 775.30	1 151 775.30
MONTEGOFIELDS	1508660000	1508660000	5 274.00	5 274.00	5 274.00	5 086.00	5 086.00	5 086.00	5 086.00	988 725.88	1 004 891.88
MARR HEYDENRICH	1700017300	1700017300	0.00	906 255.00	0.00	0.00	0.00	0.00	0.00	0.00	906 255.00
STEYLERMILL MUNICIPALITY	1108660000	1401814000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	881 767.19	881 767.19
VODACOM	1508660000	1570216000	0.00	243 688.80	0.00	0.00	0.00	0.00	0.00	536 987.80	779 585.80
MDGRAAF PROP CC	3200000000	3200000000	6 410.90	6 410.90	6 410.90	6 182.15	6 182.15	6 182.15	6 182.15	723 476.80	767 488.80
SENTECH LTD SOC	1101090000	1101090000	0.00	765 784.80	0.00	0.00	0.00	0.00	0.00	0.00	765 784.80
VODACOM (PTY) LTD BS 1566	1201800000	1201800000	6 410.90	6 410.90	6 410.90	6 182.15	6 182.15	6 182.15	6 182.15	605 681.00	649 592.80
IBC	1201800000	1201800000	2 988.75	2 988.75	2 988.75	2 854.15	2 854.15	2 854.15	2 854.15	562 982.30	588 278.20
VODACOM	1201800000	1201800000	256 964.20	1 149.00	1 045.67	337.20	3 749.08	3 988.18	3 493.88	279 576.80	590 109.48
NASIDEPARTMENT PUBLIC WORKS	7101030000	7101030000	0.00	536 365.80	0.00	0.00	0.00	0.00	0.00	0.00	536 365.80
MR BRENDON READ	2001200000	1801578000	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	5 948.40	484 300.20	535 945.20
WJL BRUNNER FAMILY TRUST	1101090000	1101090000	0.00	511 050.40	0.00	0.00	0.00	0.00	0.00	0.00	511 050.40
MARNEUS AHMAD	7101030000	7101030000	21 100.50	9 894.50	4 460.80	10 388.20	7 056.60	10 770.80	6 313.80	421 953.40	481 965.80
BARRETT PTY LTD	1101090000	1101090000	95 981.50	47 154.20	45 536.80	42 791.10	40 818.50	44 514.10	40 128.00	110 876.70	467 731.20
VOGROTRADING 50 BK	1101090000	1331320000	947.00	947.00	947.00	913.20	913.20	913.20	913.20	489 352.40	485 945.20
FIRST NATIONAL BANK	3200000000	3200000000	41 383.80	221.88	240.10	682.60	2 303.90	12 917.80	13 316.20	375 040.40	446 072.80
MDGRAAF PROP CC	1101090000	1101090000	0.00	400 885.20	0.00	0.00	0.00	0.00	0.00	0.00	400 885.20
			460 810.00	3 477 714.00	86 634.20	88 416.00	88 714.60	106 487.00	97 541.40	10 016 634.30	14 472 445.70

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : SEPTEMBER 2026

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	359 369.70	5 251 794.05	1461.39
Services			
Billed Electricity	8 534 355.17	7 594 533.04	88.99
Prepaid Electricity	7 609 341.26	7 609 341.26	100.00
Refuse Removal	3 267 145.64	1 426 642.86	43.67
Sewerage / Sanitation	4 884 731.01	2 762 893.15	56.56
Water	11 096 729.75	3 025 305.24	27.26
Other (Specify) e.g.			
Housing rental	83 574.46	83911.36	100.40
Rental of facilities and equipment	22 954.51	22 954.51	100.00
Fines	18 085.00	18 085.00	100.00
Licences and permits	121 706.30	121 706.30	100.00
Service connections and reconnections	12 819.52	12 819.52	100.00
Plan approval fees	15 772.62	15 772.62	100.00
Cemetery fees	15 506.63	15 506.63	100.00
Tender receipts	4 736.20	4 736.20	100.00
Library fees	0.00	0.00	#DIV/0!
Private works	1 260.50	1 260.50	100.00
Sundries	162 011.71	264 408.35	163.20
Agency services	1 283 399.67	1 283 399.67	100.00
Interest earned - external investments	2.06	2.06	100.00
	37 493 501.71	29 515 072.32	78.72

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION						
OVERTIME REPORT	SEPTEMBER 2026	Jul-26	Aug-26	Sept-26	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	1 686.52	10 902	8 943	21 531	0	100 000
132710210243	PARKS RECREATION GROUNDS	0	311 308	215 494	526 802	0	178 554
132750210243	REFUSE REM WASTE MANAGEMENT	0	65 227	187 915	253 142	0	1 585 954
142910210243	TRAFFIC CONTROL	0	53 386	55 903	109 289	0	650 000
163110210243	DIRECTOR : FINANCIAL SERVICES	0	49 819	76 437	126 256	0	350 000
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 820	19 908	24 728	0	330 000
183620210243	PUBLWORKS: STREETS	0	16 850	5 644	22 494	0	250 000
183670210243	SEWERAGE	0	127 255	151 904	279 159	0	1 458 211
183690210243	WATER SERVICE	1 404	182 868	199 715	383 987	0	1 991 436
193810210243	ELECTRICITY DISTRIBUTION	0	148 152	142 251	290 403	0	1 900 000
132770210243	AIRPORT	0	0	0	0	0	0
142810210243	FIRE BRIGADE	0	87 994	101 246	189 241	0	500 000
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	0	0
142820210243	FIRE CACADU	0	0	0	0	0	0
112220210243	EXECUTIVE SUPPORT	0	19 110	19 019	38 129	0	50 000
183660210243	WORKSHOP - CARPENTER	0	0	0	0	0	0
GRAND TOTAL		3 091	1 077 691	1 184 378	2 265 160	0	9 344 155

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

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug-26	Sept-26	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	440 941	0	34 214	36 714	35 549	106 477	36 745
ALLOWANCE - TRAVELLING ALLOW	4 989 543	0	420 244	453 977	456 234	1 330 455	415 795
ALLOWANCE - RELOCATION	36 676	0	0	0	0	0	3 056
DANGER ALLOWANCE	804 939	0	89 032	89 032	89 032	267 096	67 078
COVID-19 ALLOWANCE	1 920 853	0	0	0	0	0	160 071
BARGAINING COUNCIL: Senior Management	316	0	26	26	26	79	26
BONUSES	16 949 979	0	10 530	0	23 576	34 106	1 412 498
CONTRIBUTIONS - MEDICAL AID FD	10 456 215	0	830 977	823 896	820 486	2 475 359	871 351
CONTRIBUTIONS - PENSION FUND	25 412 307	0	2 136 814	2 242 065	2 264 713	6 643 592	2 117 692
INSURANCE: GROUP LIFE	9 256	0	790	790	790	2 370	771
INSURANCE: UIF	1 018 248	0	80 721	80 766	82 007	243 494	84 854
LEVY - BARGAINING[IND] COUNCIL	114 980	0	9 747	11 056	11 148	31 951	9 582
OVERTIME	9 444 155	0	3 091	1 077 691	1 184 378	2 265 160	787 013
SALARIES & WAGES	144 792 058	0	11 672 701	12 881 872	12 905 478	37 460 051	12 066 005
SALARIES: Senior Management	2 817 412	0	280 626	487 959	290 726	1 059 311	234 784
REMUNERATION OF COUNCILLORS	1 076 278	0	86 400	874 209	874 209	1 834 818	89 690
Grand Total	220 284 156	0	15 655 913	19 060 053	19 038 353	53 754 318	18 357 013

ANNEXURE A

REPAIRS AND MAINTENANCE SEPTEMBER 2026

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-26	Aug-26	Sept-26	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	434 783	0	0	136 235	1 538	137 773	36 232
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	0	0	347	0	0	347	0
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 608 696	0	708 814	66 346	171 707	946 867	217 391
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	86 957	0	9 689	4 876	5 899	20 464	7 246
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	347 826	0	0	0	0	0	28 986
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	1 391 304	0	0	1 304	32 416	33 721	115 942
9/246-6-9	ELECTR DISTRIBUTION NETWORK	434 783	0	0	0	60 981	60 981	36 232
9/244-10-16	FLUSHING RESERVOIRS	86 957	0	0	0	0	0	7 246
9/225-21-25	GENERAL MAINTENANCE	0	0	0	0	0	0	0
9/225-22-26	GENERAL MAINTENANCE	0	0	19 744	0	0	19 744	0
9/244-5-9	GENERAL MAINTENANCE	1 043 478	0	30 500	10 012	58 642	99 154	86 957
9/246-8-8	GENERAL MAINTENANCE	86 957	0	0	0	0	0	7 246
9/246-89-92	GENERAL MAINTENANCE	434 783	0	0	0	0	0	36 232
9/246-11-16	IGG METER REPLACEMENT	86 957	0	0	0	0	0	7 246
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0	0
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	0	0	0	0	0	0	0
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 304 348	0	0	184 751	419 486	604 237	108 696
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	269 565	0	0	49 439	85 496	134 935	22 464
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	14 200	0	25 237	39 437	3 623
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	3 320	0	3 320	2 174
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	695 652	0	2 873	4 799	37 081	44 753	57 971
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	869 565	0	194 229	197 620	36 023	427 871	72 464
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	43 478	0	0	0	0	0	3 623
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	260 870	0	1 220	0	145	1 365	21 739
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	26 087	0	0	0	16 315	16 315	2 174
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 174	0	0	15 099	0	15 099	4 348
9/216-31-33	MATERIALS, STORES REQUIREMNT	8 696	0	0	0	0	0	725
9/217-3-3	MATERIALS, STORES REQUIREMNT	43 478	0	0	13 739	0	13 739	3 623
9/218-7-11	MATERIALS, STORES REQUIREMNT	173 913	0	0	94 580	55 506	150 087	14 493
9/218-16-27	MATERIALS, STORES REQUIREMNT	200 000	0	0	14 416	0	14 416	16 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	217 391	0	6 867	44 998	15 224	67 089	18 116
9/225-12-17	MATERIALS, STORES REQUIREMNT	43 478	0	6 778	15 002	2 764	24 544	3 623
9/228-3-6	MATERIALS, STORES REQUIREMNT	43 478	0	0	0	0	0	3 623
9/231-8-11	MATERIALS, STORES REQUIREMNT	130 435	0	0	25 324	5 850	31 174	10 870
9/234-15-17	MATERIALS, STORES REQUIREMNT	17 391	0	7 092	13 582	2 186	22 859	1 449
9/236-7-12	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 560	0	5 560	1 449
9/237-5-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	1 212	0	1 212	1 449
9/239-4-6	MATERIALS, STORES REQUIREMNT	17 391	0	0	5 501	0	5 501	1 449
9/240-3-5	MATERIALS, STORES REQUIREMNT	17 391	0	0	2 554	0	2 554	1 449
9/241-3-5	MATERIALS, STORES REQUIREMNT	0	0	0	0	0	0	0
9/242-8-15	MATERIALS, STORES REQUIREMNT	8 696	0	0	1 922	0	1 922	725
9/244-17-25	MATERIALS, STORES REQUIREMNT	260 870	0	3 087	6 305	20 550	29 942	21 739
9/246-19-26	MATERIALS, STORES REQUIREMNT	869 565	0	1 996	66 081	42 853	110 930	72 464
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	0	14 493
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	240	2 973	3 213	14 493
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	1 711	316	2 027	14 493
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	5 329	26 530	0	31 859	14 493
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	173 913	0	0	0	0	0	14 493
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	973	0	973	36 232
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	434 783	0	0	0	0	0	36 232
9/222-5-9	REPAIRS - FENCING	86 957	0	0	0	0	0	7 246
9/237-3-4	REPAIRS - ASPHALT SURFACES	1 739 130	0	106 737	83 340	116 063	306 140	144 928
9/237-10-11	REPAIRS - REGRAVELLING OF UNPAVED ROADS	869 565	0	0	0	0	0	72 464
9/242-3-9	RETICULATION NETWORK - SEWERAGE	2 608 696	0	0	0	1 716	1 716	217 391
9/242-3-394	RETICULATION NETWORK - SEWERAGE	31 304 348	0	758	2 434 017	2 434 923	4 869 699	2 608 696
9/244-7-13	RETICULATION NETWORK - WATER	2 434 783	0	1 714	223 067	101 402	326 184	202 899
9/270-3-3	REPAIRS FENCING - CEMETRIES	869 565	0	0	0	0	0	72 464
9/242-4-10	SLUDGE AR WWWTW AB GRT	0.00	0	0	0	0	0	0
9/246-66-66	STREET LIGHTS	217 391	0	0	1 704	0	1 704	18 116
9/244-8-14	VALVES AND HYDRANTS	260 870	0	0	0	0	0	21 739
Grand Total		54 852 176	0	1 121 973	3 756 158	3 753 292	8 631 424	4 571 015

ANNEXURE A

DETAIL OF OTHER REVENUE - SEPTEMBER 2026

	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26	Sept-26
RENTAL OF FACILITIES AND EQUIPMENT	1 594 574	0	599 232	462 274	63 616	73 342
INTEREST EARNED OUTSTANDING DEBTORS	28 344 878	0	7 912 024	2 552 342	2 687 653	2 672 030
FINES, PENALTIES AND FORFEITS	-1 860 490	0	103 748	53 453	32 610	17 685
LICENCES AND PERMITS	1 534 445	0	352 058	127 966	109 089	115 003
AGENCY SERVICES	2 386 188	0	768 281	253 421	276 232	238 628
OTHER REVENUE	3 287 297	0	-591 831	-538 366	-175 899	122 433
TOTAL REVENUE	35 286 892	0	9 143 512	2 911 089	2 993 302	3 239 121
OTHER REVENUE						
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-26	Aug-26	Sept-26
ADMIN CHARGES	179 131	0	64 931	16 304	28 989	19 639
BUILDING PLAN FEES	145 546	0	58 095	23 825	18 497	15 773
COMMISSION VAT APPLICABLE	243 536	0	88 338	28 873	29 568	29 898
FIRE BRIGADE FEES	20 417	0	9 563	2 940	4 203	2 420
GRAVE PLOTS	102 249	0	53 527	11 279	26 741	15 507
INSURANCE REFUND	0	0	0	0	0	0
SALE OF ASSETS	-4 063 690	0	0	0	0	0
LANDING FEES	0	0	0	0	0	0
LIBRARY FEES	0	0	0	0	0	0
POSTERS	150	0	838	459	379	0
SUNDRY INCOME	5 218 591	0	-1 291 392	-726 831	-410 753	-153 809
SURPLUS CASH	-20 696	0	746	11	502	233
TENDER DOCUMENT	25 986	0	5 319	0	583	4 736
SURCHARGE ON SERV	1 427 263	0	347 573	78 089	104 480	165 004
SURCHARGE - WATER	-285 872	0	-6 705	-1 794	-4 120	-791
VALUATION CERTIFICATES	288 778	0	74 164	27 266	24 336	22 562
WORK DONE FOR PVT PERSONS	5 908	0	3 172	1 216	696	1 261
TOTAL OTHER REVENUE	3 287 297	0	-591 831	-538 366	-175 899	122 433

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - SEPTEMBER 2026

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	YTD Totals	Available Budget
DEBT IMPAIRMENT	1 250 000	0	0	0	0	0	1 250 000
DEPRECIATION	10 000 000	0	4 429 464	4 484 413	4 392 521	13 306 398	-3 306 398
CONTRACTED SERVICES	22 557 391	0	571 521	6 529 441	133 635	7 234 597	15 322 794
OTHER EXPENDITURE	235 508 868	0	27 473 610	25 797 578	20 142 245	73 413 432	162 095 436
TOTAL EXPENDITURE	269 316 259	0	32 474 595	36 811 432	24 668 401	93 954 428	175 361 831

		Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	YTD Totals	Available Budget
CONTRACTED SERVICES	Vote Number	22 557 391	0	571 521	6 529 441	133 635	7 398 469	16 252 400
SECURITY SERV - ACCESS CONTROL	9/222-6-10	0	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/225-10-14	7 408 696	0	0	1 167 277	0	1 167 277	6 241 419
SECURITY SERV - ACCESS CONTROL	9/226-5-9	0	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/233-8-15	626 087	0	0	419 882	0	419 882	206 205
SECURITY SERV - ACCESS CONTROL	9/244-11-17	5 060 870	0	0	3 039 190	0	3 039 190	2 021 680
SECURITY SERV - ACCESS CONTROL	9/246-14-19	0	0	0	0	0	0	0
SECURITY SERV - ACCESS CONTROL	9/284-5-6	2 713 043	0	0	1 785 173	0	1 785 173	927 870
CONSULTANCY SERVICES	9/233-20-37	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/233-20-164	20 000	0	0	0	0	0	20 000
CONSULTANCY SERVICES	9/233-20-165	347 826	0	0	0	0	0	347 826
CONSULTANCY SERVICES	9/233-21-44	1 826 087	0	469 761	46 000	8 352	524 113	1 301 974
CONTRACTED SERVICES	9/201-32-52	521 739	0	0	0	0	0	521 739
CONTRACTED SERVICES	9/205-9-23	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/205-26-26	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/206-4-4	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/207-2-2	26 087	0	0	1 300	0	1 300	24 787
CONTRACTED SERVICES	9/207-2-11	20 000	0	0.00	2 575	0	2 575	17 425
CONTRACTED SERVICES	9/208-4-12	50 000	0	16 500	0	0	16 500	33 500
CONTRACTED SERVICES	9/208-5-395	50 000	0	0	0	1 800	1 800	48 200
CONTRACTED SERVICES	9/212-1-12	100 000	0	5 217	1 260	26 640	33 116	66 884
CONTRACTED SERVICES	9/212-1-13	100 000	0	0	0	0	0	100 000
CONTRACTED SERVICES	9/212-10-12	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	86 957	0	0	0	2 973	2 973	83 984
CONTRACTED SERVICES	9/212-4-5	217 391	0	0	0	0	0	217 391
CONTRACTED SERVICES	9/212-5-6	43 478	0	0	0	0	0	43 478
CONTRACTED SERVICES	9/212-6-7	17 391	0	0	0	0	0	17 391
CONTRACTED SERVICES	9/212-7-8	43 478	0	0	0	0	0	43 478
CONTRACTED SERVICES	9/212-8-9	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-9-391	304 348	0	0	0	0	0	304 348
CONTRACTED SERVICES	9/212-41-41	86 957	0	16 439	0	25 724	42 163	44 794
CONTRACTED SERVICES	9/216-9-399	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/225-7-9	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/231-3-3	173 913	0	50 660	57 305	0	107 965	65 948

CONTRACTED SERVICES	9/233-117-140	434 783	0	0	0	0	0	434 783
CONTRACTED SERVICES	9/234-13-15	173 913	0	0	5 329	56 500	61 829	112 084
CONTRACTED SERVICES	9/237-10-11	869 565	0	0	0	0	0	869 565
CONTRACTED SERVICES	9/238-2-6	43 478	0	0	1 667	0	1 667	41 811
CONTRACTED SERVICES	9/239-2-4	17 391	0	12 945	2 484	0	15 429	1 962
CONTRACTED SERVICES	9/242-20-44	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-9-15	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/242-43-47	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/244-23-19	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-8-11	869 565	0	0	0	0	0	869 565
CONTRACTED SERVICES	9/246-90-93	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-91-94	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/246-94-97	217 391	0	0	0	0	0	217 391
CONTRACTED SERVICES	9/247-3-3	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/248-19-19	86 957	0	0	0	11 646	11 646	75 311
CONTRACTED SERVICES	9/248-104-108	0	0	0	0	0	0	0
CONTRACTED SERVICES	9/286-10-10	1 043 478	0	0	61 306	95 286	156 592	886 886
CONTRACTED SERVICES	9/289-5-7	50 000	0	0	1 880	5 400	7 280	42 720

DESCRIPTION	Original Budget	Adjustment Budget	Jul-26	Aug-26	Sept-26	YTD Totals	Available Budget
CONSUMABLES	106 814	0	43 184	7 563	6 566	57 313	49 501
TRAFFIC: SPEED FINES	4 392 083	0	0	0	468 160	468 160	3 923 923
SPCA GRANT EXPENDITURE	20 000	0	0	0	0	0	20 000
COMMISSION - TRAVEL AGENCY	0	0	0	0	0	0	0
BULK PURCHASES - ELECTRICITY	148 700 986	0	20 394 120	17 999 808	12 882 050	51 275 977	97 425 009
BULK PURCHASES - GREEN ENERGY	2 025 745	0	0	0	0	0	2 025 745
GOVERNMENT INFORMATION SYSTEM	0	0	0	0	0	0	0
TOURISM GRANT	120 000	0	0	0	120 000	120 000	0
PAUPER BURIALS - COUNCIL	0	0	0	0	0	0	0
FURNITURE AND OFFICE EQUIPMENT LEASES	4 006 538	0	543 509	333 887	228 632	1 106 028	2 900 510
RENTAL OF EQUIPMENT	1 739 130	0	0	0	0	0	1 739 130
OPERATING LEASE OF VEHICLES	7 551 628	0	0	1 379 364	689 682	2 069 046	5 482 582
ADVERTISING, PUBLICITY AND MARKETING	769 564	0	769 564	30 551	34 839	834 955	-65 391
BANK CHARGES	516 666	0	53 999	54 835	55 036	163 870	352 796
CASHIER SHORTAGES	5 000	0	0	2 459	-2 315	144	4 856
THIRD PARTY VENDORS	1 575 832	0	0	103 241	100 319	203 560	1 372 272
POSTAGE/STAMPS/FRANKING MACHINES	443 479	0	0	0	0	0	443 479
TELEPHONE, FAX, TELEGRAPH AND TELEX	949 354	0	117 353	117 136	117 136	351 625	597 729
ENTERTAINMENT:EXECUTIVE MAYOR	30 000	0	4 400	0	6 579	10 979	19 021
ENTERTAINMENT:SENIOR MANAGEMENT	150 000	0	24 349	45 329	11 366	81 044	68 956
EXTERNAL AUDIT FEES	7 624 039	0	0	36 146	833 522	869 668	6 754 371
DATA LINES	434 783	0	347	136 235	1 538	138 120	296 663
NETWORK EXTENSIONS	434 783	0	0	0	60 981	60 981	373 803
SOFTWARE LICENCES	4 695 653	0	718 503	72 526	210 023	1 001 052	3 694 601
INSURANCE BROKERS FEES	826 088	0	766 339	0	2 174	768 512	57 576
INSURANCE - GENERAL PREMIUMS	904 349	0	877 126	0	0	877 126	27 223
LEARNERSHIPS AND INTERNSHIPS	0	0	0	180 980	-245 811	-64 830	64 830
LEVY - WATER RESEARCH FUND: DWAF	434 783	0	0	0	0	0	434 783
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 348	0	194 976	25 158	5 763	225 897	78 452
MUNICIPAL SERVICES	26 190 432	0	1 860 931	3 186 154	2 904 136	7 951 221	18 239 211
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTIONS	0	0	0	0	0	0	0
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS	921 739	0	149 558	304 335	0	453 893	467 846
REMUNERATION TO WARD COMMITTEES	0	0	80 250	78 750	69 750	228 750	-228 750
SAMPLES AND SPECIMENS	4 617 740	0	34 637	490 423	120 899	645 959	3 971 781
CHEMICALS	1 455 691	0	155 557	0	0	155 557	1 300 134
LEVY - SETA SKILLS DEVELOPMENT	1 900 316	0	155 084	179 773	163 480	498 337	1 401 979
TRAVELLING AND SUBSISTENCE - COUNCIL	750 000	0	39 288	39 080	16 588	94 955	655 045
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	3 906 957	0	234 042	233 856	198 484	666 381	3 240 576
VEHICLE TRACKING	260 870	0	0	0	84 186	84 186	176 684
WET FUEL	6 650 000	0	256 494	751 610	988 437	1 996 542	4 653 458
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	43 478	0	0	0	0	0	43 478
ACHIEVEMENTS AND AWARDS - SPU PROJECT	50 000	0	0	8 380	10 044	22 426	27 574
WORKMAN'S COMPENSATION	0	0	0	0	0	0	0
TOTAL OTHER EXPENDITURE	235 508 868	0	27 473 610	25 797 578	20 142 245	73 417 434	162 091 434

ANNEXURE A

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

Sept-26

	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
Detail									
Bulk Electricity	23 967 703	8 120 894	15 337 032	97 298 187	844 389 446	0	0	0	989 113 262
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	28	0	0	-168 087	159 568	0	0	0	-8 491
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	-1 450 000	-450 000	-450 000	-3 800 000	11 319 880	0	0	0	5 169 880
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	5 145 345	4 201 040	4 881 896	9 226 659	8 907 695	0	0	0	32 362 635
Auditor General	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	27 663 076	11 871 934	19 768 928	102 556 759	864 776 589	0	0	0	1 026 637 286

TOP 10 CREDITORS SEPTEMBER 2026

	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
Detail					
ESKOM HOLDINGS LTD	77444489	-2000000	43779486	945333776	1 064 557 751
UTILITY CONSULTING SOLUTION	2 000 000	2 000 000	2 000 000	5 000 000	11 000 000
COMPENSATION COMMISSIONER	0	24 722	1 116 476	5 362 489	6 503 687
CCS JU	4 772 889	0	0	0	4 772 889
BATY JV CIVIL ENGINEERS	0	0	1 451 023	1 858 254	3 309 277
SALGA	0	0	-1 000 000	4 295 457	3 295 457
SYNTELL NETWORKS (PTY) LTD	242 006	296 378	0	2 473 305	3 011 689
QPOINT GROUP PTY LTD	0	0	0	2 946 334	2 946 334
DEPARTEMENT WATERWESE	0	0	0	2 782 106	2 782 106
SERVIPX 72 CC	35 970	1 655 460	75 049		1 766 479

TRADE CREDITORS ANALYSIS

Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	22 323	0	0	0	0	22 323
A & D POWER CC	40 458	29 670	0	0	0	70 128
ADSACTIVE(PTY) T/A PDK	8 600	1 978	0	0	0	10 578
AJ TOWING AND MECHANICA	33 178	0	0	0	0	33 178
AMAHLO CONSULTING SERVI	502 044	0	0	0	0	502 044
ANC	11 079	0	0	0	0	11 079
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	8 240	0	0	0	0	8 240
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
AUDIT COMMITTEE	25 500	22 500	8 500	0	0	56 500
Avbob	88 695	0	-24 326	0	24 326	88 695
BATY JV CIVIL ENGINEERS	0	0	407 424	2 901 853	0	3 309 278
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 715	0	0	0	0	7 715
Betaalmeestergeneraal T	588 244	0	0	0	22 704	610 948
BILLSON TRUCKS	99 575	250 969	0	0	0	350 544
BINNEKEUR T/A DROMMEDAR	598	0	0	0	0	598
BKB BEPERK	20 586	0	0	0	0	20 586
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	426 700	0	0	0	0	426 700
BOUNDLESS GRAAFF-REINET	1 800	0	0	0	0	1 800
BUSINESS CONNEXION (PTY)	0	222 728	60 306	156 271	912 092	1 351 397
Capital Alliance/Libert	13 822	0	0	0	0	13 822
CAPITAL LEGACY SOLUTION	6 989	0	0	0	0	6 989
CCS JV	4 772 889	0	0	0	0	4 772 889
Channel Life	1 638	0	0	0	0	1 638
CHRISTINE SCOTT	1 500	0	0	0	0	1 500
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	11 749	0	0	0	0	11 749
COMPENSATION COMMISSION	0	24 722	1 605 669	-469 440	5 342 737	6 503 687
COMPU-SERVE	500	1 900	0	0	0	2 400
Cornelia Booysen	300	0	0	0	0	300
CREDIT LIFE PREMIUM	36 501	0	0	0	0	300
CTRACK FLEET MANAGEMENT	30 259	6 038	0	0	0	36 501
DA	5 320	0	0	0	0	36 296
Dediwe C Lutuli	500	0	0	0	0	5 320
DEPARTEMENT WATERWESE &	0	0	0	191 394	2 590 711	500
DEREK LIGHT	9 848	0	0	0	0	2 782 106
DIE ONTVANGER VAN INKOM	-1 000 000	-3 493 543	5 491 671	0	0	9 848
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	998 129
DROSTDY TOYOTA	1 786	10	0	0	0	107 632
EC IMATU FENURAL	1 093	0	0	0	0	1 796
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	1 093
Ellenore Zelda Mchale	500	0	0	0	0	2 270
Ellie Saans	600	0	0	0	0	500
Emerald Life	221	0	0	0	0	600
EMS SOLUTIONS	52 900	0	264 500	0	0	221
ENGINEERING ADVICE & SE	0	-100 000	395 600	0	0	317 400
FELICIA REYNERS	2 200	0	0	0	0	295 600
FIDELITY CASH SOLUTIONS	0	35 674	35 674	0	0	2 200
FINGERPRINT ZONE GROUP	0	2 973	0	0	0	71 348
FLORA MATHEWS	1 200	0	0	0	0	2 973
G.M. Williams	700	0	0	0	0	1 200
GEM GARAGE	261 963	0	0	0	0	700
GEORGE SMITH	13 200	0	0	0	0	261 963
GINGORDIN METHODS TRADI	489 882	0	0	0	0	13 200
GRAAFF- REINET TOURISM	120 000	0	0	0	0	489 882
GREYSHELL	75 991	0	0	0	0	120 000
GROUP EDITORS COMPANY (	0	2 138	0	0	0	75 991
GRT AUTO CLINIC (PTY) L	50 602	55 655	29 176	0	0	2 138
GUARD RISK INSURANCE CO	2 464	0	0	0	0	135 432
HOLLARD SPECIALIST LIFE	1 536	0	0	0	0	2 464
Imatu Ledegeld	6 293	0	0	0	0	1 536
Imatu Loans (Kempston)	1 000	0	0	0	0	6 293
ITS PUMPS & SEALS	57 466	26 462	0	0	0	1 000
JAMES KING & BANDHORST	1 000	0	0	0	0	83 927
JOELENE J SCHEEPERS	800	0	0	0	0	1 000
JOHANNA CORNELIUS	4 000	0	0	0	0	800
JOHANNA SHILLING	500	0	0	0	0	4 000
JOYCE ARENDS	300	0	0	0	0	500
JR Bester & Associates	2 500	0	0	0	0	300
K.G.A. Lewens	1 703	0	0	0	0	2 500
KAROO MEATS AND DELI (T	3 260	0	0	0	0	1 703
KELINA NIKITA TRADING T	0	0	109 579	0	0	3 260
KEMPSTON LOANS	55 335	0	0	0	0	109 579
Keyhealth	218 901	0	0	0	0	55 335
KUNENE MAKOPO RISK SOLU	2 500	0	0	0	0	218 901
LA CONSULTING ENGINEERS	0	0	0	0	305 548	2 500
LA Health	383 520	0	0	0	0	383 520
LANDDROS GRAAFF-REINET	13 900	0	0	0	0	383 520

LANDDROS MIDDELBURG	800	0	600	0	0	13 900
LANDDROS UITENHAGE	650	0	-600	0	0	1 400
LE-ANN HATJIES	5 000	0	0	0	0	50
LEAMA JACOBS	700	0	0	0	0	5 000
Legalwise	18 417	0	0	0	0	700
LEONIE MATYU	1 000	0	0	0	0	18 417
Letsatsi Finance	207 459	0	0	0	0	1 000
Linda Hendricks	980	0	0	0	0	207 459
Linda Visagie	500	0	0	0	0	980
Lion of Africa	549	0	0	0	0	500
LNDR	216 397	0	0	0	0	549
M AND A SERVICE CENTRE	175 954	29 022	103 567	0	0	216 397
M. BENEDITO TRUST	600	0	0	0	0	308 543
M. LUITERS	2 500	0	0	0	0	600
Mafori Finance	275 899	0	0	0	0	2 500
MAGGIE L PIETERSE	800	0	0	0	0	275 899
MANDY MILLER ATTORNEYS	0	0	0	-75 000	112 821	800
MARIE PLAATJIES	400	0	0	0	0	37 821
MARISA LOURENS	600	0	0	0	0	400
MARLENE E PAULSE	800	0	0	0	0	600
MARY M PIETERSEN	500	0	0	0	0	800
MAYIHLUME CONSTRUCTION	4 500	0	0	0	0	500
MESH STEEL & WELD	20 774	0	0	24 850	25 895	71 519
Metropolitan Lewens	81 310	0	0	0	0	71 519
METSI CHEM EASTERN CAPE	139 034	178 890	0	0	0	81 310
MJ JOOSTE	400	0	0	0	0	317 925
MOMENTUM	28 092	0	0	0	951	400
MUNCOMP SYSTEMS CC	9 320	27 959	0	0	0	29 043
NADIA CORNELIUS	600	0	0	0	0	37 279
NAT Fund for Municipal	306 579	-100 000	0	-300 000	538 022	600
NE NGUQU	1 000	0	0	0	0	444 601
NELISWA HUTE	700	0	0	0	0	1 000
NOMALUNGELO MPULU	500	0	0	0	0	700
NOMAWETHU ZICINA	750	0	0	0	0	500
NOORSVELD AUTO	68 729	0	0	0	0	750
NORTHFIELD ENGINEERING	0	-97 754	527 121	0	0	68 729
NTOMBETHEMBA KITI	800	0	0	0	0	429 366
NUMOBILE	178349	0	0	0	0	800
OBESA LODGE	7920	0	0	0	0	178 349
Old Mutual Group (Annu	2443	0	0	0	0	7 920
Old Mutual Group Scheme	194364	0	0	0	0	2 443
Old Mutual Life	481	0	0	0	0	194 364
P W MEYER	500	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4875	500
PIET VILJOEN MOTORS	171050	29741	0	0	0	190
PLATINUM CONSTRUCTION	128905	0	0	0	0	4 875
PRODIBA (PTY) LTD	14782	-9	0	0	0	200 791
QPOINT GROUP PTY LTD	0	0	0	656646	2289687	128 905
R-DATA	197463	0	0	0	0	14 773
RESET TECHNOLOGY SOLUTI	122541	0	0	0	0	2 946 334
RS BODY AND AUTO REPAIR	87765	0	0	0	0	197 463
Russel Becker Inc	2041	0	0	0	0	122 541
SAINS AGENCIES	12754	0	563986	0	0	87 765
SALGA	0	0	0	-1000000	4295457	576 740
SALGBC (Levies)	12650	0	0	0	0	12 650
SALGBC Agency Shop Fee	2775	0	0	0	0	3 295 457
SAMWU	30960	0	0	0	0	12 650
SAMWU Voorsorgvonds	73492	0	0	0	0	2 775
Samwumed	383981	0	0	0	0	30 960
Sanlam	271722	0	0	0	0	73 492
Sanlam Sky	280712	0	0	0	0	271 722
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARAH BAARTMAN DISTRICT	0	0	0	0	386008	280 712
SD COETZEE INCORPORATED	98	0	0	0	0	98
SEBENZISANA TRADING 50	0	0	0	195620	0	195 620
GRAND TOTAL	11 363 730	-2 842 278	9 578 448	2 282 196	16 988 904	36 679 129

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	Sept'28
National Financial Year	2026/27
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude
I, ... hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:	
Municipal Debt Relief Conditions (Monthly reporting)	
Choose from drop down list	
6.3 + Maintaining the Eskom and bulk water current account –	
(“current account” means the purpose of this exercise means the account for a single month's consumption)	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>
	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)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>
	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/ ?
6.3.3	
	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?
	No
6.4 Compliance with a funded MTREF –	
(choose from drop down list the MTREF assessed)	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://nifma.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 (<i>considering its asset register and physical state of assets</i>) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
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)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	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 (<i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i>)	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? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
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 Kilolitres water, respectively? <i>Note -- the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes
20	6.7	Maintain a minimum average quarterly collection of property rates and services charges - - 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
21	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 :	
22	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	Yes
23	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
24	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	Yes

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
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? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	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? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
33	6.10	<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS</i> Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 7A of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the FRP failed to address its failure within a compliance and be considered as non-compliance by the Provincial Treasury in terms of paragraph 6.1.4</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	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 relevant in the municipality's circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.71?	
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 v
40	6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i> No v
41	6.14 NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Yes v

Annexure A2 - Monthly



Municipal Debt Relief

Municipal Debt Relief

Municipal Debt Relief

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Sept 26

National Financial Year

2026/27

Demarcation Code of Municipality being assessed

25101

District

Sarah Beartman

Demarcation Description

Dr Beyers Naude

I, _____, 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)

Click on drop down list

6.1.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
6.1.2	- 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 eGomunt Upload Portal https://egomuntportal.treasury.gov.za/ ?	Yes
6.1.3	- 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
6.2.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approved 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 accounts) up to the date of NT approval of the application.</i>	Yes
6.2.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury, the Water Board and/or Eskom within 1 day of making any such payment (in PDF format) via the eGomunt Upload Portal https://egomuntportal.treasury.gov.za/ ?	No
6.2.3	- 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
6.3	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - https://www.treasury.gov.za/infocentre/updates/press/2022/09/08/mtref.aspx ?	Select
6.4	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	No
6.5	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
6.6	- Has the municipality's MTREF aligned to the National Treasury's Budget Funding Guidelines - https://www.treasury.gov.za/infocentre/updates/press/2022/09/08/mtref.aspx ?	Yes
6.7	- (If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
6.8	- (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)?	Yes
6.9	- 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 align 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
6.10	- Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with affect the tabling of the 2023/24 MTREF?	Yes
6.11	- 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
6.12	- 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
6.13	- 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?	Yes

Notes/Comments

6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity and water limits of 50 KiloWatt electricity and 6 KiloLitres water, respectively? <i>Note - the municipality monthly AR 6.6.4 - 7.1 statement must be submitted to the National Treasury Office of the Accountant General (AR 6.6.4 - 7.1) by 15th of the month following the reporting period.</i>	Yes	☒
6.7	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 5.7.1 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	☒
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	Yes	☒
6.7.2.1	* the under-performance 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 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set out in 6.7.3 and 6.7.4?	Yes	☒
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	☒
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the data - plan to submit statement to the National Treasury Office of the Accountant General (AR 6.8.1 - 7.1) by 15th of the month following the reporting period.</i>	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 (refer MFMA Circulars no. 93, 94, 107 and 108) to the upload portal on https://gokosaportal.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 string? <i>Note - paragraph 6.9.2 - has the municipality reported on the mSCOA data string?</i>	6.9.1 = Yes	☒
6.9.3	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP	☒
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) through via the GoMuni Upload Portal? <i>Note - the municipality must submit the FRP progress report to the National Treasury: MFRS through via the GoMuni Upload Portal.</i>	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 timeously uploaded the compliance certificate via the GoMuni Upload Portal?	Yes	☒
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	☒
6.11	6.11 - Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	Yes	☒
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 5.7.1 statement collect revenue Accounting Treatment - has the municipality fully accounted for and correctly reported or the write-off of its Eskom arrears debt (debit arising 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?	Yes	☒
6.13		No	☒

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.

Water and Sanitation

Municipal Debt Relief

Water and Sanitation
Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

EC

Code	District	Code Description
EC01	Sarah Baidman	Dr Beyer Naude

Monthly Performance Report

Municipal Details			Monthly Performance Report										Scoring and Rating	
Month	Code/Descr	Code	Part A		Part B		Part C		Part D		Part E		Score	Rating
			Estim and Bulk water current account	Compliance with a funded MTRF	FRPP & Tariff Assessment	Electricity and water as collection tools	Quarterly collection of property rates and services charges	Maximisation of Revenue Base	Oversight					
25 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
26 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
27 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	65%	
28 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	71%	
29 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
30 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
31 July/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
1 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	
2 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	
3 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
4 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
5 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
6 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
7 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
8 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
9 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
10 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
11 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
12 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
13 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
14 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
15 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
16 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
17 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
18 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
19 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
20 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
21 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
22 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
23 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
24 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
25 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
26 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
27 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
28 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
29 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
30 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	
31 August/25	Dr Beyer Naude EC/01		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	



National Treasury

Municipal Debt Relief

MTRF Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Monthly Performance Report

Municipal Details

Month

Code/Descr

Code

Estim and Bulk water current account

Compliance with a funded MTRF

FRPP & Tariff Assessment

Electricity and water as collection tools

Quarterly collection of property rates and services charges

Maximisation of Revenue Base

Oversight

Score

Rating

18.3. Provincial Treasury Debt Relief compliance assessment



Province of the
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EASTERN CAPE PROVINCIAL TREASURY

MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

31 AUGUST 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



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UMHLA		IFONI	
DATE :	2026 / 09 / 20	TELEPHONE:	083 984 5514
DATUM		TELEFOON	
IREFERENSI	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE	IFAXI	
REF. NO.:	- DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)	FACSIMILIE:	N/A
VERWYSINGS	ISSUED FOR THE MONTH ENDED 31 AUGUST 2026	FAKSIMILIE	
IMIBUZO		MAKHASIE	
ENQUIRIES:	MR. TEMPLETON PHOGOLE	PAGES:	10
NAVRAE		BLADSYE	
IPOSI			
E-MAIL:	TEMPLETON.PHOGOLE@ECTREASURY.GOV.ZA		
E-POS			

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 AUGUST 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 August 2026, and the following challenges and/or non-compliance have been noted:

Condition 6.1 – Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124, read together with the additional conditions as set out in the debt relief approval letter. According to the Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 78 percent for the month ending 31 August 2026, as per Table 1 below. The overall compliance status has stagnated from that which was achieved in July 2026.



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

Municipal Details		Monthly Performance Report																																								Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		Part A				Part B				Part C		Part D		Part E				Part F				Part G																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Municipal Details		Eskom And Bulk water current account				Compliance with a funded MTREF				FRP/BFP & Tariff Assessment		Electricity and water as collection tools		Quarterly collection of property rates, and services charges				Minimization of Revenue Base				Oversight								Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Month	Code Descr	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	C61	C62	C63	C64	C65	C66	C67	C68	C69	C70	C71	C72	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C84	C85	C86	C87	C88	C89	C90	C91	C92	C93	C94	C95	C96	C97	C98	C99	C100	C101	C102	C103	C104	C105	C106	C107	C108	C109	C110	C111	C112	C113	C114	C115	C116	C117	C118	C119	C120	C121	C122	C123	C124	C125	C126	C127	C128	C129	C130	C131	C132	C133	C134	C135	C136	C137	C138	C139	C140	C141	C142	C143	C144	C145	C146	C147	C148	C149	C150	C151	C152	C153	C154	C155	C156	C157	C158	C159	C160	C161	C162	C163	C164	C165	C166	C167	C168	C169	C170	C171	C172	C173	C174	C175	C176	C177	C178	C179	C180	C181	C182	C183	C184	C185	C186	C187	C188	C189	C190	C191	C192	C193	C194	C195	C196	C197	C198	C199	C200	C201	C202	C203	C204	C205	C206	C207	C208	C209	C210	C211	C212	C213	C214	C215	C216	C217	C218	C219	C220	C221	C222	C223	C224	C225	C226	C227	C228	C229	C230	C231	C232	C233	C234	C235	C236	C237	C238	C239	C240	C241	C242	C243	C244	C245	C246	C247	C248	C249	C250	C251	C252	C253	C254	C255	C256	C257	C258	C259	C260	C261	C262	C263	C264	C265	C266	C267	C268	C269	C270	C271	C272	C273	C274	C275	C276	C277	C278	C279	C280	C281	C282	C283	C284	C285	C286	C287	C288	C289	C290	C291	C292	C293	C294	C295	C296	C297	C298	C299	C300	C301	C302	C303	C304	C305	C306	C307	C308	C309	C310	C311	C312	C313	C314	C315	C316	C317	C318	C319	C320	C321	C322	C323	C324	C325	C326	C327	C328	C329	C330	C331	C332	C333	C334	C335	C336	C337	C338	C339	C340	C341	C342	C343	C344	C345	C346	C347	C348	C349	C350	C351	C352	C353	C354	C355	C356	C357	C358	C359	C360	C361	C362	C363	C364	C365	C366	C367	C368	C369	C370	C371	C372	C373	C374	C375	C376	C377	C378	C379	C380	C381	C382	C383	C384	C385	C386	C387	C388	C389	C390	C391	C392	C393	C394	C395	C396	C397	C398	C399	C400	C401	C402	C403	C404	C405	C406	C407	C408	C409	C410	C411	C412	C413	C414	C415	C416	C417	C418	C419	C420	C421	C422	C423	C424	C425	C426	C427	C428	C429	C430	C431	C432	C433	C434	C435	C436	C437	C438	C439	C440	C441	C442	C443	C444	C445	C446	C447	C448	C449	C450	C451	C452	C453	C454	C455	C456	C457	C458	C459	C460	C461	C462	C463	C464	C465	C466	C467	C468	C469	C470	C471	C472	C473	C474	C475	C476	C477	C478	C479	C480	C481	C482	C483	C484	C485	C486	C487	C488	C489	C490	C491	C492	C493	C494	C495	C496	C497	C498	C499	C500	C501	C502	C503	C504	C505	C506	C507	C508	C509	C510	C511	C512	C513	C514	C515	C516	C517	C518	C519	C520	C521	C522	C523	C524	C525	C526	C527	C528	C529	C530	C531	C532	C533	C534	C535	C536	C537	C538	C539	C540	C541	C542	C543	C544	C545	C546	C547	C548	C549	C550	C551	C552	C553	C554	C555	C556	C557	C558	C559	C560	C561	C562	C563	C564	C565	C566	C567	C568	C569	C570	C571	C572	C573	C574	C575	C576	C577	C578	C579	C580	C581	C582	C583	C584	C585	C586	C587	C588	C589	C590	C591	C592	C593	C594	C595	C596	C597	C598	C599	C600	C601	C602	C603	C604	C605	C606	C607	C608	C609	C610	C611	C612	C613	C614	C615	C616	C617	C618	C619	C620	C621	C622	C623	C624	C625	C626	C627	C628	C629	C630	C631	C632	C633	C634	C635	C636	C637	C638	C639	C640	C641	C642	C643	C644	C645	C646	C647	C648	C649	C650	C651	C652	C653	C654	C655	C656	C657	C658	C659	C660	C661	C662	C663	C664	C665	C666	C667	C668	C669	C670	C671	C672	C673	C674	C675	C676	C677	C678	C679	C680	C681	C682	C683	C684	C685	C686	C687	C688	C689	C690	C691	C692	C693	C694	C695	C696	C697	C698	C699	C700	C701	C702	C703	C704	C705	C706	C707	C708	C709	C710	C711	C712	C713	C714	C715	C716	C717	C718	C719	C720	C721	C722	C723	C724	C725	C726	C727	C728	C729	C730	C731	C732	C733	C734	C735	C736	C737	C738	C739	C740	C741	C742	C743	C744	C745	C746	C747	C748	C749	C750	C751	C752	C753	C754	C755	C756	C757	C758	C759	C760	C761	C762	C763	C764	C765	C766	C767	C768	C769	C770	C771	C772	C773	C774	C775	C776	C777	C778	C779	C780	C781	C782	C783	C784	C785	C786	C787	C788	C789	C790	C791	C792	C793	C794	C795	C796	C797	C798	C799	C800	C801	C802	C803	C804	C805	C806	C807	C808	C809	C810	C811	C812	C813	C814	C815	C816	C817	C818	C819	C820	C821	C822	C823	C824	C825	C826	C827	C828	C829	C830	C831	C832	C833	C834	C835	C836	C837	C838	C839	C840	C841	C842	C843	C844	C845	C846	C847	C848	C849	C850	C851	C852	C853	C854	C855	C856	C857	C858	C859	C860	C861	C862	C863	C864	C865	C866	C867	C868	C869	C870	C871	C872	C873	C874	C875	C876	C877	C878	C879	C880	C881	C882	C883	C884	C885	C886	C887	C888	C889	C890	C891	C892	C893	C894	C895	C896	C897	C898	C899	C900	C901	C902	C903	C904	C905	C906	C907	C908	C909	C910	C911	C912	C913	C914	C915	C916	C917	C918	C919	C920	C921	C922	C923	C924	C925	C926	C927	C928	C929	C930	C931	C932	C933	C934	C935	C936	C937	C938	C939	C940	C941	C942	C943	C944	C945	C946	C947	C948	C949	C950	C951	C952	C953	C954	C955	C956	C957	C958	C959	C960	C961	C962	C963	C964	C965	C966	C967	C968	C969	C970	C971	C972	C973	C974	C975	C976	C977	C978	C979	C980	C981	C982	C983	C984	C985	C986	C987	C988	C989	C990	C991	C992	C993	C994	C995	C996	C997	C998	C999	C1000	C1001	C1002	C1003	C1004	C1005	C1006	C1007	C1008	C1009	C1010	C1011	C1012	C1013	C1014	C1015	C1016	C1017	C1018	C1019	C1020	C1021	C1022	C1023	C1024	C1025	C1026	C1027	C1028	C1029	C1030	C1031	C1032	C1033	C1034	C1035	C1036	C1037	C1038	C1039	C1040	C1041	C1042	C1043	C1044	C1045	C1046	C1047	C1048	C1049	C1050	C1051	C1052	C1053	C1054	C1055	C1056	C1057	C1058	C1059	C1060	C1061	C1062	C1063	C1064	C1065	C1066	C1067	C1068	C1069	C1070	C1071	C1072	C1073	C1074	C1075	C1076	C1077	C1078	C1079	C1080	C1081	C1082	C1083	C1084	C1085	C1086	C1087	C1088	C1089	C1090	C1091	C1092	C1093	C1094	C1095	C1096	C1097	C1098	C1099	C1100	C1101	C1102	C1103	C1104	C1105	C1106	C1107	C1108	C1109	C1110	C1111	C1112	C1113	C1114	C1115	C1116	C1117	C1118	C1119	C1120	C1121	C1122	C1123	C1124	C1125	C1126	C1127	C1128	C1129	C1130	C1131	C1132	C1133	C1134	C1135	C1136	C1137	C1138	C1139	C1140	C1141	C1142	C1143	C1144	C1145	C1146	C1147	C1148	C1149	C1150	C1151	C1152	C1153	C1154	C1155	C1156	C1157	C1158	C1159	C1160	C1161	C1162	C1163	C1164	C1165	C1166	C1167	C1168	C1169	C1170	C1171	C1172	C1173	C1174	C1175	C1176	C1177	C1178	C1179	C1180	C1181	C1182	C1183	C1184	C1185	C1186	C1187	C1188	C1189	C1190	C1191	C1192	C1193	C1194	C1195	C1196	C1197	C1198	C1199	C1200	C1201	C1202	C1203	C1204	C1205	C1206	C1207	C1208	C1209	C1210	C1211	C1212	C1213	C1214	C1215	C1216	C1217	C1218	C1219	C1220	C1221	C1222	C1223	C1224	C1225	C1226	C1227	C1228	C1229	C1230	C1231	C1232	C1233	C1234	C1235	C1236	C1237	C1238	C1239	C1240	C1241	C1242	C1243	C1244	C1245	C1246	C1247	C1248	C1249	C1250	C1251	C1252	C1253	C1254	C1255	C1256	C1257	C1258	C1259	C1260	C1261	C1262	C1263	C1264	C1265	C1266	C1267	C1268	C1269	C1270	C1271	C1272	C1273	C1274	C1275	C1276	C1277	C1278	C1279	C1280	C1281	C1282	C1283	C1284	C1285	C1286	C1287	C1288	C1289	C1290	C1291	C1292	C1293	C1294	C1295	C1296	C1297	C1298	C1299	C1300	C1301	C1302	C1303	C1304	C1305	C1306	C1307	C1308	C1309	C1310	C1311	C1312	C1313	C1314	C1315	C1316	C1317	C1318	C1319	C1320	C1321	C1322	C1323	C1324	C1325	C1326	C1327	C1328	C1329	C1330	C1331	C1332	C1333	C1334	C1335	C1336	C1337	C1338	C1339	C1340	C1341	C1342	C1343	C1344	C1345	C1346	C1347	C1348	C1349	C1350	C1351	C1352	C1353	C1354	C1355	C1356	C1357	C1358	C1359	C1360	C1361	C1362	C1363	C1364	C1365	C1366	C1367	C1368	C1369	C1370	C1371	C1372	C1373	C1374	C1375	C1376	C1377	C1378	C1379	C1380	C1381	C1382	C1383	C1384	C1385	C1386	C1387	C1388	C1389	C1390	C1391	C1392	C1393	C1394	C1395	C1396	C1397	C1398	C1399	C1400	C1401	C1402	C1403	C1404	C1405	C1406	C1407	C1408	C1409	C1410	C1411	C1412	C1413	C1414	C1415	C1416	C1417	C1418	C1419	C1420	C1421	C1422	C1423	C1424	C1425	C1426	C1427	C1428	C1429	C1430	C1431	C1432	C1433	C1434	C1435	C1436	C1437	C1438	C1439	C1440	C1441	C1442	C1443	C1444	C1445	C1446	C1447	C1448	C1449	C1450	C1451	C1452	C1453	C1454	C1455	C1456	C1457	C1458	C1459	C1460	C1461	C1462	C1463	C1464	C1465	C1466	C1467	C1468	C1469



Condition 6.5 - Cost-reflective tariffs

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

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 August 2026, with a narrative report that suggests that the collection for the month under review was assessed at 30 percent.

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

The municipality is evaluated quarterly to meet an 85% revenue collection target. On 31 August 2026, the municipality achieved 17 percent for **Property rates**; 59 percent for **Water**, and 15 percent for **Waste water, and Refuse** is at 16 percent in the submission for month two of the first quarter in a new financial year, section 71 narrative report.

Condition 6.8 - Completeness of the Revenue Base

The municipality has not prepared a valuation reconciliation for any of the months for the 2026/27 financial year. The matter has been escalated to the CFO to look into and also confirm if the municipality requires additional support from the ECPT on this matter.

Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the August 2026 Section 71 narrative statement and mSCOA data strings were uploaded to the GoMuni portal. The Statement aligns with the MFMA Section 71 Statement on the municipality's website, which contains the required information.

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





3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	No
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	No
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D).	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C).	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	No
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	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

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

Condition 6.11 - Limitation on Municipal borrowing powers

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

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

Condition 6.14 - NERSA Licence

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

Provincial Treasury Compliance Certification

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

CONCLUDING REMARKS

The municipality achieved a compliance level of 78% in August 2026 and has stagnated due to non payment of the ESKOM account. A payment of R2 million was made in July 2026. While this payment is welcome, it does not address the ESKOM billed issued to the municipality. Serious breaches have been noted, and these include non-payment of the full current ESKOM account, which has not been fully paid since February 2025, non-submission of supporting schedules, and non-submission of valuation reconciliations.

The persistent non compliance with respect to the preparation of the quarterly valuation reconciliations enables revenue leakages for the municipality. This is despite the fact that the average quarterly collection rate for the 2026/27 financial year is 30 percent and significantly below the threshold of 85 percent prescribed for debt relief municipalities.





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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.

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

Yours sincerely

MR. D MAUEKE

HEAD OF DEPARTMENT

DATE: 29/09/2026



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



Province		
EC		
Code	District	Code Description
EC101	Sarab Bardsman	Dr Beyers Naude

Monthly Performance Report																																													
Municipal Details			Part A										Part B				Part C				Part D				Part E				Part F				Part G										Scoring and Rating		
			Estiom And Built water current account										Compliance with a funded MTR/EF				FRP/DFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection % of property rates and services charges				Maximization of Revenue Base																Oversight
Month	Code Daser	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25 July 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	Yes									Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	70%			
26 August 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	No	No	Yes	No	Yes	No	Yes	70%			
27 September 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	No	No	Yes	No	Yes	No	Yes	70%			
28 October 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
29 November 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
30 December 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 January 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 February 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 March 26	Dr Beyers Naude EC101		N/A	N/A	No	No			Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes								Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 April 26	Dr Beyers Naude EC101		N/A	N/A	No	No	No		Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes	Yes							Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 May 26	Dr Beyers Naude EC101		N/A	N/A	No	No	No		Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes	Yes							Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 June 26	Dr Beyers Naude EC101		N/A	N/A	No	No	No		Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes	Yes							Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 July 26	Dr Beyers Naude EC101		N/A	N/A	No	No	No		Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes	Yes							Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			
31 August 26	Dr Beyers Naude EC101		N/A	N/A	No	No	No		Yes	Yes					Yes	Yes					N/A	N/A	N/A	No	Yes	Yes							Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	70%			



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Eastern Cape Provincial Treasury

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

Aug'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 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):	
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	Does not have function
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Does not have function
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application	No
6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No

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Item	Comments 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? <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>	Yes
6.4.1	- Is the municipality's MTREF aligned to the Municipal Budget- and Reporting Regulations (considering the asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations? <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>	Yes
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2023)? <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>	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 2023)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated compliance to the 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? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes
6.7	Minimum quarterly average quarterly collection of property rates and service charges –	
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
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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Municipality's Compliance at the reporting date		
6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	No
6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	No
Monitor and report on implementation		
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = Yes
6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? Note - a municipality with a FRP must benefit from the Municipal Debt Relief programme if the FRP progress report was submitted in both the Provincial Executive and MFRS. 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:	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 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
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 PT failed to address a deficiency with non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.11.	No
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular no. 124 condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.	No
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	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? Note - If a municipality is not compliant with the conditions, all resources as made by the Minister of Finance, under his/her authority, to ensure the municipality complies with the conditions.	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 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.	Yes
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

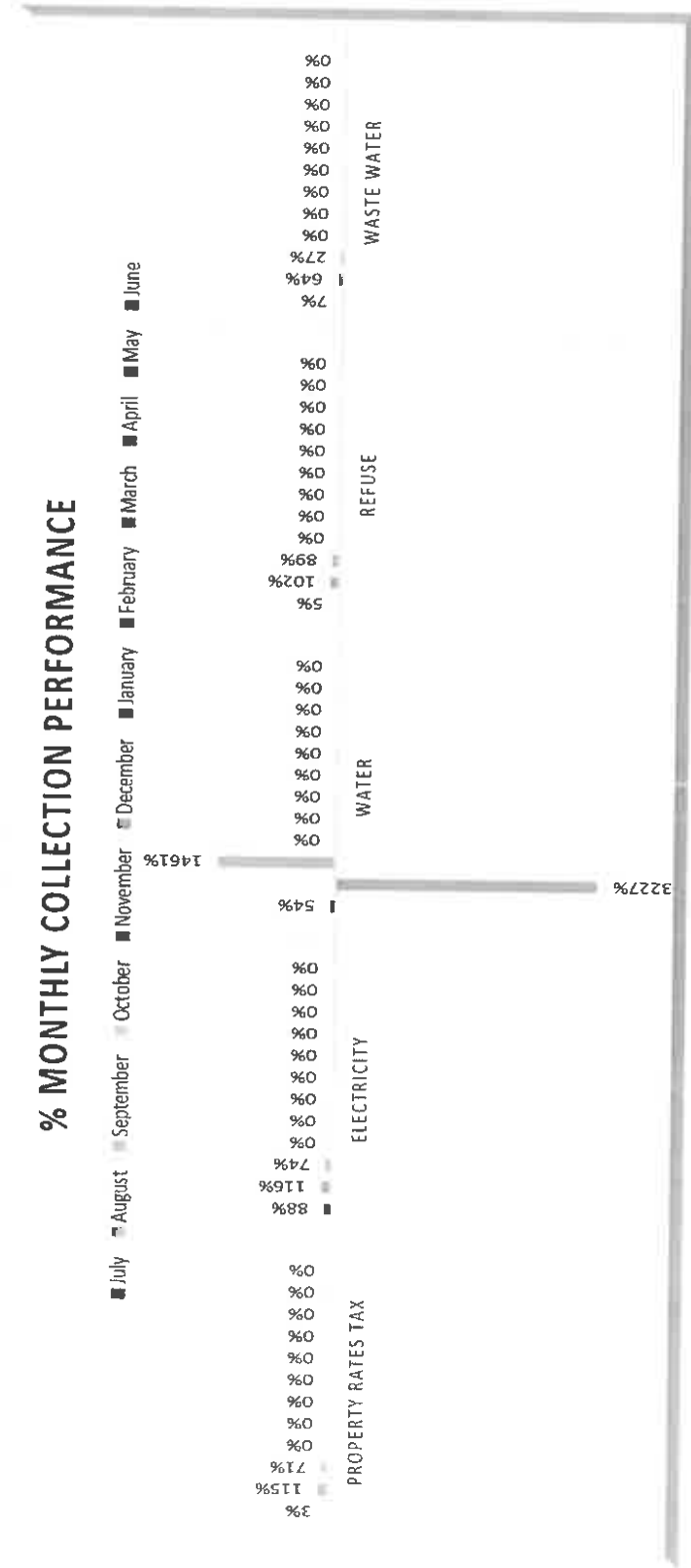
Date:

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

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



18.4. Monthly revenue collection performance (MFMA Circular 124)



Collection rate per ward and per service - September 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	25 843.99	94 510.54	366%
Electricity		7 783.71	9 392.21	31022%
Water		866 789.38	115 987.30	13%
Refuse		475 875.05	26 827.81	6%
Sewerage		836 759.56	42 720.13	5%
Sundry		2 520.30	719.84	29%
		2 215 571.99	290 157.83	13%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	106 891.04	2 414 625.71	2259%
Electricity		3 863 082.75	3 604 002.75	93%
Water		1 636 580.52	1 103 061.41	67%
Refuse		73 865.15	669 188.00	906%
Sewerage		67 325.57	1 455 598.77	2162%
Sundry		103 450.35	54 917.25	53%
		5 851 195.38	9 301 393.89	159%
Ward 3				
Property Rates Tax	Municipal supplied	2 857.41	21 574.55	755%
Electricity		124 681.43	37 228.14	-30%
Water		1 208 325.71	265 699.27	22%
Refuse		161 866.89	80 109.32	158%
Sewerage		279 783.55	142 035.65	51%
Sundry		1 658.28	600.00	36%
		1 529 810.41	547 246.93	36%
Ward 4				
Property Rates Tax	Municipal supplied	16 431.89	1 291 767.01	7861%
Electricity		2 555 514.58	2 315 575.41	91%
Water		1 346 305.83	663 463.24	49%
Refuse		142 728.46	255 811.12	179%
Sewerage		201 392.45	632 705.34	314%
Sundry		10 095.04	6 846.20	68%
		4 272 468.25	5 166 168.32	121%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	853.61	37 953.53	-4446%
Electricity		6 555.85	3 279.21	91%
Water		1 227 685.56	123 970.15	10%
Refuse		268 427.20	40 314.37	15%
Sewerage		473 477.96	100 603.99	21%
Sundry		1 288.71	-	0%
		1 976 581.67	306 121.25	15%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	10 917.91	1 877.32	17%
Electricity		9 636.36	-	0%
Water		2 243 264.98	31 676.92	1%
Refuse		397 470.49	10 040.32	3%
Sewerage		696 488.21	19 488.29	3%
Sundry		1 353.91	217.25	16%
		3 359 131.86	63 300.10	2%
Ward 7				
Property Rates Tax	Municipal supplied	52 092.16	402 986.37	774%
Electricity		1 173 111.45	884 469.63	75%
Water		625 790.76	278 853.39	45%
Refuse		144 142.76	153 287.55	106%
Sewerage		209 405.72	201 131.01	96%
Sundry		16 013.22	187 153.92	1169%
		2 220 556.07	2 107 881.87	95%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	37 294.98	485 017.10	1300%
Electricity		508 438.70	217 920.69	43%
Water		411 663.42	180 709.05	44%
Refuse		199 840.17	68 934.61	34%
Sewerage		249 472.80	48 510.27	19%
Sundry		6 332.88	9 804.59	155%
		1 413 042.95	1 010 896.31	72%
Ward 9				
Property Rates Tax	Municipal supplied	12 825.01	63 559.92	496%
Electricity		94 133.83	1 531.09	2%
Water		233 616.85	88 742.03	38%
Refuse		297 616.28	23 192.10	30%
Sewerage		522 600.79	49 510.31	9%
Sundry		1 599.30	1 599.30	100%
		1 162 392.06	228 134.75	20%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	65 081.63	127 711.97	196%
Electricity		27 890.68	43 000.41	154%
Water		375 590.42	6 816.94	2%
Refuse		472 639.20	5 350.17	1%
Sewerage		472 854.49	5 142.93	1%
Sundry		3 201.71	350.00	11%
		1 417 258.13	188 372.42	13%
Ward 11				
Property Rates Tax	Municipal supplied	65 566.26	139 635.18	213%
Electricity		286 473.87	376 906.72	132%
Water		126 913.02	47 842.67	38%
Refuse		319 890.01	48 854.33	15%
Sewerage		411 281.32	42 074.99	10%
Sundry		10 168.81	2 200.00	22%
		1 220 293.29	657 513.89	54%
Ward 12				
Property Rates Tax	Municipal supplied	35 578.97	170 574.85	-479%
Electricity		126 414.82	101 226.78	80%
Water		794 203.30	118 482.87	15%
Refuse		312 783.98	44 733.16	14%
Sewerage		463 888.59	23 371.47	5%
Sundry		4 329.20	-	0%
		1 666 040.92	458 389.13	28%

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

Aggregate Collection	Summary - Quarter 1			
	Billing	Collection	R - Billing not collected	% Collection
1. Collection for whole demarcation	166 848 180	62 344 174	104 504 006	37%
2. Collection excl Eskom supplied areas	57 554 005	22 598 720	34 955 285	39%
3. Collection: Property Rates	59 964 506	15 522 677	44 441 829	26%
4. Total average collection: Electricity (Municipal supplied areas)	26 000 457	24 207 767	1 792 690	93%
5. Total average collection: Water	24 658 263	10 992 503	13 665 761	45%
6. Total average collection: Wastewater	37 235 743	7 715 519	29 520 224	21%
7. Total average collection: Refuse	18 989 211	3 905 709	15 083 503	21%
8. Total average collection: Interest				#DIV/0!
				0%

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

Province

Demarcation Code

Municipality

Eastern Cape

EC101

Dr Beyers Naude

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection		1 July - Reporting for June in July				2 August - Reporting for July in August				3 September - Reporting for August in September				Summary - Quarter 1			
		Billing For June	Collection in July	Billing not collected	% Collection	Billing For July	Collection in August	Billing not collected	% Collection	Billing For August	Collection for in September	Billing not collected	% Collection	Billing	Collection	Billing not collected	% Collection
1.Collection for whole demarcation	Summary	115 546 823	15 541 529	100 005 294	13%	23 450 026	26 741 477	5 252 696	116%	28 142 331	20 061 168	12 973 587	71%	166 848 189	45 044 176	104 504 006	37%
2.Collection excl Eskom supplied areas		40 415 904	6 646 453	35 534 368	16%	7 727 814	8 955 767	2 857 493	116%	9 410 287	6 995 439	4 932 143	74%	57 554 005	22 698 720	34 955 285	39%
3.Collection: Property Rates		58 064 621	1 897 333	57 967 288	3%	(250 483)	8 373 950	0	-3227%	368 370	5 251 794	0	1461%	58 964 506	15 522 877	44 441 629	26%
4.Total average collection: Electricity (Municipal supplied areas)		8 590 214	7 554 294	1 054 960	88%	8 658 888	9 058 989	0	100%	8 534 355	7 594 533	938 822	88%	26 000 457	24 207 767	1 792 690	93%
5.Total average collection: Water		6 988 700	3 746 136	3 242 564	54%	6 572 834	4 221 062	2 351 772	64%	11 066 730	3 025 305	8 071 425	27%	24 658 263	10 582 503	13 665 761	45%
6.Total average collection: Wastewater		27 499 314	1 508 251	25 990 063	5%	4 681 689	3 443 385	1 438 303	71%	4 084 731	2 762 889	2 121 638	67%	37 235 743	7 715 519	29 520 224	21%
7.Total average collection: Refuse		12 514 974	834 585	11 780 379	7%	3 197 032	1 644 471	1 452 621	53%	3 297 146	1 426 643	1 840 505	44%	18 989 211	3 905 708	15 083 503	21%
8.7.Total average collection: Interest		-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!

Click to View/Hide Months

Complete This Section										Quarter 1 Performance Per Ward									
Category	Ward	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Ward 9	Ward 10	Ward 11	Ward 12	Ward 13	Ward 14	Ward 15	Ward 16	Ward 17	Ward 18
Property Rates Tax		1,747,892.44	16,947.72	1,807	19,805.59	1,187,882.81	0	7,783.71	9,392.21	0	368%	1,786,342	245,941	1,946,403	14%	14%	1,786,342	245,941	1,946,403
Electricity		12,568.41	10,760.92	1,807	12,375.99	11,888.81	0	7,783.71	9,392.21	0	12%	12,568.41	10,760.92	11,888.81	12%	12%	12,568.41	10,760.92	11,888.81
Water		985,387.98	107,541.13	877,847	1,153,549.29	96,056.02	1,067,493	8%	866,789.34	115,987.30	750,802	1%	1%	866,789.34	115,987.30	750,802	1%	1%	866,789.34
Refuse		615,155.51	15,967.01	599,183	473,548.30	21,696.96	453,851	5%	473,875.05	26,827.83	449,047	6%	6%	473,875.05	26,827.83	449,047	6%	6%	473,875.05
Waste Water		1,520,114.59	43,512.61	1,477,602	850,478.39	93,951.33	757,527	11%	836,759.56	42,720.13	794,839	5%	5%	836,759.56	42,720.13	794,839	5%	5%	836,759.56
Interest																			
Property Rates Tax		23,176,355.90	985,315.13	22,191,040	41,101.19	3,974,394.55	0	96,706	106,894.04	2,414,625.71	23,19%	23,176,355.90	985,315.13	22,191,040	31%	31%	23,176,355.90	985,315.13	22,191,040
Electricity		4,018,133.70	3,325,896.12	692,238	4,264,337.14	4,125,696.58	138,643	3,863,082.75	3,604,002.75	1,108,061.41	33%	4,018,133.70	3,325,896.12	692,238	33%	33%	4,018,133.70	3,325,896.12	692,238
Water		1,334,007.95	1,101,981.32	232,027	1,433,378.21	1,586,432.83	0	1,166,580.52	1,108,061.41	583,339	6%	1,334,007.95	1,101,981.32	232,027	6%	6%	1,334,007.95	1,101,981.32	232,027
Refuse		4,921,588.49	237,488.80	4,684,099	122,913.26	744,726.27	0	37,805.15	669,188.00	0	90%	4,921,588.49	237,488.80	4,684,099	90%	90%	4,921,588.49	237,488.80	4,684,099
Waste Water		10,779,586.58	493,322.91	10,286,263	54,557.00	1,725,122.38	0	67,325.57	1,455,598.77	0	216%	10,779,586.58	493,322.91	10,286,263	34%	34%	10,779,586.58	493,322.91	10,286,263
Interest																			
Property Rates Tax		1,354,594.47	10,675.41	1,343,919	2,504.78	44,995.32	0	1,789%	2,857.41	21,574.55	0	750%	1,354,594.47	10,675.41	1,343,919	0%	0%	1,354,594.47	10,675.41
Electricity		84,088.33	18,208.36	65,879	104,764.02	35,085.75	69,678	124,881.43	37,228.14	0	30%	84,088.33	18,208.36	65,879	30%	30%	84,088.33	18,208.36	65,879
Water		604,741.59	309,917.99	295,824	118,635.70	142,401.95	0	1,208,325.71	265,699.27	942,626	0%	604,741.59	309,917.99	295,824	0%	0%	604,741.59	309,917.99	295,824
Refuse		384,201	34,940.74	349,141	155,163.10	39,818.49	315,345	1,866,869	80,126.32	81,758	49%	384,201	34,940.74	349,141	21%	21%	384,201	34,940.74	349,141
Waste Water		1,452,805.06	96,243.80	1,356,561	249,076.15	156,128.15	50,593	279,783.55	142,035.65	137,748	51%	1,452,805.06	96,243.80	1,356,561	20%	20%	1,452,805.06	96,243.80	1,356,561
Interest																			
Property Rates Tax		12,672,353.85	443,388.96	12,228,965	16,190.21	1,774,204.45	0	16,431.89	1,291,767.01	0	786%	12,672,353.85	443,388.96	12,228,965	18%	18%	12,672,353.85	443,388.96	12,228,965
Electricity		2,385,185.27	1,689,078.45	596,107	2,491,703.31	2,613,649.13	0	1,138%	2,555,514.58	2,315,575.41	229,539	51%	2,385,185.27	1,689,078.45	596,107	51%	51%	2,385,185.27	1,689,078.45
Water		1,084,784.02	549,500.47	535,284	632,425.36	1,024,796.77	0	1,166%	1,346,305.83	663,463.24	682,843	49%	1,084,784.02	549,500.47	535,284	49%	49%	1,084,784.02	549,500.47
Refuse		2,840,082.15	169,107.81	2,670,974	119,618.67	369,697.43	0	3,098%	1,827,728.46	255,811.12	0	170%	2,840,082.15	169,107.81	2,670,974	170%	170%	2,840,082.15	169,107.81
Waste Water		7,129,136.50	372,802.78	6,756,334	229,462.80	821,050.98	0	3,098%	2,011,592.43	632,705.34	0	314%	7,129,136.50	372,802.78	6,756,334	24%	24%	7,129,136.50	372,802.78
Interest																			
Property Rates Tax		1,150,940.12	23,613.37	1,127,327	5,544.52	43,057.38	0	768%	1,653.61	37,953.53	0	448%	1,150,940.12	23,613.37	1,127,327	0%	0%	1,150,940.12	23,613.37
Electricity		6,460.70	4,835.70	1,625	6,778.84	4,057.94	2,221	6,535.85	5,279.21	3,277	0%	6,460.70	4,835.70	1,625	0%	0%	6,460.70	4,835.70	1,625
Water		656,371.31	142,178.24	514,193	440,249.45	121,431.24	338,818	268%	1,227,685.56	123,970.15	1,103,715	0%	656,371.31	142,178.24	514,193	17%	17%	656,371.31	142,178.24
Refuse		443,052.11	55,183.06	387,874	272,796.57	29,063.00	249,734	11%	268,427.20	40,314.37	228,113	15%	443,052.11	55,183.06	387,874	13%	13%	443,052.11	55,183.06
Waste Water		1,014,637.52	111,053.08	903,584	483,635.24	77,462.39	406,173	16%	473,477.96	100,608.95	372,864	0%	1,014,637.52	111,053.08	903,584	19%	19%	1,014,637.52	111,053.08
Interest																			
Property Rates Tax		978,846.00	1,948.70	976,897	11,072.83	2,611.34	8,461	24%	10,917.91	1,877.32	9,041	0%	978,846.00	1,948.70	976,897	7%	7%	978,846.00	1,948.70
Electricity		1,552.52	1,559	1,559	1,194.73	1,194.73	1,195	1,195	9,616.36	9,616	0%	1,552.52	1,559	1,559	0%	0%	1,552.52	1,559	1,559
Water		639,956.72	29,234.09	610,723	544,431.23	52,378.45	491,061	10%	2,243,264.98	31,676.92	2,211,588	0%	639,956.72	29,234.09	610,723	0%	0%	639,956.72	29,234.09
Refuse		599,872.53	14,488.40	585,384	395,390.66	15,137.01	380,254	5%	397,470.49	10,040.32	387,430	0%	599,872.53	14,488.40	585,384	3%	3%	599,872.53	14,488.40
Waste Water		1,480,870.77	16,517.84	1,464,353	692,733.43	79,934.42	633,339	19%	696,488.21	19,488.29	677,000	0%	1,480,870.77	16,517.84	1,464,353	4%	4%	1,480,870.77	16,517.84
Interest																			
Property Rates Tax		4,591,872.79	127,261.10	4,464,612	1,078,888.81	609,427.16	0	475%	52,692.15	402,986.37	0	71%	4,591,872.79	127,261.10	4,464,612	24%	24%	4,591,872.79	127,261.10
Electricity		1,074,330.66	601,390.49	472,940	1,037,552.72	1,172,650.85	0	311%	1,172,650.85	884,409.63	288,241	0%	1,074,330.66	601,390.49	472,940	81%	81%	1,074,330.66	601,390.49
Water		422,652.16	317,441.51	305,211	394,484.23	438,693.21	0	311%	625,790.75	278,853.39	346,937	0%	422,652.16	317,441.51	305,211	72%	72%	422,652.16	317,441.51
Refuse		1,144,508.28	101,946.43	1,042,562	144,528.43	188,545.21	0	130%	144,142.76	153,287.55	0	100%	1,144,508.28	101,946.43	1,042,562	31%	31%	1,144,508.28	101,946.43
Waste Water		1,971,217.91	165,498.56	1,805,719	245,228.93	325,729.51	0	209%	209,405.72	201,131.01	8,275	56%	1,971,217.91	165,498.56	1,805,719	29%	29%	1,971,217.91	165,498.56
Interest																			
Property Rates Tax		4,455,243.59	122,551.91	4,332,692	1,272,514.30	535,111.26	0	136%	37,294.58	485,017.10	0	130%	4,455,243.59	122,551.91	4,332,692	13%	13%	4,455,243.59	122,551.91
Electricity		568,011.25	1,595,101.09	0	362,666.61	345,726.61	38,760	30%	508,458.70	217,520.69	290,938	41%	568,011.25	1,595,101.09	0	41%	568,011.25	1,595,101.09	
Water		535,090.32	891,538.35	0	360,995.96	346,110.30	12,383	9%	411,663.42	180,709.05	230,954	44%	535,090.32	891,538.35	0	44%	535,090.32	891,538.35	
Refuse		240,455.97	66,067.44	174,389	164,495.23	85,346.91	79,548	5%	199,840.17	68,934.61	130,906	34%	240,455.97	66,067.44	174,389	30%	30%	240,455.97	66,067.44
Waste Water		292,265.63	81,796.43	210,469	235,227.08	55,273.38	181,954	29%	249,472.80	48,510.27	200,963	14%	292,265.63	81,796.43	210,469	14%	14%	292,265.63	81,796.43
Interest																			
Property Rates Tax		1,442,833.59	25,535.36	1,417,298	5,807.43	122,916.32	0	211%	12,825.01	63,559.92	0	496%	1,442,833.59	25,535.36	1,417,298	15%	15%	1,442,833.59	25,535.36
Electricity		94,785.49	-	94,785	94,041.18	1,568.54	0	94,133.83	1,531,059	92,463	2%	94,785.49	-	94,785	2%	2%	94,785.49	-	94,785
Water		257,127.90	87,384.79	209,743	341,621.35	85,706.08	236,195	23%	233,616.85	88,742.03	144,875	38%	257,127.90	87,384.79	209,743	38%	38%	257,127.90	87,384.79
Refuse		274,935.73	27,528.77	247,407	297,584.29	27,177.03	270,407	9%	297,616.18	23,192.10	274,424	0%	274,935.73	27,528.77	247,407	0%	0%	274,935.73	27,528.77
Waste Water		490,896.24	83,661.40	407,235	519,786.64	53,372.88	464,414	11%	522,600.79	49,510.31	473,090	0%	490,896.24	83,661.40	407,235	11%	11%	490,896.24	83,661.40
Interest																			
Property Rates Tax		2,388,927.39	22,950.26	2,365,977	52,985.20	265,753.06	0	65,081.63	127,711.97	0	150%	2,388,927.39	22,950.26	2,365,977	17%	17%	2,388,927.39	22,950.26	2,365,977
Electricity		33,660.46	19,013.16	14,647	5,550.20	33,377.11	0	573%	27,890.68	43,000.41	0	100%	33,						

Municipal Debt Relief - Monthly Reporting - Indigent Households Information (MFMA Circular 124 (Condition 6.5))

[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 September 2026. There was a payment of R2 000 000 that was made towards the Eskom bulk current account during September 2026.

Reconciliation for Eskom - SEP 2026

BALANCE PER SYSTEM REPORT	666 278 740.55
MUNICIPAL DEBT RELIEF	398 279 009.98
TOTAL BALANCE IN SYSTEM	1 064 557 750.53
 ESKOM STATEMENT -	 1 064 557 750.72
 VARIANCE -	 - 0.19



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

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

SOUTHERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	5021791.98
BILLING DATE	2026-10-05
TAX INVOICE NO	650480005139
ACCOUNT MONTH	SEPTEMBER 2026
CURRENT DUE DATE	2026-11-04
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cudjoel@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	19,931.78
ADMINISTRATION CHARGE		R	4,039.20
TRANSMISSION NETWORK CAPACITY		R	220,080.61
DIST. NETWORK CAPACITY CHARGE		R	515,052.67
NETWORK DEMAND CHARGE		R	202,720.09
ANCILLARY SERVICE (ALL)		R	24,180.43
GENERATOR CAPACITY CHARGE		R	217,554.75
LEGACY CHARGE (ALL)		R	1,371,100.56
ENERGY CHARGE (STD)	2,362,606.00	R	3,911,357.38
ENERGY CHARGE (PEAK)	991,510.00	R	2,918,552.22
ENERGY CHARGE (OFF)	2,531,236.00	R	2,984,567.88
SERVICE CHARGE		R	37,238.70
ELECTRIFICATION AND RURAL SUBS (ALL)		R	321,928.71
URBAN LOW VOLTAGE SUBSIDY		R	36,450.00
DX EXCESS NETWORK CAPACITY CHA		R	87,318.33

TOTAL CHARGES FOR BILLING PERIOD	R	12,882,049.51
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ACCOUNT SUMMARY FOR SEPTEMBER 2026

BALANCE BROUGHT FORWARD	(Due Date 2026-10-02)	R	1,044,294,202.40
PAYMENT(S) RECEIVED	ACB Payment - 2026-09-05	R	-2,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	12,882,049.51
ADJUSTMENTS	(Summary - See attachment for details)	R	7,528,198.03
VAT RAISED ON ITEMS AT 15%		R	1,853,300.78

CURRENT			
22,869,266.00	TOTAL DUE	R	1,064,557,750.72



Standard Bank

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

Dear Eskom_Dr Beyers Naude

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

Reference number	260904BBC00080993C00080985
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	2026/09/04 17:38:16

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

19. ANNEXURE C



RE : QUARTERLY SCM REPORT 2026/27 QUARTER 1

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

All officials in key positions have been appointed. The vacant positions of stores controller, general worker (1) and stores clerk (1) has been advertised.

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 2026/27 has been finalized and implemented.

Purchases processed for Quarter 1 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 QUARTER 1.

PURCHASE ORDERS FOR QUARTER 1		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 10 908 248.20	13
C - Contracts	R 9 916 928.55	61
D - Deviations	R 2 015 936.28	27
G - Grants	-	-
I - Insurance	-	-
N - None of the above	R 60 167 630.31	269
P - Petty cash	R 239 700.06	195
R - Invitation to quote	R 351 402.78	5
S - Subsistence & travel	R 613 384.45	330
T - Tenders	R 14 597 423.98	41

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 2 107 774.95 inclusive of all costs.** **"SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR QUARTER 1** 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 Quarter 1

QUARTER 1					
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
54/2026 (RE-ADVERTISEMENT)	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	SKY METRO EQUIPMENT	RATES	05/08/2026	OWN FUNDING
80/2026	UPGRADING OF THE GRAAFF-REINET WASTEWATER TREATMENTT WORKS	CCS JV	R 14 918 316.41	06/08/2026	GRANT FUNDING
81/2026	UPGRADING OF STORM WATER INFRASTRUCTURE	CCS JV	R 21 240 823.73	05/08/2026	GRANT FUNDING

	IN GRAAFF-REINET				
82/2026	WILLOWMORE BOREHOLE WELLFIELD DEVELOPMENT	CCS JV	R 16 057 767.69	05/08/2026	GRANT FUNDING
30/2026	PANEL OF ATTORNEYS FOR A PERIOD OF 36 MONTHS	VARIOUS	RATES	06/09/2026	OWN FUNDING

RFQs Awarded for QUARTER 3

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
SUPPLY AND DELIVERY OF GARDEN TOOLS	MR PAINT/DULUX PAINT CENTRE	BEY-SCM-631	01/09/2026 R524	R 74 302.52	OWN FUNDING
SUPPLY AND DELIVERY OF CLC JME	MEMOTEK TRADING	BEY-SCM-633	15/09/2026 R526	R 73 502.25	OWN FUNDING
SUPPLY AND DELIVERY OF WIRE AND STEEL	GREYSHELL	BEY-SCM-632	15/09/2026 R527	R 97 508.50	OWN FUNDING

Requests for quotation with less than three responses

In line with National Treasury Frameworks and Municipal Supply Chain Management (SCM) regulations, the Dr. Beyers Naudé Local Municipality (DBNLM) monitors and records instances where formal written price quotations were officially advertised or requested, but fewer than three (3) responsive quotes were received.

Summary of Finalized RFQ's with Less than Three Quotations.

The following table reflects the transactions during the Quarter where procurement processes was successfully finalized following a valid protocol after fewer than three formal written price quotations were received from the market:

RFQ/ORDER NUMBER	DESCRIPTION OF GOODS AND SERVICES	SUCCESSFUL CONTRACTORS	QUOTES RECEIVED	AWARD AMOUNT
N/18488	CATERING FOR MANAGEMENT MEETING	BOTANIES SPORTBAR	1	R 26 639.75
D/2124	MEDICAL SURVEILLANCE FOR 101 EMPLOYEES	J3 MEDICALS	2	R 176 750.00

PENDING TENDERS QUARTER 1			
TENDER	DESCRIPTION	STATUS	FUNDING
105/2026	UPGRADING OF ERASMUSKLOOF / GROOT RIVIER WATER SUPPLY	EVALUATION COMMITTEE	GRANT FUNDING (WSIG)
93/2026	APPOINTMENT OF A SERVICE PROVIDER FOR AUTOMATED METER READING SYSTEM FOR LARGE POWER USERS FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
94/2026	FOR REPAIR AND MAINTENANCE OF PUMPS, GENERATORS, WATER/WASTEWATER PUMPSTATIONS AND FACILITIES FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
106/2026	SUPPLY AND DELIVERY OF CASCADES AND WATER PIPES	EVALUATION COMMITTEE	OWN FUNDING
107/2026	APPOINTMENT OF A SERVICE PROVIDER TO DELIVER HOSTING AND MAINTENANCE SERVICES FOR DR BEYERS NAUDE LOCAL MUNICIPALITY OVER A 36-MONTH PERIOD	EVALUATION COMMITTEE	OWN FUNDING
112/2026	UPGRADING OF THE KROONVALE 11kV OVERHEAD POWER LINE, GRAAFF-REINET	ADVERTISED	GRANT FUNDING (INEP)
123/2026	SUPPLY AND DELIVERY OF NEW LEASE VEHICLES ON FULL MAINTENANCE LEASE FOR PERIOD OF 36 MONTHS	EVALUATION COMMITTEE	OWN FUNDING
124/2026	COMPLETE MANUFACTURE AND REPAIR OF MUNICIPAL OLD CAT GRADER G140	EVALUATION COMMITTEE	OWN FUNDING

E-Tender Challenges

The municipality is still struggling to register on the platform after numerous attempts.

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: 14/10/2026
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 14/10/2026

DEVIATIONS FROM 01 SEPTEMBER 2026 TO 30 SEPTEMBER 2026

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 577 907.25

Applicable paragraph in SCM policy	Applicable paragraph in SCM policy Reason for deviation	SUPPLIER	AMOUNT	ORDER DATE	Description of goods/services	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy							
36(1)(a)(ii)	Sole provider of goods and/or services/Agents/Limited suppliers within area	CIGFARO	R9 605.00	15/09/2026	CIGFARO is the only service provider that will be hosting the annual conference program. D/2125	FINANCE DEPARTMENT	2026/08/09	DR. E.M. RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	ROYAL HOTEL STEYTLERVILLE	R7 200.00	18/09/2026	The recommended supplier was the only accommodation provider available in Steytlerville on the required date. D/2127	HUMAN RESOURCES	15/09/2026	DR. E.M. RANKWANA
		RAUCH GERTENBACH	R2 070.00	16/09/2026	Dispute pertaining to the Municipal account for water supply on Farm Albertspark, Willowmore DBNLM. D/2126	INFRASTRUCTURE SERVICES	17/08/2026	DR. E.M. RANKWANA
		SYNTELL	R242 006.00	2026/10/09	CAMERA AND TRAFFIC LIGHT FINES. D/2123	COMMUNITY SERVICES	2024/01/03	DR. E.M. RANKWANA
		SYNTELL	R296 378.00	2026/10/09	CAMERA AND TRAFFIC LIGHT FINES. D/2122	COMMUNITY SERVICES	2024/01/03	DR. E.M. RANKWANA
		DDP VALUERS	R20 648.25	2026/09/09	Impractical to follow the normal SCM processes. DDP are the appointed service provider who will be rendering the services. D/2121	FINANCE DEPARTMENT	2026/04/09	MISS Z.V. KALI
	Any contract relating to the publication of notices and advertisements by Municipality							
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.							

21. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M03 September

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	-	(0)	(0)	14 071	(14 071)	-100%	56 282
Service charges	346 063	323 843	-	35 786	35 786	80 961	(45 175)	-56%	323 843
Investment revenue	1 055	1 299	-	48	48	325	(277)	-85%	1 299
Interest income	137 057	141 975	-	297	297	35 494	(35 196)	(0)	141 975
Other own revenue	69 459	39 670	-	4 344	4 343	9 918	(5 575)	-56%	39 670
Total Revenue (excluding capital transfers and contributions)	609 883	563 070	-	40 474	40 474	140 788	(100 294)	-71%	563 070
Employee costs	212 807	219 208	-	18 164	18 164	54 802	(36 638)	-67%	217 408
Remuneration of Councillors	10 421	10 245	-	874	874	2 561	(1 687)	-66%	10 245
Depreciation	69 726	13 305	-	4 393	4 383	3 326	1 066	32%	13 305
Interest, Dividends and Rent on Land	70 938	10 500	-	8 156	8 156	2 625	5 531	211%	10 500
Inventory consumed and bulk purchases	174 055	156 714	-	13 667	13 667	38 178	(25 511)	-66%	156 744
Transfer of assets	120	140	-	120	120	35	85	243%	140
Other expenditure	339 860	163 417	-	10 801	10 801	40 854	(30 053)	-74%	165 095
Total Expenditure	877 927	573 529	-	56 176	56 176	143 382	(87 207)	-61%	573 438
Surplus/(Deficit)	(268 044)	(10 459)	-	(15 702)	(15 702)	(2 615)	(13 087)	500%	(10 368)
Transfers and subsidies - capital (monetary allocations)	78 860	66 640	-	3 048	3 048	16 660	##	-82%	66 640
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	-190%	56 272
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	-190%	56 272
Capital expenditure & funds sources									
Capital expenditure	-	52 222	-	5 775	5 775	13 056	(7 281)	-56%	4 352
Capital transfers recognised	-	1 314	-	-	-	328	(328)	-100%	109
Borrowing	-	4 890	-	-	-	1 220	(1 220)	-100%	407
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	6 193	-	-	-	1 548	(1 548)	-100%	516
Financial position									
Total current assets	322 170	187 657	-	-	313 090	-	-	-	187 657
Total non current assets	1 180 943	1 119 243	-	-	1 182 591	-	-	-	1 119 243
Total current liabilities	1 245 434	606 135	-	-	1 318 676	-	-	-	606 135
Total non current liabilities	118 715	438 283	-	-	52 019	-	-	-	438 283
Community wealth/Equity	327 745	262 483	-	-	138 374	-	-	-	262 483
Cash flows									
Net cash from (used) operating	(325 322)	76 075	-	(12 719)	113 087	19 019	(94 069)	-495%	76 075
Net cash from (used) investing	14 379	(60 056)	-	402	402	(15 014)	(15 416)	103%	(60 056)
Net cash from (used) financing	-	-	-	4 000	4 000	-	(4 000)	#DIV/0!	-
Cash/cash equivalents at the month/year end	(309 759)	23 515	-	(8 317)	124 985	5 879	(119 106)	-2026%	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	72 797	35 053	14 444	12 410	12 475	12 301	395 172	59 691	614 344
Creditors Age Analysis									
Total Creditors	38 397	28 167	37 763	27 663	11 872	19 769	102 557	864 777	1 130 964

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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	-	3 733	3 732	49 563	(45 830)	-92%	196 135
Executive and council		112	103	-	9	9	26	(17)	-65%	103
Finance and administration		194 743	198 148	-	3 724	3 724	49 537	(45 813)	-92%	196 033
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 553	6 356	-	171	171	1 589	(1 418)	-89%	6 356
Community and social services		3 342	3 321	-	24	24	830	(806)	-97%	3 321
Sport and recreation		10	8	-	2	2	2	0	11%	8
Public safety		3 080	3 028	-	145	145	757	(612)	-81%	3 028
Housing		121	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63 390	32 804	-	1 775	1 775	8 201	(6 426)	-78%	32 804
Planning and development		2 720	2 795	-	220	220	699	(478)	-68%	2 795
Road transport		60 670	30 009	-	1 554	1 554	7 502	(5 948)	-79%	30 009
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		423 944	392 299	-	37 843	37 843	98 075	(60 232)	-61%	394 414
Energy sources		204 904	187 077	-	22 505	22 505	46 769	(24 264)	-52%	187 077
Water management		104 877	94 441	-	8 298	8 298	23 610	(15 312)	-65%	96 556
Waste water management		74 536	71 514	-	4 304	4 304	17 879	(13 575)	-76%	71 514
Waste management		39 627	39 266	-	2 735	2 735	9 816	(7 081)	-72%	39 266
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	688 743	629 710	-	43 522	43 521	157 428	(113 906)	-72%	629 710
Expenditure - Functional										
<i>Governance and administration</i>		246 294	162 509	-	19 727	19 727	40 627	(20 900)	-51%	160 967
Executive and council		34 825	29 138	-	2 284	2 284	7 285	(5 000)	-69%	30 684
Finance and administration		209 266	131 179	-	17 287	17 287	32 795	(15 508)	-47%	127 972
Internal audit		2 203	2 192	-	156	156	548	(392)	-72%	2 312
<i>Community and public safety</i>		51 278	38 219	-	3 944	3 944	9 555	(5 611)	-59%	38 420
Community and social services		4 498	7 083	-	737	737	1 771	(1 034)	-58%	7 108
Sport and recreation		21 292	17 473	-	1 717	1 717	4 368	(2 651)	-61%	17 130
Public safety		23 582	12 148	-	1 297	1 297	3 037	(1 740)	-57%	12 268
Housing		206	-	-	-	-	-	-	-	-
Health		1 699	1 515	-	192	192	379	(187)	-49%	1 915
<i>Economic and environmental services</i>		69 973	56 987	-	5 731	5 731	14 247	(8 516)	-60%	57 792
Planning and development		29 826	26 100	-	2 757	2 757	6 525	(3 768)	-58%	26 705
Road transport		39 921	30 887	-	2 974	2 974	7 722	(4 748)	-61%	31 087
Environmental protection		226	-	-	-	-	-	-	-	-
<i>Trading services</i>		504 149	314 464	-	26 581	26 581	78 616	(52 035)	-66%	314 907
Energy sources		209 652	192 676	-	16 687	16 687	48 169	(31 482)	-65%	192 776
Water management		105 860	37 809	-	2 872	2 872	9 452	(6 580)	-70%	37 809
Waste water management		124 403	53 643	-	4 451	4 451	13 411	(8 959)	-67%	53 986
Waste management		64 234	30 336	-	2 570	2 570	7 584	(5 014)	-66%	30 336
<i>Other</i>		6 234	1 351	-	193	193	338	(145)	-43%	1 351
Total Expenditure - Functional	3	877 927	573 529	-	56 176	56 176	143 382	(87 207)	-61%	573 438
Surplus/ (Deficit) for the year		(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	-1.900988	56 272

[illegible]

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		22 127	22 127	43 491	(21 365)	-49%	173 965
Service charges - Water		63 004	57 299		8 107	8 107	14 325	(6 217)	-43%	57 299
Service charges - Waste Water Management		57 213	59 924		3 357	3 357	14 981	(11 624)	-76%	59 924
Service charges - Waste management		32 484	32 656		2 195	2 195	8 164	(5 969)	-73%	32 656
Sale of Goods and Rendering of Services		697	637		70	70	169	(90)	-56%	637
Agency services		1 133	2 409		803	803	602	201	33%	2 409
Interest								-		
Interest earned from Receivables		25 036	24 256		2 315	2 315	6 064	(3 749)	-62%	24 256
Interest from Current and Non Current Assets		1 055	1 299		48	48	325	(277)	-85%	1 299
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		1 399	1 595		73	73	399	(325)	-82%	1 595
Licence and permits		1 319	1 534		115	115	384	(269)	-70%	1 534
Special rating levies								-		
Construction Contract Revenue										
Development Charges										
Operational Revenue		7 936	1 508		429	428	377	51	14%	1 508
Non-Exchange Revenue										
Property rates		56 249	56 282		(0)	(0)	14 071	(14 071)	-100%	56 282
Surcharges and Taxes		1 144	1 141		164	164	285	(121)	-42%	1 141
Fines, penalties and forfeits		24 830	2 532		18	18	633	(615)	-97%	2 532
Licence and permits								-		
Transfers and subsidies - Operational		137 057	141 975		297	297	35 494	(35 196)	-99%	141 975
Interest		4 038	4 089		357	357	1 022	(665)	-65%	4 089
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Fixed and Intangible Assets								-		
Other Gains		1 926	(31)		-	-	(8)	8	-100%	(31)
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		609 883	563 070	-	40 474	40 474	140 768	(100 294)	-71%	563 070
Expenditure By Type										
Employee related costs		212 807	219 208		18 164	18 164	54 802	(36 638)	-67%	217 408
Remuneration of councillors		10 421	10 245		874	874	2 561	(1 687)	-66%	10 245
Bulk purchases - electricity		167 930	153 821		13 516	13 516	38 455	(24 940)	-65%	153 821
Inventory consumed		6 125	2 893		151	151	723	(572)	-79%	2 923
Debt impairment		-	333		-	-	83	(83)	-100%	28
Depreciation, amortisation and impairment		69 726	13 305		4 393	4 393	3 326	1 066	32%	13 305
Interest, Dividends and Rent on Land		70 938	10 500		8 156	8 156	2 625	5 531	211%	10 500
Contracted services		46 085	36 168		236	236	9 042	(8 806)	-97%	32 879
Transfers and subsidies		120	140		120	120	35	85	243%	140
Irrecoverable debts written off		135 045	1 667		-	-	417	(417)	-100%	1 972
Operational costs		158 731	125 249		10 566	10 566	31 312	(20 747)	-66%	130 217
Disposal of Fixed and Intangible Assets								-		
Other Losses								-		
Total Expenditure		877 927	573 529	-	56 176	56 176	143 382	(87 207)	-61%	573 438
Surplus/(Deficit)		(268 044)	(10 459)	-	(15 702)	(15 702)	(2 615)	(13 087)	0	(10 368)
Transfers and subsidies - capital (monetary allocations)		78 860	66 640		3 048	3 048	16 660	(13 612)	(0)	66 640
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	(0)	56 272
Income Tax								-		
Surplus/(Deficit) after income tax		(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	(0)	56 272
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	(0)	56 272
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		(189 184)	56 181	-	(12 654)	(12 654)	14 045	(26 700)	(0)	56 272

Vote Description	Ref	2025/26	Budget Year 2026/27	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
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	-	-	-	328	(328)	-100%	109
Vote 19 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 20 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - INFRASTRUCTURE SERVICES: ENGIN (38: CAPEX)		-	50 909	-	5 775	5 775	12 727	(6 953)	-55%	4 242
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	-	5 775	5 775	13 056	(7 281)	-56%	4 352
Total Capital Expenditure		-	52 222	-	5 775	5 775	13 056	(7 281)	-56%	4 352
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	-	-	-	-	-	-		-
Funded by:		-	-	-	182	182	-	182		-
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	1 314	-	-	-	328	(328)	-100%	109
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	1 314	-	-	-	328	(328)	-100%	109
Borrowing	6	-	4 880	-	-	-	1 220	(1 220)	-100%	407
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		-	6 193	-	-	-	1 548	(1 548)	-100%	516

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		(5 536)	44 323
Short term Investments						
Trade and other receivables from exchange transactions		29 702	52 176		126 241	52 176
Receivables from non-exchange transactions		67 924	53 315		61 266	53 315
Current portion of non-current receivables						
Inventory		10 633	11 060		10 320	11 060
VAT Receivable		159 152	26 111		60 644	26 111
Other current assets		46 273	672		60 156	672
Total current assets		322 170	187 657	-	313 090	187 657
Non current assets						
Investments						
Investment property		101 001	25 527		100 892	25 527
Property, plant and equipment		1 090 624	1 082 619		1 077 927	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)	-		(7 326)	-
Total non current assets		1 180 943	1 119 243	-	1 182 591	1 119 243
TOTAL ASSETS		1 503 112	1 306 900	-	1 495 681	1 306 900
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		17 232	5 881		21 231	5 881
Trade and other payables from exchange transactions		1 119 108	488 198		1 135 712	488 198
Trade and other payables from non-exchange transactions		4 629	7 781		7 063	7 781
Provision		12 432	9 963		10 829	9 963
VAT Payable		92 032	36 394		78 217	36 394
Other current liabilities		-	57 918		65 625	57 918
Total current liabilities		1 245 434	606 135	-	1 318 676	606 135
Non current liabilities						
Financial liabilities		7 933	-		6 862	-
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	-	52 019	438 283
TOTAL LIABILITIES		1 364 149	1 044 418	-	1 370 695	1 044 418
NET ASSETS	2	138 964	262 482	-	124 986	262 482
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		327 745	262 483		138 374	262 483
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	327 745	262 483	-	138 374	262 483

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		4 994	4 994	14 558	(9 564)	-66%	58 232
Service charges		38 759	401 241		341	341	100 310	(99 969)	-100%	401 241
Other revenue		161 265	18 499		13 987	797 686	4 625	793 041	17148%	18 499
Transfers and Subsidies - Operational		132 768	108 887		(0)	(0)	27 222	(27 222)	-100%	108 887
Transfers and Subsidies - Capital		73 779	58 545		-	-	14 636	(14 636)	-100%	58 545
Interest		1 928	31 071		244	365	7 768	(7 403)	-95%	31 071
Dividends								-		
Payments										
Suppliers and employees		(781 010)	(600 400)		(32 284)	(690 279)	(150 100)	(540 179)	360%	(600 400)
Finance charges								-		
Transfers and Subsidies								-		
NET CASH FROM/USED IN OPERATING ACTIVITIES		(325 322)	76 075	-	(12 719)	113 087	19 019	(94 069)	-495%	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)		402	402	(15 014)	15 416	-103%	(60 056)
Retention (Capital)								-		
NET CASH FROM/USED IN INVESTING ACTIVITIES		14 379	(60 056)	-	402	402	(15 014)	(15 416)	103%	(60 056)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term refinancing								-		
Increase (decrease) in consumer deposits		-	-		4 000	4 000	-	4 000	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/USED IN FINANCING ACTIVITIES		-	-	-	4 000	4 000	-	(4 000)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(310 943)	16 019	-	(8 317)	117 489	4 005			16 019
Cash/cash equivalents at beginning:		1 184	7 496		-	7 496	1 674	5 622		7 496
Cash/cash equivalents at month/year end:		(309 759)	23 515		(8 317)	124 985	5 679			23 515