



THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ LOCAL MUNICIPALITY
P O BOX 71 GRAAFF-REINET 6280

T 049 807 5700 F 049 892 4319

www.bnlm.gov.za

Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

SEPTEMBER 2023

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 September 2023 and ending 30 September 2023.

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.

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.

1. SUMMARY OF THE MONTHLY BUDGET STATEMENT – SEPTEMBER 2023

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23	Budget Year 2023/24							
	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	–	45 043	–	(59)	45 508	–	45 508	#DIV/0!	45 043
Service charges	218 157	248 196	–	19 975	88 223	–	88 223	#DIV/0!	248 196
Investment revenue	646	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	646	616	–	147	413	–	413	#DIV/0!	616
Other own revenue	156 758	159 281	–	17 271	72 660	–	72 660	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)	376 208	453 136	–	37 335	206 804	–	206 804	#DIV/0!	453 136
Employee costs	165 857	184 072	–	13 997	40 996	–	40 996	–	184 072
Remuneration of Councillors	9 416	9 276	–	773	2 303	–	2 303	–	9 276
Depreciation and amortisation	66 714	65 308	–	5 063	15 186	–	15 186	–	65 308
Interest	57 371	10 452	–	5 075	9 919	–	9 919	–	10 452
Inventory consumed and bulk purchases	116 624	136 396	–	14 814	33 329	–	33 329	–	136 396
Transfers and subsidies	22	150	–	–	–	–	–	–	150
Other expenditure	201 118	148 643	–	10 502	24 614	–	24 614	#DIV/0!	148 643
Total Expenditure	617 122	554 298	–	50 224	126 347	–	126 347	#DIV/0!	554 298
Surplus/(Deficit)	(240 914)	(101 162)	–	(12 889)	80 457	–	80 457	#DIV/0!	(101 162)
Transfers and subsidies - capital (monetary)	72 996	74 871	–	6 440	9 808	–	9 808	#DIV/0!	74 871
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(167 918)	(26 291)	–	(6 449)	90 264	–	90 264	#DIV/0!	(26 291)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(167 918)	(26 291)	–	(6 449)	90 264	–	90 264	#DIV/0!	(26 291)
Capital expenditure & funds sources									
Capital expenditure	–	74 050	–	6 110	9 327	–	9 327	#DIV/0!	74 050
Capital transfers recognised	–	70 164	–	6 110	9 130	–	9 130	#DIV/0!	70 164
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	3 637	–	–	106	–	106	#DIV/0!	3 637
Total sources of capital funds	–	73 800	–	6 110	9 236	–	9 236	#DIV/0!	73 800
Financial position									
Total current assets	(16 693)	49 525	–	–	177 313	–	–	–	49 525
Total non current assets	1 114 661	1 114 966	–	–	1 109 856	–	–	–	1 114 966
Total current liabilities	583 893	523 463	–	–	657 441	–	–	–	523 463
Total non current liabilities	85 431	73 623	–	–	78 486	–	–	–	73 623
Community wealth/Equity	586 572	567 406	–	–	460 977	–	–	–	567 406
Cash flows									
Net cash from (used) operating	120 073	59 237	–	3 811	87 191	–	(87 191)	#DIV/0!	57 621
Net cash from (used) investing	(14 429)	(73 800)	–	1 451	2 755	–	(2 755)	#DIV/0!	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	12 205	(39 034)	–	(14 280)	17 718	(4 155)	(21 873)	526%	–
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	53 634	23 070	11 059	8 083	7 668	7 189	106 339	86 787	303 828
Creditors Age Analysis									
Total Creditors	(783)	19 846	30 275	(2 588)	16 010	6 748	62 381	433 951	565 838

1.1 Adjusted budget performance for the period ending 30 September 2023

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 554 298 038	R -	R 50 223 565	R 126 346 962	R 138 574 510	R -12 227 548	-9%
REVENUE	R 528 007 435	R -	R 43 774 755	R 216 611 416	R 132 001 859	R 84 609 557	64%
SURPLUS (DEFICIT)	R -26 290 603	R -	R -6 448 810	R 90 264 454	R -6 572 651	R 96 837 105	-1473%

1.2 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.

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 43.8 million, with year-to-date revenue amounting to R 216.6 million or 41.02% of the total revenue budget of R 528.0 million.

The performance of the individual items are as follows:

- iii) **Property rates:** The total budget amounts to R 45.0 million, while the year-to-date revenue recognized amounts to R 45.5 million or 101.11% of the budget. Annual debit raising took effect on 01 July 2023.
- iv) **Service charges:** The total budget amounts to R 248.2 million, while the year-to-date revenue recognized amounts to R 88.2 million or 35.54% of the budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2023.
- v) **Investment revenue:** The total budget amounts to R 0, while the year-to-date receipts were also recorded as R 0.
- vi) **Transfers recognised:** The total budget amounts to R 125.7 million, while the year-to-date receipts amounts to R 48.9 million or 38.90% of the budget.
- vii) **Other revenue:** The total budget amounts to R 15.6 million, while the year-to-date revenue generated amounts to R 17.2 million or 110.26% of the budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 50.2 million, while year-to-date expenditure amounts to R 126.3 million or 22.79% of the total expenditure budget of R 554.3 million. The following factors should be taken into consideration:

- Depreciation was 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 budget amounts to R 184.1 million, while the expenditure to date amounts to R 41.0 million or 22.27% of the budget.
- **Remuneration of Councillors:** The total budget amounts to R 9.3 million, while the expenditure to date amounts to R 2.3 million or 24.73% of the budget.
- **Debt impairment:** The total budget amounts to R 9 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 15.2 million or 23.28% of the budget.
- **Bulk purchases:** The total budget amounts to R 130.8 million, while the year-to-date expenditure amounts to R 31.9 million or 24.39% of the budget.
- **Other expenditure:** The total budget amounts to R 113.7 million, while the year-to-date expenditure amounts to R 21.0 million or 18.47% of the budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 September 2023							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 73 800 299	R -	R 6 110 297	R 9 235 767	R 18 450 075	R -9 214 308	-50%

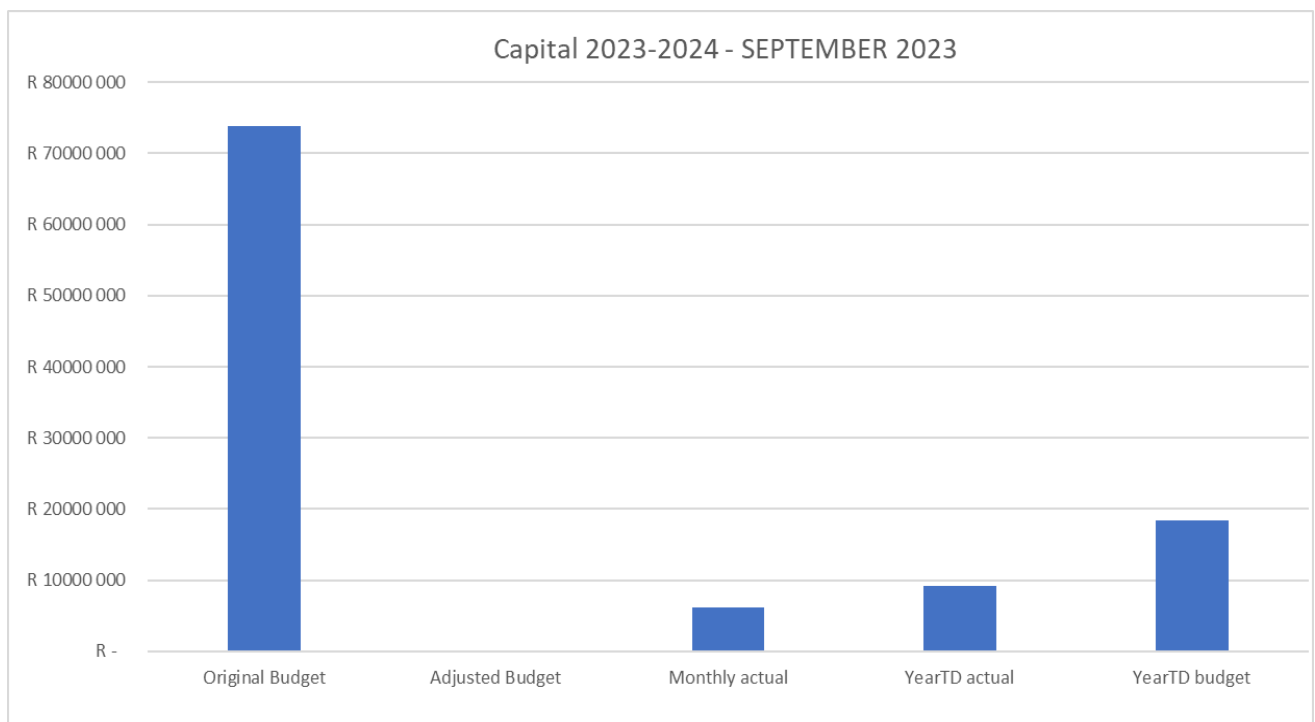
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 budget of R 370 thousand, while the year-to-date expenditure amounts to R 92 thousand or 24.86% of the budget.
- **Community and public safety:** reflects a total budget of R 6.6 million, while the expenditure to date amounts to R 174 thousand or 2.64% of the budget.
- **Economic and environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects a total budget of R 67.1 million, while the year-to-date expenditure amounts to R 9.1 million or 13.56% of the budget.



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

Table: Key Treasury Information as at 30 September 2023

Bank Bal, Investment - September 2023	OPENING BALANCE 01-09-2023	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-09-2023
CURRENT ACCOUNTS	8 808 286,11	-7 418 224,95	1 390 061,16
CURRENT ACCOUNT BAVIAANS - ABSA	127 881,03	52 523,97	180 405,00
NEW CURRENT ACCOUNT - STANDARD BANK	7 448 611,68	- 7 215 204,69	233 406,99
NEW MOTOR REG ACCOUNT - STANDARD BANK	1 231 793,40	- 255 544,23	976 249,17
INVESTMENTS	22 831 008,35	-6 954 641,28	15 876 367,07
MONEY MARKET - ABSA	30 520,77	180,70	30 701,47
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	997 653,04	6 641,91	1 004 294,95
FMG CALL ACCOUNT	3 140,50	12,39	3 152,89
MIG CALL ACCOUNT	14 867 777,48	-3 365 171,57	11 502 605,91
CALL ACCOUNT - STANDARD BANK	6 931 916,56	-3 596 304,71	3 335 611,85

3.1 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 2023/2024 budget.

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

3.2 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.

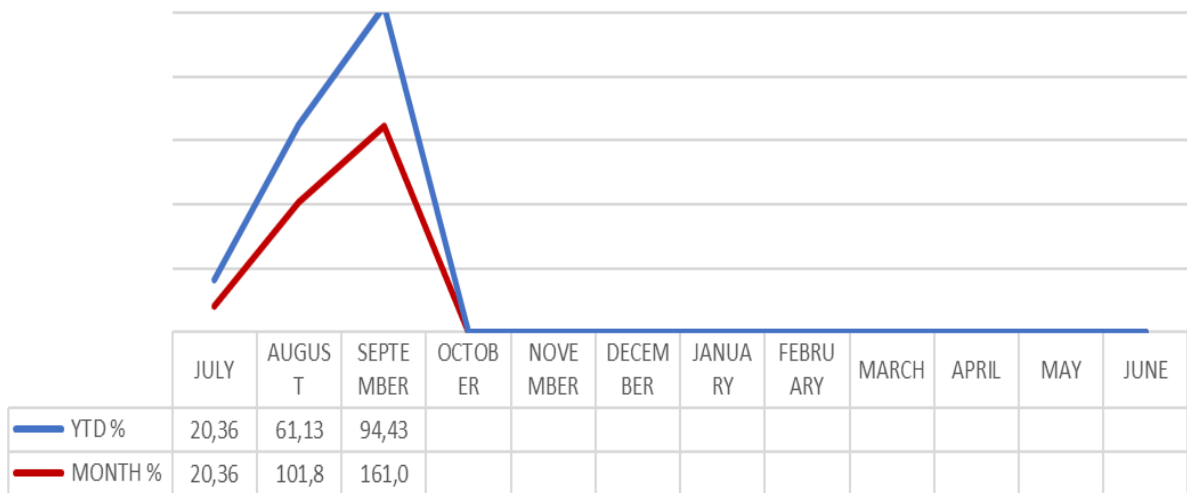
Investments consist of short-term deposits made from conditional grants received.

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 September 2023.

3.3 Borrowings

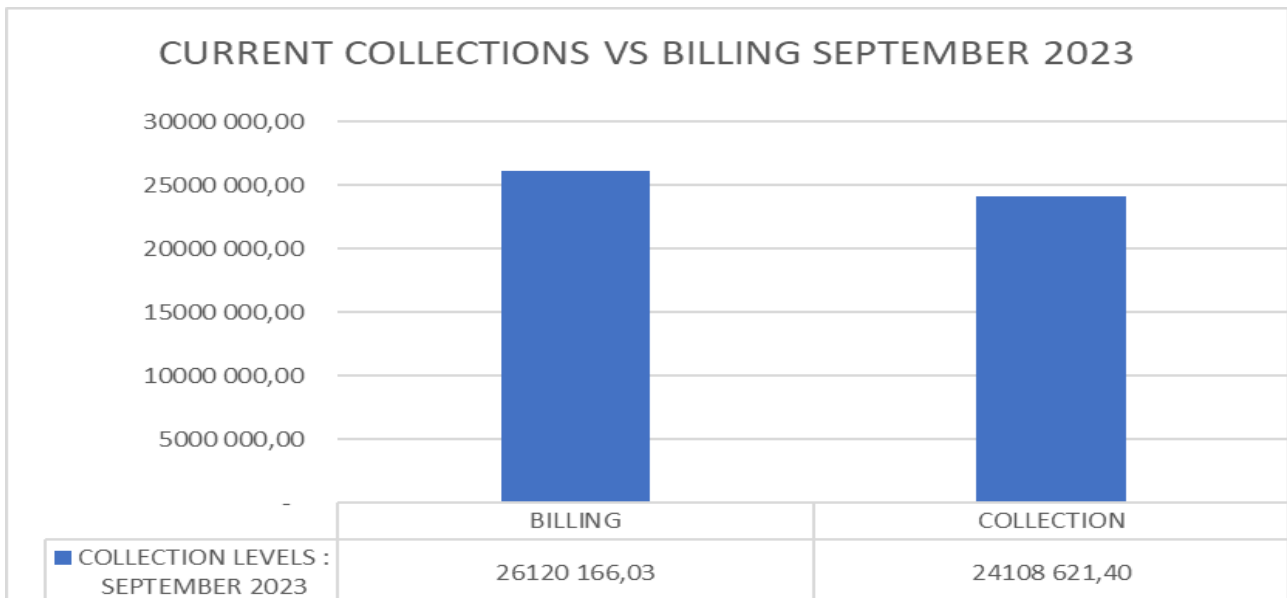
The municipality does not have borrowings.

AVERAGE COLLECTION RATE 2022 2023



As can be seen from the two charts above, the average collection rate is less in comparison with 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

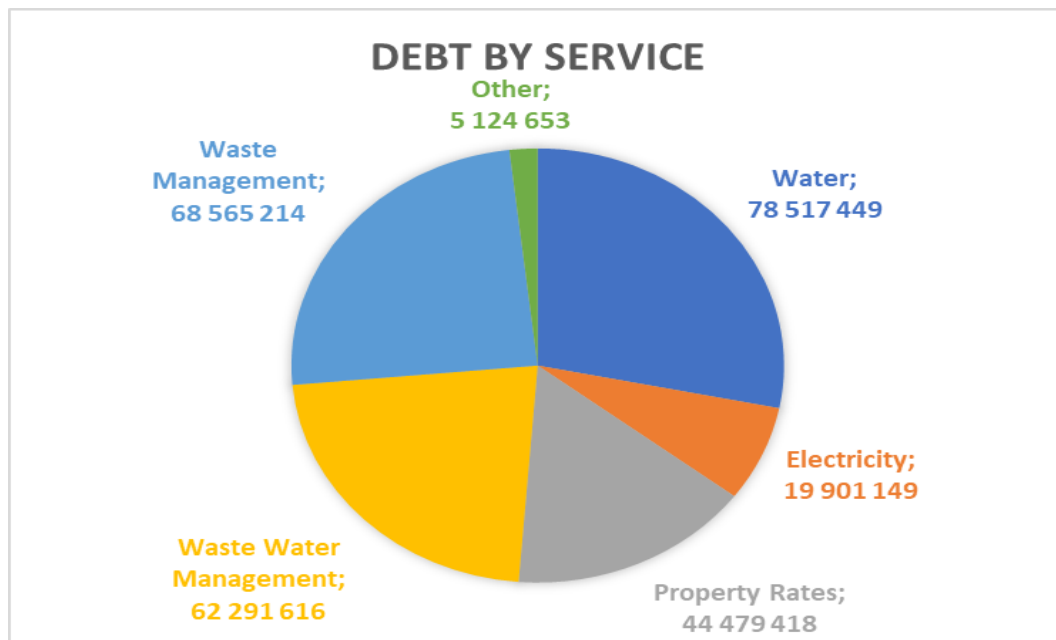


5. DEBTORS

The total outstanding debtor's book of the municipality as at end of September 2023 amounts to R 278.88 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 941 244,87	4 498 319,99	3 435 832,84	2 245 815,56	2 252 158,21	2 160 740,11	1 984 513,09	56 998 823,97	78 517 448,64
	Elec	10 133 524,04	2 082 839,20	594 726,12	400 060,68	264 519,65	198 398,08	225 498,54	6 001 582,40	19 901 148,71
	Rates	1 977 285,13	8 230 059,61	554 260,36	427 912,12	383 220,09	367 641,25	379 689,92	32 159 349,15	44 479 417,63
	Sewerage	4 612 255,87	5 577 840,17	3 223 424,67	2 061 732,41	1 941 813,27	1 778 146,43	1 591 290,39	41 505 112,65	62 291 615,86
	Refuse	2 668 177,19	3 161 744,14	1 959 485,05	1 732 743,73	1 655 603,36	1 546 344,50	1 494 449,76	54 346 666,58	68 565 214,31
	Other	126 632,45	60 711,06	201 120,03	81 121,60	57 336,48	34 925,90	42 871,35	4 519 934,03	5 124 652,90
	TOTAL	24 459 119,55	23 611 514,17	9 968 849,07	6 949 386,10	6 554 651,06	6 086 196,27	5 718 313,05	195 531 468,78	278 879 498,05

Debtors owing between 0-30 days amounts to R 24.46 million, and 30-60 days constitute R 23.61 million. Debtors owing over 210 days constitute R 195.53 million or 70.11%, while the debt over 90 days constitute R 220.84 million or 79.19%. This is alarming and has an adverse effect on cash flow.



Water remains the biggest outstanding debt, followed by waste management, waste water 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 as the municipality is currently struggling to settle the bulk electricity account from Eskom.

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 067 933,71	2 671 534,46	2 565 498,58	1 700 780,28	1 804 779,38	1 720 278,43	1 700 091,32	53 357 252,39	68 588 148,55
	Elec	1 478 053,90	299 113,86	121 357,30	116 585,78	85 368,67	63 787,51	87 183,60	1 728 923,63	3 980 374,25
	Rates	1 180 514,70	3 285 202,85	317 801,13	220 907,21	200 849,63	192 452,37	210 552,27	12 993 036,65	18 601 316,81
	Sewerage	3 283 559,35	3 392 222,70	2 547 208,84	1 724 695,01	1 684 996,69	1 633 849,92	1 482 264,45	39 073 222,39	54 822 019,35
	Refuse	2 011 909,60	2 074 430,36	1 550 175,77	1 441 709,38	1 412 883,29	1 372 723,78	1 346 167,82	48 042 308,54	59 252 308,54
	Other	83 641,88	25 634,90	94 856,67	15 401,78	18 667,76	16 932,04	24 326,64	2 336 597,10	2 616 058,77
	TOTAL		11 105 613,14	11 748 139,13	7 196 898,29	5 220 079,44	5 207 545,42	5 000 024,05	4 850 586,10	157 531 340,70

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	941 806,98	926 687,10	654 728,04	449 323,27	358 255,41	335 628,35	210 294,35	2 062 115,86	5 938 839,36
	Elec	19 955,12	3 414,33	2 222,79	1 761,44	1 511,48	758,12	12 845,95	17 492,88	59 962,11
	Rates	4 502,07	15 323,14	7 101,25	7 695,33	4 502,29	3 596,57	3 048,43	-43 975,07	1 794,01
	Sewerage	587 035,69	535 624,90	455 039,38	198 819,70	141 253,45	66 839,94	42 420,14	174 161,33	2 201 194,53
	Refuse	354 989,04	324 040,60	275 161,24	171 678,65	128 787,06	64 255,29	40 145,58	191 980,75	1 551 038,21
	Other	4 109,74	832,40	503,30	36 573,84	1 581,20	0,00	172,80	19 714,36	63 487,64
	TOTAL		1 912 398,64	1 805 922,47	1 394 756,00	865 852,23	635 890,89	471 078,27	308 927,25	2 421 490,11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	3 452,44	2 792,14	2 586,06	1 757,87	4 572,75	1 673,06	1 619,15	239 854,38	258 307,85
	Elec	91 627,75	17 667,66	32 550,12	11 324,66	8 618,07	8 618,24	9 172,97	124 760,39	304 339,86
	Rates	1 717,87	180 565,79	2 823,96	952,80	952,80	952,80	952,80	1 014 811,81	1 203 730,63
	Sewerage	7 635,54	6 628,60	6 628,60	5 537,60	3 429,60	3 429,60	2 243,68	53 163,35	88 696,57
	Refuse	69 901,75	69 717,46	69 501,58	66 001,45	66 332,72	66 332,72	66 332,72	3 423 885,50	3 898 005,90
	Other	0,00	0,00	75 900,00	0,00	0,00	0,00	0,00	152 264,20	228 164,20
	TOTAL		174 335,35	277 371,65	189 990,32	85 574,38	83 905,94	81 006,42	80 321,32	5 008 739,63

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 784,40	4 597,75	10 500,45	8 926,64	2 697,16	754,22	453,00	31 412,96	62 126,58
	Elec	543 908,34	121 370,84	42 482,96	25 229,07	29 984,49	19 432,81	37 120,46	1 366 825,48	2 186 354,45
	Rates	170 294,34	2 258 835,23	118 842,70	108 319,79	97 527,18	96 419,15	94 101,87	12 428 509,44	15 372 849,70
	Sewerage	331,43	7 954,21	0,00	0,00	0,00	0,00	0,00	0,00	8 285,64
	Refuse	185,25	15 407,08	0,00	0,00	0,00	0,00	0,00	-431,42	15 160,91
	Other	28,75	0,00	0,00	0,00	0,00	0,00	0,00	-13 806,12	-13 777,37
	TOTAL		717 532,51	2 408 165,11	171 826,11	142 475,50	130 208,83	116 606,18	131 675,33	13 812 510,34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	10 310,43	1 902,83	3 216,51	2 177,59	1 196,58	691,34	1 542,35	27 430,46	48 468,09
	Elec	5 764,86	2 265,99	1 855,72	1 656,25	0,00	0,00	0,00	761,19	12 304,01
	Rates	999,46	1 375,62	148,46	137,25	49,63	49,63	49,63	-4 315,48	-1 505,80
	Sewerage	4 640,00	3 682,09	3 211,94	2 057,77	1 600,49	1 600,49	1 371,85	44 344,88	62 509,51
	Refuse	3 334,66	2 291,76	1 852,66	1 759,29	1 664,60	1 583,36	1 565,36	52 563,08	66 614,77
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 218,71	7 218,71
	TOTAL		25 049,41	11 518,29	10 285,29	7 788,15	4 511,30	3 924,82	4 529,19	128 002,84

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	10 374,43	6 633,65	5 237,93	3 028,33	1 360,01	3 476,47	2 711,40	26 681,11	59 503,33
	Elec	2 861,55	0,00	0,00	0,00	0,00	0,00	0,00	3 329,35	6 190,90
	Rates	4 615,09	2 968,29	946,25	1 254,21	628,29	628,29	628,29	10 845,22	22 513,93
	Sewerage	7 273,19	9 432,44	4 309,23	2 539,78	1 916,71	1 829,14	1 829,14	36 977,99	66 107,62
	Refuse	3 822,24	5 217,78	2 095,17	1 436,52	1 121,93	1 084,66	948,89	18 341,50	34 068,69
	Other	0,00	0,00	0,00	0,00	18 698,36	0,00	0,00	81 333,30	100 031,66
	TOTAL		28 946,50	24 252,16	12 588,58	8 258,84	23 725,30	7 018,56	6 117,72	177 508,47

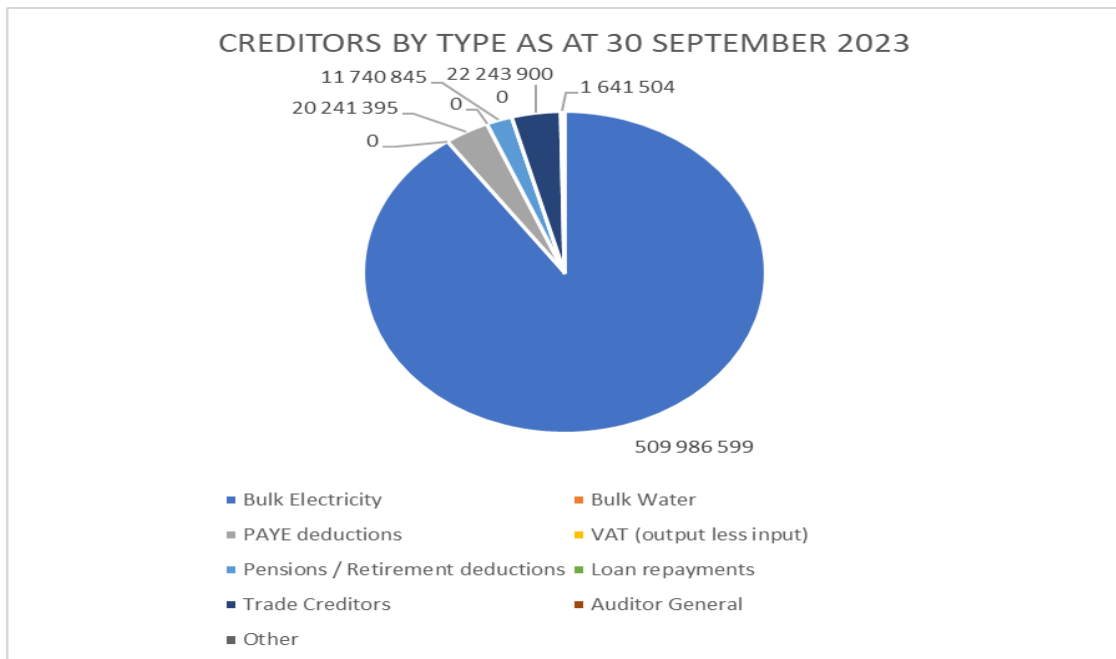
6. CREDITORS

The total accounts payable as at 30 September 2023 amounts to R 565.8 million.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	14 717	21 174	22 381	10 501	14 114	6 221	59 261	361 618	509 987		
Bulk Water	0200	-	-	-	-	-	-	-	-	-		
PAYE deductions	0300	960	1 017	1 089	(4 190)	786	823	4 299	15 457	20 241		
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-		
Pensions / Retirement deductions	0500	(11 058)	27	2 458	(4 394)	1 793	2 275	2 518	18 120	11 741		
Loan repayments	0600	-	-	-	-	-	-	-	-	-		
Trade Creditors	0700	(4 893)	693	4 813	(4 058)	(232)	(2 629)	(4 289)	32 838	22 244		
Auditor General	0800	(494)	(3 065)	(467)	(448)	(451)	58	591	5 917	1 642		
Other	0900	(16)	-	-	-	-	-	-	-	(16)		
Total By Customer Type	1000	(783)	19 846	30 275	(2 588)	16 010	6 748	62 381	433 951	565 838	-	

Creditors owed between 0-30 days amounts to R -783 thousand, 31-60 days amounts to R 19.8 million, 61-90 days amounts to R 30.3 million, and 91-120 days amounts to R -2.6 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days.



Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors. None is in place with Eskom as the matter is sub judice.

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

Grants received and expenditure on grant funding

Grants @ September 2023	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 315 000	1 315 000	328 000	142 057	185 943	43,31%
MIG	23 871 000	23 871 000	8 355 000	3 156 504	5 198 496	37,78%
FMG	3 100 000	3 100 000	3 100 000	1 104 896	1 995 104	35,64%
WSIG	20 000 000	20 000 000	6 000 000	1 843 024	4 156 976	30,72%
HEALTH	2 020 000	2 020 000	0	0	0	0,00%
SETA	333 120	333 120	110 687	110 687	0	100,00%
FIRE	2 201 000	2 201 000	0		0	0,00%
RBIG	31 000 000	31 000 000	9 108 190	4 739 609	4 368 581	52,04%
LIBRARY	2 308 000	2 308 000	0	0	0	0,00%
EQUITABLE SHARE	114 382 000	114 382 000	47 659 000	47 659 000	0	100,00%
MDRG	3 500 000	3 500 000	3 500 000	1 249 641	2 250 359	35,70%
TOTAL	204 030 120	204 030 120	78 160 877	60 005 418	18 155 459	76,77%

8. CASHFLOW POSITION AS AT 30 SEPTEMBER 2023

Table: Summary of Cashflow Position (Primary Bank Account) as at 30 September 2023

CASH BALANCE B/F FROM 01 SEPTEMBER 2023	R 8 808 286
CASH RECEIVED FOR THE PERIOD	R 74 511 120
CASH PAYMENTS MADE FOR THE PERIOD	R 81 929 345
CASH BALANCE AS AT 30 SEPTEMBER 2023	R 1 390 061

The bank balance ended on a positive balance of R 1 390 061 at 30 September 2023.

9. 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 2023.

10. OTHER ANALYSIS

10.1 Water and Electricity Analysis (Distribution Losses)

10.1.1 Water Losses

Water losses for September, August, July and June 2023 were not available at the time of reporting. Water losses for May 2023 were calculated at 50%, while April and March 2023 water losses were calculated at 44% and 52% respectively. The year-to-date average as at May 2023 was 40%.

Water Statistics Dr Beyers Naude				
Month	Water pump to Town	Water sold to Town	Loss Kl.	Loss %
Jul-22	359 345	234 096	125 249	35%
Aug-22	353 040	225 445	127 595	36%
Sep-22	316 417	235 648	80 769	26%
Oct-22	332 965	210 585	122 380	37
Nov-22	334 080	213 107	120 973	36
Dec-22	322 907	228 555	94 352	29
Jan-23	453 877	244 627	209 250	46
Feb-23	418 727	204 970	213 757	51
Mar-23	442 939	211 669	231 270	52
Apr-23	413 713	231 505	182 208	44
May-23	424 956	214 015	210 841	50
Jun-23				
Total	4 172 966	2 454 222	1 718 644	40%

10.1.2 Electricity Losses

At the time of reporting, electricity losses for September 2023 were not available. Electricity losses for August and July 2023 was calculated at 3.48 % and 9.03% respectively. The year-to-date average as at August 2023 was 6.31%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-23	5 554 550	6 106 214	551 664	9,03
Aug-23	5 665 976	5 870 210	204 234	3,48
Sep-23				
Oct-23				
Nov-23				
Dec-23				
Jan-24				
Feb-24				
Mar-24				
Apr-24				
May-24				
Jun-24				
Total	11 220 526,00	11 976 424,00	755 898	6,31

11. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure B is the quarterly Supply Chain Management report for Quarter 1 of the 2023/24 financial year, which includes the details for the month of September 2023.

13. C-SCHEDULES

Attached as Annexure C are the C-Schedule tables for the period ending 30 September 2023.

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 report and supporting documentation are consistent with the annual budget and Integrated Development Plan of the municipality.

Dr Beyers Naude Local Municipality EC101

Print Name: (CFO) Mr Jimmy Joubert

A handwritten signature in black ink, appearing to read 'Joubert', written over a large, stylized circular scribble.

Signature: _____

Print Name: (MM) Dr Edward Martin Rankwana

A handwritten signature in black ink, appearing to read 'Rankwana', written in a cursive style.

Signature: _____

Date: 13 October 2023

ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Sep-23

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	111 564,97	457 558,55	33 814,05	11 886,03	16 124,01	11 320,24	9 453,21	8 366,23	660 087,29
	Elec	179 499,50	185 521,25	67 570,92	83 941,01	31 733,70	19 167,80	10 829,91	93 465,02	671 729,11
	Rates	0,00	7 046,84	0,00	0,00	0,00	0,00	0,00	0,00	7 046,84
	Sewerage	227 659,68	169 875,78	107 429,94	61 966,84	58 737,10	21 368,12	20 808,04	95 428,05	763 273,55
	Refuse	28 946,91	19 924,68	13 894,44	8 377,96	5 235,51	2 050,20	2 050,20	18 441,70	98 921,60
	Other	416,20	0,00	0,00	0,00	395,30	0,00	0,00	1 929,60	2 741,10
	TOTAL		548 087,26	839 927,10	222 709,35	166 171,84	112 225,62	53 906,36	43 141,36	217 630,60

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-450 382,76	-450 382,76
	Elec	26 648,51	0,00	0,00	0,00	0,00	0,00	0,00	0,00	26 648,51
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		26 648,51	0,00	0,00	0,00	0,00	0,00	0,00	-450 382,76
		574 735,77	839 927,10	222 709,35	166 171,84	112 225,62	53 906,36	43 141,36	-232 752,16	1 780 065,24

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	36 586,09	52 133,05	40 459,17	244,82	3 227,35	39 985,19	13 964,10	191 667,97	378 267,74
	Elec	120 680,48	103 676,78	106 427,16	42 038,28	24 631,78	14 775,33	22 640,66	158 130,83	593 001,30
	Rates	3,97	22 859,13	3,99	3,67	3,67	3,67	3,67	15 298,88	38 180,65
	Sewerage	8 796,41	366 885,79	9 979,59	9 004,80	0,00	0,00	2 783,48	37 997,68	435 447,75
	Refuse	1 991,41	143 618,69	1 211,03	1 149,90	1 149,90	808,00	766,60	16 131,72	166 827,25
	Other	416,20	416,20	0,00	0,00	0,00	0,00	0,00	-1 042,50	-210,10
	TOTAL		168 474,56	689 589,64	158 080,94	52 441,47	29 012,70	55 572,19	40 158,51	418 184,58

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	3 008,25	3 486,38	1 174,14	745,00	2 177,30	514,10	577,72	-198 327,87	-186 644,98
	Elec	48 785,79	64 673,75	60 805,08	28 682,96	7 037,43	6 068,18	6 134,14	126 337,10	348 524,43
	Rates	352,76	1 671 759,21	352,89	332,29	332,29	332,29	332,29	519 634,71	2 193 428,73
	Sewerage	1 239,26	637 404,06	1 239,26	854,92	854,92	854,92	427,46	119 792,83	762 667,63
	Refuse	2 146,81	307 056,61	2 146,81	2 038,75	2 038,75	2 038,75	1 885,76	98 206,00	417 558,24
	Other	0,00	0,00	0,00	0,00	0,00	0,00	395,30	-31,81	363,49
	TOTAL		55 532,87	2 684 380,01	65 718,18	32 653,92	12 440,69	9 808,24	9 752,67	665 610,96

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	392,08	215,49	504,46	657,16	244,12	259,29	279,31	-1 156,67	1 395,24
	Elec	27 228,11	36 242,37	35 002,31	8 023,62	0,00	0,00	0,00	0,00	106 496,41
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	321,60	0,00	643,20	0,00	321,60	184,92	-1 580,56	-109,24
	Refuse	431,76	431,76	431,76	410,04	410,04	410,04	410,04	820,08	3 755,52
	Other	4 114,49	4 114,49	4 114,49	3 400,41	3 400,41	3 400,41	3 400,41	75 170,61	101 115,72
	TOTAL		32 166,44	41 325,71	40 053,02	13 134,43	4 054,57	4 391,34	4 274,68	73 253,46

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-3 172,74	-3 172,74
	Elec	1 540,78	2 737,82	2 571,57	1 961,52	1 530,99	2 092,04	1 808,08	1 335,92	15 578,72
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	3 977,10	0,00	0,00	0,00	0,00	0,00	968,83	4 945,93
	Refuse	0,00	2 223,07	0,00	0,00	0,00	0,00	0,00	197,92	2 420,99
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		1 540,78	8 937,99	2 571,57	1 961,52	1 530,99	2 092,04	1 808,08	-670,07

Sub total Provincial Departments		832 450,42	4 264 160,45	489 133,06	266 363,18	159 264,57	125 770,17	99 135,30	923 626,77	7 159 903,92
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Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 067 933,71	2 671 534,46	2 565 498,58	1 700 780,28	1 804 779,38	1 720 278,43	1 700 091,32	53 357 252,39	68 588 148,55
	Elec	1 478 053,90	299 113,86	121 357,30	116 585,78	85 368,67	63 787,51	87 183,60	1 728 923,63	3 980 374,25
	Rates	1 180 514,70	3 285 202,85	317 801,13	220 907,21	200 849,63	192 452,37	210 552,27	12 993 036,65	18 601 316,81
	Sewerage	3 283 559,35	3 392 222,70	2 547 208,84	1 724 695,01	1 684 996,69	1 633 849,92	1 482 264,45	39 073 222,39	54 822 019,35
	Refuse	2 011 909,60	2 074 430,36	1 550 175,77	1 441 709,38	1 412 883,29	1 372 723,78	1 346 167,82	48 042 308,54	59 252 308,54
	Other	83 641,88	25 634,90	94 856,67	15 401,78	18 667,76	16 932,04	24 326,64	2 336 597,10	2 616 058,77
	TOTAL		11 105 613,14	11 748 139,13	7 196 898,29	5 220 079,44	5 207 545,42	5 000 024,05	4 850 586,10	157 531 340,70

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	941 806,98	926 687,10	654 728,04	449 323,27	358 255,41	335 628,35	210 294,35	2 062 115,86	5 938 839,36
	Elec	19 955,12	3 414,33	2 222,79	1 761,44	1 511,48	758,12	12 845,95	17 492,88	59 962,11
	Rates	4 502,07	15 323,14	7 101,25	7 695,33	4 502,29	3 596,57	3 048,43	-43 975,07	1 794,01
	Sewerage	587 035,69	535 624,90	455 039,38	198 819,70	141 253,45	66 839,94	42 420,14	174 161,33	2 201 194,53
	Refuse	354 989,04	324 040,60	275 161,24	171 678,65	128 787,06	64 255,29	40 145,58	191 980,75	1 551 038,21
	Other	4 109,74	832,40	503,30	36 573,84	1 581,20	0,00	172,80	19 714,36	63 487,64
	TOTAL		1 912 398,64	1 805 922,47	1 394 756,00	865 852,23	635 890,89	471 078,27	308 927,25	2 421 490,11

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	3 452,44	2 792,14	2 586,06	1 757,87	4 572,75	1 673,06	1 619,15	239 854,38	258 307,85
	Elec	91 627,75	17 667,66	32 550,12	11 324,66	8 618,07	8 618,24	9 172,97	124 760,39	304 339,86
	Rates	1 717,87	180 565,79	2 823,96	952,80	952,80	952,80	952,80	1 014 811,81	1 203 730,63
	Sewerage	7 635,54	6 628,60	6 628,60	5 537,60	3 429,60	3 429,60	2 243,68	53 163,35	88 696,57
	Refuse	69 901,75	69 717,46	69 501,58	66 001,45	66 332,72	66 332,72	66 332,72	3 423 885,50	3 898 005,90
	Other	0,00	0,00	75 900,00	0,00	0,00	0,00	0,00	152 264,20	228 164,20
	TOTAL		174 335,35	277 371,65	189 990,32	85 574,38	83 905,94	81 006,42	80 321,32	5 008 739,63

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 784,40	4 597,75	10 500,45	8 926,64	2 697,16	754,22	453,00	31 412,96	62 126,58
	Elec	543 908,34	121 370,84	42 482,96	25 229,07	29 984,49	19 432,81	37 120,46	1 366 825,48	2 186 354,45
	Rates	170 294,34	2 258 835,23	118 842,70	108 319,79	97 527,18	96 419,15	94 101,87	12 428 509,44	15 372 849,70
	Sewerage	331,43	7 954,21	0,00	0,00	0,00	0,00	0,00	0,00	8 285,64
	Refuse	185,25	15 407,08	0,00	0,00	0,00	0,00	0,00	-431,42	15 160,91
	Other	28,75	0,00	0,00	0,00	0,00	0,00	0,00	-13 806,12	-13 777,37
	TOTAL		717 532,51	2 408 165,11	171 826,11	142 475,50	130 208,83	116 606,18	131 675,33	13 812 510,34

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	10 310,43	1 902,83	3 216,51	2 177,59	1 196,58	691,34	1 542,35	27 430,46	48 468,09
	Elec	5 764,86	2 265,99	1 855,72	1 656,25	0,00	0,00	0,00	761,19	12 304,01
	Rates	999,46	1 375,62	148,46	137,25	49,63	49,63	49,63	-4 315,48	-1 505,80
	Sewerage	4 640,00	3 682,09	3 211,94	2 057,77	1 600,49	1 600,49	1 371,85	44 344,88	62 509,51
	Refuse	3 334,66	2 291,76	1 852,66	1 759,29	1 664,60	1 583,36	1 565,36	52 563,08	66 614,77
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 218,71	7 218,71
	TOTAL	25 049,41	11 518,29	10 285,29	7 788,15	4 511,30	3 924,82	4 529,19	128 002,84	195 609,29

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	10 374,43	6 633,65	5 237,93	3 028,33	1 360,01	3 476,47	2 711,40	26 681,11	59 503,33
	Elec	2 861,55	0,00	0,00	0,00	0,00	0,00	0,00	3 329,35	6 190,90
	Rates	4 615,09	2 968,29	946,25	1 254,21	628,29	628,29	628,29	10 845,22	22 513,93
	Sewerage	7 273,19	9 432,44	4 309,23	2 539,78	1 916,71	1 829,14	1 829,14	36 977,99	66 107,62
	Refuse	3 822,24	5 217,78	2 095,17	1 436,52	1 121,93	1 084,66	948,89	18 341,50	34 068,69
	Other	0,00	0,00	0,00	0,00	18 698,36	0,00	0,00	81 333,30	100 031,66
	TOTAL	28 946,50	24 252,16	12 588,58	8 258,84	23 725,30	7 018,56	6 117,72	177 508,47	288 416,13

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	430 218,92	109 506,02	117 381,56	65 475,53	56 921,24	44 738,09	43 195,19	1 668 514,07	2 535 950,62
	Elec	6 994 218,51	413 297,19	119 978,91	77 638,42	72 110,65	61 604,53	37 012,66	2 368 884,73	10 144 745,60
	Rates	593 791,67	643 542,17	94 098,28	77 552,23	72 842,94	71 276,56	69 347,95	4 927 633,34	6 550 085,14
	Sewerage	386 236,10	348 754,95	87 583,96	54 097,75	48 795,67	47 824,06	36 957,22	1 870 956,58	2 881 206,29
	Refuse	164 768,49	169 411,95	42 644,07	37 829,93	35 627,70	34 705,84	33 824,93	2 469 221,73	2 988 034,64
	Other	33 905,19	29 713,07	25 745,57	25 745,57	14 593,45	14 593,45	14 576,20	1 861 967,21	2 020 839,71
	TOTAL	8 603 138,88	1 714 225,35	487 432,35	338 339,43	300 891,65	274 742,53	234 914,15	15 167 177,66	27 120 862,00

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	322 812,17	261 272,57	731,89	813,04	602,90	1 421,33	331,99	38 568,58	626 554,47
	Elec	592 750,84	832 857,36	1 901,28	1 217,67	1 992,39	2 093,52	750,11	11 335,88	1 444 899,05
	Rates	20 493,20	140 581,34	12 141,45	10 757,34	5 531,37	1 929,92	672,72	297 869,65	489 976,99
	Sewerage	97 849,22	95 075,95	793,93	1 515,04	228,64	228,64	0,01	-320,70	195 370,73
	Refuse	25 749,27	27 972,34	370,52	351,86	351,86	351,86	351,86	14 999,48	70 499,05
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 380,63	-1 380,63
	TOTAL	1 059 654,70	1 357 759,56	15 939,07	14 654,95	8 707,16	6 025,27	2 106,69	361 072,26	2 825 919,66

GRAND TOTAL		24 459 119,55	23 611 514,17	9 968 849,07	6 949 386,10	6 554 651,06	6 086 196,27	5 718 313,05	195 531 468,78	278 879 498,05
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 941 244,87	4 498 319,99	3 435 832,84	2 245 815,56	2 252 158,21	2 160 740,11	1 984 513,09	56 998 823,97	78 517 448,64
	Elec	10 133 524,04	2 082 839,20	594 726,12	400 060,68	264 519,65	198 398,08	225 498,54	6 001 582,40	19 901 148,71
	Rates	1 977 285,13	8 230 059,61	554 260,36	427 912,12	383 220,09	367 641,25	379 689,92	32 159 349,15	44 479 417,63
	Sewerage	4 612 255,87	5 577 840,17	3 223 424,67	2 061 732,41	1 941 813,27	1 778 146,43	1 591 290,39	41 505 112,65	62 291 615,86
	Refuse	2 668 177,19	3 161 744,14	1 959 485,05	1 732 743,73	1 655 603,36	1 546 344,50	1 494 449,76	54 346 666,58	68 565 214,31
	Other	126 632,45	60 711,06	201 120,03	81 121,60	57 336,48	34 925,90	42 871,35	4 519 934,03	5 124 652,90
	TOTAL	24 459 119,55	23 611 514,17	9 968 849,07	6 949 386,10	6 554 651,06	6 086 196,27	5 718 313,05	195 531 468,78	278 879 498,05

ANNEXURE A												
Top 20 Debtors September 2023												
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
ALLIANCE INTERNATIONAL GRAAFF-	11000069000	1107480000	70 312,79	70 312,79	70 313,12	60 189,21	60 189,21	60 189,21	55 074,29	2 343 091,55	2 789 672,17	
PROFCON TRUST	11008169027	1107620000	2 763 311,91	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2 763 311,91	
MONTEGO PET NUTRITION	16015740114	1604254000	1 075 313,85	93 081,40	0,00	0,00	0,00	0,00	0,00	5 000,00	1 173 395,25	
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 077,95	1 077,95	1 077,95	941,90	941,90	941,90	941,90	1 107 116,77	1 114 118,22	
MNR B ROMAN	11008700236	1101814000	8 958,61	10 284,81	10 284,94	9 332,39	9 332,39	9 332,39	7 404,39	1 046 555,07	1 111 484,99	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	6 870,26	6 870,26	6 870,29	6 361,64	6 361,64	6 361,64	6 361,64	802 795,41	848 852,78	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	6 494,31	6 494,31	6 494,40	6 013,52	6 013,52	6 013,52	6 013,52	763 101,51	806 638,61	
MAYIBUYE SUPERMARKET	12003270000	1251161000	2 932,60	2 932,60	2 932,73	2 698,89	2 698,89	2 698,89	2 698,89	703 889,97	723 483,46	
KABOUTERLAND	32000099906	3232008000	6 926,18	6 565,54	6 545,65	4 297,25	4 297,25	4 297,25	4 297,25	610 675,82	647 902,19	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	4 619,22	4 619,22	4 619,29	4 277,25	4 277,25	4 277,25	4 277,25	616 727,56	647 694,29	
GERT GREEFF TEHUIS	71013196303	7101963000	24 791,66	28 338,69	32 235,93	22 936,17	16 397,92	14 227,84	11 749,65	486 583,79	637 261,65	
WILLOWMORE HOSTEL	71016209033	7102090000	32 560,62	39 965,07	14 256,59	22 170,08	18 573,83	13 995,69	24 643,99	370 614,68	536 780,55	
MNRE DEPT OPENBARE WERKE/GRON	11000160012	1103403000	256 066,66	269 072,02	0,00	0,00	0,00	0,00	0,00	0,00	525 138,68	
DEPT OF HEALTH Aberdeen	32000111031	3232448000	19 816,27	28 938,52	30 312,98	1 751,05	1 817,47	17 034,03	15 295,77	357 897,68	472 863,77	
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377,19	8 377,19	8 585,19	8 377,19	8 377,19	8 377,19	8 377,19	394 533,32	453 381,65	
NOSISEKO PRE-SCHOOL	12000800005	1252132000	6 139,35	6 139,35	6 139,75	4 367,28	4 367,28	4 367,28	4 367,28	388 706,51	424 594,08	
GELUKSDAL VARBOERE VERENIGING	17349990025	0	6 050,64	14 315,90	36 023,55	934,83	3 854,57	3 980,15	2 724,35	341 560,61	409 444,60	
KAROO CATCH PTY LTD	16015780138	1604239000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	403 294,83	403 294,83	
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 301,46	4 301,46	4 301,52	3 909,88	3 909,88	3 909,88	3 909,88	365 587,20	394 131,16	
MNR R.A. MEV. H.I.E BOTHA	15020000011	1501975000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	366 327,01	366 327,01	
			4 304 921,53	601 687,08	240 993,88	158 558,53	151 410,19	160 004,11	158 137,24	11 474 059,29	17 249 771,85	

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : SEPTEMBER 2023

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	102 697,83	4 193 474,43	4083,31
Services			
Billed Electricity	9 309 290,39	7 286 177,49	78,27
Prepaid Electricity	5 333 175,77	5 333 175,77	100,00
Refuse Removal	1 914 182,48	1 174 870,42	61,38
Sewerage / Sanitation	2 934 965,34	1 822 680,98	62,10
Water	4 511 719,69	2 367 917,05	52,48
Other (Specify) e.g.			
Housing rental	-202,38	0,00	0,00
Rental of facilities and equipment	19 919,59	19 919,59	100,00
Fines	1 000,00	1 000,00	100,00
Licences and permits	66 035,97	66 035,97	100,00
Service connections and reconnections	16 121,47	16 121,47	100,00
Plan approval fees	6 634,56	6 634,56	100,00
Cemetery fees	3 955,44	3 955,44	100,00
Tender receipts	11 456,71	11 456,71	100,00
Library fees	2 466,59	2 466,59	100,00
Private works	0,00	0,00	0,00
Sundries	148 008,71	63 997,06	43,24
Agency services	1 730 878,15	1 730 878,15	100,00
Interest earned - external investments	7 859,72	7 859,72	100,00
	26 120 166,03	24 108 621,40	92,30

ANNEXURE A											
INVESTMENTS RECONCILIATION: SEPTEMBER 2023											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/f 01/09/2023 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 30 September 2023	Balance per Promun @ 30 September 2023	Difference=J-K
MONEY MARKET	9257114251	ABSA BANK	629889415100 629889415111 629889415112 629889415113 629889415114	30 520,77	230,70	0,00	0,00	50,00	30 701,47	30 701,47	0,00
ESKOM CALL ACCOUNT	588476692/006	STANDARD BANK	629889418600 629889418611 629889418612 629889418613 629889418614	997 653,04	6 641,91	0,00	0,00	0,00	1 004 294,95	1 004 294,95	0,00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200 629889418211 629889418212 629889418213 629889418214	3 140,50	12,39	0,00	0,00	0,00	3 152,89	3 152,89	0,00
IMG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100 629889418111 629889418112 629889418113 629889418114	14 867 777,48	78 278,03	3 178 948,04	6 622 397,64	0,00	11 502 605,91	11 502 605,91	0,00
CALL DEPOSIT ACCOUNT	588476692/004	STANDARD BANK	629889418500 629889418511 629889418512 629889418513 629889418514	6 931 916,56	54 167,72	25 822 948,59	29 473 421,02	0,00	3 335 611,85	3 335 611,85	0,00
TOTAL				22 831 008,35	139 330,75	29 001 896,63	36 095 818,66	50,00	15 876 367,07	15 876 367,07	0,00

ANNEXURE A							
GL VOTE NUMBER	GL VOTE DESCRIPTION					ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT SEPTEMBER 2023		Jul-23	Aug-23	Sep-23	YTD TOTALS		
122410210243	CORPORATE SERVICES: ADMINISTRN	0	5 673	14 742	20 415	0	128 082
163110210243	DIRECTOR: FINANCIAL SERVICES	0	9 874	28 547	38 421	0	342 858
193810210243	ELECTRICITY DISTRIBUTION	0	133 937	139 926	273 863	0	1 177 627
112220210243	MUNICIPAL MANAGER - EXECUTIVE SUPPORT	0	0	0	0	0	3 670
142810210243	FIRE BRIGADE	0	50 166	43 727	93 894	0	304 396
142820210243	FIRE CACADU	0	15 993	8 335	24 328	0	66 034
112210210243	OFFICE OF THE MUNICIPAL MANAGER	0	0	0	0	0	2 155
132710210243	PARKS RECREATION GROUNDS	0	6 510	16 747	23 257	0	550 256
183620210243	PUBLWORKS: STREETS	0	6 151	0	6 151	0	27 108
132750210243	REFUSE REM WASTE MANAGEMENT	634	261 190	229 634	491 458	0	851 874
183670210243	SEWERAGE	0	122 193	129 332	251 526	0	1 180 488
142910210243	TRAFFIC CONTROL	0	12 675	14 822	27 496	0	134 102
183690210243	WATER SERVICE	1 121	232 143	203 428	436 691	0	1 687 139
183610210243	TOWN PLANNING, BUILDING REGULATIONS	0	0	2 699	2 699	0	111 637
132770210243	AIRPORT	0	5 729	5 460	11 188	0	39 659
183650210243	WORKSHOP - MECHANICAL	0	0	1 448	1 448	0	0
GRAND TOTAL		1 755	862 233	838 846	1 702 835	0	6 607 085

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF SEPTEMBER 2023

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	496 109	0	32 001	32 001	32 001	96 002	124 027
ALLOWANCE - TRAVELLING ALLOW	3 375 679	0	312 238	312 238	312 238	936 713	843 920
BARGAINING COUNCIL: Senior Management	371	0	34	34	34	102	93
BONUSES	13 622 025	0	0	21 467	0	21 467	3 405 506
CONTRIBUTIONS - MEDICAL AID FD	7 478 589	0	663 321	680 225	669 786	2 013 332	1 869 647
CONTRIBUTIONS - PENSION FUND	19 934 979	0	1 701 734	1 705 753	1 735 992	5 143 479	4 983 745
INSURANCE: GROUP LIFE	26 811	0	3 550	3 550	3 550	10 650	6 703
INSURANCE: UIF	883 473	0	73 809	73 503	73 429	220 740	220 868
LEVY - BARGAINING[IND] COUNCIL	63 239	0	5 041	5 041	5 030	15 113	15 810
OVERTIME	6 607 085	0	1 755	862 233	838 846	1 702 835	1 651 771
SALARIES & WAGES	128 079 866	0	9 797 605	10 023 326	10 067 123	29 888 053	32 019 967
SALARIES: Senior Management - Basic salary	3 494 031	0	350 184	338 730	258 552	947 465	873 508
ALLOWANCE COUNCILLORS	9 405	0	0	0	0	0	2 351
REMUNERATION OF COUNCILLORS	9 275 988	0	757 747	772 699	772 699	2 303 145	2 318 997
Grand Total	193 347 650	0	13 699 018	14 830 798	14 769 280	43 299 096	48 336 913

ANNEXURE A

REPAIRS AND MAINTENANCE SEPTEMBER 2023

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	473 607	0	59 704	59 704	0	119 407	118 402
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	0	0	0	0	0	419
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	0	0	222	0	222	12 500
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	0	0	2 080	0	2 080	25 000
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	0	0	0	0	0	12 500
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	0	50 000
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	0	0	962	209	1 170	37 500
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	0	8 397	20 108	10 523	39 027	50 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	0	0	0	0	0	62 500
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	0	450	1 586	0	2 036	125 000
9/222-5-9	REPAIRS - FENCING	500 000	0	0	0	0	0	125 000
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	0	536	9 535	1 706	11 776	37 500
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	0	26 183	5 045	44 251	75 479	192 500
9/225-12-17	MATERIALS, STORES REQUIREMNT	100 000	0	4 729	51 286	17 572	73 587	25 000
9/225-21-25	GENERAL MAINTENANCE	26 000	0	0	1 527	4 347	5 874	6 500
9/225-22-26	GENERAL MAINTENANCE	200 000	0	0	5 470	3 258	8 728	50 000
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	0	821	0	0	821	750
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	0	3 720	67 195	34 960	105 875	38 490
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	0	1 054	698	0	1 752	5 000
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	0	0	0	0	0	87 500
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	0	11 528	0	5 648	17 176	8 758
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	0	1 679	32 095	3 076	36 851	10 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	0	1 539	4 118	417	6 074	12 500
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	200 000	0	0	500	62 813	63 313	50 000
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	0	0	1 094	529	1 623	5 000
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	0	0	0	0	0	513 865
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	0	6 554	5 335	12 033	23 922	12 500
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	0	1 001	0	0	1 001	5 000
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	142 000	0	0	10 103	13 099	23 201	35 500
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	0	0	0	0	0	7 125
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	0	0	0	1 610	1 610	5 663
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	0	9 547	35 340	485 868	530 755	922 500
9/237-4-5	REPAIRS - KURBING	283 500	0	0	2 927	5 262	8 189	70 875
9/237-5-6	MATERIALS, STORES REQUIREMNT	303 000	0	2 709	728	813	4 249	75 750
9/237-10-11	REPAIRS - KURBING	850 000	0	172 609	0	0	172 609	212 500
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	0	0	1 703	3 563	5 266	81 250
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	0	12 132	23 293	3 171	38 596	43 750
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	0	25 830	23 365	40 142	89 337	578 839
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	0	0	0	0	0	700 000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	9 600 000	0	10 334	5 083	2 974 895	2 990 312	2 400 000
9/242-4-10	SLUDGE AR WWWTW AB GRT	1 020 000	0	0	0	0	0	255 000
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	0	0	0	0	0	2 500
9/244-5-9	GENERAL MAINTENANCE	3 200 000	0	1 241	27 781	7 602	36 623	800 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	0	0	0	162 500
9/244-7-13	RETICULATION NETWORK - WATER	5 726 000	0	34 224	59 867	127 180	221 271	1 431 500
9/244-8-14	VALVES AND HYDRANTS	195 000	0	0	0	0	0	48 750
9/244-17-25	MATERIALS, STORES REQUIREMNT	1 500 000	0	0	0	0	0	375 000
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	0	40 920	9 425	19 759	70 105	250 000
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	0	0	0	14 514	14 514	339 516
9/246-11-16	IGG METER REPLACEMENT	100 000	0	0	0	0	0	25 000
9/246-18-102	GENERAL MAINTENANCE	350 000	0	0	0	0	0	87 500
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	0	0	682 244	441 583	1 123 827	500 000
9/246-66-66	STREET LIGHTS	1 060 000	0	0	0	0	0	265 000
9/246-89-92	GENERAL MAINTENANCE	1 335 000	0	4 454	25 380	18 575	48 409	333 750
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	0	0	0	0	0	15 000
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	0	0	9 374	0	9 374	100 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	173 533	173 533	250 000
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	0	0	30 697	0	30 697	87 500
Grand Total		48 567 801	0	441 895	1 215 870	4 532 507	6 190 272	12 141 950

ANNEXURE A						
DETAIL OF OTHER REVENUE - SEPTEMBER 2023						
	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23
RENTAL OF FACILITIES AND EQUIPMENT	3 727 309	0	242 815	446 778	-269 590	65 627
INTEREST EARNED OUTSTANDING DEBTORS	6 345 863	0	3 766 073	1 350 551	1 370 280	1 045 242
FINES, PENALTIES AND FORFEITS	720 000	0	22 175	8 411	12 380	1 384
LICENCES AND PERMITS	1 144 163	0	198 346	87 326	74 122	36 899
AGENCY SERVICES	6 134 010	0	835 277	196 512	979 781	-341 015
OTHER REVENUE	15 551 689	0	17 193 715	238 486	1 816 889	15 138 339
TOTAL REVENUE	33 623 034	0	22 258 400	2 328 063	3 983 862	15 946 476
OTHER REVENUE						
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23
ADMIN CHARGES	208 506	0	14 266	5 289	3 746	5 232
ADMISSION FEE	0	0	0	0	0	0
BUILDING PLAN FEES	1 051 988	0	78 521	60 780	11 106	6 635
BULK CONTRIBUTIONS	136 816	0	0	0	0	0
COMMISSION VAT APPLICABLE	258 084	0	65 849	21 623	22 044	22 182
FIRE BRIGADE FEES	1 237 896	0	265	113	0	152
GRAVE PLOTS	95 144	0	23 635	8 542	11 138	3 955
INSURANCE REFUND	19 145	0	0	0	0	0
SALE OF ASSETS	5 271 495	0	16 848 990	0	1 726 042	15 122 949
LANDING FEES	55 353	0	36 984	9 869	16 174	10 941
LIBRARY FEES	15 798	0	3 984	644	874	2 467
POSTERS	3 157	0	0	0	0	0
SALES AVGAS	0	0	0	0	0	0
SALES PARAFFIN	0	0	0	0	0	0
SIGNAGE INCOME	0	0	0	0	0	0
SUNDRY INCOME	2 456 220	0	-238 660	29 523	-104 496	-163 686
SURPLUS CASH	5 700	0	1 565	85	350	1 129
TOURISM FEES BAVIANS	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0
TENDER DOCUMENT	87 603	0	17 544	2 870	3 218	11 457
SURCHARGE ON SERV	1 296 343	0	295 682	87 784	99 592	108 306
SURCHARGE - WATER	2 879 232	0	-49 038	-14 276	-15 894	-18 868
VALUATION CERTIFICATES	327 282	0	78 789	25 640	28 485	24 663
WORK DONE FOR PVT PERSONS	145 927	0	15 337	0	14 511	826
TOTAL OTHER REVENUE	15 551 689	0	17 193 715	238 486	1 816 889	15 138 339

ANNEXURE A										
DETAIL OF OTHER EXPENDITURE - SEPTEMBER 2023										
OTHER EXPENDITURE										
	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	YTD Totals	Available Budget			
DEBT IMPAIRMENT	4 829 178	0	0	0	0	0	4 829 178			
CONTRACTED SERVICES	19 285 238	0	719 838	2 278 089	658 156	3 656 083	15 629 155			
OTHER EXPENDITURE	113 724 474	0	5 524 833	5 589 396	9 837 637	20 951 866	92 772 608			
TOTAL EXPENDITURE	137 838 890	0	6 244 671	7 867 486	10 495 792	24 607 949	113 230 941			
CONTRACTED SERVICES										
Vote Number	Description	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	YTD TOTALS	Available Budget		
9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 760 547	0	0	267 833	0	267 833	1 492 714		
9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	505 039	0	0	330 810	0	330 810	174 229		
9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	980 098	0	0	152 917	0	152 917	827 181		
9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 136 863	0	0	190 517	0	190 517	1 946 346		
9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	1 165 610	0	0	917 136	0	917 136	248 474		
9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 802 239	0	0	248 467	0	248 467	1 553 772		
9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	494 732	0	0	113 467	0	113 467	381 265		
9/233-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	110 000	0	0	0	0	0	110 000		
9/233-21-44	Consultants and Professional Services Business and Financial Management-Administrative	2 140 000	0	535 097	0	227 961	763 058	1 376 942		
9/205-9-23	DEPRECIATION - P P E	100 000	0	0	0	0	0	100 000		
9/205-11-8	LED Project - General support for SMME's	250 000	0	0	0	0	0	250 000		
9/212-41-41	WELLNESS PROGRAM	400 000	0	0	0	74	74	399 926		
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	0	0	0	0	0	350 000		
9/233-117-140	VALUATION SERVICES	2 700 000	0	0	0	415 408	415 408	2 284 592		
9/234-13-15	AUDIT COMMITTEE	200 000	0	0	0	9 562	9 562	190 438		
9/237-10-11	REPAIRS - KURBING	850 000	0	172 609	0	0	172 609	677 391		
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	0	12 132	23 293	3 171	38 596	136 404		
9/244-23-19	CONSULTANCY SERVICES	290 000	0	0	0	0	0	290 000		
9/246-18-102	GENERAL MAINTENANCE	350 000	0	0	0	0	0	350 000		
9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL AUTHORITY	50 000	0	0	1 650	1 980	3 630	46 370		
9/286-10-10	LEGAL COSTS LITIGATION	2 475 110	0	0	32 000	0	32 000	2 443 110		

DESCRIPTION	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	2 347 968	0	324 618	312 136	463 719	1 100 473	1 247 495
RENTAL OF EQUIPMENT	2 000 000	0	0	0	0	0	2 000 000
OPERATING LEASE OF VEHICLES	7 371 330	0	501 181	447 831	908 113	1 857 124	5 514 206
ADVERTISING, PUBLICITY AND MARKETING	932 911	0	10 006	75 300	38 322	123 627	809 284
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	0	41 431	75 074	107 511	224 016	5 627 362
BANK CHARGES	941 813	0	49 630	56 815	71 974	178 420	763 393
CASHIER SHORTAGES	68 200	0	69	273	17	359	67 841
THIRD PARTY VENDORS	1 603 851	0	0	163 655	165 321	328 976	1 274 875
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	0	53 130	50 224	82 030	185 384	1 063 770
TELEPHONE, FAX, TELEGRAPH AND TELE	3 411 424	0	59 719	142 051	59 786	261 557	3 149 867
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	0	1 425	0	0	1 425	48 575
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	0	0	0	557	557	49 443
EXTERNAL AUDIT FEES	7 624 678	0	0	7 304	764 174	771 478	6 853 200
DATA LINES	673 607	0	59 704	60 204	62 813	182 720	490 887
NETWORK EXTENSIONS	1 000 000	0	40 920	9 425	19 759	70 105	929 895
SOFTWARE LICENCES	2 855 459	0	6 554	45 406	12 033	63 993	2 791 466
INSURANCE BROKERS FEES	816 452	0	689 620	0	0	689 620	126 832
INSURANCE - GENERAL PREMIUMS	1 657 445	0	1 385 679	0	0	1 385 679	271 766
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	2 500 000	0	0	0	32 848	32 848	2 467 152
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 585	0	267 126	28 710	0	295 836	8 749
MUNICIPAL SERVICES	48 711 342	0	1 622 947	2 706 497	5 631 604	9 961 048	38 750 294
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	0	6 978	0	0	6 978	108 716
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 570 000	0	5 000	211	86 045	91 256	1 478 744
REMUNERATION TO WARD COMMITTEES	1 080 000	0	86 250	84 750	82 500	253 500	826 500
SAMPLES AND SPECIMENS	4 100 000	0	0	0	118 660	118 660	3 981 340
SIGNAGE - TOURISM	0	0	0	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 615 104	0	129 149	127 473	125 713	382 335	1 232 769
TRAVELLING AND SUBSISTENCE	3 720 162	0	134 675	287 543	267 167	689 386	3 030 776
VEHICLE TRACKING	106 665	0	26 381	26 381	26 381	79 143	27 522
WET FUEL	9 395 252	0	22 638	882 133	710 592	1 615 363	7 779 889
TOTAL OTHER EXPENDITURE	113 724 474	0	5 524 833	5 589 396	9 837 637	20 951 866	92 772 608

ANNEXURE A

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

Sep-23

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	14 716 703	21 173 757	22 381 016	10 501 309	14 113 749	6 221 166	59 260 746	361 618 153	509 986 599
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	960 405	1 017 426	1 088 919	-4 189 854	786 364	822 576	4 298 933	15 456 626	20 241 395
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	-11 057 599	26 769	2 458 453	-4 393 954	1 793 183	2 275 166	2 518 341	18 120 486	11 740 845
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-4 892 607	692 612	4 813 162	-4 057 766	-231 890	-2 628 817	-4 288 902	32 838 108	22 243 900
Auditor General	-494 288	-3 064 782	-466 596	-447 838	-451 443	57 681	591 431	5 917 339	1 641 504
Other	-16 017	0	0	0	0	0	0	0	-16 017
Total	-783 403	19 845 782	30 274 954	-2 588 103	16 009 963	6 747 772	62 380 549	433 950 712	565 838 226

TOP 10 CREDITORS SEPTEMBER 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
ESKOM	21 173 757	42 228 533	0	431 867 607	495 269 897
SARS PAYE	960 405	1 017 426	1 088 919	17 174 644	20 241 394
COMPENSATION COMMISSIONER	1 775 086	-250 000	0	3 435 722	4 960 808
CONSOLIDATED RETIREMENT FUND	-9 001 038	-48 269	1 501 791	12 434 983	4 887 467
SARS UIF	149 282	147 721	147 618	3 881 543	4 326 164
SALA PENSION	-1 223 413	45 610	502 442	4 995 770	4 320 409
SARS SDL	127 241	128 070	129 389	2 970 181	3 354 881
SALGA	0	-460 000	0	3 606 619	3 146 619
NAT FUND FOR MUNICIPAL WORKERS	-940 156	35 050	341 590	2 882 469	2 318 953
DEPARTEMENT WATERWESE & B	37 775	-161 765	0	2 175 930	2 051 940

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
DWAINE WARNER T/A ELEC	0	0	0	0	68 377	68 377
1LIFE DIRECT INSURANCE	10 603	0	0	0	0	10 603
ADSACTIVE(PTY) T/A PDK	-1 916	0	0	0	0	-1 916
ALGOA TOYOTA UITENHAGE	-7 358	0	0	0	0	-7 358
ANC	13 858	0	0	0	0	13 858
Annalie Erasmus Inc	400	0	0	0	0	400
Annalie Mbambani	1 500	0	0	0	0	1 500
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
ARTIVOLT SOUTH AFRICA P	0	0	199 743	0	0	199 743
Assupol Life	11 962	0	0	0	0	11 962
Avbob	66 378	0	0	0	0	66 378
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	8 855	0	0	0	0	8 855
Betaalmeestergeneraal T	143 652	0	0	-1 957 779	1 957 780	143 653
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	367 009	0	0	0	15 963	382 972
BOTANIESE SPORTBAR	4 080	0	0	0	0	4 080
BRIGHTROCK LIFE LTD	163	0	0	0	0	163
BUILD IT	-6 541	0	0	0	0	-6 541
BYTES PEOPLE SOLUTION (0	0	0	0	6 989	6 989
Capital Alliance/Libert	31 358	0	0	0	0	31 358
Channel Life	2 149	0	0	0	0	2 149
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	3 315	0	0	0	0	3 315
COMPENSATION COMMISSION	1 775 086	-250 000	0	-1 250 000	4 685 722	4 960 808
Cornelia Booyesen	-349 842	0	0	0	0	-349 842
CRUDANEX	17 593	-17 593	0	0	0	0
DA	4 950	0	0	0	0	4 950
DAISY BUSINESS SOLUTION	-244	0	0	0	0	-244
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	37 775	-161 765	0	-215 687	2 391 617	2 051 940
DEREK LIGHT	9 019	0	0	0	500	9 519
DIE ONTVANGER VAN INKOM	0	0	1 187 493	1 213 207	-1 981 575	419 125
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	25 039	0	0	0	0	25 039
EC IMATU FENURAL	1 011	0	0	0	0	1 011
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
ELIZABETH MAARMAN	2 000	0	0	0	0	2 000
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
EMARENTHI BRWN	500	0	0	0	0	500
Emerald Life	345	0	0	0	0	345
ESKOM SMALL & FBS	533 344	192 116	0	-45 462	0	679 998
EXCELSIOR FARMING	-68 659	70 245	0	0	0	1 586
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
FRIEDMAN SCHECKTER ATTO	1 500	0	0	0	0	1 500
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 503 052	0	-33 794	0	0	-2 536 846
GRAAFF-REINET ADVERTISE	4 059	0	0	0	0	4 059
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 000	0	0	0	0	1 000
HEROTEL	0	0	0	0	300	300
HOLLARD SPECIALIST LIFE	4 541	0	0	0	0	4 541
Hosmed	40 695	0	0	0	-35 200	5 495
Imatu Internal Loans	1 663	0	0	0	0	1 663
Imatu Ledegeld	4 698	0	0	81	0	4 779
Imatu Loans (Kempston)	23 028	0	0	0	0	23 028
ITS PUMPS & SEALS	0	0	0	0	130 984	130 984
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	6 085	0	0	0	0	6 085
K AFRIKA TRADING (PTY)	0	0	0	0	62 330	62 330
K.G.A. Lewens	1 958	0	0	0	0	1 958
KANON PRODUCTS T/A HOWA	0	4 175	0	0	0	4 175
KEMPSTON LOANS	30 027	0	0	0	0	30 027
Keyhealth	119 153	0	0	0	0	119 153
LA Health	319 787	0	0	0	334 058	653 845
LANDDROS GRAAFF-REINET	20 640	0	0	0	0	20 640
LANDDROS MIDDELBURG	800	0	0	0	0	800
LANDDROS UITENHAGE	650	0	0	0	0	650
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	14 247	0	0	0	0	14 247
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	131 909	0	0	0	0	131 909

Linda Hendricks	750	0	0	0	0	750
Linda Visagie	500	0	0	0	0	500
LINSTON, BREWIS & CCOMP	195	0	0	0	0	195
Lion of Africa	622	0	0	0	0	622
Mafori Finance	257 485	0	0	0	0	257 485
MANCOSA (PTY) LTD	-82 467	0	27 489	54 978	0	0
Margaret Spogter	800	0	0	0	0	800
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
Metropolitan Lewens	92 625	0	0	0	0	92 625
METSI CHEM EASTERN CAPE	-136 459	0	136 459	0	0	0
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	30 692	0	0	0	951	31 643
MUNCOMP SYSTEMS CC	0	1	0	0	0	1
MUSTEK LTD	-1 564	0	0	0	0	-1 564
N9 SPARES	432	0	0	0	0	432
NADIA CORNELIUS	600	0	0	0	0	600
NATIONAL FINANCIAL SERV	244	0	0	0	0	244
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	700
NETWORK COLLECTIONS	357	0	0	0	0	357
NFMW LOANS	3 256	-3 257	0	0	0	-1
NICOLEEN BANTOM	3 000	0	0	0	0	3 000
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
Old Mutual Group (Annui	345	0	0	0	0	345
Old Mutual Group Scheme	229 950	0	0	0	0	229 950
Old Mutual Life	481	0	0	0	0	481
ONE PANGAEA EXPERTISE &	-17 250	0	0	0	0	-17 250
OOS VRYSTAAT KAAP BEDRY	-2 516	0	0	0	0	-2 516
PAUL BARNARD INC	190	0	0	0	0	190
PENSION FUNDS	0	0	0	0	460 124	460 124
PICTURE PERFECT	390	390	390	390	780	2 340
POWER VACUUM AND HIGH P	-1 963 357	-643 750	553 610	-2 607 108	5 391 041	730 436
PREMIER PIPE SUPPLY	29 698	0	0	0	0	29 698
PRODIBA (PTY) LTD	-9 559	11 376	0	0	0	1 817
QPOINT GROUP PTY LTD	-278 286	0	0	236 872	1 354 909	1 313 496
ROBINETTA KRUGER	300	0	0	0	0	300
Russel Becker Inc	2 787	0	0	0	0	2 787
SAIBA	0	0	0	0	3 875	3 875
SALGA	0	-460 000	0	-76 221	3 682 840	3 146 619
SALGBC (Levies)	10 151	0	0	0	0	10 151
SALGBC Agency Shop Fee	2 445	0	0	0	0	2 445
SAMWU	28 960	0	0	0	0	28 960
Samwumed	302 473	0	0	0	13 040	315 513
Sanlam	195 025	0	0	0	0	195 025
Sanlam Pension	7 100	0	0	0	0	7 100
Sanlam Sky	236 763	0	0	0	0	236 763
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	127 241	128 070	129 390	120 652	2 849 528	3 354 882
SARS UIF	149 282	147 720	147 618	145 989	3 735 554	4 326 164
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	-347 473	-380 000	0	0	0	-727 473
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	144 705	0	0	0	0	144 705
SHUNE A NDLEBE	500	0	0	0	0	500
SPANDAU SPAR	-4 197	-1 978	0	0	0	-6 175
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUBSISTENCE & TRAVELLIN	-5 787	1 670	0	0	0	-4 117
SUPA QUICK	-12 119	12 119	0	0	0	0
TELKOM	0	95 468	0	0	0	95 468
THEMBEKA M NOMBANDE	1 000	0	0	0	0	1 000
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOBEKA APRIL	800	0	0	0	0	800
THOZAMA MPONDO	1 500	0	0	0	0	1 500
TJS Employee Benefits C	4 100	0	0	0	0	4 100
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
TYRE SERVICES GRAAFF-RE	-470	470	0	0	0	0
V DERCKSEN & VENNOTE	1 316	0	0	0	0	1 316
WALTONS STATIONERY CO	-18 089	0	0	0	0	-18 089
WARDS SERVICE STATION	12 741	15 722	0	0	0	28 463
XIPE TOTEC TECHNOLOGIES	-7 725	0	0	0	0	-7 725
ZAAYMANS GARAGE	-128 766	128 766	0	0	0	0
GRAND TOTAL	-247 894	-1 110 036	2 348 397	-4 380 088	25 633 520	22 243 899

ANNEXURE A						
Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept
M03 September	EC101	3000	Cash Receipts by Source			
		3010	Property rates	1 694 637	14 013 587	4 193 474
		3020	Property rates - penalties & collection charges	0	0	0
		3030	Service charges - electricity revenue	10 901 332	12 395 406	12 619 353
		3040	Service charges - water revenue	2 469 442	2 832 746	2 367 917
		3050	Service charges - sanitation revenue	1 315 818	3 441 345	1 822 681
		3060	Service charges - refuse revenue	907 022	1 573 007	1 174 870
		3070	Service charges - other	59 123	74 442	63 997
		3080	Rental of facilities and equipment	14 617	17 767	19 920
		3090	Interest earned - external investments	4 016	1	7 860
		3100	Interest earned - outstanding debtors	0	0	0
		3110	Dividends received	0	0	0
		3120	Fines	7 911	12 380	1 000
		3130	Licences and permits	87 833	85 962	66 036
		3140	Agency services	1 079 922	1 524 493	1 730 878
		3150	Transfer receipts - operational	47 769 687	3 428 000	0
		3160	Other revenue	45 882 447	18 498 853	40 309 544
		3170	Cash Receipts by Source	112 193 807	57 897 989	64 377 531
		3180	Other Cash Flows/Receipts by Source			
		3190	Transfer receipts - capital	18 928 045	1 356 197	3 178 948
		3200	Contributions recognised - capital & contributed assets	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0
		3220	Short term loans	0	0	0
		3230	Borrowing long term/refinancing	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0
		3250	Decrease (increase) in non-current debtors	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0
		3270	Decrease (increase) in non-current investments	-9 393 608	-2 605 079	6 954 641
		3280	Total Cash Receipts by Source	121 728 244	56 649 107	74 511 120
		4000	Cash Payments by Type			
		4010	Employee related costs	12 941 266	14 058 092	13 996 571
		4020	Remuneration of councillors	757 747	772 699	772 699
		4030	Collection costs	0	0	0
		4040	Interest paid	0	0	0
		4050	Bulk purchases - Electricity	9 346 208	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0
		4070	Other materials	0	0	0
		4080	Contracted services	827 814	2 619 804	763 951
		4090	Grants and subsidies paid - other municipalities	0	0	0
		4100	Grants and subsidies paid - other	0	0	0
		4110	General expenses	96 434 451	29 382 116	59 369 283
		4120	Cash Payments by Type	120 307 486	46 832 711	74 902 504
		4130	Other Cash Flows/Payments by Type			
		4140	Capital assets	2 116 606	1 583 143	7 026 841
		4150	Repayment of borrowing	0	0	0
		4160	Other Cash Flows/Payments	0	0	0
		4170	Total Cash Payments by Type	122 424 092	48 415 854	81 929 345
		4180	Net Increase/(Decrease) in Cash Held	-695 848	8 233 253	-7 418 225
		4190	Cash/cash equivalents at the month/year begin:	1 270 882	575 034	8 808 286
		4200	Cash/cash equivalents at the month/year end:	575 034	8 808 286	1 390 061

ANNEXURE B

ANNEXURE C

Choose name from list - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23	Budget Year 2023/24							
	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	-	45 043	-	(59)	45 508	-	45 508	#DIV/0!	45 043
Service charges	218 157	248 196	-	19 975	88 223	-	88 223	#DIV/0!	248 196
Investment revenue	646	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	646	616	-	147	413	-	413	#DIV/0!	616
Other own revenue	156 758	159 281	-	17 271	72 660	-	72 660	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	376 208	453 136	-	37 335	206 804	-	206 804	#DIV/0!	453 136
Employee costs	165 857	184 072	-	13 997	40 996	-	40 996	-	184 072
Remuneration of Councillors	9 416	9 276	-	773	2 303	-	2 303	-	9 276
Depreciation and amortisation	66 714	65 308	-	5 063	15 186	-	15 186	-	65 308
Interest	57 371	10 452	-	5 075	9 919	-	9 919	-	10 452
Inventory consumed and bulk purchases	116 624	136 396	-	14 814	33 329	-	33 329	-	136 396
Transfers and subsidies	22	150	-	-	-	-	-	-	150
Other expenditure	201 118	148 643	-	10 502	24 614	-	24 614	#DIV/0!	148 643
Total Expenditure	617 122	554 298	-	50 224	126 347	-	126 347	#DIV/0!	554 298
Surplus/(Deficit)	(240 914)	(101 162)	-	(12 889)	80 457	-	80 457	#DIV/0!	(101 162)
Transfers and subsidies - capital (monetary)	72 996	74 871	-	6 440	9 808	-	9 808	#DIV/0!	74 871
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(167 918)	(26 291)	-	(6 449)	90 264	-	90 264	#DIV/0!	(26 291)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(167 918)	(26 291)	-	(6 449)	90 264	-	90 264	#DIV/0!	(26 291)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	-	6 110	9 327	-	9 327	#DIV/0!	74 050
Capital transfers recognised	-	70 164	-	6 110	9 130	-	9 130	#DIV/0!	70 164
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 637	-	-	106	-	106	#DIV/0!	3 637
Total sources of capital funds	-	73 800	-	6 110	9 236	-	9 236	#DIV/0!	73 800
Financial position									
Total current assets	(16 693)	49 525	-	-	177 313	-	-	-	49 525
Total non current assets	1 114 661	1 114 966	-	-	1 109 856	-	-	-	1 114 966
Total current liabilities	583 893	523 463	-	-	657 441	-	-	-	523 463
Total non current liabilities	85 431	73 623	-	-	78 486	-	-	-	73 623
Community wealth/Equity	586 572	567 406	-	-	460 977	-	-	-	567 406
Cash flows									
Net cash from (used) operating	120 073	59 237	-	3 811	87 191	-	(87 191)	#DIV/0!	57 621
Net cash from (used) investing	(14 429)	(73 800)	-	1 451	2 755	-	(2 755)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	12 205	(39 034)	-	(14 280)	17 718	(4 155)	(21 873)	526%	-
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	53 634	23 070	11 059	8 083	7 668	7 189	106 339	86 787	303 828
Creditors Age Analysis									
Total Creditors	(783)	19 846	30 275	(2 588)	16 010	6 748	62 381	433 951	565 838

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		154 339	142 983	-	14 872	110 019	-	110 019	#DIV/0!	142 983
Executive and council	10	162	162	-	1	2	-	2	#DIV/0!	162
Finance and administration	154 329	142 821	142 821	-	14 871	110 017	-	110 017	#DIV/0!	142 821
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety		6 929	10 341	-	56	328	-	328	#DIV/0!	10 341
Community and social services	2 457	2 456	2 456	-	18	47	-	47	#DIV/0!	2 456
Sport and recreation	68	63	63	-	6	17	-	17	#DIV/0!	63
Public safety	4 405	5 802	5 802	-	32	263	-	263	#DIV/0!	5 802
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	2 020	2 020	-	-	-	-	-	-	2 020
Economic and environmental services		38 246	34 361	-	2 330	4 442	-	4 442	#DIV/0!	34 361
Planning and development	4 000	2 513	2 513	-	240	594	-	594	#DIV/0!	2 513
Road transport	34 246	31 847	31 847	-	2 091	3 847	-	3 847	#DIV/0!	31 847
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services		291 679	340 267	-	26 506	101 786	-	101 786	#DIV/0!	340 267
Energy sources	117 736	141 424	141 424	-	10 902	35 144	-	35 144	#DIV/0!	141 424
Water management	96 525	99 415	99 415	-	9 288	22 664	-	22 664	#DIV/0!	99 415
Waste water management	42 954	70 303	70 303	-	3 888	29 228	-	29 228	#DIV/0!	70 303
Waste management	34 463	29 126	29 126	-	2 427	14 750	-	14 750	#DIV/0!	29 126
Other	4	334	55	-	11	37	-	37	#DIV/0!	55
Total Revenue - Functional	2	491 526	528 007	-	43 775	216 611	-	216 611	#DIV/0!	528 007
Expenditure - Functional										
Governance and administration		182 248	148 512	-	15 747	38 872	-	38 872	#DIV/0!	148 512
Executive and council	33 397	30 791	30 791	-	2 080	6 456	-	6 456	#DIV/0!	30 781
Finance and administration	147 682	116 291	116 291	-	13 585	32 166	-	32 166	#DIV/0!	116 301
Internal audit	1 168	1 431	1 431	-	82	250	-	250	#DIV/0!	1 431
Community and public safety		37 926	42 570	-	2 563	7 965	-	7 965	#DIV/0!	42 600
Community and social services	4 980	7 211	7 211	-	546	1 669	-	1 669	#DIV/0!	7 241
Sport and recreation	20 865	22 111	22 111	-	1 109	3 481	-	3 481	#DIV/0!	22 111
Public safety	9 214	9 451	9 451	-	765	2 269	-	2 269	#DIV/0!	9 451
Housing	141	262	262	-	-	-	-	-	-	262
Health	2 726	3 535	3 535	-	143	546	-	546	#DIV/0!	3 535
Economic and environmental services		52 332	56 524	-	3 955	11 274	-	11 274	#DIV/0!	56 524
Planning and development	24 623	21 718	21 718	-	1 488	4 671	-	4 671	#DIV/0!	21 718
Road transport	27 708	34 806	34 806	-	2 468	6 603	-	6 603	#DIV/0!	34 806
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services		342 395	304 452	-	27 885	67 724	-	67 724	#DIV/0!	304 452
Energy sources	137 246	167 735	167 735	-	16 631	38 810	-	38 810	#DIV/0!	167 735
Water management	91 943	68 905	68 905	-	4 589	14 961	-	14 961	#DIV/0!	68 905
Waste water management	64 150	44 781	44 781	-	5 235	9 671	-	9 671	#DIV/0!	44 781
Waste management	49 056	23 031	23 031	-	1 430	4 281	-	4 281	#DIV/0!	23 031
Other		2 222	2 241	-	73	512	-	512	#DIV/0!	2 211
Total Expenditure - Functional	3	617 122	554 298	-	50 224	126 347	-	126 347	#DIV/0!	554 298
Surplus/ (Deficit) for the year		(125 596)	(26 291)	-	(6 449)	90 264	-	90 264	#DIV/0!	(26 291)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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		117 665	141 120		11 072	35 308	-	35 308	#DIV/0!	141 120
Service charges - Water		40 609	40 832		4 155	13 778	-	13 778	#DIV/0!	40 832
Service charges - Waste Water Management		33 259	59 557		2 883	26 129	-	26 129	#DIV/0!	59 557
Service charges - Waste management		26 624	6 686		1 865	13 008	-	13 008	#DIV/0!	6 686
Sale of Goods and Rendering of Services		1 133	2 819		52	209	-	209	#DIV/0!	2 819
Agency services		1 857	6 134		(341)	835	-	835	#DIV/0!	6 134
Interest		-	-		-	-	-	-		-
Interest earned from Receivables		8 533	4 481		942	3 218	-	3 218	#DIV/0!	4 481
Interest from Current and Non Current Assets		646	616		147	413	-	-		616
Dividends		-	-		-	-	-	-		-
Rent on Land		-	-		-	-	-	-		-
Rental from Fixed Assets		2 217	3 727		66	243	-	243	#DIV/0!	3 727
Licence and permits		895	1 144		37	198	-	198	#DIV/0!	1 144
Operational Revenue		7 971	8 557		14 997	16 738	-	16 738	#DIV/0!	8 557
Non-Exchange Revenue										
Property rates		-	45 043		(59)	45 508	-	45 508	#DIV/0!	45 043
Surcharges and Taxes		14 638	4 176		1 040	1 760	-	1 760		4 176
Fines, penalties and forfeits		534	720		1	22	-	22		720
Licence and permits		-	-		-	-	-	-		-
Transfers and subsidies - Operational		117 261	125 659		374	48 888	-	48 888		125 659
Interest		2 366	1 865		103	548	-	548		1 865
Fuel Levy		-	-		-	-	-	-		-
Operational Revenue		-	-		-	-	-	-		-
Gains on disposal of Assets		-	-		-	-	-	-		-
Other Gains		-	-		-	-	-	-		-
Discontinued Operations		-	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		376 208	453 136	-	37 335	206 804	-	206 804	#DIV/0!	453 136
Expenditure By Type										
Employee related costs		165 857	184 072		13 997	40 996	-	40 996	#DIV/0!	184 072
Remuneration of councillors		9 416	9 276		773	2 303	-	2 303	#DIV/0!	9 276
Bulk purchases - electricity		112 711	130 815		14 225	31 910	-	31 910		130 815
Inventory consumed		3 913	5 582		589	1 419	-	1 419		5 582
Debt impairment		-	8 969		-	-	-	-		8 969
Depreciation and amortisation		66 714	65 308		5 063	15 186	-	15 186	#DIV/0!	65 308
Interest		57 371	10 452		5 075	9 919	-	9 919	#DIV/0!	10 452
Contracted services		28 802	19 285		664	3 662	-	3 662	#DIV/0!	19 315
Transfers and subsidies		22	150		-	-	-	-		150
Irrecoverable debts written off		85 275	4 829		-	-	-	-		4 829
Operational costs		87 041	115 560		9 838	20 952	-	20 952	#DIV/0!	115 530
Losses on Disposal of Assets		-	-		-	-	-	-		-
Other Losses		-	-		-	-	-	-		-
Total Expenditure		617 122	554 298	-	50 224	126 347	-	126 347	#DIV/0!	554 298
Surplus/(Deficit)		(240 914)	(101 162)	-	(12 889)	80 457	-	80 457	#DIV/0!	(101 162)
Transfers and subsidies - capital (monetary allocations)		72 996	74 871		6 440	9 808	-	9 808	#DIV/0!	74 871
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(167 918)	(26 291)	-	(6 449)	90 264	-			(26 291)
Income Tax		-	-		-	-	-	-		-
Surplus/(Deficit) after income tax		(167 918)	(26 291)	-	(6 449)	90 264	-			(26 291)
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(167 918)	(26 291)	-	(6 449)	90 264	-			(26 291)
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-		-
Surplus/ (Deficit) for the year		(167 918)	(26 291)	-	(6 449)	90 264	-			(26 291)

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 205	(39 034)		17 718	(39 034)
Trade and other receivables from exchange transactions		(192)	8 952		41 511	8 952
Receivables from non-exchange transactions		(622)	26 396		56 517	26 396
Current portion of non-current receivables		-	-		-	-
Inventory		4 955	4 589		5 590	4 589
VAT		(33 569)	48 156		56 044	48 156
Other current assets		529	467		(68)	467
Total current assets		(16 693)	49 525	-	177 313	49 525
Non current assets						
Investments		-	-		-	-
Investment property		27 659	26 124		25 719	26 124
Property, plant and equipment		1 083 454	1 077 744		1 072 844	1 077 744
Biological assets		-	-		-	-
Living and non-living resources		-	-		-	-
Heritage assets		11 098	11 098		11 098	11 098
Intangible assets		0	0		0	0
Trade and other receivables from exchange transactions		-	-		-	-
Non-current receivables from non-exchange transactions		(1 576)	-		-	-
Other non-current assets		(5 974)	-		195	-
Total non current assets		1 114 661	1 114 966	-	1 109 856	1 114 966
TOTAL ASSETS		1 097 968	1 164 491	-	1 287 169	1 164 491
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		3 905	3 820		3 761	3 820
Trade and other payables from exchange transactions		632 054	481 704		595 254	481 704
Trade and other payables from non-exchange transactions		-	-		18 155	-
Provision		11 380	12 279		13 369	12 279
VAT		(63 445)	25 661		26 901	25 661
Other current liabilities		-	-		-	-
Total current liabilities		583 893	523 463	-	657 441	523 463
Non current liabilities						
Financial liabilities		10 969	7 608		8 826	7 608
Provision		74 462	66 015		69 659	66 015
Long term portion of trade payables		-	-		-	-
Other non-current liabilities		-	-		-	-
Total non current liabilities		85 431	73 623	-	78 486	73 623
TOTAL LIABILITIES		669 324	597 086	-	735 927	597 086
NET ASSETS	2	428 644	567 405	-	551 242	567 405
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		573 530	554 364		447 936	554 364
Reserves and funds		13 042	13 042		13 042	13 042
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	586 572	567 406	-	460 977	567 406

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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		20 090	49 500		2 741	14 999	-	14 999	#DIV/0!	-
Service charges		133 234	307 044		489	5 808	-	5 808	#DIV/0!	-
Other revenue		19 736	25 830		17 076	21 904	-	21 904	#DIV/0!	526 615
Transfers and Subsidies - Operational		102 998	69 370		13 155	96 000	-	96 000	#DIV/0!	-
Transfers and Subsidies - Capital		104 449	74 871		3 383	17 668	-	17 668	#DIV/0!	-
Interest		329	616		61	166	-	166	#DIV/0!	616
Dividends		-	-		-	-	-	-	#DIV/0!	-
Payments										
Suppliers and employees		(260 764)	(467 994)		(33 094)	(69 354)	-	69 354	#DIV/0!	(469 610)
Interest		-	-		-	-	-	-	#DIV/0!	-
Transfers and Subsidies		-	-		-	-	-	-	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120 073	59 237	-	3 811	87 191	-	(87 191)	#DIV/0!	57 621
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-		-	-	-	-	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-		-	-	-	-	#DIV/0!	-
Decrease (increase) in non-current investments		-	-		-	-	-	-	#DIV/0!	-
Payments										
Capital assets		(14 429)	(73 800)		1 451	2 755	-	(2 755)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 429)	(73 800)	-	1 451	2 755	-	(2 755)	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-		-	-	-	-	#DIV/0!	-
Borrowing long term/refinancing		-	-		-	-	-	-	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-		-	-	-	-	#DIV/0!	-
Payments										
Repayment of borrowing		-	-		-	-	-	-	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		(93 439)	(24 471)		(19 542)	(72 227)	(24 471)			(72 227)
Cash/cash equivalents at month/year end:		12 205	(39 034)		(14 280)	17 718	(4 155)			-