



THE MUNICIPAL MANAGER  
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**Dr. Beyers Naudé Local Municipality**

**EC101**

**SECTION 71**

**REPORT**

**SEPTEMBER 2024**

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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 2024 and ending 30 September 2024.

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 2024

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

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45 518	51 761	-	(137)	55 479	12 940	42 538	329%	51 761
Service charges	298 726	311 209	-	24 343	96 185	77 803	18 383	24%	311 209
Investment revenue	1 102	1 196	-	136	368	299	69	23%	1 196
Transfers and subsidies - Operational	123 584	163 164	-	3 175	54 862	40 791	14 071	0	163 164
Other own revenue	178 122	39 681	-	5 672	11 785	9 920	1 865	19%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>647 052</b>	<b>567 011</b>	<b>-</b>	<b>33 189</b>	<b>218 679</b>	<b>141 753</b>	<b>76 926</b>	<b>54%</b>	<b>567 011</b>
Employee costs	178 655	191 388	-	16 338	44 309	47 848	(3 539)	-7%	191 388
Remuneration of Councillors	9 974	10 255	-	803	2 364	2 564	(200)	-8%	10 255
Depreciation and amortisation	60 390	65 308	-	5 029	15 085	16 327	(1 242)	-8%	65 308
Interest	74 560	-	-	3 194	6 012	-	6 012	#DIV/0!	-
Inventory consumed and bulk purchases	138 440	124 860	-	17 841	39 719	31 215	8 504	27%	124 860
Transfers and subsidies	120	150	-	-	-	38	(38)	-100%	150
Other expenditure	151 330	153 529	-	11 427	23 503	38 383	(14 879)	-39%	153 529
<b>Total Expenditure</b>	<b>613 469</b>	<b>545 491</b>	<b>-</b>	<b>54 633</b>	<b>130 993</b>	<b>136 374</b>	<b>(5 381)</b>	<b>-4%</b>	<b>545 491</b>
<b>Surplus/(Deficit)</b>	<b>33 583</b>	<b>21 520</b>	<b>-</b>	<b>(21 443)</b>	<b>87 685</b>	<b>5 379</b>	<b>82 307</b>	<b>1530%</b>	<b>21 520</b>
Transfers and subsidies - capital (monetary)	59 111	52 682	-	3 873	7 804	13 171	###	-41%	52 682
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>415%</b>	<b>74 202</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>415%</b>	<b>74 202</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	144 603	249 248	-		246 063				249 267
Total non current assets	1 104 320	1 121 674	-		1 090 293				1 121 674
Total current liabilities	512 219	703 362	-		501 476				703 382
Total non current liabilities	295 079	77 414	-		331 734				77 414
Community wealth/Equity	459 630	590 146	-		409 566				590 146
<b>Cash flows</b>									
Net cash from (used) operating	174 971	376 950	-	4 262	67 319	276 811	209 492	76%	375 354
Net cash from (used) investing	10 207	(74 152)	-	589	1 126	(18 538)	(19 664)	106%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>185 178</b>	<b>302 799</b>	<b>-</b>	<b>4 851</b>	<b>68 446</b>	<b>258 273</b>	<b>189 828</b>	<b>73%</b>	<b>375 354</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	65 377	33 208	14 313	12 814	11 117	10 658	198 844	69 981	416 313
<b>Creditors Age Analysis</b>									
Total Creditors	28 461	(132)	23 757	(384 195)	20 910	(363)	39 585	555 039	283 062

### 3.1. Adjusted budget performance for the period ending 30 September 2024

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 545 491 207	R -	R 54 632 756	R 130 993 270	R 136 373 850	R -5 380 580	-4%
REVENUE	R 619 692 718	R -	R 37 062 590	R 226 482 804	R 154 923 185	R 71 559 619	46%
<b>SURPLUS (DEFICIT)</b>	<b>R 74 201 511</b>	<b>R -</b>	<b>R -17 570 166</b>	<b>R 95 489 534</b>	<b>R 18 549 335</b>	<b>R 76 940 199</b>	<b>415%</b>

### 3.2. Financial Performance

This section of the report focuses on the financial health of the municipality as reflected in the monthly budget statement submitted. Information regarding revenue collection and expenditure are detailed in this section.

#### 3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 37.1 million, with year-to-date revenue amounts to R 226.5 million or 36.55% of the total original revenue budget of R 619.7 million.

*The performance of the individual items are as follows:*

- iii) **Property rates:** The total original budget amounts to R 51.8 million, while the year-to-date revenue recognized amounts to R 55.5 million or 107.14% of the original budget. Annual debit raising took effect on 01 July 2024.
- iv) **Service charges:** The total original budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 96.2 million or 30.91% of the original budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2024.
- v) **Investment revenue:** The total original budget amounts to R 1.2 million, while the year-to-date receipts were recorded as R 368 thousand or 30.67% of the original budget.
- vi) **Transfers (operational) recognised:** The total original budget amounts to R 163.2 million, while the year-to-date receipts amounts to R 54.9 million or 33.64% of the original budget.
- vii) **Other revenue:** The total original budget amounts to R 14.8 million, while the year-to-date revenue generated amounts to R 2.9 million or 19.59% of the original budget.

### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 54.6 million, while year-to-date expenditure amounts to R 131.0 million or 24.01% of the total original expenditure budget of R 545.5 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 191.4 million, while the expenditure to date amounts to R 44.3 million or 23.15% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10.3 million, while the expenditure to date amounts to R 2.4 million or 23.30% of the original budget.
- **Debt impairment:** The total original budget amounts to R 9.0 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total original budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 15.1 million or 23.12% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 120.1 million, while the year-to-date expenditure amounts to R 39.5 million or 32.89% of the original budget.
- **Other expenditure:** The total original budget amounts to R 115.3 million, while the year-to-date expenditure amounts to R 22.2 million or 19.25% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.





#### 4.1. Capital Funding Source and Expenditure

Capital Budget performance for the period ending 30 September 2024							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 151 567	R -	R 3 977 735	R 7 743 890	R 18 537 921	R -10 794 031	-58%

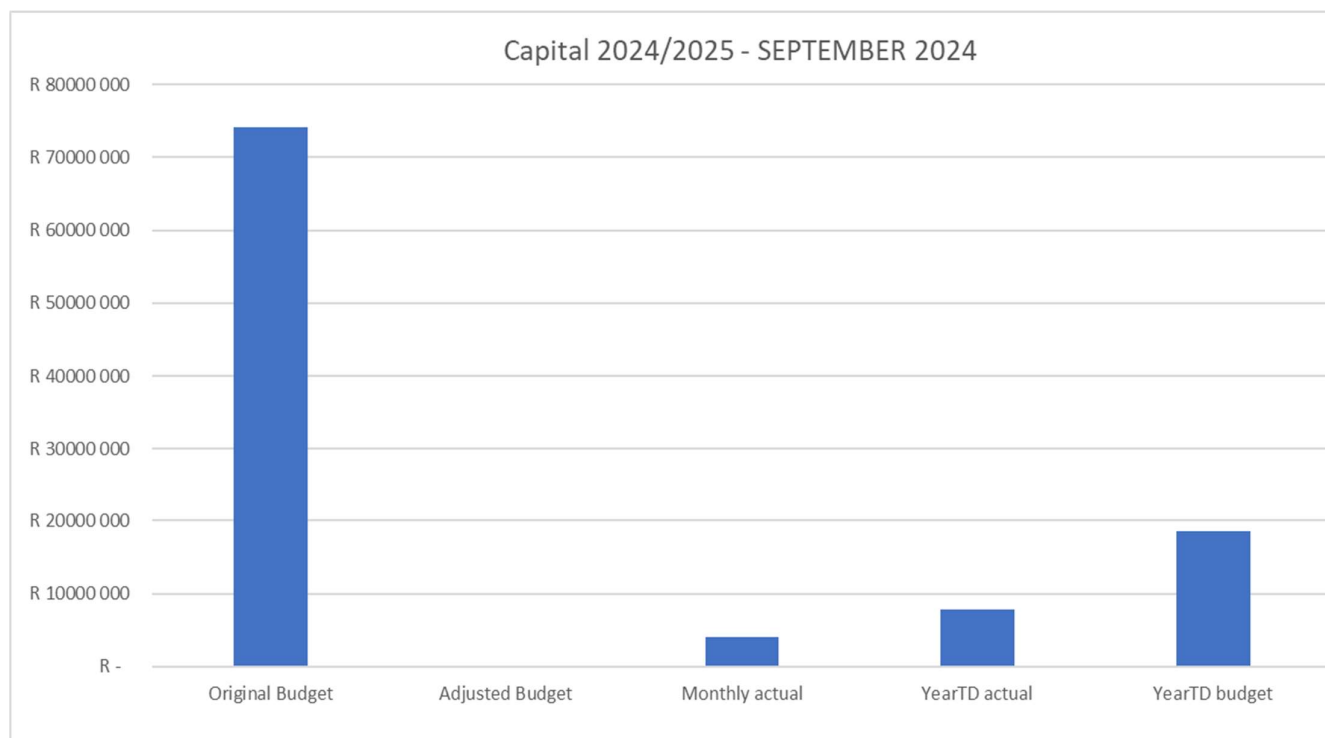
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

##### 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 R 830 thousand, while the year-to-date expenditure amounts to R 273 thousand or 32.89% of the original budget.
- **Community and public safety:** reflects a total original budget of R 0, while the expenditure to date amounts to R 0.
- **Economic and environmental services:** reflects a total original budget of R 31.4 million, while the year-to-date expenditure amounts to R 593 thousand or 1.89% of the original budget.
- **Trading services:** reflects a total original budget of R 41.9 million, while the year-to-date expenditure amounts to R 6.9 million or 16.47% of the original budget.



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

Table: Key Treasury Information as at 30 September 2024

Bank Bal, Investment - September 2024	OPENING BALANCE 01-09-2024	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 30-09-2024
<b>CURRENT ACCOUNTS</b>	<b>560 527.70</b>	<b>1 000 007.08</b>	<b>1 560 534.78</b>
CURRENT ACCOUNT BAVIAANS - ABSA	3 111.79	78 651.78	81 763.57
NEW CURRENT ACCOUNT - STANDARD BANK	122 947.75	692 851.24	815 798.99
NEW MOTOR REG ACCOUNT - STANDARD BANK	434 468.16	228 504.06	662 972.22
<b>INVESTMENTS</b>	<b>23 282 453.73</b>	<b>-2 978 661.08</b>	<b>20 303 792.65</b>
MONEY MARKET - ABSA	32 785.23	197.82	32 983.05
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 085 236.20	7 462.86	1 092 699.06
FMG CALL ACCOUNT	3 295.03	12.77	3 307.80
MIG CALL ACCOUNT	22 149 868.79	-3 013 865.25	19 136 003.54
CALL ACCOUNT - STANDARD BANK	11 268.48	27 530.72	38 799.20

### 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 2024/2025 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.

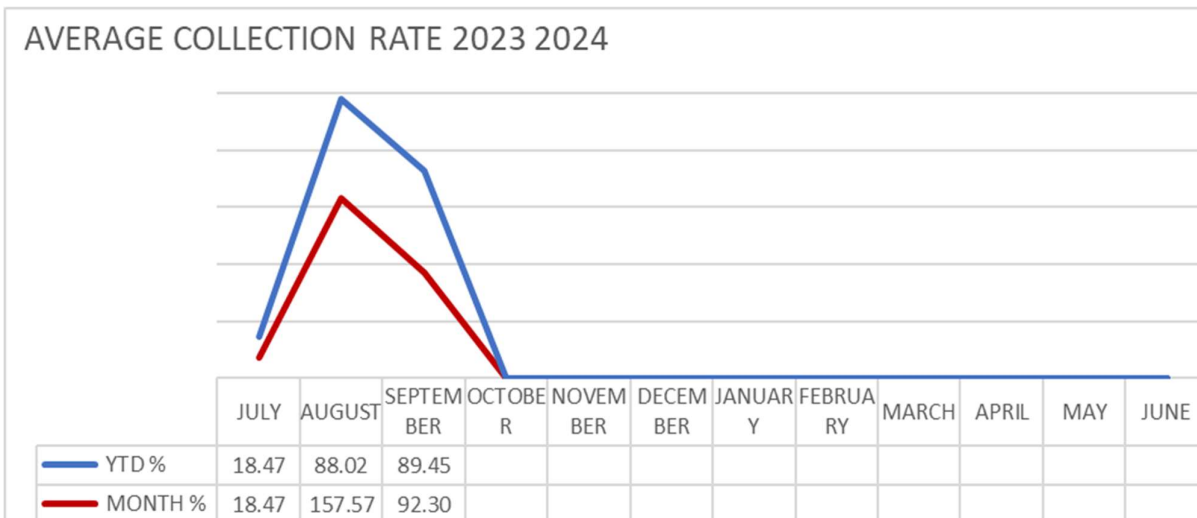
Attached as part of Annexure A is a schedule reflecting all investments for the period ending 30 September 2024.

### 5.3. Borrowings

The municipality does not have borrowings.

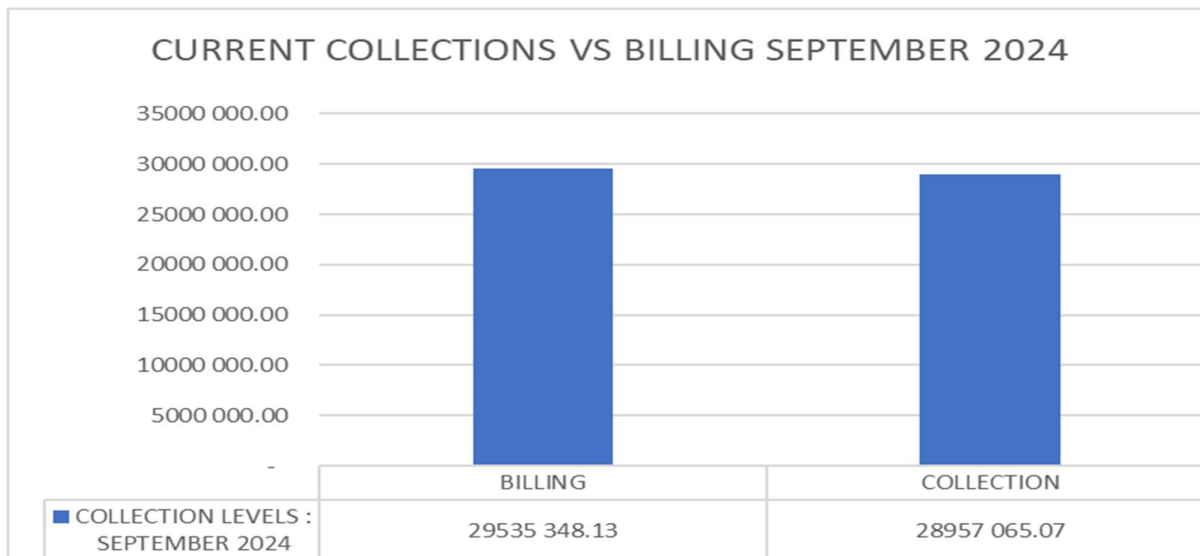






As can be seen from the two charts above, the average collection rate is lower than the average collection rate of the previous financial year at the same time. Debt collection techniques have been implemented to improve the collection rate. To improve its collection, the municipality continues to progressively 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**

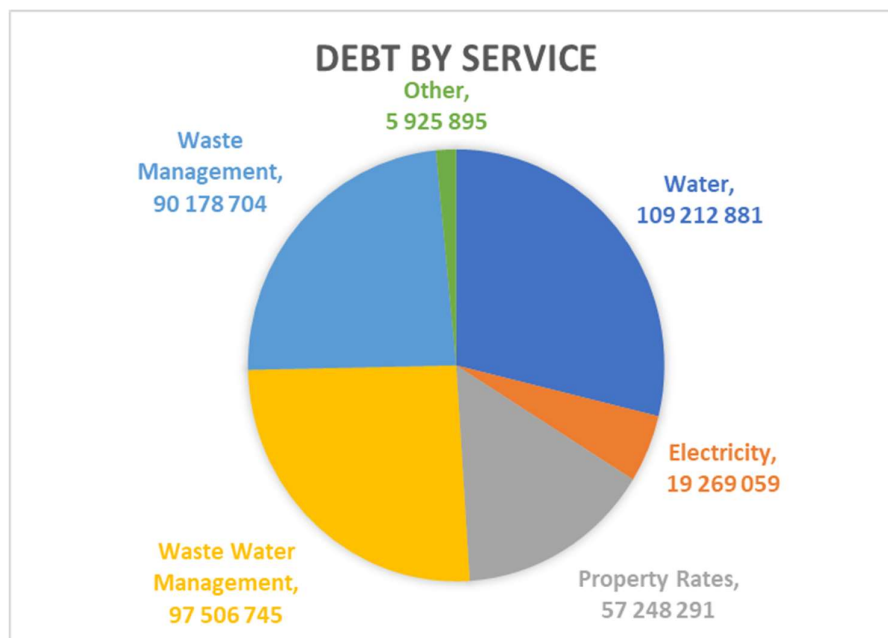


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of September 2024 amounts to R 379.3 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 107 135.87	4 041 142.56	4 434 649.11	4 685 114.55	3 552 808.97	3 525 944.33	3 200 825.84	80 665 259.46	109 212 880.69
	Elec	8 132 398.55	2 315 473.44	1 360 798.84	740 185.89	617 864.58	481 828.35	479 363.68	5 141 145.91	19 269 059.24
	Rates	3 533 139.63	15 779 324.83	709 480.73	461 718.30	424 660.69	359 158.97	405 462.59	35 575 345.55	57 248 291.29
	Sewerage	5 032 594.06	6 390 961.34	3 588 826.97	3 292 211.90	3 072 343.20	2 972 540.12	2 409 713.61	70 747 553.41	97 506 744.61
	Refuse	2 986 616.59	3 424 847.90	2 172 466.56	2 013 073.06	1 880 626.09	1 830 390.87	1 491 168.83	74 379 514.26	90 178 704.16
	Other	114 292.35	141 404.93	308 585.72	48 871.46	52 382.22	56 479.27	95 367.30	5 108 511.63	5 925 894.88
	<b>TOTAL</b>	<b>24 906 177.05</b>	<b>32 093 155.00</b>	<b>12 574 807.93</b>	<b>11 241 175.16</b>	<b>9 600 685.75</b>	<b>9 226 341.91</b>	<b>8 081 901.85</b>	<b>271 617 330.22</b>	<b>379 341 574.87</b>

Debtors owing between 0-30 days amounts to R 24.9 million, and 30-60 days constitute R 32.1 million. Debtors owing over 210 days constitute R 271.6 million or 71.61%, while the debt over 90 days constitute R 309.8 million or 81.68%. This is alarming and has an adverse effect on cash flow.



Water remains the biggest outstanding debt, followed by waste water management, 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.



Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	18 861.80	4 659.74	1 318.33	1 586.57	1 339.77	4 744.96	99 928.30	42 156.33	174 595.80
	Elec	692 977.90	133 632.00	99 716.21	73 857.66	56 593.37	60 886.17	55 649.76	1 735 755.58	2 909 068.65
	Rates	134 781.42	2 192 187.55	96 418.31	91 930.28	89 611.61	85 406.48	85 816.29	12 535 508.52	15 311 660.46
	Sewerage	347.66	8 691.62	347.66	331.43	0.00	0.00	0.00	9 001.26	18 719.63
	Refuse	582.98	16 566.16	194.33	185.26	22.64	0.00	0.00	17 393.56	34 944.93
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	29 547.68	29 576.43
	<b>TOTAL</b>	<b>847 580.51</b>	<b>2 355 737.07</b>	<b>197 994.84</b>	<b>167 891.20</b>	<b>147 567.39</b>	<b>151 037.61</b>	<b>241 394.35</b>	<b>14 369 362.93</b>	<b>18 478 565.90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	3 071.54	786.69	875.24	838.29	376.02	66.48	66.48	13 617.08	19 697.82
	Elec	7 214.28	3 673.05	2 341.11	2 404.63	1 789.56	1 839.18	723.96	1 572.27	21 558.04
	Rates	773.15	2 760.66	437.78	33.74	33.74	0.00	0.00	-1 678.67	2 360.40
	Sewerage	781.08	4 867.29	695.49	662.84	662.84	662.84	375.26	8 560.34	17 267.98
	Refuse	1 165.96	3 109.30	583.13	555.77	555.77	370.52	370.52	9 041.62	15 752.59
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 565.46	7 565.46
	<b>TOTAL</b>	<b>13 006.01</b>	<b>15 196.99</b>	<b>4 932.75</b>	<b>4 495.27</b>	<b>3 417.93</b>	<b>2 939.02</b>	<b>1 536.22</b>	<b>38 678.10</b>	<b>84 202.29</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	14 774.05	6 293.06	2 740.16	10 630.54	10 261.62	9 098.21	4 348.77	54 058.34	112 204.75
	Elec	6 345.57	1 328.18	0.00	0.00	0.00	0.00	0.00	3 462.17	11 135.92
	Rates	8 799.60	7 892.09	1 082.21	470.13	413.08	404.63	404.63	5 605.07	25 071.44
	Sewerage	8 691.39	11 275.40	3 650.99	3 079.96	2 396.83	1 999.78	1 988.58	38 271.11	71 354.04
	Refuse	4 685.17	4 853.81	1 545.73	1 111.56	916.23	741.04	741.04	21 242.01	35 836.59
	Other	9 494.24	0.00	0.00	459.18	0.00	789.35	0.00	37 008.31	47 751.08
	<b>TOTAL</b>	<b>52 790.02</b>	<b>31 642.54</b>	<b>9 019.09</b>	<b>15 751.37</b>	<b>13 987.76</b>	<b>13 033.01</b>	<b>7 483.02</b>	<b>159 647.01</b>	<b>303 353.82</b>

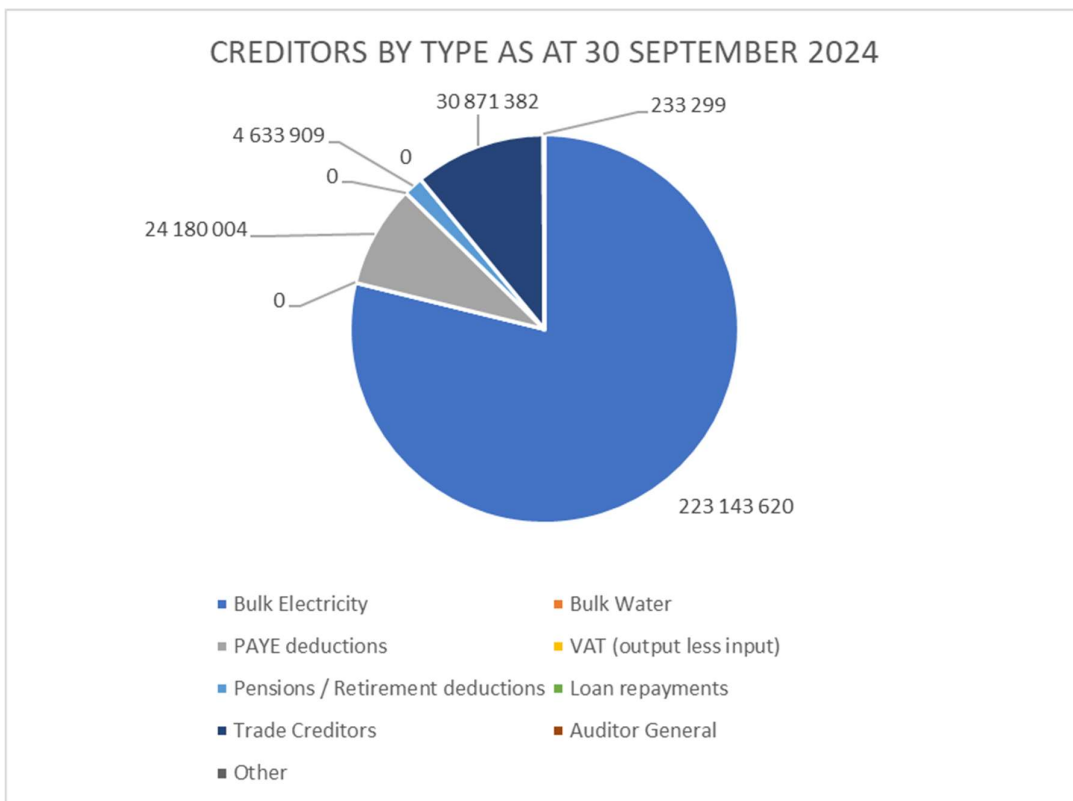
**8. CREDITORS**

The total accounts payable as at 30 September 2024 amounts to R 283.1 million.

**EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September**

Description	NT Code	Budget Year 2024/25								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	23 475	-	24 325	(388 329)	18 309	-	35 377	509 987	223 144
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1 136	-	(1 400)	2 994	996	(718)	464	20 709	24 180
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 795	-	-	1 838	-	-	-	-	4 634
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 778	(344)	1 548	(10)	2 226	425	4 172	21 076	30 871
Auditor General	0800	(724)	212	(716)	(688)	(620)	(70)	(429)	3 269	233
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>28 461</b>	<b>(132)</b>	<b>23 757</b>	<b>(384 195)</b>	<b>20 910</b>	<b>(363)</b>	<b>39 585</b>	<b>555 039</b>	<b>283 062</b>

Creditors owed between 0-30 days amounts to R 28.5 million, 31-60 days amounts to -R 132 thousand, 61-90 days amounts to R 23.8 million, and 91-120 days amounts to -R 384.2 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.



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

### Grants received and expenditure on grant funding

Grants @ September 2024	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 359 000	R -	R 340 000	R 364 035	R -24 035	107.07%
MIG	R 23 477 000	R -	R 8 400 000	R 6 538 985	R 1 861 015	77.85%
FMG	R 3 000 000	R -	R 3 000 000	R 1 517 579	R 1 482 421	50.59%
EQUITABLE SHARE	R 121 571 000	R -	R 50 654 000	R 50 654 000	R -	100.00%
SETA	R 333 120	R -	R -	R -	R -	0.00%
SBDM FIRE	R 2 201 000	R -	R -	R -	R -	0.00%
LIBRARY	R 3 105 000	R -	R -	R -	R -	0.00%
UISPG	R 19 353 231	R -	R 178 376	R -	R 178 376	0.00%
DHSG	R 9 909 770	R -	R -	R 178 376	R -178 376	0.00%
WSIG	R 20 200 000	R -	R 13 500 000	R 1 862 656	R 11 637 344	13.80%
MDRG	R 5 005 000	R -	R 1 001 000	R 503 527	R 497 473	50.30%
EPWP DEDEAT	R 2 332 000	R -	R 2 332 000	R -	R 2 332 000	0.00%
<b>TOTAL</b>	<b>R 211 846 121</b>	<b>R -</b>	<b>R 79 405 376</b>	<b>R 61 619 158</b>	<b>R 17 786 217</b>	<b>77.60%</b>

## 10. CASHFLOW POSITION AS AT 30 SEPTEMBER 2024

Table: Summary of Cashflow Position (Primary Bank Account) as at 30 September 2024

CASH BALANCE B/F AT 01 SEPTEMBER 2024	<b>R 560 528</b>
CASH RECEIVED FOR THE PERIOD	R 52 794 343
CASH PAYMENTS MADE FOR THE PERIOD	R 51 794 336
CASH BALANCE AS AT 30 SEPTEMBER 2024	<b>R 1 560 535</b>

The bank balance ended on a positive balance of R 1 560 535 at 30 September 2024.

**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 2024.

## 12. OTHER ANALYSIS

### 12.1. Water and Electricity Analysis (Distribution Losses)

#### 12.1.1. Water Losses

Water losses for September 2024 were recorded as 58.25%. Water losses for August and July 2024 were calculated at 49.18% and 42.82% respectively. The year-to-date average as at September 2024 was 50.51%.

<b>Water Statistics Dr Beyers Naude Municipality</b>				
<b>Month</b>	<b>Water pumped to town</b>	<b>Water sold to towns</b>	<b>Loss</b>	<b>Loss</b>
			<b>Kl</b>	<b>%</b>
Jul-24	345 215	197 411	147 804	42.82
Aug-24	341 293	173 431	167 862	49.18
Sep-24	401 623	167 692	233 931	58.25
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
<b>Total</b>	<b>1 088 131</b>	<b>538 534</b>	<b>549 597</b>	<b>50.51%</b>

#### 12.1.2. Electricity Losses

Electricity losses for September 2024 were calculated as 19.60%. Electricity losses for August and July 2024 were calculated at 16.08% and 25.31% respectively. The year-to-date average as at September 2024 was 20.47%.

<b>Electricity Statistics Dr Beyers Naude Municipality</b>				
<b>Month</b>	<b>Kwh Sold</b>	<b>Kwh Bought</b>	<b>Difference</b>	<b>Difference</b>
			<b>Kwh</b>	<b>%</b>
Jul-24	5 085 111	6 808 229	1 723 118	25.31
Aug-24	5 331 359	6 352 888	1 021 529	16.08
Sep-24	4 699 948	5 845 583	1 145 635	19.60
Oct-24				
Nov-24				
Dec-24				
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				
<b>Total</b>	<b>15 116 419</b>	<b>19 006 700</b>	<b>3 890 282</b>	<b>20.47%</b>



**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 30 September 2024.

**14. SUPPLY CHAIN MANAGEMENT**

The Supply Chain Management report and annexures for September 2024 were not available at the time of reporting.

**15. C-SCHEDULES**

Attached as Annexure C are the C-Schedule tables for the period ending 30 September 2024.

**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 October 2024**

## **17. ANNEXURE A**

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month: Sep-24										
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	70 054.57	64 135.56	35 756.64	19 355.26	18 363.36	21 248.76	18 131.34	115 797.98	362 843.47
	Elec	288 710.38	211 536.43	139 970.37	115 593.99	116 463.83	116 600.23	86 059.38	792 517.81	1 867 452.42
	Rates	0.00	77 294.32	0.00	0.00	0.00	0.00	0.00	0.00	77 294.32
	Sewerage	229 942.85	135 876.65	77 843.64	45 217.30	39 461.10	39 102.62	40 476.90	324 204.20	932 125.26
	Refuse	30 365.36	18 957.54	11 905.80	5 846.09	5 846.09	5 846.09	2 865.24	22 245.47	103 877.68
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	<b>TOTAL</b>		<b>619 073.16</b>	<b>507 800.50</b>	<b>265 476.45</b>	<b>186 012.64</b>	<b>180 134.38</b>	<b>182 797.70</b>	<b>147 532.86</b>	<b>1 255 181.66</b>
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	-287 399.03	-287 399.03
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-370 600.24	-370 600.24
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	296 210.69	0.00	0.00	0.00	0.00	0.00	0.00	296 210.69
	Refuse	0.00	8 152.80	0.00	0.00	0.00	0.00	0.00	0.00	8 152.80
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>0.00</b>	<b>304 363.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-657 999.27</b>
		619 073.16	812 163.99	265 476.45	186 012.64	180 134.38	182 797.70	147 532.86	597 182.39	2 990 373.57
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	19 310.26	21 809.21	88 312.76	58 449.23	15 693.06	32 958.55	66 931.60	-41 103.28	262 361.39
	Elec	572 208.67	562 989.43	454 476.91	73 456.39	60 573.00	35 413.64	28 363.48	56 062.41	1 843 543.93
	Rates	71.75	25 947.59	81.95	3.97	3.97	3.97	3.97	6 026.48	32 143.65
	Sewerage	22 287.17	533 256.21	11 974.07	6 764.81	10 489.41	9 473.61	10 492.41	98 422.99	703 160.68
	Refuse	1 862.54	143 007.93	1 862.74	1 162.92	1 002.52	994.94	994.94	30 584.61	181 473.14
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9 141.42	-9 141.42
	<b>TOTAL</b>		<b>615 740.39</b>	<b>1 287 010.37</b>	<b>556 708.43</b>	<b>139 837.32</b>	<b>87 761.96</b>	<b>78 844.71</b>	<b>106 786.40</b>	<b>140 851.79</b>
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	5 336.35	4 519.17	5 222.35	4 022.16	3 228.19	6 050.84	2 234.16	53 675.66	84 288.88
	Elec	62 543.45	64 262.44	70 171.63	1 889.85	1 481.52	1 481.52	1 504.42	-2 390 284.13	-2 186 949.30
	Rates	1 278 016.34	6 823 614.76	5 301.43	3 516.92	3 516.92	2 153.86	2.05	170 330.45	8 286 452.73
	Sewerage	1 647.62	702 258.27	1 647.62	1 570.69	1 570.69	1 239.26	1 239.26	717 930.60	1 429 104.01
	Refuse	105 734.74	329 295.63	2 446.31	2 332.07	2 332.07	2 146.81	2 146.81	415 173.52	861 607.96
	Other	0.00	0.00	0.00	0.00	0.00	0.00	416.20	-31.81	384.39
	<b>TOTAL</b>		<b>1 453 278.50</b>	<b>7 923 950.27</b>	<b>84 789.34</b>	<b>13 331.69</b>	<b>12 129.39</b>	<b>13 488.49</b>	<b>7 126.70</b>	<b>-1 033 205.71</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	445.05	190.00	103.43	0.00	0.00	0.00	0.00	-5 920.00	-5 181.52
	Elec	45 396.88	49 484.90	1 213.38	789.86	789.86	789.86	692.20	0.00	99 156.94
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	355.10	0.00	346.58	0.00	0.00	0.00	0.00	0.00	701.68
	Refuse	452.92	452.92	452.92	0.00	0.00	0.00	0.00	0.00	1 358.76
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	121 688.17	150 489.60
	<b>TOTAL</b>	<b>50 764.44</b>	<b>54 242.31</b>	<b>6 230.80</b>	<b>4 904.35</b>	<b>4 904.35</b>	<b>4 904.35</b>	<b>4 806.69</b>	<b>115 768.17</b>	<b>246 525.46</b>

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	-2 365.23	-2 365.23
	Elec	135.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.73
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	0.00	4 171.98	0.00	0.00	0.00	0.00	0.00	4 945.93	9 117.91
	Refuse	0.00	2 331.99	0.00	0.00	0.00	0.00	0.00	2 420.99	4 752.98
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>135.73</b>	<b>6 503.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5 001.69</b>	<b>11 641.39</b>

<b>Sub total Provincial Departments</b>		<b>2 738 992.22</b>	<b>10 083 870.91</b>	<b>913 205.02</b>	<b>344 086.00</b>	<b>284 930.08</b>	<b>280 035.25</b>	<b>266 252.65</b>	<b>-174 401.67</b>	<b>14 736 970.46</b>
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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	207 911.13	32 909.67	1 539.09	21 817.88	2 555.10	1 356.94	1 263.82	48 753.76	318 107.39
	Elec	861 548.52	45 729.65	1 565.75	408.33	1 412.49	1 412.49	1 412.49	-19 554.32	893 935.40
	Rates	16 672.96	17 984.14	6 537.55	5 556.96	1 898.14	537.28	537.28	-49 882.47	-158.16
	Sewerage	105 128.54	11 454.26	2 060.47	1 685.83	331.43	331.43	331.43	-5 343.65	115 979.74
	Refuse	27 652.40	3 173.73	555.65	370.52	370.52	370.52	370.52	7 877.08	40 740.94
	Other	0.00	4 385.90	0.00	0.00	0.00	0.00	0.00	5 042.70	9 428.60
	<b>TOTAL</b>	<b>1 218 913.55</b>	<b>115 637.35</b>	<b>12 258.51</b>	<b>29 839.52</b>	<b>6 567.68</b>	<b>4 008.66</b>	<b>3 915.54</b>	<b>-13 106.90</b>	<b>1 378 033.91</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Elec	22 253.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22 253.05
	Rates	13 519.43	75 904.42	13 519.92	18 891.22	18 891.22	18 891.22	18 891.22	3 199 721.56	3 378 230.21
	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
	<b>TOTAL</b>	<b>35 772.48</b>	<b>75 904.42</b>	<b>13 519.92</b>	<b>18 891.22</b>	<b>18 891.22</b>	<b>18 891.22</b>	<b>18 891.22</b>	<b>3 199 721.56</b>	<b>3 400 483.26</b>

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	0.00	0.00
	Elec	11 859.37	14 295.09	13 757.57	12 541.35	7 703.32	7 478.87	2 159.94	0.00	69 795.51
	Rates	383.79	111 426.71	383.81	321.86	321.86	321.86	1 066.15	319 402.03	433 628.07
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	2 331.99	0.00	0.00	0.00	0.00	0.00	11 396.07	13 728.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	<b>TOTAL</b>	<b>12 243.16</b>	<b>128 053.79</b>	<b>14 141.38</b>	<b>12 863.21</b>	<b>8 025.18</b>	<b>7 800.73</b>	<b>3 226.09</b>	<b>330 007.03</b>	<b>516 360.57</b>

<b>Sub total National Departments</b>		<b>1 266 929.19</b>	<b>319 595.56</b>	<b>39 919.81</b>	<b>61 593.95</b>	<b>33 484.08</b>	<b>30 700.61</b>	<b>26 032.85</b>	<b>3 516 621.69</b>	<b>5 294 877.74</b>
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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	3 485 280.69	3 000 282.88	3 487 539.69	3 275 073.68	2 708 441.57	2 850 292.19	2 553 872.94	74 911 929.71	96 272 713.35
	Elec	1 589 055.49	509 995.11	176 704.72	147 737.22	123 011.47	91 606.28	104 888.97	2 294 709.28	5 037 708.54
	Rates	1 629 259.60	4 735 585.57	487 737.16	250 687.63	224 875.67	219 807.70	246 106.89	15 354 365.19	23 148 425.41
	Sewerage	3 531 169.40	3 621 271.83	2 849 917.89	2 657 620.48	2 577 990.35	2 522 291.94	2 242 152.38	65 394 659.51	85 397 073.78
	Refuse	2 146 501.61	2 219 702.51	1 714 084.50	1 601 308.95	1 552 842.23	1 524 465.56	1 363 528.93	65 552 511.36	77 674 945.65
	Other	65 231.91	107 327.78	243 582.12	16 750.20	18 744.41	21 463.41	61 556.99	2 743 860.39	3 278 517.21
	<b>TOTAL</b>	<b>12 446 498.70</b>	<b>14 194 165.68</b>	<b>8 959 566.08</b>	<b>7 949 178.16</b>	<b>7 205 905.70</b>	<b>7 229 927.08</b>	<b>6 572 107.10</b>	<b>226 252 035.44</b>	<b>290 809 383.94</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	893 878.76	791 358.50	716 970.00	1 170 752.06	725 262.42	525 410.05	364 023.48	3 662 817.27	8 850 472.54
	Elec	35 373.87	4 292.69	455.23	647.20	17 197.80	5 516.28	0.00	11 343.03	74 826.10
	Rates	12 357.85	36 575.19	6 477.33	5 324.68	2 569.02	1 380.19	873.81	7 364.98	72 923.05
	Sewerage	761 414.05	673 847.11	542 851.57	485 178.38	351 856.86	288 724.02	19 176.53	1 579 488.37	4 702 536.89
	Refuse	440 433.75	406 616.55	317 711.81	282 853.08	208 312.91	174 879.60	12 549.47	1 264 434.47	3 107 791.64
	Other	5 218.62	1 720.57	2 991.24	416.20	0.00	0.00	0.00	-32.29	10 314.34
	<b>TOTAL</b>	<b>2 148 676.90</b>	<b>1 914 410.61</b>	<b>1 587 457.18</b>	<b>1 945 171.60</b>	<b>1 305 199.01</b>	<b>995 910.14</b>	<b>396 623.29</b>	<b>6 525 415.83</b>	<b>16 818 864.56</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	15 351.84	17 789.61	11 583.13	11 792.13	10 946.62	11 837.75	11 876.84	278 554.40	369 732.32
	Elec	334 637.64	193 165.80	122 415.29	71 334.94	68 572.05	51 196.85	18 320.26	304 211.68	1 163 854.51
	Rates	13 518.56	673 310.68	13 759.94	1 721.67	1 721.67	4 012.95	1 721.67	1 206 484.88	1 916 252.02
	Sewerage	9 076.35	7 300.85	7 301.03	7 637.21	6 960.01	7 298.61	6 960.01	125 404.40	177 938.47
	Refuse	73 098.65	73 098.65	73 098.80	69 686.83	69 686.83	69 686.83	69 686.83	4 245 028.25	4 743 071.67
	Other	0.00	0.00	33 694.48	0.00	0.00	0.00	0.00	10 364.20	44 058.68
	<b>TOTAL</b>	<b>445 683.04</b>	<b>964 665.59</b>	<b>261 852.67</b>	<b>162 172.78</b>	<b>157 887.18</b>	<b>144 032.99</b>	<b>108 565.61</b>	<b>6 170 047.81</b>	<b>8 414 907.67</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	18 861.80	4 659.74	1 318.33	1 586.57	1 339.77	4 744.96	99 928.30	42 156.33	174 595.80
	Elec	692 977.90	133 632.00	99 716.21	73 857.66	56 593.37	60 886.17	55 649.76	1 735 755.58	2 909 068.65
	Rates	134 781.42	2 192 187.55	96 418.31	91 930.28	89 611.61	85 406.48	85 816.29	12 535 508.52	15 311 660.46
	Sewerage	347.66	8 691.62	347.66	331.43	0.00	0.00	0.00	9 001.26	18 719.63
	Refuse	582.98	16 566.16	194.33	185.26	22.64	0.00	0.00	17 393.56	34 944.93
	Other	28.75	0.00	0.00	0.00	0.00	0.00	0.00	29 547.68	29 576.43
	<b>TOTAL</b>	<b>847 580.51</b>	<b>2 355 737.07</b>	<b>197 994.84</b>	<b>167 891.20</b>	<b>147 567.39</b>	<b>151 037.61</b>	<b>241 394.35</b>	<b>14 369 362.93</b>	<b>18 478 565.90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	3 071.54	786.69	875.24	838.29	376.02	66.48	66.48	13 617.08	19 697.82
	Elec	7 214.28	3 673.05	2 341.11	2 404.63	1 789.56	1 839.18	723.96	1 572.27	21 558.04
	Rates	773.15	2 760.66	437.78	33.74	33.74	0.00	0.00	-1 678.67	2 360.40
	Sewerage	781.08	4 867.29	695.49	662.84	662.84	662.84	375.26	8 560.34	17 267.98
	Refuse	1 165.96	3 109.30	583.13	555.77	555.77	370.52	370.52	9 041.62	15 752.59
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 565.46	7 565.46
	<b>TOTAL</b>	<b>13 006.01</b>	<b>15 196.99</b>	<b>4 932.75</b>	<b>4 495.27</b>	<b>3 417.93</b>	<b>2 939.02</b>	<b>1 536.22</b>	<b>38 678.10</b>	<b>84 202.29</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	14 774.05	6 293.06	2 740.16	10 630.54	10 261.62	9 098.21	4 348.77	54 058.34	112 204.75
	Elec	6 345.57	1 328.18	0.00	0.00	0.00	0.00	0.00	3 462.17	11 135.92
	Rates	8 799.60	7 892.09	1 082.21	470.13	413.08	404.63	404.63	5 605.07	25 071.44
	Sewerage	8 691.39	11 275.40	3 650.99	3 079.96	2 396.83	1 999.78	1 988.58	38 271.11	71 354.04
	Refuse	4 685.17	4 853.81	1 545.73	1 111.56	916.23	741.04	741.04	21 242.01	35 836.59
	Other	9 494.24	0.00	0.00	459.18	0.00	789.35	0.00	37 008.31	47 751.08
	<b>TOTAL</b>	<b>52 790.02</b>	<b>31 642.54</b>	<b>9 019.09</b>	<b>15 751.37</b>	<b>13 987.76</b>	<b>13 033.01</b>	<b>7 483.02</b>	<b>159 647.01</b>	<b>303 353.82</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	372 859.83	96 408.47	82 688.29	110 796.75	56 341.24	62 879.60	78 148.11	1 820 686.47	2 680 808.76
	Elec	3 602 137.75	521 088.67	278 010.67	239 524.47	162 276.31	107 606.98	179 588.82	2 721 950.37	7 812 184.04
	Rates	424 985.18	998 841.15	77 743.34	83 259.24	80 803.79	26 238.83	50 038.63	2 822 097.53	4 564 007.69
	Sewerage	361 752.85	380 479.18	90 189.96	82 462.97	80 623.68	101 416.01	86 520.85	2 452 008.35	3 635 453.85
	Refuse	154 080.51	193 196.39	48 024.84	47 660.01	38 738.28	50 888.96	37 914.53	2 780 165.25	3 350 668.77
	Other	30 204.34	23 856.19	24 203.39	27 131.39	29 523.32	29 695.82	29 695.82	2 163 015.11	2 357 325.38
	<b>TOTAL</b>	<b>4 946 020.46</b>	<b>2 213 870.05</b>	<b>600 860.49</b>	<b>590 834.83</b>	<b>448 306.62</b>	<b>378 726.20</b>	<b>461 906.76</b>	<b>14 759 923.08</b>	<b>24 400 448.49</b>

<b>GRAND TOTAL</b>	<b>24 906 177.05</b>	<b>32 093 155.00</b>	<b>12 574 807.93</b>	<b>11 241 175.16</b>	<b>9 600 685.75</b>	<b>9 226 341.91</b>	<b>8 081 901.85</b>	<b>271 617 330.22</b>	<b>379 341 574.87</b>
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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	5 107 135.87	4 041 142.56	4 434 649.11	4 685 114.55	3 552 808.97	3 525 944.33	3 200 825.84	80 665 259.46	109 212 880.69
	Elec	8 132 398.55	2 315 473.44	1 360 798.84	740 185.89	617 864.58	481 828.35	479 363.68	5 141 145.91	19 269 059.24
	Rates	3 533 139.63	15 779 324.83	709 480.73	461 718.30	424 660.69	359 158.97	405 462.59	35 575 345.55	57 248 291.29
	Sewerage	5 032 594.06	6 390 961.34	3 588 826.97	3 292 211.90	3 072 343.20	2 972 540.12	2 409 713.61	70 747 553.41	97 506 744.61
	Refuse	2 986 616.59	3 424 847.90	2 172 466.56	2 013 073.06	1 880 626.09	1 830 390.87	1 491 168.83	74 379 514.26	90 178 704.16
	Other	114 292.35	141 404.93	308 585.72	48 871.46	52 382.22	56 479.27	95 367.30	5 108 511.63	5 925 894.88
	<b>TOTAL</b>	<b>24 906 177.05</b>	<b>32 093 155.00</b>	<b>12 574 807.93</b>	<b>11 241 175.16</b>	<b>9 600 685.75</b>	<b>9 226 341.91</b>	<b>8 081 901.85</b>	<b>271 617 330.22</b>	<b>379 341 574.87</b>

ANNEXURE A												
Top 20 Debtors September 2024												
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	296 297.45	724 443.47	256 983.23	10 403.05	8 352.49	7 286.73	0.00	2.30	1 303 768.72	
MNR B ROMAN	11008700236	1401814000	1 893.75	2 201.40	1 571.56	1 358.39	8 832.97	8 749.21	8 749.21	1 180 650.81	1 214 007.30	
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	76 702.82	76 045.99	43 071.16	40 835.27	35 172.67	19 377.49	18 675.52	755 210.38	1 065 091.30	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	371.20	371.20	371.30	6 870.26	6 870.26	6 870.26	6 870.26	963 934.96	992 529.70	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 049.93	7 049.93	7 049.97	6 494.31	6 494.31	6 494.31	6 494.31	915 907.13	963 034.20	
SPANDAU H/SKOOL KVALE PRIMER	17020179014	1702608000	0.00	883 759.50	0.00	0.00	0.00	0.00	0.00	0.00	883 759.50	
SPANDAU KOSHUIS	17020170010	1702608000	71 807.09	71 974.30	69 396.01	65 639.91	63 924.35	66 980.04	61 836.81	396 562.80	868 121.31	
GERT GREEFF TEHUIS	71013196303	7101963000	28 868.42	32 344.63	29 546.50	25 613.94	19 324.95	21 764.58	15 729.47	639 678.21	812 870.70	
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 076.28	3 076.28	3 076.49	2 932.60	2 932.60	2 932.60	2 932.60	747 669.29	768 628.74	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 035.66	5 035.66	5 035.74	4 619.22	4 619.22	4 619.22	4 619.22	731 701.91	765 285.85	
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 121.21	0.00	0.00	0.00	0.00	0.00	0.00	739 858.32	740 979.53	
KABOUTERLAND	32000099906	3232008000	8 660.97	6 567.73	11 373.45	6 292.99	6 132.45	6 132.45	6 680.90	688 852.45	740 693.39	
UNION HIGH UNION PREPARATORY	11000349028	1103835000	0.00	731 178.80	0.00	0.00	0.00	0.00	0.00	0.00	731 178.80	
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	59 369.07	64 626.76	61 097.56	58 219.07	57 836.96	52 843.03	47 287.14	328 895.94	730 175.53	
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377.19	8 377.19	8 595.29	8 377.19	8 377.19	8 377.19	8 377.19	522 432.86	581 291.29	
NOSISEKO PRE-SCHOOL	12000800005	1252132000	7 095.98	7 055.64	6 370.37	6 587.80	6 587.80	6 587.80	6 587.80	465 096.01	511 969.20	
KUJANI BELEGGINGS120 (PTY) LTD	11004150039	1101446000	229 349.07	232 648.46	0.00	0.00	0.00	0.00	0.00	44 203.20	506 200.73	
PROVINCIAL GOVERNMENT OF EASTERN CAPE	11000119010	1101809000	0.00	487 956.10	0.00	0.00	0.00	0.00	0.00	0.00	487 956.10	
ME M HERMAANS	51010096947	5101360000	645.42	645.42	645.42	422 509.58	615.27	587.03	0.00	42 322.51	467 970.65	
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 350.87	4 350.87	4 350.87	4 301.46	4 301.46	4 301.46	4 301.46	429 150.10	459 408.55	
			<b>810 072.38</b>	<b>3 349 709.33</b>	<b>508 534.92</b>	<b>671 055.04</b>	<b>240 374.95</b>	<b>223 903.40</b>	<b>199 141.89</b>	<b>9 592 129.18</b>	<b>15 594 921.09</b>	



<b>ANNEXURE "A"</b>			
<b>NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY</b>			
<b>COLLECTION LEVELS : SEPTEMBER 2024</b>			
<b>SOURCE OF INCOME</b>	<b>BILLING</b>	<b>COLLECTION</b>	<b>PERCENTAGE COLLECTION %</b>
<b>Rates</b>	59 586.60	6 713 406.17	11266.64
<b>Services</b>			
Billed Electricity	8 217 259.39	6 981 543.61	84.96
Prepaid Electricity	6 478 769.82	6 478 769.82	100.00
Refuse Removal	2 843 930.22	1 277 813.45	44.93
Sewerage / Sanitation	4 296 759.19	2 443 594.49	56.87
Water	5 454 029.34	2 709 444.46	49.68
<b>Other (Specify) e.g.</b>			
Housing rental	0.76	0.00	0.00
Rental of facilities and equipment	19 022.65	19 022.65	100.00
Fines	58 398.50	58 398.50	100.00
Licences and permits	118 753.58	118 753.58	100.00
Service connections and reconnections	19 547.67	19 547.67	100.00
Plan approval fees	139 365.24	139 365.24	100.00
Cemetery fees	10 409.01	10 409.01	100.00
Tender receipts	3 403.87	3 403.87	100.00
Library fees	1 335.57	1 335.57	100.00
Private works	6 276.50	6 276.50	100.00
Sundries	-107 816.62	59 663.64	-55.34
Agency services	1 897 593.00	1 897 593.00	100.00
Interest earned - external investments	18 723.84	18 723.84	100.00
	<b>29 535 348.13</b>	<b>28 957 065.07</b>	<b>98.04</b>

ANNEXURE A											
INVESTMENTS RECONCILIATION: SEPTEMBER 2024											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/09/2024 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 30 September 2024	Balance per Promun @ 30 September 2024	Difference=I-K
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
		9257114251	ABSA BANK	629889415114	32 785.23	247.82	0.00	0.00	50.00	32 983.05	32 983.05
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
		588476692/006	STANDARD BANK	629889418614	1 085 236.20	7 462.86	0.00	0.00	0.00	1 092 699.06	1 092 699.06
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
		588476692/003	STANDARD BANK	629889418214	3 295.03	12.77	0.00	0.00	0.00	3 307.80	3 307.80
MIG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
		588476692/002	STANDARD BANK	629889418114	22 149 868.79	115 048.78	7 200 000.00	10 328 914.03	0.00	19 136 003.54	19 136 003.54
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
		588476692/004	STANDARD BANK	629889418514	11 268.48	4 236.43	6 787 000.00	6 763 705.71	0.00	38 799.20	38 799.20
<b>TOTAL</b>				<b>23 282 453.73</b>	<b>127 008.66</b>	<b>13 987 000.00</b>	<b>17 092 619.74</b>	<b>50.00</b>	<b>20 303 792.65</b>	<b>20 303 792.65</b>	<b>0.00</b>

ANNEXURE A							
GL VOTE NUMBER	GL VOTE DESCRIPTION						
OVERTIME REPORT SEPTEMBER 2024		Jul-24	Aug-24	Sep-24	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	4 096	7 550	<b>11 646</b>	-	<b>128 082</b>
132710210243	PARKS RECREATION GROUNDS	0	7 195	7 040	<b>14 235</b>	-	<b>550 256</b>
132750210243	REFUSE REM WASTE MANAGEMENT	0	194 876	230 701	<b>425 577</b>	-	<b>2 214 108</b>
142910210243	TRAFFIC CONTROL	0	30 232	49 028	<b>79 260</b>	-	<b>295 108</b>
163110210243	DIRECTOR : FINANCIAL SERVICES	0	31 346	51 206	<b>82 552</b>	-	<b>342 858</b>
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 476	32 132	<b>36 608</b>	-	<b>111 637</b>
183620210243	PUBLWORKS: STREETS	0	42 417	58 269	<b>100 686</b>	-	<b>117 108</b>
183670210243	SEWERAGE	0	89 715	137 662	<b>227 377</b>	-	<b>1 180 488</b>
183690210243	WATER SERVICE	1 121	160 352	186 161	<b>347 634</b>	-	<b>1 687 139</b>
193810210243	ELECTRICITY DISTRIBUTION	0	168 521	192 393	<b>360 914</b>	-	<b>1 177 627</b>
132770210243	AIRPORT	0	0	85	<b>85</b>	-	<b>39 659</b>
142810210243	FIRE BRIGADE	0	40 052	76 979	<b>117 031</b>	-	<b>304 396</b>
183650210243	WORKSHOP - MECHANICAL	0	0	0	<b>0</b>	-	<b>2 897</b>
142820210243	FIRE CACADU	0	0	0	<b>0</b>	-	<b>134 011</b>
112220210243	EXECUTIVE SUPPORT	0	0	0	<b>0</b>	-	<b>3 670</b>
<b>GRAND TOTAL</b>		<b>1 121</b>	<b>773 279</b>	<b>1 029 204</b>	<b>1 803 604</b>	-	<b>8 289 044</b>

<b>ANNEXURE A</b>							
<b>EMPLOYEE RELATED COSTS FOR THE MONTH OF SEPTEMBER 2024</b>							
<b>ITEM</b>	<b>ORIGINAL BUDGET</b>	<b>ADJUSTMENT BUDGET</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>	<b>YTD TOTALS</b>	<b>YTD BUDGET</b>
ALLOWANCE - HOUSING SUBSIDY	514 671	-	34 345	35 411	39 970	109 726	128 668
ALLOWANCE - TRAVELLING ALLOW	3 430 853	-	352 795	358 883	354 903	1 066 582	857 713
BARGAINING COUNCIL: Senior Management	371	-	23	24	24	71	93
BONUSES	13 548 675	-	5 450	42 538	0	47 988	3 387 169
CONTRIBUTIONS - MEDICAL AID FD	8 108 250	-	728 112	741 061	755 368	2 224 542	2 027 063
CONTRIBUTIONS - PENSION FUND	20 482 213	-	1 799 577	1 795 882	1 895 717	5 491 176	5 120 553
INSURANCE: GROUP LIFE	35 638	-	3 550	3 550	3 726	10 825	8 910
INSURANCE: UIF	903 038	-	78 317	78 085	81 446	237 847	225 760
LEVY - BARGAINING[IND] COUNCIL	63 727	-	8 511	8 592	8 862	25 965	15 932
OVERTIME	8 289 044	-	1 121	773 279	1 029 204	1 803 604	2 072 261
SALARIES & WAGES	132 427 144	-	10 045 014	10 535 452	11 971 442	32 551 909	33 106 786
SALARIES: Senior Management - Basic salary	3 575 261	-	170 492	370 539	197 818	738 849	893 815
ALLOWANCE COUNCILLORS	9 405	-	0	0	0	0	2 351
REMUNERATION OF COUNCILLORS	10 255 302	-	788 743	771 937	803 317	2 363 996	2 563 826
<b>Grand Total</b>	<b>201 643 592</b>	<b>-</b>	<b>14 016 050</b>	<b>15 515 232</b>	<b>17 141 797</b>	<b>46 673 079</b>	<b>50 410 898</b>

## ANNEXURE A

## REPAIRS AND MAINTENANCE SEPTEMBER 2024

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	Sep-24	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	600 000	-	0	0	0	0	150 000
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	-	0	1 652	27 422	29 075	100 000
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	-	0	0	0	0	513 865
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	-	4 906	1 147	7 042	13 095	12 500
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	-	0	0	0	0	100 000
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	-	0	67 534	33 767	101 301	87 500
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	-	0	0	8 696	8 696	250 000
9/225-21-25	GENERAL MAINTENANCE	26 000	-	4 563	5 746	4 394	14 703	6 500
9/225-22-26	GENERAL MAINTENANCE	200 000	-	2 424	8 129	9 280	19 833	50 000
9/244-5-9	GENERAL MAINTENANCE	2 200 000	-	0	6 210	29 396	35 606	550 000
9/246-18-102	GENERAL MAINTENANCE	350 000	-	0	0	0	0	87 500
9/246-89-92	GENERAL MAINTENANCE	1 335 000	-	0	73 296	0	73 296	333 750
9/246-11-16	IGG METER REPLACEMENT	100 000	-	0	0	0	0	25 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	-	0	0	0	0	419
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	-	0	2 536	1 738	4 274	192 500
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	-	0	0	7 117	7 117	38 490
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	-	0	0	0	0	8 758
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	-	0	1 607	0	1 607	5 000
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	-	0	2 115	0	2 115	5 663
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	-	56 495	137 710	236 785	430 991	578 839
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	-	8 801	24 620	0	33 421	700 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	-	0	0	2 957	2 957	162 500
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	-	0	0	14 117	14 117	339 516
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	-	0	2 923	7 004	9 927	12 500
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	-	0	0	0	0	12 500
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	-	0	576	7 714	8 290	37 500
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	-	0	19 901	0	19 901	50 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	-	0	2 071	0	2 071	62 500
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	-	0	5 253	0	5 253	37 500
9/225-12-17	MATERIALS, STORES REQUIREMNT	300 517	-	0	0	0	0	75 129
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	-	0	0	0	0	750
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	-	0	0	0	0	5 000
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	-	0	7 898	812	8 710	10 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	-	0	14 636	0	14 636	5 000
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	-	1 756	830	0	2 586	7 125
9/237-5-6	MATERIALS, STORES REQUIREMNT	253 000	-	0	21 142	0	21 142	63 250
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	-	0	0	0	0	2 500
9/244-17-25	MATERIALS, STORES REQUIREMNT	500 000	-	0	0	3 379	3 379	125 000
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	-	0	2 692	140 000	142 692	500 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	-	0	0	0	0	25 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	-	0	0	578	578	100 000
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	-	0	0	1 556	1 556	125 000
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	-	0	0	0	0	87 500
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	-	1 685	5 466	0	7 151	12 500
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	209 345	-	1 694	24 857	22 092	48 642	52 336
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	-	0	0	0	0	15 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	-	0	0	0	0	250 000
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	-	77 265	273 392	9 003	359 661	922 500
9/222-5-9	REPAIRS - FENCING	500 000	-	0	0	0	0	125 000
9/237-4-5	REPAIRS - KURBING	283 500	-	0	0	0	0	70 875
9/237-10-11	REPAIRS - KURBING	850 000	-	0	0	0	0	212 500
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	-	0	1 472	0	1 472	81 250
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	-	38 475	9 310	2 382	50 168	43 750
9/242-3-9	RETICULATION NETWORK - SEWERAGE	12 000 000	-	166	1 899 727	2 027 879	3 927 772	3 000 000
9/244-7-13	RETICULATION NETWORK - WATER	3 825 000	-	1 120	130 903	25 871	157 895	956 250
9/242-4-10	SLUDGE AR WWWTW AB GR	2 100 000	-	6 282	0	0	6 282	525 000
9/246-66-66	STREET LIGHTS	1 060 000	-	0	47 281	0	47 281	265 000
9/244-8-14	VALVES AND HYDRANTS	195 000	-	0	0	0	0	48 750
<b>Grand Total</b>		<b>48 891 056</b>	<b>0</b>	<b>205 633</b>	<b>2 802 633</b>	<b>2 630 982</b>	<b>5 639 248</b>	<b>12 222 764</b>

<b>ANNEXURE A</b>						
<b>DETAIL OF OTHER REVENUE - SEPTEMBER 2024</b>						
	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Totals</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>
RENTAL OF FACILITIES AND EQUIPMENT	2 126 640	-	608 066	484 024	57 935	66 107
INTEREST EARNED OUTSTANDING DEBTORS	15 895 281	-	5 617 637	1 959 582	1 831 191	1 826 863
FINES, PENALTIES AND FORFEITS	93 539	-	76 145	12 901	4 345	58 899
LICENCES AND PERMITS	964 163	-	308 774	100 585	103 231	104 958
AGENCY SERVICES	5 840 668	-	982 569	317 243	146 501	518 825
<b>OTHER REVENUE</b>	<b>14 761 306</b>	<b>-</b>	<b>2 907 540</b>	<b>243 771</b>	<b>220 454</b>	<b>2 443 315</b>
<b>TOTAL REVENUE</b>	<b>39 681 597</b>	<b>-</b>	<b>10 500 731</b>	<b>3 118 107</b>	<b>2 363 657</b>	<b>5 018 967</b>
<b>OTHER REVENUE</b>						
<b>Description</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Totals</b>	<b>Jul-24</b>	<b>Aug-24</b>	<b>Sep-24</b>
ADMIN CHARGES	311 454	-	29 686	11 256	10 407	8 022
ADMISSION FEE	0	-	0	0	0	0
BUILDING PLAN FEES	525 994	-	282 664	34 873	110 627	137 164
BULK CONTRIBUTIONS	0	-	0	0	0	0
COMMISSION VAT APPLICABLE	-263 173	-	66 314	21 711	22 007	22 596
FIRE BRIGADE FEES	1 034 456	-	316	157	159	0
GRAVE PLOTS	95 144	-	27 687	9 235	8 043	10 409
INSURANCE REFUND	200 000	-	0	0	0	0
SALE OF ASSETS	5 271 495	-	2 075 491	0	0	2 075 491
LANDING FEES	55 353	-	8 672	0	8 396	276
LIBRARY FEES	9 871	-	1 335	770	-464	1 029
POSTERS	3 157	-	0	0	0	0
SALES AVGAS	0	-	0	0	0	0
SALES PARAFFIN	0	-	0	0	0	0
SIGNAGE INCOME	0	-	0	0	0	0
SUNDRY INCOME	2 947 717	-	11 722	6 038	2 962	2 722
SURPLUS CASH	4 507	-	619	7	-150	762
TOURISM FEES BAVIANS	0	-	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	-	0	0	0	0
TENDER DOCUMENT	87 603	-	16 868	4 448	9 017	3 404
SURCHARGE ON SERV	1 275 891	-	435 408	129 822	168 302	137 284
SURCHARGE - WATER	2 879 232	-	-146 237	-8 455	-137 201	-580
VALUATION CERTIFICATES	293 626	-	90 387	33 578	18 350	38 459
WORK DONE FOR PVT PERSONS	28 979	-	6 606	330	0	6 277
<b>TOTAL OTHER REVENUE</b>	<b>14 761 306</b>	<b>-</b>	<b>2 907 540</b>	<b>243 771</b>	<b>220 454</b>	<b>2 443 315</b>

ANNEXURE A									
DETAIL OF OTHER EXPENDITURE - SEPTEMBER 2024									
OTHER EXPENDITURE			Original Budget	Adjustment Budget	Jul-24	Aug-24	Sep-24	YTD Totals	Available Budget
DEBT IMPAIRMENT			4 525 358	-	0	0	0	0	4 525 358
CONTRACTED SERVICES			24 459 782	-	588 421	-10 245	692 425	1 270 601	23 189 181
OTHER EXPENDITURE			115 271 926	-	3 749 400	7 748 759	10 734 702	22 232 862	93 039 064
<b>TOTAL EXPENDITURE</b>			<b>144 257 066</b>	<b>-</b>	<b>4 337 821</b>	<b>7 738 515</b>	<b>11 427 127</b>	<b>23 503 463</b>	<b>120 753 603</b>
			Original Budget	Adjustment Budget	Jul-24	Aug-24	Sep-24	YTD TOTALS	Available Budget
CONTRACTED SERVICES	Vote Number	Description	24 459 782	-	588 421	-10 245	692 425	1 267 548	23 192 234
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 277 831	-	0	0	0	0	1 277 831
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	1 706 280	-	0	0	0	0	1 706 280
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	1 228 093	-	0	0	0	0	1 228 093
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 025 811	-	0	161 280	0	161 280	1 864 531
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	3 048 240	-	0	0	0	0	3 048 240
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 081 145	-	0	0	0	0	1 081 145
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	1 056 788	-	0	0	0	0	1 056 788
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	100 000	-	0	0	0	0	100 000
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services Business and Financial Management-Administrative	1 590 000	-	512 850	64 800	372 987	950 637	639 363
CONTRACTED SERVICES	9/205-9-23	DEPRECIATION - P P E	100 000	-	8 133	7 464	7 799	23 397	76 603
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	50 000	-	10 290	4 850	0	15 140	34 860
CONTRACTED SERVICES	9/208-4-12	SPU Project	40 000	-	3 750	0	0	3 750	36 250
CONTRACTED SERVICES	9/212-2-3	VETTING OF NEW EMPLOYEES	100 000	-	0	0	0	0	100 000
CONTRACTED SERVICES	9/212-3-4	EAP	200 000	-	0	0	1 700	1 700	198 300
CONTRACTED SERVICES	9/212-4-5	HEALTH SCREENING	280 000	-	0	0	0	0	280 000
CONTRACTED SERVICES	9/212-5-6	DISABILITY AND DISEASE MANAGEMENT	60 000	-	0	0	0	0	60 000
CONTRACTED SERVICES	9/212-6-7	PRIMARY HEALTH	30 000	-	0	0	0	0	30 000
CONTRACTED SERVICES	9/212-7-8	OCCUPATIONAL HEALTH	30 000	-	0	0	0	0	30 000
CONTRACTED SERVICES	9/212-8-9	SOCIAL CLUBS	30 000	-	0	0	0	0	30 000
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	-	0	0	0	0	350 000
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 200 000	-	0	0	205 010	205 010	2 994 990
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	200 000	-	0	0	31 000	31 000	169 000
CONTRACTED SERVICES	9/237-10-11	REPAIRS - KURBING	850 000	-	0	0	0	0	850 000
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	-	38 475	9 310	2 382	50 168	124 832
CONTRACTED SERVICES	9/244-23-19	CONSULTANCY SERVICES	290 000	-	0	0	0	0	290 000
CONTRACTED SERVICES	9/246-18-102	GENERAL MAINTENANCE	350 000	-	0	0	0	0	350 000
CONTRACTED SERVICES	9/248-17-17	FEASIBILITY STUDY - INFORMAL SETTL - KOEIKAMP	1 340 484	-	0	0	0	0	1 340 484
CONTRACTED SERVICES	9/248-18-18	SDF REVIEW	500 000	-	5 985	0	3 735	9 720	490 280
CONTRACTED SERVICES	9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL AUTHORITY	125 000	-	1 240	10 902	20 540	32 682	92 318
CONTRACTED SERVICES	9/248-20-1	TITLE DEED TRANSFERS	250 000	-	0	176 082	0	176 082	73 918
CONTRACTED SERVICES	9/248-20-20	TITLE DEED TRANSFERS	250 000	-	0	0	0	0	250 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 465 110	-	0	36 055	44 218	80 273	2 384 837
CONTRACTED SERVICES	9/289-5-7	SPU Project	80 000	-	7 697	2 404	3 053	10 101	69 899
CONTRACTED SERVICES	9/242-20-44	INSTALL NEW WATERWISE TOILET CISTERNS	0	-	0	-483 392	0	-483 392	483 392

DESCRIPTION	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sep-24	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	4 135 135	-	556 708	391 278	389 645	1 337 631	2 797 504
RENTAL OF EQUIPMENT	0	-	0	0	0	0	0
OPERATING LEASE OF VEHICLES	8 141 417	-	20 649	689 682	1 394 057	2 104 388	6 037 029
ADVERTISING, PUBLICITY AND MARKETING	952 911	-	4 386	54 268	13 545	72 199	880 712
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	-	20 801	30 878	25 929	77 607	5 773 771
BANK CHARGES	941 813	-	35 744	39 208	56 355	131 307	810 506
CASHIER SHORTAGES	20 000	-	100	-200	0	-100	20 100
THIRD PARTY VENDORS	1 803 851	-	0	206 948	243 602	450 550	1 353 301
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	-	210 176	200	57 096	267 472	981 682
TELEPHONE, FAX, TELEGRAPH AND TELEX	858 351	-	60 424	60 424	55 959	176 807	681 544
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	-	8 800	20 440	6 040	35 280	14 720
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	-	0	1 934	0	1 934	48 066
EXTERNAL AUDIT FEES	7 426 046	-	0	0	821 597	821 597	6 604 449
DATA LINES	1 000 000	-	0	1 652	27 422	29 075	970 925
NETWORK EXTENSIONS	1 000 000	-	0	0	8 696	8 696	991 304
SOFTWARE LICENCES	2 855 459	-	4 906	68 681	40 809	114 396	2 741 063
INSURANCE BROKERS FEES	982 209	-	0	0	340 895	340 895	641 314
INSURANCE - GENERAL PREMIUMS	1 675 455	-	0	0	608 759	608 759	1 066 696
LEARNERSHIPS AND INTERNSHIPS	0	-	0	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	500 000	-	0	34 728	0	34 728	465 273
MOTOR VEHICLE LICENCE AND REGISTRATIONS	709 319	-	35 328	0	0	35 328	673 991
MUNICIPAL SERVICES	51 552 482	-	1 609 548	5 080 209	4 058 743	10 748 501	40 803 981
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	-	626	4 674	8 320	13 620	102 074
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 170 000	-	0	29 570	98 407	127 977	1 042 023
REMUNERATION TO WARD COMMITTEES	1 080 000	-	85 500	53 250	110 250	249 000	831 000
SAMPLES AND SPECIMENS	4 550 000	-	357 068	1 729	1 303 024	1 661 821	2 888 179
SIGNAGE - TOURISM	0	-	0	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 687 587	-	148 690	134 325	149 074	432 089	1 255 498
TRAVELLING AND SUBSISTENCE	4 080 166	-	279 837	399 182	249 576	928 595	3 151 571
VEHICLE TRACKING	427 373	-	0	0	0	0	427 373
WET FUEL	8 440 180	-	310 110	445 700	666 902	1 422 712	7 017 468
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	-	0	0	0	0	40 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	-	0	0	0	0	90 000
WORKMAN'S COMPENSATION	1 835 946	-	0	0	0	0	1 835 946
<b>TOTAL OTHER EXPENDITURE</b>	<b>115 271 926</b>	<b>0</b>	<b>3 749 400</b>	<b>7 748 759</b>	<b>10 734 702</b>	<b>22 232 862</b>	<b>93 039 064</b>



ANNEXURE A									
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)									
Sep-24									
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	23 475 115	0	24 324 546	-388 329 117	18 309 099	0	35 377 377	509 986 600	223 143 620
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 136 267	0	-1 400 000	2 993 696	995 602	-717 700	463 583	20 708 556	24 180 004
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 795 451	0	0	1 838 458	0	0	0	0	4 633 909
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	1 778 143	-344 171	1 548 202	-9 601	2 225 710	425 092	4 172 450	21 075 557	30 871 382
Auditor General	-724 328	212 418	-716 239	-688 184	-620 453	-70 116	-428 514	3 268 715	233 299
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>28 460 648</b>	<b>-131 753</b>	<b>23 756 509</b>	<b>-384 194 748</b>	<b>20 909 958</b>	<b>-362 724</b>	<b>39 584 896</b>	<b>555 039 428</b>	<b>283 062 214</b>
TOP 10 CREDITORS SEPTEMBER 2024									
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days					Total
ESKOM HOLDINGS LTD BULK	23 475 115	24 561 371	20 913 068	154 194 066					223 143 620
SARS PAYE	1 136 267	0	-1 400 000	24 443 737					24 180 004
COMPENSATION COMMISSIONER	-250 000	-50 000	0	6 344 880					6 044 880
SARS UIF	166 450	0	0	5 399 672					5 566 122
SALGA	-150 000	-100 000	0	5 175 637					4 925 637
SARS SDL	151 523	0	0	4 277 119					4 428 643
DEPARTEMENT WATERWESE & B	-75 176	-40 946	34 829	2 423 413					2 342 120
NAT FUND FOR MUNICIPAL WORKERS	379 534	0	0	1 838 022					2 217 556
QPOINT GROUP PTY LTD	0	452 286	410 629	1 124 032					1 986 946
CONSOLIDATED RETIREMENT FUND	1 794 606	0	0	0					1 794 606

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	16 704	0	0	0	0	16 704
ADSACTIVE(PTY) T/A PDK	12 868	0	0	0	0	12 868
ADVANCED PRODUCT TECHNO	0	0	0	0	31 050	31 050
AMATOLA WATER BOARD	-50 000	0	0	-94 838	665 793	520 955
ANC	11 989	0	0	0	0	11 989
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 SAAMAN	500	0	0	0	0	500
ARTIVOLT SOUTH AFRICA P	0	0	0	0	166 351	166 351
Assupol Life	12 501	0	0	0	0	12 501
AUCTION-ALL (PTY) LTD	0	0	29 440	0	0	29 440
AUDIT COMMITTEE	0	31 000	0	0	0	31 000
Avbob	65 712	0	0	0	0	65 712
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	8 218	0	0	0	0	8 218
Betaalmeestergeneraal	1 466	-1 466	448 614	50 788	-275 390	224 012
BILLSON TRUCKS	0	0	24 803	0	0	24 803
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	387 989	0	0	0	-2 574	385 415
BOTANIESE SPORTBAR	24 275	0	0	0	0	24 275
BRAAM STORM ADMINISTRAT	785	0	0	0	0	785
Capital Alliance/Libert	25 582	0	0	0	0	25 582
Channel Life	1 778	0	0	0	0	1 778
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	4 193	0	0	0	0	4 193
CJ BOUWER ATTORNEYS	0	0	65 825	0	3 487	69 312
COMPENSATION COMMISSION	-250 000	-50 000	0	-100 310	6 445 190	6 044 880
COMPU-SERVE	3 080	0	0	0	0	3 080
Cornelia Booysen	300	0	0	0	0	300
DA	5 160	0	0	0	0	5 160
Dediwe C Lutuli	500	0	0	0	0	500
DEEFOUR	177 358	0	0	0	0	177 358
DEPARTEMENT WATERWESE &	-75 176	-40 946	34 829	-207 036	2 630 449	2 342 120
DEREK LIGHT	7 800	0	0	0	500	8 300
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	2 104	0	0	0	0	2 104
EC IMATU FENURAL	1 044	0	0	0	0	1 044
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
EMARENTHI BRWN	500	0	0	0	0	500
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	-23 501	544 538	35 986	0	0	557 022
EXCELSIOR FARMING	0	0	2 034	29 661	17 284	48 978
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 824 172	-2 614 370	0	0	0	-5 438 542
GOVERNMENT PRINTING WORKS	0	0	0	0	2 018	2 018
GRAAFF-REINET ADVERTISE	2 819	3 060	0	0	0	5 879
GREYSHELL	68 575	0	0	0	0	68 575
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	4 463	0	0	0	0	4 463
Hosmed	55 113	0	7 040	28 160	-35 200	55 113
IAN DICKIE & CO PTY	2 432	598	0	0	0	3 030
Imatu Internal Loans	1 607	0	0	0	0	1 607
Imatu Ledegeld	5 742	0	0	0	81	5 823
Imatu Loans (Kempston)	24 047	0	0	0	0	24 047
IMESA	0	0	720	0	0	720
ITS PUMPS & SEALS	7 487	0	0	0	0	7 487
J&F TITUS AND SONS	0	0	1 978	0	0	1 978
JG AFRIKA	74 520	0	0	0	0	74 520
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOUBERT GALPIN & SEARLE	0	0	9 867	0	0	9 867
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 100	0	0	0	0	4 100
JUVINON SYSTEMS T/A ISM	274 750	1 900	0	0	0	276 650
K.G.A. Lewens	1 788	0	0	0	0	1 788
KEMPSTON LOANS	96 041	0	0	0	0	96 041
Keyhealth	171 299	0	0	0	0	171 299
KUNENE MAKOPO RISK SOLU	0	1 092 102	0	0	0	1 092 102
LA Health	332 010	0	0	0	0	332 010
LANDDROS GRAAFF-REINET	18 390	0	0	0	0	18 390
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	16 242	0	0	0	0	16 242
LEONIE MATYU	1 000	0	0	0	0	1 000


Letsatsi Finance	113 202	0	0	0	0	113 202
Linda Hendricks	750	0	0	0	0	750
Linda Visagie	500	0	0	0	0	500
Lion of Africa	508	0	0	0	0	508
Mafori Finance	230 004	0	0	0	0	230 004
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
MESH STEEL & WELD	19 974	-44 724	52 602	1 835	0	29 686
Metropolitan Lewens	137 152	0	0	0	0	137 152
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	31 780	0	0	0	951	32 731
MUNCOMP SYSTEMS CC	77 664	38 832	0	0	0	116 496
N9 SPARES	14 932	0	19 754	0	0	34 686
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
NELSON MANDELA BAY MUNI	0	0	0	0	3 026	3 026
NETTELTONS ATTORNEYS	0	0	-45 000	0	45 001	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
NOORSVELD AUTO	15 594	0	0	0	0	15 594
NORTHFIELD ENGINEERING	0	0	956 593	0	0	956 593
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	34 886	0	0	0	0	34 886
Old Mutual Group (Annu	362	0	0	0	0	362
Old Mutual Group Scheme	191 598	0	0	0	0	191 598
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PAX STATIONARY CC	5 693	0	0	0	0	5 693
PICTURE PERFECT	390	390	390	390	5 460	7 020
PIET VILJOEN MOTORS	104 329	31 109	1 587	0	0	137 025
PLATEAU SOLUTIONS	0	13 216	245 988	0	0	259 205
PLATINUM SUPPLIERS (PTY	91 425	0	0	0	0	91 425
PREMIER PIPE SUPPLY	78 564	0	0	0	0	78 564
PRODIBA (PTY) LTD	2 765	0	0	0	0	2 765
QPOINT GROUP PTY LTD	0	452 286	410 629	403 975	720 057	1 986 946
R-DATA	0	54 610	0	0	0	54 610
RESET TECHNOLOGY SOLUTI	233 974	0	0	0	0	233 974
Russel Becker Inc	3 079	0	0	0	0	3 079
SA BURO VIR STANDAARDE	1 420	0	0	0	0	1 420
SAINS AGENCIES	797 585	219 320	0	220 001	7 648	1 244 554
SALGA	-150 000	-100 000	0	-600 000	5 775 637	4 925 637
SALGBC (Levies)	11 496	0	0	0	0	11 496
SALGBC Agency Shop Fee	2 951	0	0	0	0	2 951
SAMWU	30 576	0	0	0	0	30 576
Samwumed	336 897	0	0	-10 368	0	326 529
Sanlam	260 484	0	0	26	0	260 511
Sanlam Pension	7 451	0	0	0	0	7 451
Sanlam Sky	177 065	0	0	20	0	177 085
SANLAM SKY-GROUP LIFE	167	0	0	0	0	167
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	151 523	0	0	0	4 277 119	4 428 643
SARS UIF	166 450	0	0	0	5 399 672	5 566 122
SD COETZEE INCORPORATED	98	0	0	0	0	98
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHLOZA FINANCE (Pty	79 520	0	0	0	0	79 520
SHUNE A NDLEBE	500	0	0	0	0	500
SMART SWITCH DISTRIBUTO	190 181	0	0	0	0	190 181
SONDLO & KNOPP ADVERTIS	12 139	0	0	0	0	12 139
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	148 516	0	0	0	0	148 516
THE INSTITUTE OF INTERN	5 014	4 554	0	0	0	9 568
THEMBEKA M NOMBANDE	400	0	0	0	0	400
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	3 223	0	0	0	0	3 223
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
URBAN- ECON DEVELOPMENT	0	0	56 300	0	0	56 300
V DERCKSEN & VENNOTE	683	0	0	0	0	683
VOLKS DELTA	13 281	0	0	0	0	13 281
VOLTEX	3 087	0	0	0	0	3 087
WALTONS STATIONERY CO	9 301	0	0	0	0	9 301
WARDS SERVICE STATION	21 613	15 322	0	0	0	36 935
WIKUS VAN RENSBURG ATTO	0	-121 259	0	0	251 292	130 033
ZAAYMANS GARAGE	69 925	41 143	0	0	0	111 068
ZONART LABOUR DISTRIBUT	0	0	85 796	0	0	85 796
<b>GRAND TOTAL</b>	<b>2 494 156</b>	<b>-428 785</b>	<b>2 445 775</b>	<b>-277 696</b>	<b>26 637 931</b>	<b>30 871 382</b>

<b>ANNEXURE A</b>						
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	2 079 776	7 812 285	6 713 406
		3020	Property rates - penalties & collection charges	0	0	0
		3030	Service charges - electricity revenue	13 965 710	14 530 696	13 460 313
		3040	Service charges - water revenue	2 910 714	3 422 177	2 709 444
		3050	Service charges - sanitation revenue	1 770 564	2 970 278	2 443 594
		3060	Service charges - refuse revenue	939 877	1 471 039	1 277 813
		3070	Service charges - other	92 692	118 843	59 664
		3080	Rental of facilities and equipment	12 969	15 261	19 023
		3090	Interest earned - external investments	0	0	18 724
		3100	Interest earned - outstanding debtors	0	0	0
		3110	Dividends received	0	0	0
		3120	Fines	8 000	4 345	58 399
		3130	Licences and permits	108 324	111 447	118 754
		3140	Agency services	1 303 440	1 260 704	1 897 593
		3150	Transfer receipts - operational	50 654 000	3 340 000	2 332 000
		3160	Other revenue	44 083 098	19 636 135	18 706 955
		3170	Cash Receipts by Source	117 929 162	54 693 210	49 815 682
		3180	Other Cash Flows/Receipts by Source			
		3190	Transfer receipts - capital	21 900 000	1 179 376	0
		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	-16 124 651	1 403 772	2 978 661
		3280	Total Cash Receipts by Source	123 704 511	57 276 357	52 794 343
		4000	Cash Payments by Type			
		4010	Employee related costs	13 227 301	14 743 296	16 338 478
		4020	Remuneration of councillors	788 742	771 936	803 316
		4030	Collection costs	0	0	0
		4040	Interest paid	0	0	0
		4050	Bulk purchases - Electricity	11 200 000	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0
		4070	Other materials	0	0	0
		4080	Contracted services	676 683	-11 782	796 288
		4090	Grants and subsidies paid - other municipalities	0	0	0
		4100	Grants and subsidies paid - other	0	0	0
		4110	General expenses	95 932 293	39 542 654	29 281 860
		4120	Cash Payments by Type	121 825 019	55 046 105	47 219 941
		4130	Other Cash Flows/Payments by Type			
		4140	Capital assets	2 251 523	2 079 556	4 574 395
		4150	Repayment of borrowing	0	0	0
		4160	Other Cash Flows/Payments	0	0	0
		4170	Total Cash Payments by Type	124 076 542	57 125 661	51 794 336
		4180	Net Increase/(Decrease) in Cash Held	-372 031	150 697	1 000 007
		4190	Cash/cash equivalents at the month/year begin:	781 862	409 831	560 528
		4200	Cash/cash equivalents at the month/year end:	409 831	560 528	1 560 535

## **18. ANNEXURE B**



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

	<b>Annexure A2 - Monthly</b> <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>
<b>Municipality Self-Assessment</b>	

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

<b>Period</b> <b>National Financial Year</b> <b>Demarcation Code of Municipality being assessed</b> <b>District</b> <b>Demarcation Description</b>	<input type="text" value="Sept'24"/> <input type="text" value="2024/25"/> <input type="text" value="EC101"/> <b>Sarah Baartman</b> <b>Dr Beyers Naude</b>
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I, **Carol Coetzee**, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in **MFMA Circular No. 124** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

**Municipal Debt Relief Conditions (Monthly reporting)**

*Choose from drop down list*

Condition	6.3 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12 .2</i>	<input type="text" value="Does not have function"/>
2	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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	<input type="text" value="Does not have function"/>
3	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?	<input type="text" value="Does not have function"/>
4	6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> 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>	<input type="text" value="No"/>
5	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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	<input type="text" value="Yes"/>
6	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?	<input type="text" value="Yes"/>
	6.4	<b>Compliance with a funded MTREF –</b> <i>(choose from drop down list the MTREF assessed)</i>	<input type="text" value="Select"/>
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	<input type="text" value="Yes"/>
8	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?	<input type="text" value="Yes"/>
9	6.4.1	- Has the municipality made adequate provision for debt impairment <i>(considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget)</i> on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?  <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>	<input type="text" value="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?  <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>	<input type="text" value="Yes"/>
11	6.4.2	- <b>If the municipality's MTREF is not funded</b> , 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)?  <i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	<input type="text" value="Yes"/>
12	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , 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>	<input type="text" value="N/a"/>
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>	<input type="text" value="Yes"/>

14	6.5	<b>Cost reflective tariffs</b> – (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	<b>Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, <i>demonstrated, through its by-laws and budget related policies</i> that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <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>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality’s monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NTF format.</i>	No
	6.6	<b>Supporting evidence:</b> The National Treasury and/ or provincial treasury’s related budget assessment confirms the municipality’s relevant MTREF’s related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges</b> –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note: although the norm and standard for collection (MFMA Circular No. 71) is 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	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, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	No
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality’s 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	<b>Municipality’s Completeness of the revenue base</b> –	
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	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliation 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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes
	6.9	<b>Monitor and report on implementation</b> –	
29	6.9.1	- <b>MFMA section 71 reporting</b> – 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 <b>active intervention</b> 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>	Yes
31	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – 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 <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
	6.10	<b>Provincial Treasury Note - Provincial Treasury certification of municipal compliance</b> – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality’s compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality’s compliance to these conditions, to the National Treasury’s satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <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 <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	<b>Limitation on municipality borrowing powers</b> – has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality’s initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124 condition 6.11 (limiting 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.</i>	No
	6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the <b>component of the Local Government Equitable Share (LGES)</b> 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? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality’s request to exempt the municipality from MFMA s.8(3).</i>	No
39		<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	<b>Accounting Treatment</b> - 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>	Yes
41	6.14	<b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No

**Municipality Self-Assessment**

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

Period:  -

National Financial Year:

Demarcation Code of Municipality being assessed:

District:

Demarcation Description:

I, **Carroll-Crocker**, 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 set-out in the table below:

**Municipal Debt Relief Conditions (Monthly reporting)** Choose from drop down list

Condition	Description	Response
4.1.1	Repaying the current and bulk water current account	Yes
4.1.2	Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (plus applicable administrative charges, including interest)? <i>Note - information 4.1.2.2</i>	Does not have function
4.1.3	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 5 days of making any such payment (in PDF format via the e-Government system)?	Does not have function
4.1.4	Does the amount of the bulk water current account payment in the proof of payment reconcile to the amount recorded on the financial system as per the MFM statement of the Water Board and/or Water Trading Entity?	Does not have function
4.1.5	Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (plus applicable administrative charges, including interest)? <i>Note - current account is shown as receivable with interest means the total future charges for the outstanding debt are not an amount that would due in terms of payment arrangements "in arrears" (which does not) or subsequent interest accruing to the debt if not repaying the application.</i>	No
4.1.6	Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury and SABS within 5 days of making any such payment (in PDF format via the e-Government system)?	Yes
4.1.7	Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the relevant data entry system within 30 days of receiving the application?	Yes
4.2	Compliance with a Budget Plan	Yes
4.2.1	Is the municipality's MRFP funded and aligned to the National Treasury's Budget Funding Guidelines?	Yes
4.2.2	Has the municipality budgeted for any operating surplus on the 10 Schedule (Table A2 - Budgeted Revenue Performance) of the Municipal Budget and Reporting Regulations?	Yes
4.2.3	Has the municipality made adequate provision for debt impairment (including the impact of interest on revenue and amounts owing during the 31 months immediately preceding the ending of the budget) on the 10 Schedule (Table A2 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - the municipality must be transparent about the amount of debt impairment provided for in the budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget.</i>	Yes
4.2.4	Has the municipality made adequate provision for debt impairment (including the impact of interest on revenue and amounts owing during the 31 months immediately preceding the ending of the budget) on the 10 Schedule (Table A2 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations? <i>Note - the municipality must be transparent about the amount of debt impairment provided for in the budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget.</i>	Yes
4.2.5	If the municipality's MRFP is not funded, has it entered into a specific Budget Funding Plan as part of the MRFP Budget under item 9.1 of MFMA Budget Circular No. 124 of December 2022? <i>Note - the municipality must be transparent about the amount of debt impairment provided for in the budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget.</i>	Yes
4.2.6	If the municipality's MRFP is not funded and it has an RFP per the legislative framework, does the existing RFP incorporate a specific Budget Funding Plan (BFP) that will be entered into (under the RFP) - aligned with the principles of a budget funding plan as envisaged in item 9.2 of MFMA Budget Circular No. 124 of December 2022? <i>Note - the municipality must be transparent about the amount of debt impairment provided for in the budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget. The amount of debt impairment provided for in the budget must be based on the amount of debt impairment provided for in the previous year's budget.</i>	No
4.2.7	Does the municipality's annual and monthly financial performance included on the 10 Schedule (Table A2 - Budgeted Cash Flow and Reporting Table A2.30 - Budgeted Monthly Cash Flow) of the Municipal Budget and Reporting Regulations align with and give effect to the municipality's Budget Funding Plan (BFP) as per the RFP (budget) and related financial statements (for example higher water tariffs, lower interest on loans, etc.)?	Yes
4.3	Card effective tariffs - (including interest) has the municipality included its completed bulk water MFMA Circular No. 88 and item 5.1 of MFMA Budget Circular No. 124 as part of the municipality's annual budget and related MRFP submissions with effect from the ending of the 2022/23 financial year?	Yes
4.4	Has the municipality issued a consolidated monthly OR to all categories/beneficiaries (where applicable) of the following order of priority: Rates, Properties Rates, Municipal Services, and other services as per the 2022/23 OR?	Yes





18.2. Municipal Debt Relief performance across the period




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

Province	
EC	
Code	Code Description
EC101	Dr Beyers Naude

Municipal Details		Monthly Performance Report												Part F																																	
		Part A			Part B			Part C			Part D			Part E			Part F																														
Month	Code Descr	Code	Eskom And Bulk water current account			Compliance with a funded MTRF			FRP/BP & Tariff Assessment			Electricity and water as collection tools			Quarterly collection of property rates and services charges			Maximization of Revenue Base			Oversight			Score	Rating	Compliance Status																					
			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				
1.July	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
2.August	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
3.September	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Above Moderate	Non Compliance
4.October	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
5.November	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
6.December	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
7.January	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
8.February	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
9.March	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
10.April	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
11.May	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance
12.June	Dr Beyers Naude	EC101	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%	Not completed	Non Compliance

## 18.3. Provincial Treasury Debt Relief compliance assessment

	<b>Annexure A2 - Monthly</b>
	<b>National Treasury</b>
	<b>Municipal Debt Relief</b>
	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

Jul24

National Financial Year

2024/25

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 + 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	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
2	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 <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes
3	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?	Yes
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	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 <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
7	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Adopted MTREF
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?</a>	No
9	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
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes



		<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes
		<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>	
11	6.4.2	- <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , 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>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	<b>Cost reflective tariffs</b> – (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	<b>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:</b>	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes
	6.6	<i>Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>	
	6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	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, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
20	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.	not yet the end of a quarter
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	not yet the end of a quarter
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



6.8		Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- <b>For the latest ending Quarter</b> -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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
6.9		Monitor and report on implementation –	
29	6.9.1	- <b>MFMA section 71 reporting</b> – 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 <b>active intervention evident</b> 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	- <b>Municipalities with financial recovery plans (FRP)</b> – 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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No FRP
		<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>	
	6.10	<b>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:</b>	
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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <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?	No
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. 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.</i>	


	6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	<b>Accounting Treatment</b> - 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>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3 of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

PT: HOD/ NT / MM Name:

Daluhlanga Majeke

MR. DALUHLANGA MAJEKE

Signature of HOD/ NT/ MM:



Date:

29/08/2024

**\*\*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)

<b>Collection rate per ward and per service - September 2024</b>				
<b>Wards / Services</b>	<b>Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied</b>	<b>Total Movement (R)</b>	<b>Total Settlements (R)</b>	<b>Collection %</b>
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	11 998	180 965	1508%
Electricity		42 282	6 890	16%
Water		590 873	101 394	17%
Refuse		444 843	20 198	5%
Sewerage		785 177	77 782	10%
Sundry		2 279	-	0%
		<b>1 877 451</b>	<b>387 228</b>	<b>21%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	(34 154)	2 647 026	-7750%
Electricity		3 683 827	3 355 550	91%
Water		1 077 190	989 146	92%
Refuse		43 255	584 407	1351%
Sewerage		45 811	1 121 456	2448%
Sundry		104 635	39 089	37%
		<b>4 920 564</b>	<b>8 736 675</b>	<b>178%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	2 059	33 019	1604%
Electricity		63 532	9 356	15%
Water		418 231	136 751	33%
Refuse		154 338	44 744	29%
Sewerage		268 561	68 647	26%
Sundry		1 541	955	62%
		<b>908 263</b>	<b>293 473</b>	<b>32%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	(11 493)	1 382 070	-12025%
Electricity		2 190 161	1 909 891	87%
Water		831 434	590 470	71%
Refuse		100 715	224 874	223%
Sewerage		183 108	630 410	344%
Sundry		19 335	6 621	34%
		<b>3 313 260</b>	<b>4 744 336</b>	<b>143%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	3 400	22 126	651%
Electricity		15 653	5 193	33%
Water		435 995	129 054	30%
Refuse		248 010	36 171	15%
Sewerage		432 479	79 755	18%
Sundry		1 674	114	7%
		<b>1 137 212</b>	<b>272 413</b>	<b>24%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 645	13 027	280%
Electricity		3 130	-	0%
Water		510 671	43 802	9%
Refuse		338 360	13 557	4%
Sewerage		587 006	58 598	10%
Sundry		1 286	217	17%
		<b>1 445 097</b>	<b>129 202</b>	<b>9%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	(11 096)	330 389	-2977%
Electricity		1 355 058	1 212 658	89%
Water		458 582	259 617	57%
Refuse		136 111	128 212	94%
Sewerage		226 317	198 686	88%
Sundry		13 436	6 621	49%
		<b>2 178 409</b>	<b>2 136 182</b>	<b>98%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	25 861	656 629	2539%
Electricity		379 805	139 662	37%
Water		327 739	162 235	50%
Refuse		210 916	97 021	46%
Sewerage		268 353	75 489	28%
Sundry		862	3 920	455%
		<b>1 213 535</b>	<b>1 134 956</b>	<b>94%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	9 669	596 400	6168%
Electricity		4 271	6 616	155%
Water		212 237	68 932	32%
Refuse		218 252	26 820	12%
Sewerage		379 674	60 300	16%
Sundry		(259 983)	-	0%
		<b>564 120</b>	<b>759 069</b>	<b>135%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 820	210 352	922%
Electricity		42 847	888	2%
Water		105 234	16 061	15%
Refuse		409 898	7 250	2%
Sewerage		390 956	2 639	1%
Sundry		1 591	350	22%
		<b>973 345</b>	<b>237 540</b>	<b>24%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	(634)	158 956	-25073%
Electricity		294 870	206 086	70%
Water		112 902	58 987	52%
Refuse		279 611	55 608	20%
Sewerage		361 373	41 199	11%
Sundry		1 864	-	0%
		<b>1 049 987</b>	<b>520 836</b>	<b>50%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	36 512	482 447	1321%
Electricity		141 824	128 754	91%
Water		372 940	152 995	41%
Refuse		259 621	38 953	15%
Sewerage		367 945	28 633	8%
Sundry		3 663	1 776	48%
		<b>1 182 506</b>	<b>833 558</b>	<b>70%</b>



<b>Collection rate per ward and per service - July - September 2024</b>				
<b>Wards / Services</b>	<b>Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied</b>	<b>Total Movement (R)</b>	<b>Total Settlements (R)</b>	<b>Collection %</b>
<b>Ward 1</b>				
Property Rates Tax		1 246 786	273 327	22%
Electricity	Partial Eskom and municipal supplied	117 188	122 605	105%
Water		2 391 341	812 782	34%
Refuse		1 470 518	54 270	4%
Sewerage		2 962 892	171 705	6%
Sundry		7 936	50	1%
		<b>8 196 661</b>	<b>1 434 739</b>	<b>18%</b>
<b>Ward 2</b>				
Property Rates Tax		23 507 784	7 459 326	32%
Electricity	Partial Eskom and municipal supplied	12 620 361	10 242 479	81%
Water		3 018 471	3 120 389	103%
Refuse		4 739 425	1 596 068	34%
Sewerage		10 237 668	3 328 371	33%
Sundry		211 879	161 234	76%
		<b>54 335 589</b>	<b>25 907 866</b>	<b>48%</b>
<b>Ward 3</b>				
Property Rates Tax		964 051	81 081	8%
Electricity	Municipal supplied	225 353	72 246	32%
Water		986 698	446 774	45%
Refuse		617 497	111 821	18%
Sewerage		1 623 971	266 807	16%
Sundry		5 378	3 438	64%
		<b>4 422 948</b>	<b>982 167</b>	<b>22%</b>
<b>Ward 4</b>				
Property Rates Tax		11 872 873	3 599 770	30%
Electricity	Municipal supplied	6 264 840	5 840 835	93%
Water		2 835 430	1 927 364	68%
Refuse		2 853 346	722 442	25%
Sewerage		6 993 742	1 869 802	27%
Sundry		124 302	26 762	22%
		<b>30 944 533</b>	<b>13 986 974</b>	<b>45%</b>
<b>Ward 5</b>				
Property Rates Tax		637 671	69 958	11%
Electricity	Partial Eskom and municipal supplied	40 207	14 960	37%
Water		1 578 173	395 215	25%
Refuse		894 361	115 644	13%
Sewerage		1 767 757	251 971	14%
Sundry		34 169	1 514	4%
		<b>4 952 338</b>	<b>849 262</b>	<b>17%</b>
<b>Ward 6</b>				
Property Rates Tax		561 555	20 885	4%
Electricity	Partial Eskom and municipal supplied	22 924	-	0%
Water		2 119 401	100 286	5%
Refuse		1 185 940	39 263	3%
Sewerage		2 419 207	114 360	5%
Sundry		29 069	921	3%
		<b>6 338 096</b>	<b>275 714</b>	<b>4%</b>
<b>Ward 7</b>				
Property Rates Tax		4 240 005	978 465	23%
Electricity	Municipal supplied	3 888 257	3 359 751	86%
Water		1 140 638	818 057	72%
Refuse		1 323 005	392 064	30%
Sewerage		2 285 278	586 261	26%
Sundry		62 540	24 916	40%
		<b>12 939 723</b>	<b>6 159 514</b>	<b>48%</b>
<b>Ward 8</b>				
Property Rates Tax		4 030 346	1 433 790	36%
Electricity	Partial Eskom and municipal supplied	1 028 836	570 313	55%
Water		845 980	504 914	60%
Refuse		646 033	240 322	37%
Sewerage		815 422	180 822	22%
Sundry		62 657	13 858	22%
		<b>7 429 274</b>	<b>2 944 019</b>	<b>40%</b>
<b>Ward 9</b>				
Property Rates Tax		1 292 465	725 332	56%
Electricity	Municipal supplied	14 293	15 957	112%
Water		605 884	214 500	35%
Refuse		648 903	93 076	14%
Sewerage		1 140 598	200 773	18%
Sundry		(180 088)	3 793	-2%
		<b>3 522 056</b>	<b>1 253 431</b>	<b>36%</b>
<b>Ward 10</b>				
Property Rates Tax		2 183 407	433 017	20%
Electricity	Partial Eskom and municipal supplied	78 688	6 671	8%
Water		719 425	77 778	11%
Refuse		1 191 663	12 657	1%
Sewerage		1 147 851	12 064	1%
Sundry		(14 419)	16 700	-116%
		<b>5 306 615</b>	<b>558 886</b>	<b>11%</b>
<b>Ward 11</b>				
Property Rates Tax		1 516 574	525 158	35%
Electricity	Municipal supplied	873 877	680 416	78%
Water		409 562	193 416	47%
Refuse		867 783	194 692	22%
Sewerage		1 097 373	128 674	12%
Sundry		5 824	5 944	102%
		<b>4 770 993</b>	<b>1 728 299</b>	<b>36%</b>
<b>Ward 12</b>				
Property Rates Tax		3 551 821	1 005 359	28%
Electricity	Municipal supplied	397 368	346 615	87%
Water		(323 116)	430 862	-133%
Refuse		782 991	116 410	15%
Sewerage		1 108 304	72 828	7%
Sundry		77 317	12 317	16%
		<b>5 594 685</b>	<b>1 984 391</b>	<b>35%</b>



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

Province: Eastern Cape      Demarcation Code: EC101      Municipality: Dr Beyers Naude      September

Collection rate (MFMA Circular 124 condition 6.7)

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

Services	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	R - Billing not collected	% Collection	Billing for July	Collection in August	R - Billing not collected	% Collection	Billing for August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
<b>Total Aggregate Collection</b>	110116899	14405868	95711030	13%	107168074	14405866	92762207	13%	20971955	20125802	7389582	96%	238156537	48937537	189210000	21%
1. Collection for whole demarcation																
2. Collection end Eskom supplied areas																
3. Collection: Property Rates	56392780	2079778	54793002	4%	56248003	2079776	54168227	4%	99387	6715406	0	1167%	11660369	101787409	101787409	10%
4. Total average collection: Electricity (Municipal supplied areas)	9753992	6704936	3049056	69%	8372950	6704936	1666014	80%	8227259	6961544	1255716	88%	26344202	20391416	5952786	77%
5. Total average collection: Water	6785754	2301714	3095040	43%	5821802	2301714	2911118	50%	5454029	2709444	2744585	50%	10661615	8338872	930743	47%
6. Total average collection: Wastewater	2527069	1770564	2326536	7%	25131462	1770564	29360888	7%	4296759	2443594	1853165	57%	5495280	5984722	48975559	11%
7. Total average collection: Refuse	11697304	939877	10757428	8%	11593866	939877	10653959	8%	2849330	1277813	1566117	4%	26136070	3157566	2297594	12%
8. Total average collection: Interest																
<b>Complete This Section</b>																
Services	Billing for June	Collection for June in July	Read Value of Billing not collected	% Collection	Billing for July	Collection for July in August	Read Value of Billing not collected	% Collection	Billing for August	Collection for August in September	Read Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection
<b>Property Rates Tax</b>	132719	2269	1310025	2%	132694	2269	1310000	2%	1198	18095	0	1508%	26741	22632	2451059	8%
Electricity	565292	2156	563136	0%	39250	2156	37094	5%	42282	6800	35392	16%	646823	11202	635622	2%
Water	62979	108944	520335	17%	626069	108944	517125	17%	590873	101394	489479	17%	1846220	319282	1526939	17%
Refuse	589544	16247	573298	3%	588219	16247	571973	3%	444843	20198	424645	5%	1622607	51691	1569915	3%
Waste Water	145690	38879	1395811	3%	1418456	38879	1379577	3%	785177	77782	707395	10%	3639322	15539	3483784	4%
Interest																
<b>Property Rates Tax</b>	256206	96255	2159651	4%	253667	96255	2157092	4%	(34154)	2647026	0	-7750%	4505700	457196	4048565	10%
Electricity	4471460	3164039	1307421	71%	4134846	3164039	970807	77%	3683827	3355550	328277	91%	12290133	9683628	2606505	79%
Water	952516	1101346	0	116%	806779	1101346	0	137%	107790	989146	88044	92%	2888485	3191887	(95352)	113%
Refuse	463245	279320	435115	6%	4622607	279320	4343288	6%	43255	584407	0	1351%	9298297	1143007	8155250	12%
Waste Water	10175628	580345	9595282	6%	10154462	580345	9574116	6%	45811	1121456	0	2448%	20375900	228247	18093753	11%
Interest																
<b>Property Rates Tax</b>	1170516	17029	1153487	1%	1170682	17029	1153654	1%	2069	33019	0	1604%	2343257	67076	2276181	3%
Electricity	96024	34496	62328	36%	49351	34496	14856	70%	63592	9356	54176	15%	209707	78347	131360	37%
Water	369029	177532	191497	48%	370180	177532	192648	48%	418291	166751	281480	33%	1157440	491816	665624	42%
Refuse	366927	38538	328309	11%	355388	38538	316850	11%	154388	44744	109595	29%	876653	121819	754834	14%
Waste Water	1315398	111671	1204267	8%	1135659	111671	1023988	10%	26861	68647	199914	26%	2700158	291988	2408170	11%
Interest																
<b>Property Rates Tax</b>	11885634	430855	11454779	4%	11875033	430855	11444178	4%	(11469)	1382070	0	-12025%	23749173	2243780	21505394	9%
Electricity	2266623	194431	352192	84%	2227993	194431	303562	86%	2190161	1909891	280270	87%	6614777	5738753	996024	86%
Water	1206738	600140	606598	50%	1142663	600140	542523	53%	831484	590470	240964	71%	3180835	1790750	1390085	56%
Refuse	2664562	188404	2476158	7%	2655430	188404	2467026	7%	100715	224874	0	2223%	5420708	601682	4819026	11%
Waste Water	6684887	556471	6128217	8%	6641350	556471	6084879	8%	183108	680410	0	344%	13509145	1743351	11765795	13%
Interest																

Quarter 1 Performance Per Ward

Ward Name & Number	Electricity Supplier	1. July	2. August	3. September

Property Rates Tax	2,090,596	63,216	2,027,379	3%	3%
Electricity	32,599	14,215	18,384	44%	44%
Water	2,336,567	381,439	1,955,128	16%	16%
Refuse	1,089,438	124,685	913,753	12%	12%
Waste Water	2,235,497	259,989	1,984,508	11%	11%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	1,756,460	20,646	1,715,813	1%	1%
Electricity	27,762	-	27,762	0%	0%
Water	2,172,809	101,716	2,070,093	5%	5%
Refuse	1,363,277	42,060	1,321,216	3%	3%
Waste Water	3,126,336	104,771	3,021,565	3%	3%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	8,541,384	664,866	7,876,517	8%	8%
Electricity	3,826,951	3,375,508	451,443	88%	88%
Water	1,800,293	808,428	371,865	68%	68%
Refuse	2,293,953	377,433	1,916,520	16%	16%
Waste Water	3,869,883	538,129	3,431,754	14%	14%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	8,507,754	934,089	7,573,665	11%	11%
Electricity	989,897	577,515	462,383	53%	53%
Water	806,388	491,767	314,621	61%	61%
Refuse	655,922	238,767	447,154	36%	36%
Waste Water	808,053	165,236	642,817	20%	20%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	2,394,630	648,674	1,945,946	25%	25%
Electricity	61,698	16,474	45,224	27%	27%
Water	63,410	226,459	404,951	36%	36%
Refuse	664,924	106,834	558,090	16%	16%
Waste Water	1,177,829	224,864	952,966	19%	19%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	4,524,412	324,037	4,998,375	7%	7%
Electricity	82,237	2,490	79,747	3%	3%
Water	736,823	49,769	687,054	7%	7%
Refuse	1,202,114	10,120	1,191,993	1%	1%
Waste Water	1,157,329	5,743	1,151,586	0%	0%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	3,650,467	254,272	3,396,195	7%	7%
Electricity	1,090,910	644,344	446,567	59%	59%
Water	394,121	212,127	181,994	54%	54%
Refuse	886,304	219,337	666,966	25%	25%
Waste Water	1,124,297	147,592	976,705	13%	13%
Interest	-	-	-	#DIV/0!	#DIV/0!
Property Rates Tax	7,889,135	853,813	6,335,322	12%	12%
Electricity	4,070,707	298,941	111,766	73%	73%
Water	782,223	465,483	316,740	60%	60%
Refuse	811,875	119,090	692,784	15%	15%
Waste Water	1,111,530	74,372	1,037,158	7%	7%
Interest	-	-	-	#DIV/0!	#DIV/0!

Property Rates Tax	1,043,571	20,545	1,023,026	2%	65.1%
Electricity	8,645	4,511	4,133	52%	0
Water	947,530	126,193	821,337	13%	10,461
Refuse	394,208	44,257	349,951	11%	306,941
Waste Water	880,085	85,617	804,468	10%	211,839
Interest	-	-	-	#DIV/0!	352,725
Property Rates Tax	865,445	3,810	861,635	0%	280%
Electricity	16,121	-	16,121	0%	0
Water	719,779	28,957	690,823	4%	3,130
Refuse	508,996	14,252	494,744	3%	466,869
Waste Water	1,245,325	23,086	1,222,238	2%	324,803
Interest	-	-	-	#DIV/0!	528,408
Property Rates Tax	4,267,646	167,239	4,100,407	4%	-29.77%
Electricity	1,216,553	1,081,425	135,128	89%	0
Water	343,692	274,406	69,286	80%	142,400
Refuse	1,062,373	124,611	937,763	12%	198,965
Waste Water	1,841,574	169,722	1,671,853	9%	7,900
Interest	-	-	-	#DIV/0!	27,631
Property Rates Tax	4,226,761	138,730	4,088,031	3%	25.39%
Electricity	263,322	193,927	69,395	74%	0
Water	218,665	164,766	53,898	75%	240,143
Refuse	222,230	70,873	151,357	32%	165,505
Waste Water	269,741	44,873	224,868	17%	113,894
Interest	-	-	-	#DIV/0!	192,864
Property Rates Tax	1,278,763	26,137	1,252,626	2%	61.68%
Electricity	5,500	4,929	571	90%	0
Water	206,876	78,763	128,112	38%	0
Refuse	223,348	40,007	183,341	18%	143,305
Waste Water	398,566	82,282	316,285	21%	191,432
Interest	-	-	-	#DIV/0!	319,373
Property Rates Tax	2,249,679	56,842	2,192,837	3%	92.2%
Electricity	19,695	801	18,894	4%	0
Water	315,543	16,854	298,689	5%	41,959
Refuse	403,962	1,495	386,818	0%	89,173
Waste Water	383,440	1,552	381,411	0%	402,649
Interest	-	-	-	#DIV/0!	388,316
Property Rates Tax	1,825,839	47,658	1,778,181	3%	-2.5073%
Electricity	506,627	219,129	287,498	43%	0
Water	144,125	76,570	67,555	53%	88,784
Refuse	309,221	81,865	227,356	26%	53,915
Waste Water	381,277	53,197	328,080	14%	224,003
Interest	-	-	-	#DIV/0!	320,174
Property Rates Tax	3,575,803	185,683	3,390,120	5%	13.21%
Electricity	156,621	85,093	71,527	54%	0
Water	422,318	156,244	266,074	37%	13,070
Refuse	276,943	40,069	236,874	14%	219,944
Waste Water	371,962	22,870	349,092	6%	220,668
Interest	-	-	-	#DIV/0!	339,312

Property Rates Tax	1,043,625	20,545	1,023,080	2%	65.1%
Electricity	8,301	4,511	3,790	54%	0
Water	953,042	126,193	826,850	13%	10,461
Refuse	396,220	44,257	351,964	11%	306,941
Waste Water	912,933	85,617	827,316	9%	211,839
Interest	-	-	-	#DIV/0!	352,725
Property Rates Tax	866,370	3,810	862,561	0%	280%
Electricity	8,511	-	8,511	0%	0
Water	942,358	28,957	913,402	3%	3,130
Refuse	515,921	14,252	501,669	3%	466,869
Waste Water	1,294,005	23,086	1,270,919	2%	324,803
Interest	-	-	-	#DIV/0!	528,408
Property Rates Tax	4,284,834	167,239	4,117,595	4%	-29.77%
Electricity	1,255,340	1,081,425	173,915	86%	0
Water	378,019	274,406	103,614	73%	142,400
Refuse	1,095,468	124,611	970,857	11%	198,965
Waste Water	1,901,992	169,722	1,732,270	9%	7,900
Interest	-	-	-	#DIV/0!	27,631
Property Rates Tax	4,255,132	138,730	4,116,402	3%	25.39%
Electricity	346,771	193,927	152,844	56%	0
Water	259,984	164,766	95,218	63%	240,143
Refuse	222,776	70,873	151,903	32%	165,505
Waste Water	269,959	44,873	225,086	17%	113,894
Interest	-	-	-	#DIV/0!	192,864
Property Rates Tax	1,306,188	26,137	1,280,051	2%	61.68%
Electricity	51,927	4,929	46,998	9%	0
Water	212,298	78,763	133,534	37%	0
Refuse	223,325	40,007	183,318	18%	143,305
Waste Water	399,589	82,282	317,308	21%	191,432
Interest	-	-	-	#DIV/0!	319,373
Property Rates Tax	2,249,913	56,842	2,193,070	3%	92.2%
Electricity	19,695	801	18,894	4%	0
Water	316,046	16,854	299,192	5%	41,959
Refuse	403,962	1,495	402,527	0%	89,173
Waste Water	383,440	1,552	381,658	0%	402,649
Interest	-	-	-	#DIV/0!	388,316
Property Rates Tax	1,825,839	47,658	1,778,181	3%	-2.5073%
Electricity	506,627	219,129	287,498	43%	0
Water	144,125	76,570	67,555	53%	88,784
Refuse	309,221	81,865	227,356	26%	53,915
Waste Water	381,277	53,197	328,080	14%	224,003
Interest	-	-	-	#DIV/0!	320,174
Property Rates Tax	3,575,803	185,683	3,390,120	5%	13.21%
Electricity	156,621	85,093	71,527	54%	0
Water	422,318	156,244	266,074	37%	13,070
Refuse	276,943	40,069	236,874	14%	219,944
Waste Water	371,962	22,870	349,092	6%	220,668
Interest	-	-	-	#DIV/0!	339,312

Property Rates Tax	1,043,571	20,545	1,023,026	2%	65.1%
Electricity	8,645	4,511	4,133	52%	0
Water	947,530	126,193	821,337	13%	10,461
Refuse	394,208	44,257	349,951	11%	306,941
Waste Water	880,085	85,617	804,468	10%	211,839
Interest	-	-	-	#DIV/0!	352,725
Property Rates Tax	865,445	3,810	861,635	0%	280%
Electricity	16,121	-	16,121	0%	0
Water	719,779	28,957	690,823	4%	3,130
Refuse	508,996	14,252	494,744	3%	466,869
Waste Water	1,245,325	23,086	1,222,238	2%	324,803
Interest	-	-	-	#DIV/0!	528,408
Property Rates Tax	4,267,646	167,239	4,100,407	4%	-29.77%
Electricity	1,216,553	1,081,425	135,128	89%	0
Water	343,692	274,406	69,286	80%	142,400
Refuse	1,062,373	124,611	937,763	12%	198,965
Waste Water	1,841,574	169,722	1,671,853	9%	7,900
Interest	-	-	-	#DIV/0!	27,631
Property Rates Tax	4,226,761	138,730	4,088,031	3%	25.39%
Electricity	263,322	193,927	69,395	74%	0
Water	218,665	164,766	53,898	75%	240,143
Refuse	222,230	70,873	151,357	32%	165,505
Waste Water	269,741	44,873	224,868	17%	113,894
Interest	-	-	-	#DIV/0!	192,864
Property Rates Tax	1,278,763	26,137	1,252,626	2%	61.68%
Electricity	5,500	4,929	571	90%	0
Water	206,876	78,763	128,112	38%	0
Refuse	223,348	40,007	183,341	18%	143,305
Waste Water	398,566	82,282	316,285	21%	191,432
Interest	-	-	-	#DIV/0!	319,373
Property Rates Tax	2,249,679	56,842	2,192,837	3%	92.2%
Electricity	19,695	801	18,894	4%	0
Water	315,543	16,854	298,689	5%	41,959
Refuse	403,962	1,495	386,818	0%	89,173
Waste Water	383,440	1,552	381,411	0%	402,649
Interest	-	-	-	#DIV/0!	388,316
Property Rates Tax	1,825,839	47,658	1,778,181	3%	-2.5073%
Electricity	506,627	219,129	287,498	43%	0
Water	144,125	76,570	67,555	53%	88,784
Refuse	309,221	81,865	227,356	26%	53,915
Waste Water	381,277	53,197	328,080	14%	224,003
Interest	-	-	-	#DIV/0!	320,174
Property Rates Tax	3,575,803	185,683	3,390,120	5%	13.21%
Electricity	156,621	85,093	71,527	54%	0
Water	422,318	156,244	266,074	37%	13,070
Refuse	276,943	40,069	236,874	14%	219,944
Waste Water	371,962	22,870	349,092	6%	220,668
Interest	-	-	-	#DIV/0!	339,312



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

**18.5. Monthly indigent households reporting (MFMA Circular 124)**

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

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

Ref	Description	2024/2025 - Monthly Monitoring																
		AS Per Debt Relief Application	Current Year - 2024/2025	Full Year Forecast	Adjusted Budget	Adopted Budget	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
1	<b>Indigent Household service targets</b> <b>Water: (Include All Indigent households also in Eskom supplied areas)</b>																	
	Indigent HH's with piped water inside dwelling		314 029				318 944	331 833										
2	Indigent HH's with piped water inside yard (but not in dwelling)																	
4	Indigent HH's using public tap (at least min.service level)																	
4	Indigent HH's with other water supply (at least min.service level)																	
3	<b>Total no. of indigent HH's receiving Minimum Service Level and Above sub-total</b>		<b>314 029</b>				<b>318 944</b>	<b>331 833</b>										
4	Indigent HH's using public tap (< min.service level)																	
4	Indigent HH's with other water supply (< min.service level)																	
4	Indigent HH's with No water supply																	
5	<b>Total no. of indigent HH's receiving - Below Minimum Service Level sub-total</b>																	
	<b>Total number of registered indigent households</b>		314 029				318 944	331 833										
	<b>Status of Water meters:</b>																	
	Number of indigent HH's with prepaid Water																	
	Number of indigent HH's with conventional metered Water																	
	Number of indigent HH's NOT metered currently - Water																	
	Number of indigent HH's with NO Water supply - No metering																	
10	<b>Total number of registered indigent households</b>																	
	<b>Status of unlimited supply of Water:</b>																	
	Number of indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month		314 029				318 944	331 833										
	Number of indigent HH's NOT metered currently receiving unlimited supply - Water																	
	<b>Total number of registered indigent households receiving unlimited supply - Water</b>		314 029				318 944	331 833										
	Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres																	
11	<b>Energy: (Include All Indigent households also in Eskom supplied areas)</b>																	
	Indigent HH's with Electricity (at least min.service level)		1 301				1 388	1 397										
	Indigent HH's with Electricity - prepaid (min.service level)		403 045				406 454	407 800										
	<b>Total no. of indigent HH's receiving Minimum Service Level and Above sub-total</b>		<b>404 346</b>				<b>407 942</b>	<b>409 196</b>										
	Indigent HH's with Electricity (< min.service level)																	
	Indigent HH's with Electricity - prepaid (< min.service level)																	
	Indigent HH's with other energy sources																	
5	<b>Total no. of indigent HH's receiving - Below Minimum Service Level sub-total</b>																	
	<b>Total number of registered indigent households</b>		404 346				407 942	409 196										

<p><b>Status of Electricity meters :</b>                      Number of indigent HH's with prepaid Electricity                      Number of indigent HH's with conventional metered Electricity                      Number of indigent HH's NOT metered currently - Electricity                      Number of indigent HH's with <b>other energy sources</b> - No metering  <b>Total number of registered indigent households</b>  <b>Status of unlimited supply of Electricity :</b>                      Number of indigent HH's with <b>conventional metered Electricity</b> - where the municipality is <b>NOT physically restricting Electricity to the national free basic limit of 50kwh per household</b>                      Number of indigent HH's <b>NOT metered</b> currently receiving unlimited supply - Electricity  <b>Total number of registered indigent households receiving unlimited supply - Electricity</b>                      (If the number of registered indigent households receiving unlimited supply or Electricity - State the Number of HH's <b>billed for consumption above the 50 kwh</b>)</p>	<p>12</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>4 662 19</p>	<p>4 696 18</p>	<p>4 714 19</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Number of ALL Households receiving Free Basic Service (including registered Indigent Households)</b>                      Water (6 kilolitres per household per month)                      Electricity/other energy (50kwh per household per month)</p>	<p>7</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>2 796 4 681</p>	<p>2 780 4 714</p>	<p>2 846 4 733</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)</b>                      Water (6 kilolitres per household per month)                      Electricity/other energy (50kwh per household per month)  <b>Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)</b>                      Water (6 kilolitres per household per month)                      Electricity/other energy (50kwh per household per month)  <b>Total cost of FBS Water and Electricity provided to ALL Households</b></p>	<p>8</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>314 029 404 346</p>	<p>318 944 407 842</p>	<p>331 833 409 197</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Highest level of free service provided per household (ALL Households)</b>                      Property rates (R value threshold)                      Water (kilolitres per household per month)                      Sanitation (kilolitres per household per month)                      Sanitation (Rand per household per month)                      Electricity (kwh per household per month)                      Refuse (average litres per week)</p>	<p>9</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>6</p>	<p>6</p>	<p>6</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Revenue cost of subsidised services provided for ALL Households (R'000)</b></p>	<p>14(a)</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Residential Category :</b> Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)</p>	<p>14(b)</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>PSI Category :</b> Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)</p>	<p>15</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p>Additional Subsidies: Property rates - exemptions, reductions and rebates in excess of section 17 of MPRA</p>	<p>16</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p>Water (in excess of 6 kilolitres per indigent household per month)                      Sanitation (in excess of free sanitation service to indigent households)                      Electricity/other energy (in excess of 50 kwh per indigent household per month)                      Refuse (in excess of one removal a week for indigent households)                      Municipal Housing - rental rebates                      Housing - bpo structure subsidies                      Other</p>	<p>6</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p><b>Total revenue cost of subsidised services provided</b></p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>	<p>-</p>

## 18.6. Completeness of the revenue base (MFMA Circular 124)

Property Rates Reconciliation						
Province	EC					
District	Sarah Baartman District					
Type	LM					
Municipal Name	Dr Beyers Naudé					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	2023/2024					
Reconciliation Period	Quarter 4					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	1. Number of Properties			2. Market Values		
	General Valuation Roll	MFS	Variance	General Valuation Roll	MFS	Variance
Residential	15718	16082	-364	2 351 683 200	-	2 351 683 200
Industrial	43	76	-33	62 407 900	-	62 407 900
Business and Commercial	4366	654	3712	9 235 903 930	-	9 235 903 930
Agricultural	470	4251	-3781	223 013 700	-	223 013 700
Mining	0	0	0	-	-	-
State Owned for Public Purpose	1128	135	993	932 530 370	-	932 530 370
PSI	33	266	-233	6 815 360	-	6 815 360
PBO	50	93	-43	67 319 500	-	67 319 500
Multi Use	0	33	-33	-	-	-
Vacant	0	0	0	-	-	-
POW	113	0	113	117 698 700	-	117 698 700
Municipal	1239	1875	-636	305 668 750	-	305 668 750
Other	3	36	-33	1021000	-	1021000
<b>Total</b>	<b><u>23163</u></b>	<b><u>23501</u></b>	<b><u>-338</u></b>	<b><u>13 304 062 410</u></b>	<b><u>-</u></b>	<b><u>13 304 062 410.00</u></b>
Detailed Reconciliation						
Property Categories	Monthly Billing			Comments		
Property Categories	GV	MFS	Variance			
Residential	1295752	17842375	-16546623			
Industrial	0	1122974	-1122974			
Business and Commercial	11320571	9952551	1368020			
Agricultural	13928	6385004	-6371077			
Mining	0	0	0			
State Owned for Public Purpose	1143015	10155112	-9012097			
PSI	0	0	0			
PBO	0	0	0			
Multi Use	0	276604	-276604			
Vacant	0	0	0			
POW	0	0	0			
Municipal	0	0	0			
Other	0	34131	-34131			
<b>Total</b>	<b><u>13 773 264.63</u></b>	<b><u>45 768 750.88</u></b>	<b><u>- 31995 486.25</u></b>			



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

Below is the Eskom September 2024 reconciliation and invoice due and payable during October 2024. No payment was made towards the Eskom bulk current account during September 2024.

**Reconciliation for Eskom - SEP 2024**

BALANCE PER SYSTEM REPORT	223 143 619,93
MUNICIPAL DEBT RELIEF	398 279 009,98
<b>TOTAL BALANCE IN SYSTEM</b>	<b>621 422 629,92</b>
<b>ESKOM STATEMENT -</b>	<b>621 422 630,28</b>



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 BELVILLE 7535

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

<b>YOUR ACCOUNT NO</b>	<b>6502101957</b>
<b>SECURITY HELD</b>	4623277.84
<b>BILLING DATE</b>	2024-09-16
<b>TAX INVOICE NO</b>	650757993318
<b>ACCOUNT MONTH</b>	SEPTEMBER 2024
<b>CURRENT DUE DATE</b>	2024-10-16
<b>VAT REG NO</b>	4790103883

**TAX INVOICE**

E-MAIL: cudjoel@bnlm.gov.za

<b>ACCOUNT TRANSACTION SUMMARY</b>			
RCC / SCC CONNECTION CHARGE		R	20,586.57
ADMINISTRATION CHARGE		R	27,086.56
DIST. NETWORK CAPACITY CHARGE		R	392,153.30
NETWORK DEMAND CHARGE (CKWH) (ALL)		R	815,262.40
ANCILLARY SERVICE (ALL)		R	48,398.69
ENERGY CHARGE (STD)	2,687,638.00	R	4,947,237.07
ENERGY CHARGE (PEAK)	1,226,212.00	R	7,034,693.85
ENERGY CHARGE (OFF)	2,501,518.00	R	2,538,433.78
REACTIVE ENERGY	377,700.00	R	80,228.09
DEMAND CHARGE	152.03	R	76,662.06
CONNECTION CHARGE REBATE		R	-207.21
TRANSMISSION NETWORK CAPACITY		R	239,100.00
NETWORK DEMAND CHARGE		R	215,811.57
URBAN LOW VOLTAGE SUBSIDY		R	424,350.00
ELECTRIFICATION AND RURAL SUBS (ALL)		R	732,540.06
DX EXCESS NETWORK CAPACITY CHA		R	70,840.51
SERVICE CHARGE		R	12,471.92
<b>TOTAL CHARGES FOR BILLING PERIOD</b>		<b>R</b>	<b>17,876,649.22</b>
<b>ACCOUNT SUMMARY FOR SEPTEMBER 2024</b>			
BALANCE BROUGHT FORWARD	(Due Date 2024-09-06)	R	597,947,515.12
TOTAL CHARGES FOR BILLING PERIOD		R	17,875,649.22
ADJUSTMENTS	(Summary - See attachment for details)	R	3,148,118.54
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	2,651,347.40
<b>ARREARS</b>			
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS
552,236,251	21,149,892.76	24,561,370.75	0.00
			<b>CURRENT</b>
			23,475,115.16
			<b>TOTAL DUE R</b>
			<b>621,422,630.28</b>



## **19. ANNEXURE C**

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

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45 518	51 761	-	(137)	55 479	12 940	42 538	329%	51 761
Service charges	298 726	311 209	-	24 343	96 185	77 803	18 383	24%	311 209
Investment revenue	1 102	1 196	-	136	368	299	69	23%	1 196
Transfers and subsidies - Operational	123 584	163 164	-	3 175	54 862	40 791	14 071	0	163 164
Other own revenue	178 122	39 681	-	5 672	11 785	9 920	1 865	19%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>647 052</b>	<b>567 011</b>	<b>-</b>	<b>33 189</b>	<b>218 679</b>	<b>141 753</b>	<b>76 926</b>	<b>54%</b>	<b>567 011</b>
Employee costs	178 655	191 388	-	16 338	44 309	47 848	(3 539)	-7%	191 388
Remuneration of Councillors	9 974	10 255	-	803	2 364	2 564	(200)	-8%	10 255
Depreciation and amortisation	60 390	65 308	-	5 029	15 085	16 327	(1 242)	-8%	65 308
Interest	74 560	-	-	3 194	6 012	-	6 012	#DIV/0!	-
Inventory consumed and bulk purchases	138 440	124 860	-	17 841	39 719	31 215	8 504	27%	124 860
Transfers and subsidies	120	150	-	-	-	38	(38)	-100%	150
Other expenditure	151 330	153 529	-	11 427	23 503	38 383	(14 879)	-39%	153 529
<b>Total Expenditure</b>	<b>613 469</b>	<b>545 491</b>	<b>-</b>	<b>54 633</b>	<b>130 993</b>	<b>136 374</b>	<b>(5 381)</b>	<b>-4%</b>	<b>545 491</b>
<b>Surplus/(Deficit)</b>	<b>33 583</b>	<b>21 520</b>	<b>-</b>	<b>(21 443)</b>	<b>87 685</b>	<b>5 379</b>	<b>82 307</b>	<b>1530%</b>	<b>21 520</b>
Transfers and subsidies - capital (monetary)	59 111	52 682	-	3 873	7 804	13 171	###	-41%	52 682
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>415%</b>	<b>74 202</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>415%</b>	<b>74 202</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	144 603	249 248	-		246 063				249 267
Total non current assets	1 104 320	1 121 674	-		1 090 293				1 121 674
Total current liabilities	512 219	703 362	-		501 476				703 382
Total non current liabilities	295 079	77 414	-		331 734				77 414
Community wealth/Equity	459 630	590 146	-		409 566				590 146
<b>Cash flows</b>									
Net cash from (used) operating	174 971	376 950	-	4 262	67 319	276 811	209 492	76%	375 354
Net cash from (used) investing	10 207	(74 152)	-	589	1 126	(18 538)	(19 664)	106%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>185 178</b>	<b>302 799</b>	<b>-</b>	<b>4 851</b>	<b>68 446</b>	<b>258 273</b>	<b>189 828</b>	<b>73%</b>	<b>375 354</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	65 377	33 208	14 313	12 814	11 117	10 658	198 844	69 981	416 313
<b>Creditors Age Analysis</b>									
Total Creditors	28 461	(132)	23 757	(384 195)	20 910	(363)	39 585	555 039	283 062

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		172 633	183 780	-	3 446	111 912	45 944	65 968	144%	183 780
Executive and council		14	162	-	0	3	41	(38)	-93%	162
Finance and administration		172 619	183 618	-	3 446	111 910	45 904	66 006	144%	183 618
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 734	36 572	-	60	502	9 143	(8 642)	-95%	36 572
Community and social services		2 495	3 248	-	20	50	812	(762)	-94%	3 248
Sport and recreation		63	63	-	2	4	16	(12)	-75%	63
Public safety		2 176	3 999	-	38	269	1 000	(730)	-73%	3 999
Housing		-	29 263	-	-	178	7 316	(7 137)	-98%	29 263
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		28 048	34 700	-	5 407	10 901	8 675	2 226	26%	34 700
Planning and development		2 868	1 988	-	469	1 156	497	659	133%	1 988
Road transport		25 180	30 380	-	2 606	7 413	7 595	(182)	-2%	30 380
Environmental protection		-	2 332	-	2 332	2 332	583	1 749	300%	2 332
<b>Trading services</b>		500 712	364 586	-	28 149	103 159	91 147	12 012	13%	364 586
Energy sources		287 793	142 744	-	14 921	41 034	35 686	5 347	15%	142 744
Water management		111 232	89 332	-	6 625	15 946	22 333	(6 387)	-29%	89 332
Waste water management		65 217	83 769	-	4 054	30 765	20 942	9 823	47%	83 769
Waste management		36 469	48 740	-	2 548	15 415	12 185	3 229	27%	48 740
<b>Other</b>	4	37	55	-	0	9	14	(5)	-37%	55
<b>Total Revenue - Functional</b>	2	706 163	619 693	-	37 063	226 483	154 923	71 560	46%	619 693
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		215 225	143 520	-	15 384	36 503	35 880	622	2%	143 445
Executive and council		34 000	32 849	-	2 346	6 725	8 212	(1 487)	-18%	32 849
Finance and administration		179 888	109 240	-	12 881	29 398	27 310	2 087	8%	109 165
Internal audit		1 337	1 431	-	156	380	358	22	6%	1 431
<b>Community and public safety</b>		32 990	40 840	-	2 807	7 149	10 210	(3 062)	-30%	40 840
Community and social services		5 980	7 485	-	519	1 251	1 871	(620)	-33%	7 485
Sport and recreation		15 517	20 904	-	1 236	3 323	5 226	(1 903)	-36%	20 904
Public safety		9 776	9 310	-	974	2 336	2 328	9	0%	9 310
Housing		157	262	-	-	-	66	(66)	-100%	262
Health		1 561	2 879	-	78	239	720	(481)	-67%	2 879
<b>Economic and environmental services</b>		48 138	59 856	-	4 235	12 132	14 964	(2 832)	-19%	59 931
Planning and development		20 142	23 438	-	1 900	5 259	5 860	(601)	-10%	23 513
Road transport		27 996	34 085	-	2 335	6 873	8 521	(1 648)	-19%	34 085
Environmental protection		-	2 332	-	-	-	583	(583)	-100%	2 332
<b>Trading services</b>		424 440	298 838	-	32 134	75 013	74 710	303	0%	298 838
Energy sources		167 378	154 883	-	20 208	46 173	38 721	7 452	19%	154 883
Water management		115 610	68 129	-	5 308	13 411	17 032	(3 621)	-21%	68 129
Waste water management		93 429	48 640	-	4 926	11 209	12 160	(951)	-8%	48 640
Waste management		48 023	27 186	-	1 693	4 220	6 796	(2 577)	-38%	27 186
<b>Other</b>		3 376	2 438	-	73	197	609	(412)	-68%	2 438
<b>Total Expenditure - Functional</b>	3	724 168	545 491	-	54 633	130 993	136 374	(5 381)	-4%	545 491
<b>Surplus/ (Deficit) for the year</b>		(18 005)	74 202	-	(17 570)	95 490	18 549	76 940	4.147868	74 202



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

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		154 218	142 179	-	14 915	41 023	35 545	5 478	15%	142 179
Service charges - Water		62 681	56 426	-	4 097	13 114	14 106	(993)	-7%	56 426
Service charges - Waste Water Management		52 130	71 016	-	3 248	28 145	17 754	10 391	59%	71 016
Service charges - Waste management		29 697	41 588	-	2 084	13 904	10 397	3 507	34%	41 588
Sale of Goods and Rendering of Services		905	2 153	-	196	440	538	(98)	-18%	2 153
Agency services		1 908	5 841	-	519	983	1 460	(478)	-33%	5 841
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 563	13 234	-	1 576	4 870	3 308	1 561	47%	13 234
Interest from Current and Non Current Assets		1 102	1 196	-	136	368	299	69	23%	1 196
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		970	2 127	-	66	608	532	76	14%	2 127
Licence and permits		878	964	-	105	309	241	68	28%	964
Operational Revenue		12 074	8 453	-	2 111	2 178	2 113	65	3%	8 453
<b>Non-Exchange Revenue</b>										
Property rates		45 518	51 761	-	(137)	55 479	12 940	42 538	329%	51 761
Surcharges and Taxes		10 366	4 155	-	789	1 574	1 039	535	52%	4 155
Fines, penalties and forfeits		1 311	94	-	59	76	23	53	226%	94
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		123 584	163 164	-	3 175	54 862	40 791	14 071	34%	163 164
Interest		1 907	2 661	-	251	748	665	83	12%	2 661
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		133 241	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>647 052</b>	<b>567 011</b>	<b>-</b>	<b>33 189</b>	<b>218 679</b>	<b>141 753</b>	<b>76 926</b>	<b>54%</b>	<b>567 011</b>
<b>Expenditure By Type</b>										
Employee related costs		178 655	191 388	-	16 338	44 309	47 848	(3 539)	-7%	191 388
Remuneration of councillors		9 974	10 255	-	803	2 364	2 564	(200)	-8%	10 255
Bulk purchases - electricity		134 569	120 107	-	17 682	39 470	30 027	9 444	31%	120 107
Inventory consumed		3 871	4 753	-	159	249	1 188	(940)	-79%	4 753
Debt impairment		417	8 969	-	-	-	2 242	(2 242)	-100%	8 969
Depreciation and amortisation		60 390	65 308	-	5 029	15 085	16 327	(1 242)	-8%	65 308
Interest		74 560	-	-	3 194	6 012	-	6 012	#DIV/0!	-
Contracted services		52 163	24 460	-	692	1 271	6 115	(4 844)	-79%	24 460
Transfers and subsidies		120	150	-	-	-	38	(38)	-100%	150
Irrecoverable debts written off		-	4 829	-	-	-	1 207	(1 207)	-100%	4 829
Operational costs		98 750	115 272	-	10 735	22 233	28 818	(6 585)	-23%	115 272
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>613 469</b>	<b>545 491</b>	<b>-</b>	<b>54 633</b>	<b>130 993</b>	<b>136 374</b>	<b>(5 381)</b>	<b>-4%</b>	<b>545 491</b>
<b>Surplus/(Deficit)</b>		<b>33 583</b>	<b>21 520</b>	<b>-</b>	<b>(21 443)</b>	<b>87 685</b>	<b>5 379</b>	<b>82 307</b>	<b>0</b>	<b>21 520</b>
Transfers and subsidies - capital (monetary allocations)		59 111	52 682	-	3 873	7 804	13 171	(5 366)	(0)	52 682
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>0</b>	<b>74 202</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>0</b>	<b>74 202</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>0</b>	<b>74 202</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>92 694</b>	<b>74 202</b>	<b>-</b>	<b>(17 570)</b>	<b>95 490</b>	<b>18 549</b>	<b>76 940</b>	<b>0</b>	<b>74 202</b>





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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		9 365	66 063	-	22 134	66 063
Trade and other receivables from exchange transactions		4 906	57 790	-	47 023	57 810
Receivables from non-exchange transactions		38 671	52 963	-	76 786	52 963
Current portion of non-current receivables		-	-	-	-	-
Inventory		9 855	9 402	-	10 218	9 402
VAT		81 132	64 338	-	89 226	64 338
Other current assets		674	(1 309)	-	676	(1 309)
<b>Total current assets</b>		<b>144 603</b>	<b>249 248</b>	<b>-</b>	<b>246 063</b>	<b>249 267</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		24 962	25 230	-	25 749	25 230
Property, plant and equipment		1 072 662	1 084 896	-	1 053 258	1 084 896
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		-	-	-	-	-
Other non-current assets		(4 402)	451	-	188	451
<b>Total non current assets</b>		<b>1 104 320</b>	<b>1 121 674</b>	<b>-</b>	<b>1 090 293</b>	<b>1 121 674</b>
<b>TOTAL ASSETS</b>		<b>1 248 923</b>	<b>1 370 922</b>	<b>-</b>	<b>1 336 356</b>	<b>1 370 941</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		2 752	3 935	-	4 968	3 935
Trade and other payables from exchange transactions		444 286	638 714	-	404 414	638 714
Trade and other payables from non-exchange transactions		10 983	13 269	-	21 864	13 269
Provision		12 302	13 225	-	11 374	13 225
VAT		41 896	34 219	-	58 856	34 239
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>512 219</b>	<b>703 362</b>	<b>-</b>	<b>501 476</b>	<b>703 382</b>
<b>Non current liabilities</b>						
Financial liabilities		1 049	7 755	-	0	7 755
Provision		41 407	41 407	-	48 839	41 407
Long term portion of trade payables		224 371	-	-	246 691	-
Other non-current liabilities		28 253	28 253	-	36 204	28 253
<b>Total non current liabilities</b>		<b>295 079</b>	<b>77 414</b>	<b>-</b>	<b>331 734</b>	<b>77 414</b>
<b>TOTAL LIABILITIES</b>		<b>807 298</b>	<b>780 776</b>	<b>-</b>	<b>833 210</b>	<b>780 796</b>
<b>NET ASSETS</b>	2	<b>441 625</b>	<b>590 145</b>	<b>-</b>	<b>503 146</b>	<b>590 145</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		446 588	577 104	-	407 033	577 104
Reserves and funds		13 042	13 042	-	2 533	13 042
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>459 630</b>	<b>590 146</b>	<b>-</b>	<b>409 566</b>	<b>590 146</b>



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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		30 398	55 008	-	6 558	16 122	13 752	2 370	17%	-
Service charges		45 852	330 191	-	5 040	15 734	82 548	(66 814)	-81%	-
Other revenue		35 292	466 610	-	4 642	7 935	449 731	(441 795)	-98%	1 036 461
Transfers and Subsidies - Operational		304 001	131 971	-	14 774	108 387	32 993	75 394	229%	-
Transfers and Subsidies - Capital		49 090	52 682	-	-	9 401	13 171	(3 770)	-29%	-
Interest		316	1 440	-	12	36	542	(506)	-93%	1 440
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(289 977)	(660 950)	-	(26 764)	(90 296)	(315 925)	225 629	-71%	(662 547)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>174 971</b>	<b>376 950</b>	<b>-</b>	<b>4 262</b>	<b>67 319</b>	<b>276 811</b>	<b>209 492</b>	<b>76%</b>	<b>375 354</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		10 207	(74 152)	-	589	1 126	(18 538)	19 664	-106%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>10 207</b>	<b>(74 152)</b>	<b>-</b>	<b>589</b>	<b>1 126</b>	<b>(18 538)</b>	<b>(19 664)</b>	<b>106%</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>185 178</b>	<b>302 799</b>	<b>-</b>	<b>4 851</b>	<b>68 446</b>	<b>258 273</b>			<b>375 354</b>
Cash/cash equivalents at beginning:		-	-	-	-	-	-			-
Cash/cash equivalents at month/year end:		185 178	302 799	-	4 851	68 446	258 273			375 354