

Dr. Beyers Naudé Local Municipality

EC101 SECTION 71 REPORT DECEMBER 2023

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 December 2023 and ending 31 December 2023.

The consolidated statement assesses the in-year financial performance of the municipality against the original budget revenue and expenditure. The assessment of the in-year financial performance will be based on the s71 returns which include capital and operating original budgets as well as debtors, creditors and cash flow that were submitted by the municipality. The focus of this assessment is on the credible implementation of municipal budgets in relation to the IDP and SDBIP.

The report for this month will include accounting and reporting, as well as compliance issues.

LEGISLATIVE FRAMEWORK

Section 71

In terms of section 71(1) of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the Accounting Officer of a municipality must, by no later than 10 working days after the end of each month, submit to the Mayor of the municipality and the relevant provincial treasuries a statement in the prescribed format on the state of the municipality's budget, reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) Actual revenue, per revenue source;
- b) Actual borrowings;
- c) Actual operating expenditure, per vote;
- d) Actual capital expenditure, per vote;
- e) The amount of any allocation received;
- f) Actual expenditure on those allocations, excluding expenditure on –
 - i) Its share of the local government equitable share; and
 - ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- g) When necessary, an explanation of –
 - i) Any material variance from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - ii) Any material variance from the service delivery and budget implementation plan; and
 - ii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remains within the municipality's approved budget.

1. SUMMARY OF THE MONTHLY BUDGET STATEMENT – DECEMBER 2023

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Service charges	218 157	248 196	248 196	16 869	147 028	114 381	32 647	29%	248 196
Investment revenue	646	-	-	-	-	-	-	-	-
Other own revenue	646	616	616	40	645	308	337	109%	616
Total Revenue (excluding capital transfers and contributions)	376 208	453 136	453 136	57 330	316 628	216 851	99 777	46%	453 136
Employee costs	165 857	184 072	184 072	15 096	92 016	92 036	(20)		184 072
Remuneration of Councillors	9 416	9 276	9 276	803	5 179	4 638	541		9 276
Interest	66 714	65 308	65 308	5 064	30 376	32 654	(2 279)		65 308
Inventory consumed and bulk purchases	57 371	10 452	10 452	6 240	25 970	5 226	20 744		10 452
Other expenditure	116 624	136 396	136 346	8 731	61 018	68 186	(7 168)		136 346
	22	150	150	120	120	75	45	60%	150
Total Expenditure	617 122	554 298	554 298	46 618	272 610	281 633	(9 023)	-3%	554 298
Surplus/(Deficit)	(240 914)	(101 162)	(101 162)	10 713	44 018	(64 782)	108 800	-168%	(101 162)
Transfers and subsidies - capital (monetary)	72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	-12%	74 871
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)	104 299	-381%	(26 291)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)	104 299	-381%	(26 291)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	74 050	3 386	32 314	37 025	(4 711)	-13%	74 050
Capital transfers recognised	-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
Total sources of capital funds	-	73 800	73 800	3 386	32 222	36 900	(4 678)	-13%	73 800
Financial position									
Total current assets	(16 693)	49 525	49 525		180 473				49 525
Total non current assets	1 114 661	1 114 966	1 114 966		1 117 884				1 114 966
Total current liabilities	583 893	523 463	523 463		683 013				523 463
Total non current liabilities	85 431	73 623	73 623		77 414				73 623
Community wealth/Equity	586 572	567 406	567 406		460 977				567 406
Cash flows									
Net cash from (used) operating	120 073	59 237	57 621	37 428	136 161	47 272	(88 890)	-188%	57 621
Net cash from (used) investing	(14 429)	(73 800)	-	960	6 176	-	(6 176)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	12 205	(39 034)	(39 034)	5 617	8 026	(9 628)	(17 653)	183%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	45 750	11 873	11 273	18 293	18 490	9 599	122 417	73 689	311 386
Creditors Age Analysis									
Total Creditors	19 729	(14 906)	22 427	3 932	18 237	27 278	61 561	451 430	589 689

1.1 Adjusted budget performance for the period ending 31 December 2023

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 554 298 038	R -	R 46 617 686	R 272 610 293	R 281 633 440	R 9 023 147	3%
REVENUE	R 528 007 435	R -	R 60 814 069	R 349 562 257	R 254 286 863	R -95 275 394	-37%
SURPLUS (DEFICIT)	R -26 290 603	R -	R 14 196 383	R 76 951 964	R -27 346 577	R -104 298 541	381%

1.2 Financial Performance

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

1.2.1 Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 60.8 million, with year-to-date revenue amounting to R 349.6 million or 66.21% of the total revenue budget of R 528.0 million.

The performance of the individual items are as follows:

- iii) **Property rates:** The total budget amounts to R 45.0 million, while the year-to-date revenue recognized amounts to R 47.7 million or 106.00% of the budget. Annual debit raising took effect on 01 July 2023.
- iv) **Service charges:** The total budget amounts to R 248.2 million, while the year-to-date revenue recognized amounts to R 147.0 million or 59.23% of the budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2023.
- v) **Investment revenue:** The total budget amounts to R 0, while the year-to-date receipts were also recorded as R 0.
- vi) **Transfers recognised:** The total budget amounts to R 125.7 million, while the year-to-date receipts amounts to R 88.2 million or 70.17% of the budget.
- vii) **Other revenue:** The total budget amounts to R 15.6 million, while the year-to-date revenue generated amounts to R 17.9 million or 114.74% of the budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 46.6 million, while year-to-date expenditure amounts to R 272.6 million or 49.18% of the total expenditure budget of R 554.3 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total budget amounts to R 184.1 million, while the expenditure to date amounts to R 92.0 million or 49.97% of the budget.
- **Remuneration of Councillors:** The total budget amounts to R 9.3 million, while the expenditure to date amounts to R 5.2 million or 55.91% of the budget.
- **Debt impairment:** The total budget amounts to R 9 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 30.4 million or 46.55% of the budget.
- **Bulk purchases:** The total budget amounts to R 130.8 million, while the year-to-date expenditure amounts to R 59.3 million or 45.34% of the budget.
- **Other expenditure:** The total budget amounts to R 113.7 million, while the year-to-date expenditure amounts to R 51.7 million or 45.47% of the budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

2.1 Capital Funding Source and Expenditure

Capital Budget performance for the period ending 31 December 2023

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 050 299	R -	R 3 386 495	R 32 314 157	R 37 025 142	R -4 710 985	-13%

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

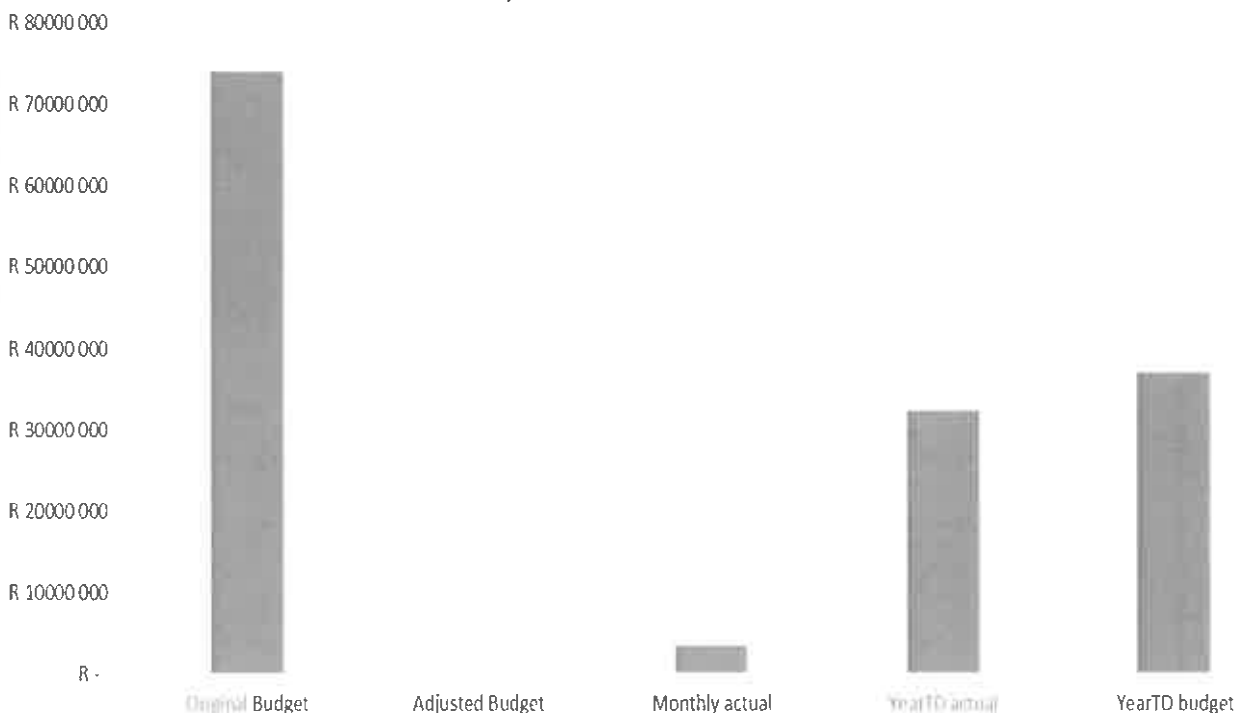
Capital Revenue: Sources of Finance

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

The performances of the individual items are as follows:

- **Governance and administration:** reflects a total budget of R 370 thousand, while the year-to-date expenditure amounts to R 195 thousand or 52.70% of the budget.
- **Community and public safety:** reflects a total budget of R 6.6 million, while the expenditure to date amounts to R 2.1 million or 31.82% of the budget.
- **Economic and environmental services:** reflects no budget allocation for this financial period.
- **Trading services:** reflects a total budget of R 67.1 million, while the year-to-date expenditure amounts to R 30.0 million or 44.71% of the budget.

Capital 2023-2024 - DECEMBER 2023



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

Table: Key Treasury Information as at 31 December 2023

Bank Bal, Investment - December 2023	OPENING BALANCE 01-12-2023	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-12-2023
CURRENT ACCOUNTS	874 120,92	-1 758 067,76	-883 946,84
CURRENT ACCOUNT BAVIAANS - ABSA	297 032,78	28 649,34	325 682,12
NEW CURRENT ACCOUNT - STANDARD BANK	366 271,90	- 1 581 832,78	-1 215 560,88
NEW MOTOR REG ACCOUNT - STANDARD BANK	210 816,24	- 204 884,32	5 931,92
INVESTMENTS	1 289 014,87	7 586 974,27	8 875 989,14
MONEY MARKET - ABSA	31 059,45	177,20	31 236,65
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 018 527,58	7 781,27	1 026 308,85
FMG CALL ACCOUNT	3 178,23	13,79	3 192,02
MIG CALL ACCOUNT	60 313,84	7 744 678,81	7 804 992,65
CALL ACCOUNT - STANDARD BANK	175 935,77	-165 676,80	10 258,97

3.1 Cash management

The cashflow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cashflow requirements. The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2023/2024 budget.

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

3.2 Investments

Regulation 9 of the Investment regulations requires that the Accounting Officer of a municipality must within 10 working days of the end of each month, as part of the section 71 report, submit to the Mayor a report describing, in accordance with generally recognized accounting practice, the investment portfolio of the municipality as at the end of the month.

The report must contain at least:

- (i) the market value of each investment at the beginning of the period,
- (ii) any changes to the investment portfolio during the reporting period,
- (iii) the market value of each investment at the end of the period, and
- (iv) fully accrued interest and yield for the reporting period.

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 December 2023.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for December 2023

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
December 2023	22 550	22 404	99.35%	94.61%

The collection rate for the month of December was recorded as 99.35% (refer to Annexure A). Average collection rate for the year to date is 94.61%. Annual rates were levied in July 2023 and were due on 30 September 2023.

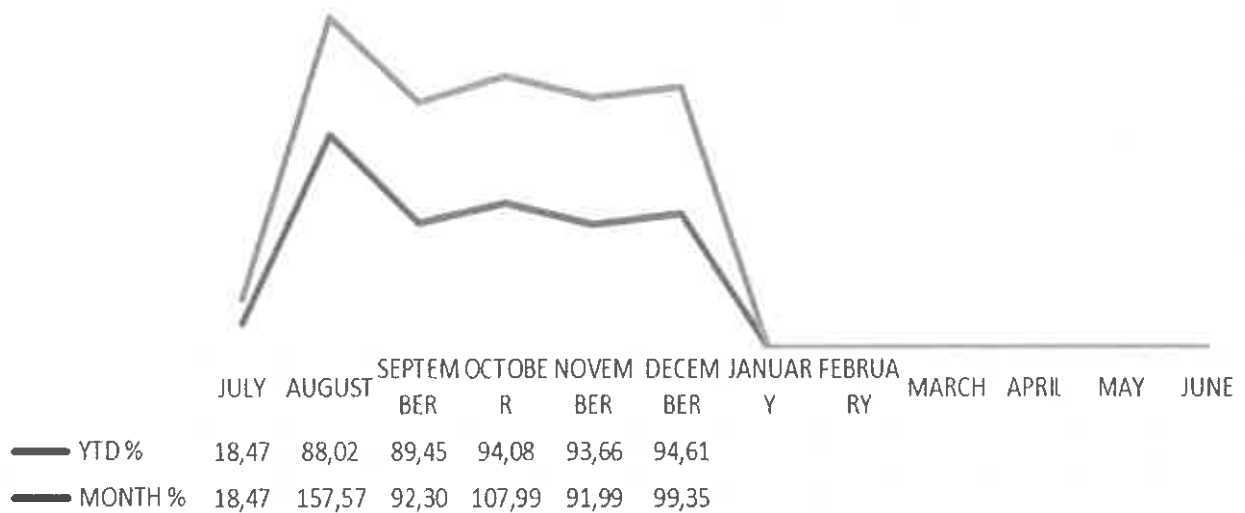
The Credit Control Policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

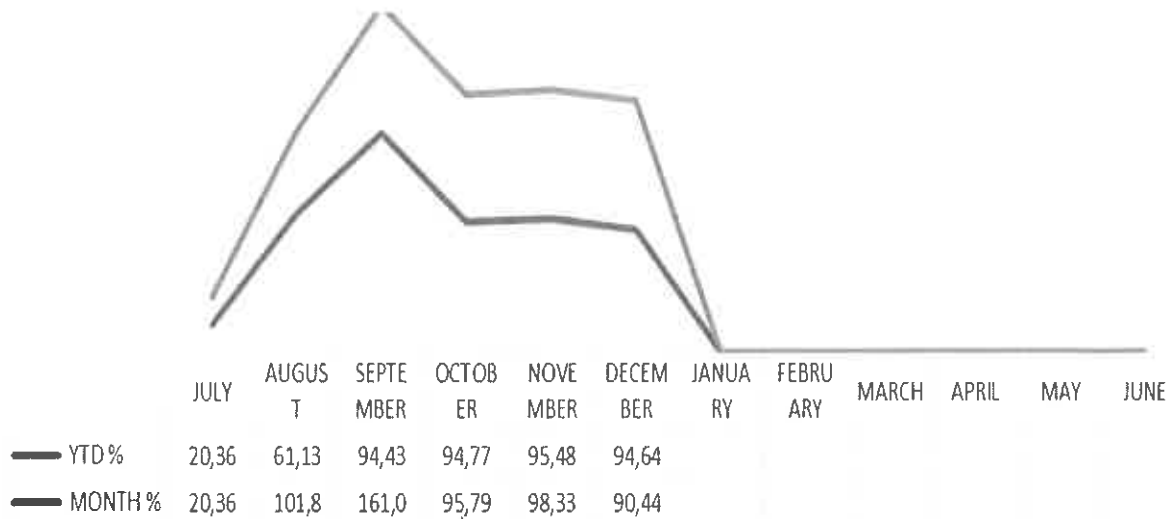
Attached as part of Annexure A is a breakdown of the collection levels per wards for the month of December 2023.

Charts: Average Collection Rates

AVERAGE COLLECTION RATE 2023 2024



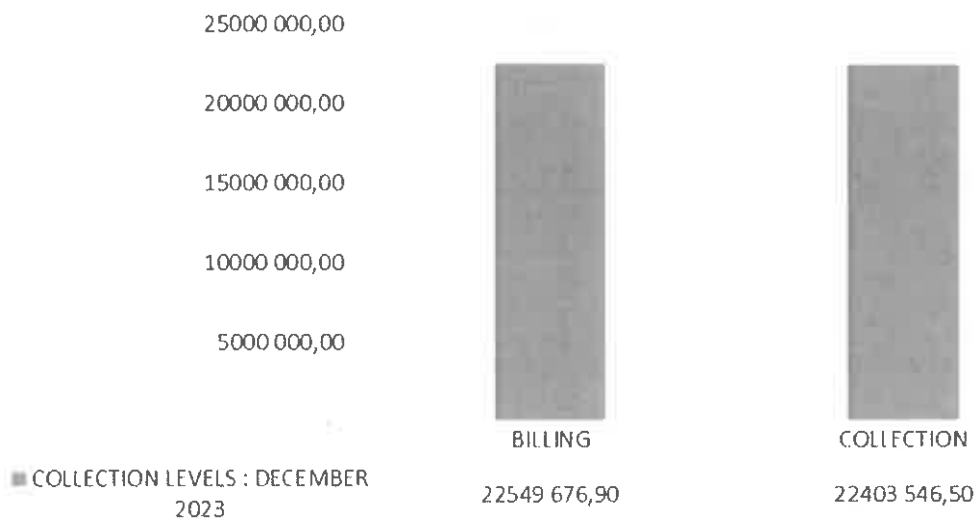
AVERAGE COLLECTION RATE 2022 2023



As can be seen from the two charts above, the average collection rate is similar to 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

CURRENT COLLECTIONS VS BILLING DECEMBER 2023

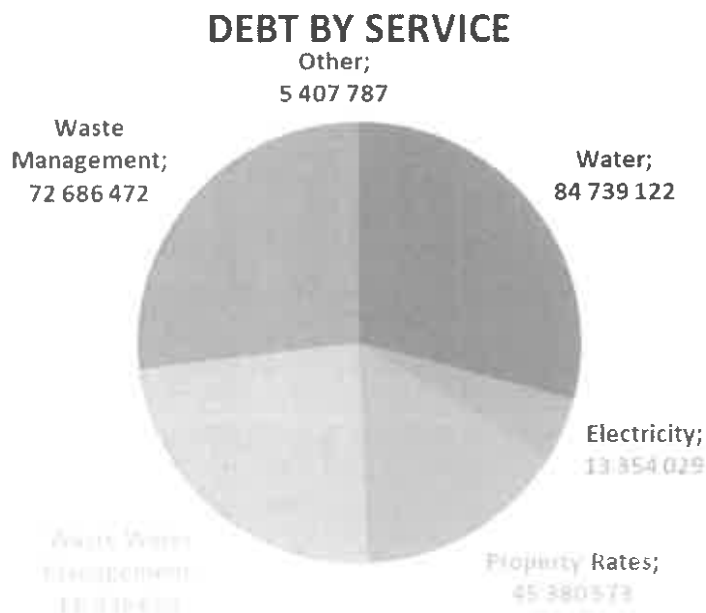


5. DEBTORS

The total outstanding debtor's book of the municipality as at end of December 2023 amounts to R 290.5 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 755 658,50	3 434 697,88	3 759 231,67	3 098 686,06	3 580 159,26	2 960 134,17	2 013 612,16	61 136 942,51	84 739 122,21
	Elec	7 099 305,58	1 087 863,12	650 305,47	530 495,20	454 266,20	292 405,97	268 226,32	2 971 160,86	13 354 028,72
	Rates	3 682 911,82	591 002,10	506 795,19	7 045 595,30	6 470 464,84	436 639,09	355 599,02	26 291 565,26	45 380 572,62
	Sewerage	4 405 439,12	3 391 866,26	3 201 369,73	3 110 845,56	4 124 000,03	2 777 877,71	1 810 952,15	46 114 308,37	68 936 658,93
	Refuse	2 548 542,53	2 031 862,86	1 925 731,51	1 917 960,28	2 534 503,93	1 743 513,69	1 578 320,39	58 406 037,29	72 686 472,48
	Other	195 187,60	62 525,71	82 247,20	70 668,39	51 855,95	196 292,56	74 187,10	4 674 822,63	5 407 787,14
	TOTAL	22 687 045,15	10 599 817,93	10 125 680,77	15 774 250,79	17 215 250,21	8 406 863,19	6 100 897,14	199 594 836,92	290 504 642,10

Debtors owing between 0-30 days amounts to R 22.7 million, and 30-60 days constitute R 10.6 million. Debtors owing over 210 days constitute R 199.6 million or 68.71%, while the debt over 90 days constitute R 247.1 million or 85.06%. This is alarming and has an adverse effect on cash flow.



Water remains the biggest outstanding debt, followed by waste management, waste water management and property rates. The continued non-payment by residents and businesses has an adverse effect on service delivery as the quality of our water will be jeopardised if the necessary chemicals cannot be procured and the pumps not adequately maintained. Residents are urged to use water sparingly, and the huge water losses being reported results in great financial losses to the municipality. The water losses are mainly due to faulty meters in our areas which needs to be replaced as a matter of urgency.

When water pressure is low, the carting of water to areas which cannot receive water has a negative impact on the revenue generation as the municipality cannot bill for water.

The outstanding debt on waste management has an adverse effect on the delivering of this service. Waste management needs vehicles and equipment, and landfill sites needs to be maintained. With this huge outstanding debt services are negatively affected.

The outstanding debt on electricity is a concern as the municipality is currently struggling to settle the bulk electricity account from Eskom.

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 038 369,49	2 245 585,62	2 539 888,33	2 096 162,04	2 376 565,64	2 161 775,51	1 603 763,84	56 787 581,52	72 849 691,99
	Elec	1 397 965,52	226 498,51	146 955,77	127 768,98	107 904,82	81 866,46	99 101,34	1 809 561,39	3 997 622,79
	Rates	1 119 375,98	343 823,87	278 945,38	2 020 291,08	2 243 683,46	234 472,26	174 683,52	11 416 882,34	17 832 157,89
	Sewerage	3 156 833,59	2 564 908,77	2 479 103,50	2 445 616,72	2 784 806,77	2 355 122,15	1 606 520,87	43 540 105,08	60 933 017,45
	Refuse	1 929 351,96	1 568 738,55	1 506 967,96	1 490 872,60	1 724 968,84	1 435 011,21	1 348 144,87	51 675 904,92	62 679 960,91
	Other	157 139,17	25 756,35	24 285,05	38 064,38	21 008,24	90 046,45	15 384,53	2 406 630,85	2 778 315,02
	TOTAL		10 799 035,71	6 975 311,67	6 976 145,99	8 218 775,80	9 258 937,77	6 358 294,04	4 847 598,97	167 636 666,10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	871 739,69	890 147,21	980 440,49	774 142,87	738 396,54	636 998,22	344 655,66	2 679 702,10	7 916 222,78
	Elec	18 111,21	2 276,59	1 367,72	409,23	439,02	1 559,72	1 656,96	26 813,65	52 634,10
	Rates	5 378,39	3 374,81	2 982,41	4 016,89	15 433,72	2 451,26	5 036,64	-45 307,35	-6 633,23
	Sewerage	531 694,23	508 889,73	448 977,47	423 781,04	353 297,63	287 438,54	133 050,76	295 910,66	2 983 040,06
	Refuse	328 160,77	313 446,32	279 985,48	291 955,16	223 328,99	189 435,94	121 875,85	357 286,24	2 105 474,75
	Other	0,00	1 624,21	634,91	2 172,50	832,40	503,30	36 573,84	20 297,32	62 638,48
	TOTAL		1 755 084,29	1 719 758,87	1 714 388,48	1 496 477,69	1 331 728,30	1 118 386,98	642 849,71	3 334 702,62

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	7 565,98	4 275,53	10 082,88	3 353,86	2 725,66	2 586,06	1 731,81	240 356,79	272 678,57
	Elec	119 068,35	56 434,68	12 838,13	15 461,78	15 326,82	32 206,30	11 324,66	149 990,68	412 651,40
	Rates	3 265,84	1 721,67	1 721,67	1 717,87	180 565,79	2 823,96	952,80	1 014 038,53	1 206 808,13
	Sewerage	9 625,85	7 298,61	7 637,21	6 958,34	6 628,60	6 628,60	5 537,60	62 049,89	112 364,70
	Refuse	70 798,40	69 686,83	69 686,83	69 685,87	69 501,58	69 501,58	66 001,45	3 621 995,90	4 106 858,44
	Other	0,00	0,00	0,00	0,00	0,00	75 900,00	0,00	152 264,20	228 164,20
	TOTAL		210 324,42	139 417,32	101 966,72	97 177,72	274 748,45	189 646,50	85 548,32	5 240 695,99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 512,96	1 961,72	3 353,19	39 826,11	3 329,08	7 780,66	6 616,41	-1 882,37	63 497,76
	Elec	533 980,22	194 947,42	99 379,02	73 625,99	49 370,08	16 355,70	17 735,08	1 435 814,84	2 421 208,35
	Rates	214 985,38	126 929,02	119 450,54	4 905 125,73	1 885 156,44	104 887,34	97 264,11	8 046 633,72	15 500 432,28
	Sewerage	331,43	0,00	0,00	0,00	7 954,21	0,00	0,00	253,53	8 539,17
	Refuse	185,25	0,00	0,00	0,00	15 407,08	0,00	0,00	490,85	16 083,18
	Other	28,75	0,00	27 103,12	0,00	0,00	0,00	0,00	-10 362,42	16 769,45
	TOTAL		752 023,99	323 838,16	249 285,87	5 018 577,83	1 961 216,89	129 023,70	121 615,60	9 470 948,15

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	11 941,10	6 075,24	2 976,87	4 814,42	621,35	2 026,56	1 530,92	24 687,86	54 674,32
	Elec	4 883,90	1 779,64	2 119,64	2 142,74	2 058,89	0,00	0,00	1 035,94	14 020,75
	Rates	1 573,53	313,97	170,04	65,17	1 147,00	65,31	60,35	-4 040,22	-644,85
	Sewerage	3 988,57	3 645,71	3 348,87	2 800,97	2 651,42	2 380,24	1 600,49	49 013,98	69 430,25
	Refuse	2 964,14	2 223,11	2 223,11	1 934,08	1 667,33	1 667,40	1 583,36	57 707,80	71 970,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 314,65	7 314,65
	TOTAL		25 351,24	14 037,67	10 838,53	11 757,38	8 145,99	6 139,51	4 775,12	135 720,01

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	6 585,61	6 565,93	8 652,33	12 137,86	4 424,04	2 685,35	1 276,82	39 013,10	81 341,04
	Elec	1 050,20	0,00	0,00	0,00	0,00	0,00	0,00	2 365,05	3 415,25
	Rates	9 453,60	1 338,75	1 050,74	1 013,69	2 306,41	880,60	1 193,56	9 544,13	26 781,48
	Sewerage	6 945,31	4 639,92	3 734,30	3 645,67	7 038,83	3 207,00	1 829,14	37 149,19	68 189,36
	Refuse	3 594,52	2 326,22	1 847,78	1 697,94	3 547,97	1 512,96	1 260,59	19 854,93	35 642,91
	Other	0,00	1 332,54	208,81	0,00	0,00	0,00	0,00	97 462,48	99 003,83
	TOTAL		27 629,24	16 208,36	15 493,96	18 495,16	17 317,25	8 285,91	5 560,11	205 388,88

6. CREDITORS

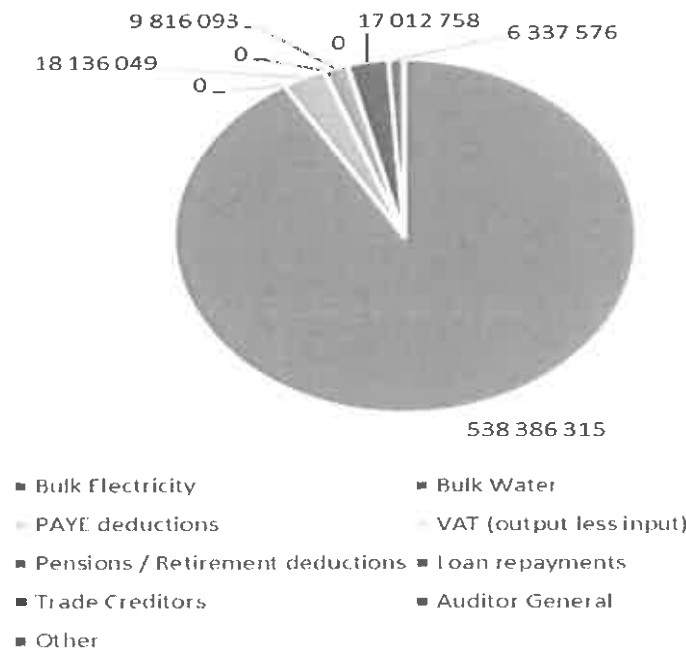
The total accounts payable as at 31 December 2023 amounts to R 589.7 million.

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	16 097	(4 234)	16 538	14 717	21 174	22 381	74 800	376 916	538 386	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	2 010	(3 762)	1 222	960	(558)	1 089	(4 098)	21 273	18 136	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 508	(6 227)	2 382	(10 696)	126	2 346	(4 658)	24 036	9 816	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	(391)	(2 772)	564	(1 933)	560	1 929	(1 192)	20 248	17 013	
Auditor General	0800	(494)	2 090	1 722	884	(3 065)	(467)	(3 291)	8 958	6 338	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	19 729	(14 906)	22 427	3 932	18 237	27 278	61 561	451 430	589 689	-

Creditors owed between 0-30 days amounts to R 19.7 million, 31-60 days amounts to R – 14.9 million, 61-90 days amounts to R 22.4 million, and 91-120 days amounts to R 3.9 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days.

CREDITORS BY TYPE AS AT 31 DECEMBER 2023



Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors. None is in place with Eskom as the matter is sub judice. Attached as Annexure B is the monthly Debt Relief Monitoring checklist the municipality implements to ensure compliance with MFMA Circular 124.

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

Grants received and expenditure on grant funding

Grants @ December 2023	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 315 000	1 315 000	328 000	427 063	-99 063	130,20%
MIG	23 871 000	22 274 000	19 824 000	12 110 375	7 713 625	61,09%
FMG	3 100 000	3 100 000	3 100 000	2 023 875	1 076 125	65,29%
WSIG	20 000 000	20 000 000	12 000 000	11 994 907	5 093	99,96%
HEALTH	2 020 000	2 020 000	0	0	0	0,00%
SETA	333 120	333 120	158 305	158 305	0	100,00%
FIRE	2 201 000	2 201 000	0	0	0	0,00%
RBIG	31 000 000	25 090 000	14 720 966	10 147 921	4 573 045	68,94%
LIBRARY	2 308 000	2 308 000	0	0	0	0,00%
EQUITABLE SHARE	114 382 000	114 382 000	85 786 000	85 786 000	0	100,00%
MDRG	3 500 000	10 085 000	3 500 000	3 500 000	0	100,00%
TOTAL	204 030 120	203 108 120	139 417 271	126 148 446	13 268 825	90,48%

8. CASHFLOW POSITION AS AT 31 DECEMBER 2023

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 December 2023

CASH BALANCE B/F FROM 01 DECEMBER 2023	R 874 121
CASH RECEIVED FOR THE PERIOD	R 81 796 698
CASH PAYMENTS MADE FOR THE PERIOD	R 83 554 766
CASH BALANCE AS AT 31 DECEMBER 2023	- R 883 947

The bank balance ended on a negative balance of R 883 947 at 31 December 2023.

9. STAFF BENEFITS

Section 66 of the MFMA requires disclosure of the municipality's expenditure on staff benefits as follows:

The Accounting Officer of a municipality must, in the format and for the periods as may be prescribed, report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely:

- a) Salaries and wages,
- b) Contributions for pensions and medical aid,
- c) Travel, motor car, accommodation, subsistence and other allowances,
- d) Housing benefits and allowance,
- e) Overtime payments,
- f) Loans and advances, and
- g) Any type of benefit or allowance related to staff.

The municipality is attending to the arrears pension contributions and is in the process of entering into arrangements with the affected pension funds to ensure that the employees are not adversely affected.

Attached as part of Annexure A is a schedule detailing the required information for the month of December 2023.

10. OTHER ANALYSIS

10.1 Water and Electricity Analysis (Distribution Losses)

10.1.1 Water Losses

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

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

10.1.2 Electricity Losses

At the time of reporting, electricity losses for December 2023 were not available. Electricity losses for November and October 2023 were calculated at 7.77% and 7.39% respectively. The year-to-date average as at November 2023 was 6.70%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference Kwh	Difference %
Jul-23	5 554 550	6 106 214	551 664	9,03
Aug-23	5 665 976	5 870 210	204 234	3,48
Sep-23	5 196 416	5 511 717	315 301	5,72
Oct-23	5 475 838	5 912 873	437 035	7,39
Nov-23	5 051 729	5 477 331	425 602	7,77
Dec-23				
Jan-24				
Feb-24				
Mar-24				
Apr-24				
May-24				
Jun-24				
Total	26 944 509,00	28 878 345,00	1 933 836	6,70

11. DEBT RELIEF MONITORING CHECKLIST

Attached as Annexure B is the monthly Debt Relief Monitoring checklist for the period ending 31 December 2023, as per MFMA Circular 124.

12. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the monthly Supply Chain Management report for the period ending 31 December 2023.

13. C-SCHEDULES

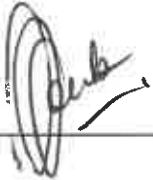
Attached as Annexure D are the C-Schedule tables for the period ending 31 December 2023.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

Dr Beyers Naude Local Municipality EC101

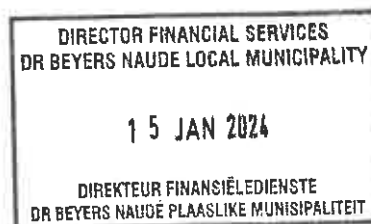
Print Name: (CFO) Mr Jimmy Joubert

Signature:  _____

Print Name: (MM) Dr Edward Martin Rankwana

Signature:  _____

Date: 15/01/2024



ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: Dec-23

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	83 783,51	142 681,91	73 307,38	85 458,79	356 983,37	31 907,69	8 721,47	-63 476,75	719 367,37
	Elec	101 158,31	154 444,76	135 605,44	141 315,28	123 523,06	59 091,60	64 665,78	168 165,43	947 969,66
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	226 139,48	180 316,73	165 805,79	141 208,58	113 123,60	40 012,74	11 408,93	65 815,52	943 831,37
	Refuse	28 946,91	22 766,55	20 607,73	18 875,92	15 241,01	6 116,19	1 845,18	9 646,53	124 046,02
	Other	0,00	0,00	0,00	416,20	0,00	0,00	0,00	1 929,60	2 345,80
	TOTAL		440 028,21	500 209,95	395 326,34	387 274,77	608 871,04	137 128,22	86 641,36	182 080,33

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	-367 600,49	-367 600,49
	Elec	20 242,57	0,00	0,00	0,00	0,00	0,00	0,00	0,00	20 242,57
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL		20 242,57	0,00	0,00	0,00	0,00	0,00	0,00	-367 600,49
		460 270,78	500 209,95	395 326,34	387 274,77	608 871,04	137 128,22	86 641,36	-185 520,16	2 390 202,30

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	25 484,85	38 681,76	53 384,81	22 370,14	25 632,02	25 904,09	181,69	143 777,14	335 416,50
	Elec	164 586,34	157 025,60	60 111,61	27 351,26	37 854,86	38 073,63	29 698,74	176 833,47	691 535,51
	Rates	3,97	3,97	3,97	3,97	19 456,42	3,99	3,67	14 937,45	34 417,41
	Sewerage	19 137,40	14 891,21	5 410,41	3 717,41	73 708,27	8 600,05	0,00	-41 119,22	84 345,53
	Refuse	1 426,70	1 355,44	1 085,58	807,21	73 936,63	619,69	588,32	4 973,80	84 793,37
	Other	0,00	2,30	0,00	0,00	0,00	0,00	0,00	-11 394,60	-11 392,30
	TOTAL		210 639,26	211 960,28	119 996,38	54 249,99	230 588,20	73 201,45	30 472,42	288 008,04

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	2 625,63	4 194,91	3 182,03	3 008,25	3 486,38	1 174,14	745,00	29 727,85	48 144,19
	Elec	38 058,34	36 611,53	1 476,70	1 476,70	1 476,70	1 476,70	1 402,38	-3 302 112,01	-3 220 132,96
	Rates	1 576 893,73	356,39	352,76	352,76	1 671 750,39	352,89	332,29	535 436,93	3 785 828,14
	Sewerage	1 239,26	1 239,26	1 239,26	1 239,26	581 724,62	1 239,26	854,92	113 193,43	701 969,27
	Refuse	2 146,81	2 146,81	2 146,81	2 146,81	299 057,15	2 146,81	2 038,75	94 589,38	406 419,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	363,49	363,49
	TOTAL		1 620 963,77	44 548,90	8 397,56	8 223,78	2 557 495,24	6 389,80	5 373,34	-2 528 800,93

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	327,86	359,97	424,18	392,08	132,96	437,98	538,60	-264,32	2 349,31
	Elec	14 092,02	19 425,86	22 268,94	10 418,28	0,00	0,00	0,00	0,00	66 205,10
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	338,60	388,00	0,00	0,00	0,00	0,00	0,00	-1 580,56	-853,96
	Refuse	431,76	431,76	431,76	431,76	215,88	215,88	205,02	1 025,10	3 388,92
	Other	4 114,49	4 114,49	4 114,49	4 114,49	4 114,49	4 114,49	3 400,41	85 371,84	113 459,19
	TOTAL		19 304,73	24 720,08	27 239,37	15 356,61	4 463,33	4 768,35	4 144,03	84 552,06

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	-2 973,30	-2 973,30
	Elec	2 302,79	2 186,41	2 280,62	1 540,78	2 737,82	2 571,57	1 961,52	6 767,03	22 348,54
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	0,00	0,00	0,00	0,00	3 977,10	0,00	0,00	968,83	4 945,93
	Refuse	0,00	0,00	0,00	0,00	2 223,07	0,00	0,00	197,92	2 420,99
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	2 302,79	2 186,41	2 280,62	1 540,78	8 937,99	2 571,57	1 961,52	4 960,48	26 742,16

Sub total Provincial Departments		2 313 481,33	783 625,62	553 240,27	466 645,93	3 410 355,80	224 059,39	128 592,47	-2 336 800,51	5 543 200,50
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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	3 038 369,49	2 245 585,62	2 539 888,33	2 096 162,04	2 376 565,64	2 161 775,51	1 603 763,84	56 787 581,52	72 849 691,99
	Elec	1 397 965,52	226 498,51	146 955,77	127 768,98	107 904,82	81 866,46	99 101,34	1 809 561,39	3 997 622,79
	Rates	1 119 375,98	343 823,87	278 945,38	2 020 291,08	2 243 683,46	234 472,26	174 683,52	11 416 882,34	17 832 157,89
	Sewerage	3 156 833,59	2 564 908,77	2 479 103,50	2 445 616,72	2 784 806,77	2 355 122,15	1 606 520,87	43 540 105,08	60 933 017,45
	Refuse	1 929 351,96	1 568 738,55	1 506 967,96	1 490 872,60	1 724 968,84	1 435 011,21	1 348 144,87	51 675 904,92	62 679 960,91
	Other	157 139,17	25 756,35	24 285,05	38 064,38	21 008,24	90 046,45	15 384,53	2 406 630,85	2 778 315,02
	TOTAL		10 799 035,71	6 975 311,67	6 976 145,99	8 218 775,80	9 258 937,77	6 358 294,04	4 847 598,97	167 636 666,10

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	871 739,69	890 147,21	980 440,49	774 142,87	738 396,54	636 998,22	344 655,66	2 679 702,10	7 916 222,78
	Elec	18 111,21	2 276,59	1 367,72	409,23	439,02	1 559,72	1 656,96	26 813,65	52 634,10
	Rates	5 378,39	3 374,81	2 982,41	4 016,89	15 433,72	2 451,26	5 036,64	-45 307,35	-6 633,23
	Sewerage	531 694,23	508 889,73	448 977,47	423 781,04	353 297,63	287 438,54	133 050,76	295 910,66	2 983 040,06
	Refuse	328 160,77	313 446,32	279 985,48	291 955,16	223 328,99	189 435,94	121 875,85	357 286,24	2 105 474,75
	Other	0,00	1 624,21	634,91	2 172,50	832,40	503,30	36 573,84	20 297,32	62 638,48
	TOTAL		1 755 084,29	1 719 758,87	1 714 388,48	1 496 477,69	1 331 728,30	1 118 386,98	642 849,71	3 334 702,62

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	7 565,98	4 275,53	10 082,88	3 353,86	2 725,66	2 586,06	1 731,81	240 356,79	272 678,57
	Elec	119 068,35	56 434,68	12 838,13	15 461,78	15 326,82	32 206,30	11 324,66	149 990,68	412 651,40
	Rates	3 265,84	1 721,67	1 721,67	1 717,87	180 565,79	2 823,96	952,80	1 014 038,53	1 206 808,13
	Sewerage	9 625,85	7 298,61	7 637,21	6 958,34	6 628,60	6 628,60	5 537,60	62 049,89	112 364,70
	Refuse	70 798,40	69 686,83	69 686,83	69 685,87	69 501,58	69 501,58	66 001,45	3 621 995,90	4 106 858,44
	Other	0,00	0,00	0,00	0,00	0,00	75 900,00	0,00	152 264,20	228 164,20
	TOTAL		210 324,42	139 417,32	101 966,72	97 177,72	274 748,45	189 646,50	85 548,32	5 240 695,99

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 512,96	1 961,72	3 353,19	39 826,11	3 329,08	7 780,66	6 616,41	-1 882,37	63 497,76
	Elec	533 980,22	194 947,42	99 379,02	73 625,99	49 370,08	16 355,70	17 735,08	1 435 814,84	2 421 208,35
	Rates	214 985,38	126 929,02	119 450,54	4 905 125,73	1 885 156,44	104 887,34	97 264,11	8 046 633,72	15 500 432,28
	Sewerage	331,43	0,00	0,00	0,00	7 954,21	0,00	0,00	253,53	8 539,17
	Refuse	185,25	0,00	0,00	0,00	15 407,08	0,00	0,00	490,85	16 083,18
	Other	28,75	0,00	27 103,12	0,00	0,00	0,00	0,00	-10 362,42	16 769,45
	TOTAL		752 023,99	323 838,16	249 285,87	5 018 577,83	1 961 216,89	129 023,70	121 615,60	9 470 948,15

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	11 941,10	6 075,24	2 976,87	4 814,42	621,35	2 026,56	1 530,92	24 687,86	54 674,32
	Elec	4 883,90	1 779,64	2 119,64	2 142,74	2 058,89	0,00	0,00	1 035,94	14 020,75
	Rates	1 573,53	313,97	170,04	65,17	1 147,00	65,31	60,35	-4 040,22	-644,85
	Sewerage	3 988,57	3 645,71	3 348,87	2 800,97	2 651,42	2 380,24	1 600,49	49 013,98	69 430,25
	Refuse	2 964,14	2 223,11	2 223,11	1 934,08	1 667,33	1 667,40	1 583,36	57 707,80	71 970,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 314,65	7 314,65
	TOTAL	25 351,24	14 037,67	10 838,53	11 757,38	8 145,99	6 139,51	4 775,12	135 720,01	216 765,45

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	6 585,61	6 565,93	8 652,33	12 137,86	4 424,04	2 685,35	1 276,82	39 013,10	81 341,04
	Elec	1 050,20	0,00	0,00	0,00	0,00	0,00	0,00	2 365,05	3 415,25
	Rates	9 453,60	1 338,75	1 050,74	1 013,69	2 306,41	880,60	1 193,56	9 544,13	26 781,48
	Sewerage	6 945,31	4 639,92	3 734,30	3 645,67	7 038,83	3 207,00	1 829,14	37 149,19	68 189,36
	Refuse	3 594,52	2 326,22	1 847,78	1 697,94	3 547,97	1 512,96	1 260,59	19 854,93	35 642,91
	Other	0,00	1 332,54	208,81	0,00	0,00	0,00	0,00	97 462,48	99 003,83
	TOTAL	27 629,24	16 203,36	15 493,96	18 495,16	17 317,25	8 285,91	5 560,11	205 388,88	314 373,87

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	371 347,31	82 179,24	82 632,81	55 956,35	67 105,28	86 126,03	43 036,90	1 587 368,58	2 375 752,50
	Elec	4 181 059,10	225 508,01	164 489,39	127 571,69	113 165,80	58 795,96	39 462,19	2 482 003,82	7 392 055,96
	Rates	731 419,83	99 530,96	90 036,25	90 435,47	321 100,34	88 889,42	75 606,66	5 007 790,09	6 504 809,02
	Sewerage	350 638,98	99 019,86	85 781,49	81 546,14	187 806,22	72 455,20	48 634,40	2 009 313,71	2 935 196,00
	Refuse	154 786,04	48 370,65	40 377,95	39 182,41	102 814,81	36 915,51	34 425,14	2 546 308,86	3 003 181,37
	Other	33 905,19	29 695,82	25 900,82	25 900,82	25 900,82	25 728,32	18 828,32	1 926 325,85	2 112 185,96
	TOTAL	5 823 156,45	584 304,54	489 218,71	420 592,88	817 893,27	368 910,44	259 993,61	15 559 110,91	24 323 180,81

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	333 374,51	11 988,84	906,37	1 063,29	756,94	731,88	813,04	40 924,80	390 559,67
	Elec	502 746,71	10 724,11	1 412,49	1 412,49	408,33	408,33	1 217,67	13 921,57	532 251,70
	Rates	20 561,57	13 608,69	12 081,43	22 572,67	129 864,87	1 812,06	465,42	295 649,64	496 616,35
	Sewerage	98 526,42	6 628,46	331,43	331,43	1 282,76	793,93	1 515,04	-16 765,67	92 643,80
	Refuse	25 749,27	370,62	370,52	370,52	2 593,59	370,52	351,86	16 055,06	46 231,96
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 380,63	-1 380,63
	TOTAL	980 958,48	43 320,72	15 102,24	25 750,40	134 906,49	4 116,72	4 363,03	348 404,77	1 556 922,85

GRAND TOTAL 22 687 045,15 10 599 817,93 10 125 680,77 15 774 250,79 17 215 250,21 8 406 863,19 6 100 897,14 199 594 836,92 290 504 642,10

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 755 658,50	3 434 697,88	3 759 231,67	3 098 686,06	3 580 159,26	2 960 134,17	2 013 612,16	61 136 942,51	84 739 122,21
	Elec	7 099 305,58	1 087 863,12	650 305,47	530 495,20	454 266,20	292 405,97	268 226,32	2 971 160,86	13 354 028,72
	Rates	3 682 911,82	591 002,10	506 795,19	7 045 595,30	6 470 464,84	436 639,09	355 599,02	26 291 565,26	45 380 572,62
	Sewerage	4 405 439,12	3 391 866,26	3 201 369,73	3 110 845,56	4 124 000,03	2 777 877,71	1 810 952,15	46 114 308,37	68 936 658,93
	Refuse	2 548 542,53	2 031 862,86	1 925 731,51	1 917 960,28	2 534 503,93	1 743 513,69	1 578 320,39	58 406 037,29	72 686 472,48
	Other	195 187,60	62 525,71	82 247,20	70 668,39	51 855,95	196 292,56	74 187,10	4 674 822,63	5 407 787,14
	TOTAL	22 687 045,15	10 599 817,93	10 125 680,77	15 774 250,79	17 215 250,21	8 406 863,19	6 100 897,14	199 594 836,92	290 504 642,10

ANNEXURE A

Top 20 Debtors December 2023

Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
ALLIANCE INTERNATIONAL GRAAFF-	11000069000	1107480000	70 312,79	70 312,79	70 312,79	70 312,79	70 312,79	70 313,12	60 189,21	2 426 932,11	2 908 998,39
REPUBLIC OF SOUTH AFRICA	11000119010	1101809000	1 566 054,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1 566 054,50
MNR B ROMAN	11008700236	1101814000	7 492,81	9 544,93	9 391,37	8 958,61	10 284,81	10 284,94	9 332,39	1 078 223,44	1 143 513,30
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 077,95	1 077,95	1 077,95	1 077,95	1 077,95	1 077,95	941,90	1 003 683,76	1 011 093,36
MONTEGO PET NUTRITION	16015740114	1604254000	969 639,28	0,00	0,00	0,00	0,00	0,00	0,00	0,00	969 639,28
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	6 870,26	6 870,26	6 870,26	480 386,11	6 870,26	6 870,29	6 361,64	363 840,21	884 939,29
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	6 494,31	6 494,31	6 494,31	456 410,94	6 494,31	6 494,40	6 013,52	345 903,46	840 799,56
MAYBUYE SUPERMARKET	12003270000	1251161000	2 932,60	2 932,60	2 932,60	2 932,60	2 932,60	2 932,73	2 698,89	713 945,56	734 240,18
WILLOWMORE HOSTEL	71016209033	7102090000	21 107,46	88 252,05	48 576,17	32 560,62	39 965,07	14 256,59	22 170,08	427 828,19	694 716,23
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	4 619,22	4 619,22	4 619,22	378 427,48	4 619,22	4 619,29	4 277,25	267 334,25	673 135,15
KABOUTERLAND	32000099906	3232008000	6 292,99	6 565,54	7 348,19	6 926,18	6 565,54	6 545,65	4 297,25	623 688,99	668 230,33
GERT GREEFF TEHUIS	71013196303	7101963000	14 503,60	20 470,92	24 769,90	24 791,66	28 338,69	32 235,93	22 936,17	490 901,91	658 948,78
DEPT OF HEALTH Aberdeen	32000111031	3232448000	2 511,98	2 331,88	26 419,23	19 816,27	28 938,52	30 312,98	1 751,05	392 044,95	504 126,86
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377,19	8 377,19	8 377,19	8 377,19	8 377,19	8 585,19	8 377,19	425 253,44	484 101,77
NOSSEKO PRE-SCHOOL	12000800005	1252132000	8 746,21	6 686,38	6 139,35	6 139,35	6 139,35	6 139,75	4 367,28	404 895,35	449 253,02
GELUKSDAL VARKBOERE VERENIGING	17349990025	0	66,48	66,48	162,80	6 050,64	14 315,90	36 073,55	934,83	352 747,67	410 368,35
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 301,46	4 301,46	4 301,46	4 301,46	4 301,46	4 301,52	3 909,88	380 077,36	409 796,06
KAROO CATCH PTY LTD	16015780138	1604239000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	403 294,83	403 294,83
MR/MRS SAWAS MEMORIAL HOSPITAL	51010096226	5100176000	22 950,41	26 077,94	40 991,49	24 114,20	49 292,55	34 301,56	28 394,12	162 192,82	388 315,09
PAST. S MEV. L V B M ZAKAY	17030009000	1703631000	3 085,53	3 085,53	3 085,53	3 085,53	3 085,53	3 085,99	2 471,09	353 410,09	374 394,82
			2 727 437,03	268 067,43	271 869,81	1 534 669,58	291 911,74	278 381,43	189 423,74	10 616 198,39	16 177 959,15

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : DECEMBER 2023

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	219 844,19	2 026 613,83	921,84
Services			
Billed Electricity	4 149 113,14	7 494 803,26	180,64
Prepaid Electricity	6 491 357,27	6 491 357,27	100,00
Refuse Removal	2 193 171,53	871 418,97	39,73
Sewerage / Sanitation	3 264 670,68	1 718 947,27	52,65
Water	4 940 654,82	2 662 213,33	53,88
Other (Specify) e.g.			
Housing rental	-130,79	0,00	0,00
Rental of facilities and equipment	13 346,17	13 346,17	100,00
Fines	0,00	0,00	0,00
Licences and permits	63 112,45	63 112,45	100,00
Service connections and reconnections	18 546,17	18 546,17	100,00
Plan approval fees	9 839,15	9 839,15	100,00
Cemetery fees	5 351,06	5 351,06	100,00
Tender receipts	2 347,92	2 347,92	100,00
Library fees	51,31	51,31	100,00
Private works	0,00	0,00	0,00
Sundries	230 806,44	78 002,95	33,80
Agency services	942 676,40	942 676,40	100,00
Interest earned - external investments	4 918,99	4 918,99	100,00
	22 549 676,90	22 403 546,50	99,35

ANNEXURE A

Collection rate per ward and per service - December 2023

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		11 705	33 145	283%
Electricity	Partial Eskom and municipal supplied	132 575	21 319	16%
Water		706 271	89 178	13%
Refuse		341 031	18 157	5%
Sewerage		587 222	45 381	8%
Sundry		1 754	0	0%
		1 780 559	207 180	12%
Ward 2				
Property Rates Tax		46 613	919 639	1973%
Electricity	Partial Eskom and municipal supplied	3 699 763	3 389 822	92%
Water		1 128 199	920 853	82%
Refuse		55 204	275 602	499%
Sewerage		95 235	516 432	542%
Sundry		100 188	57 154	57%
		5 125 203	6 079 502	119%
Ward 3				
Property Rates Tax		2 149	12 505	582%
Electricity	Municipal supplied	50 529	19 955	39%
Water		275 032	133 296	48%
Refuse		142 950	39 821	28%
Sewerage		252 252	243 267	96%
Sundry		877	2 476	282%
		723 790	451 319	62%
Ward 4				
Property Rates Tax		16 895	490 138	2901%
Electricity	Municipal supplied	2 559 484	2 378 187	93%
Water		817 349	744 652	91%
Refuse		101 040	171 650	170%
Sewerage		180 261	395 409	219%
Sundry		7 540	5 445	72%
		3 682 569	4 185 482	114%
Ward 5				
Property Rates Tax		2 272	20 508	903%
Electricity	Partial Eskom and municipal supplied	6 518	4 455	68%
Water		401 068	134 529	34%
Refuse		214 703	38 364	18%
Sewerage		374 903	125 650	34%
Sundry		30	380	1249%
		999 493	323 887	32%
Ward 6				
Property Rates Tax		2 874	1 337	47%
Electricity	Partial Eskom and municipal supplied	79 916	0	0%
Water		591 079	24 277	4%
Refuse		307 569	16 961	6%
Sewerage		528 629	33 228	6%
Sundry		327	378	116%
		1 510 395	76 182	5%
Ward 7				
Property Rates Tax		31 016	161 007	519%
Electricity	Municipal supplied	1 140 425	1 183 198	104%
Water		302 827	221 520	73%
Refuse		125 704	104 485	83%
Sewerage		210 015	186 748	89%
Sundry		12 062	7 590	63%
		1 822 048	1 864 548	102%
Ward 8				
Property Rates Tax		33 067	116 954	354%
Electricity	Partial Eskom and municipal supplied	212 012	227 318	107%
Water		388 813	146 534	38%
Refuse		175 177	63 294	36%
Sewerage		225 772	60 932	27%
Sundry		4 171	706	17%
		1 039 012	615 738	59%
Ward 9				
Property Rates Tax		11 390	31 419	276%
Electricity	Municipal supplied	5 136	3 329	65%
Water		166 342	66 485	40%
Refuse		142 605	32 954	23%
Sewerage		249 349	59 256	24%
Sundry		3	19	591%
		574 825	193 462	34%
Ward 10				
Property Rates Tax		55 493	68 541	124%
Electricity	Partial Eskom and municipal supplied	8 360	0	0%
Water		283 720	17 445	6%
Refuse		372 390	4 250	1%
Sewerage		341 373	915	0%
Sundry		53	2 112	3954%
		1 061 390	93 262	9%
Ward 11				
Property Rates Tax		6 015	77 155	1283%
Electricity	Municipal supplied	236 394	197 305	83%
Water		85 034	69 040	81%
Refuse		271 951	69 250	25%
Sewerage		291 102	26 647	9%
Sundry		511	0	0%
		891 008	439 398	49%
Ward 12				
Property Rates Tax		32 704	94 265	288%
Electricity	Municipal supplied	69 009	69 915	101%
Water		318 783	94 406	30%
Refuse		203 196	36 630	18%
Sewerage		278 015	25 082	9%
Sundry		6 497	1 742	27%
		908 204	322 040	35%

ANNEXURE A
INVESTMENTS RECONCILIATION: DECEMBER 2023

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/12/2023 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 December 2023	Balance per Promun @ 31 December 2023	Difference=I-K
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
	9257114251	ABSA BANK	629889415114	31 059,45	227,20	0,00	0,00	50,00	31 236,65	31 236,65	0,00
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
	588476692/006	STANDARD BANK	629889418614	1 018 527,58	7 781,27	0,00	0,00	0,00	1 026 308,85	1 026 308,85	0,00
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
	588476692/003	STANDARD BANK	629889418214	3 178,23	13,79	0,00	0,00	0,00	3 192,02	3 192,02	0,00
MIG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
	588476692/002	STANDARD BANK	629889418114	60 313,84	19 589,17	8 097 035,64	371 946,00	0,00	7 804 992,65	7 804 992,65	0,00
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
	588476692/004	STANDARD BANK	629889418514	175 935,77	7 941,20	11 800 000,00	11 973 618,00	0,00	10 258,97	10 258,97	0,00
TOTAL			1 289 014,87	35 552,63	19 897 035,64	12 345 564,00	50,00	8 875 989,14	8 875 989,14	0,00	

ANNEXURE A

GL VOTE NUMBER	GL VOTE DESCRIPTION	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
OVERTIME REPORT DECEMBER 2023										
122410210243	CORPORATE SERVICES: ADMINISTRN	0	5 673	14 742	12 708	37 937	14 663	85 723	0	128 082
163110210243	DIRECTOR: FINANCIAL SERVICES	0	9 874	28 547	25 665	39 169	52 815	156 069	0	342 858
193810210243	ELECTRICITY DISTRIBUTION	0	133 937	139 926	211 655	176 807	180 002	842 327	0	1 177 627
112220210243	MUNICIPAL MANAGER - EXECUTIVE SUPPORT	0	0	0	0	0	1 985	1 985	0	3 670
142810210243	FIRE BRIGADE	0	50 166	43 727	40 556	21 920	39 706	196 075	0	304 396
142820210243	FIRE CACADU	0	15 993	8 335	17 345	2 478	9 085	53 236	0	66 034
112210210243	OFFICE OF THE MUNICIPAL MANAGER	0	0	0	0	0	0	0	0	2 155
132710210243	PARKS RECREATION GROUNDS	0	6 510	16 747	6 510	16 582	6 510	52 858	0	550 256
183620210243	PUBLWORKS: STREETS	0	6 151	0	6 062	1 519	17 036	30 768	0	27 108
132750210243	REFUSE REM WASTE MANAGEMENT	634	261 190	229 634	246 777	208 669	197 777	1 144 681	0	851 874
183670210243	SEWERAGE	0	122 193	129 332	128 305	101 893	111 143	592 867	0	1 180 488
142910210243	TRAFFIC CONTROL	0	12 675	14 822	6 719	26 076	36 200	96 491	0	134 102
183690210243	WATER SERVICE	1 121	232 143	203 428	267 233	195 772	200 575	1 100 272	0	1 687 139
183610210243	TOWN PLANNING, BUILDING REGULATIONS	0	0	2 699	6 062	82 902	0	91 662	0	111 637
132770210243	AIRPORT	0	5 729	5 460	6 921	6 190	7 536	31 835	0	39 659
183650210243	WORKSHOP - MECHANICAL	0	0	1 448	0	0	0	1 448	0	0
GRAND TOTAL		1 755	862 233	838 846	982 517	917 915	875 031	4 478 298	0	6 607 085

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF DECEMBER 2023

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	496 109	0	32 001	32 001	32 001	32 001	32 001	32 001	192 004	248 055
ALLOWANCE - TRAVELLING ALLOW	3 375 679	0	312 238	312 238	312 238	312 238	313 385	313 385	1 875 721	1 687 840
BARGAINING COUNCIL- Senior Management	371	0	34	34	34	34	34	34	205	186
BONUSES	13 562 025	0	0	21 467	0	13 504	7 676 950	1 292 762	9 004 683	6 781 013
CONTRIBUTIONS - MEDICAL AID FD	7 478 589	0	663 321	680 225	669 786	670 886	654 128	658 160	3 996 506	3 739 295
CONTRIBUTIONS - PENSION FUND	19 934 979	0	1 701 734	1 705 753	1 735 992	1 723 316	1 726 795	1 723 734	10 317 324	9 967 490
INSURANCE: GROUP LIFE	26 811	0	3 550	3 550	3 550	3 550	3 550	3 550	21 299	13 406
INSURANCE: UIF	883 473	0	73 809	73 503	73 429	75 288	78 300	76 253	450 580	441 737
LEVY - BARGAINING[IND] COUNCIL	63 239	0	5 041	5 041	5 030	5 019	5 030	4 996	30 157	31 620
OVERTIME	6 607 085	0	1 755	862 233	838 846	982 517	917 915	875 031	4 478 298	3 303 543
SALARIES & WAGES	128 139 866	0	9 797 605	10 023 326	10 067 123	9 977 080	10 203 844	9 857 515	59 926 492	64 069 933
SALARIES: Senior Management - Basic salary	3 494 031	0	350 184	338 730	258 552	258 552	258 552	258 552	1 723 119	1 747 016
ALLOWANCE COUNCILLORS	9 405	0	0	0	0	0	0	0	0	4 703
REMUNERATION OF COUNCILLORS	9 275 988	0	757 747	772 699	772 699	1 269 032	803 360	803 360	5 178 897	4 637 994
Grand Total	193 347 650	0	13 699 018	14 830 798	14 769 280	15 323 016	22 673 843	15 899 331	97 195 286	96 673 825

ANNEXURE A

REPAIRS AND MAINTENANCE DECEMBER 2023

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	473 607	0	59 704	59 704	0	0	124 086	59 704	303 197	236 804
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	0	0	0	0	0	0	0	0	837
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	0	0	222	0	3 803	8 770	0	12 795	25 000
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	0	0	2 080	0	0	14 845	0	16 925	50 000
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	0	0	0	0	0	0	0	0	25 000
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	27 942	172	0	28 114	100 000
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	0	0	962	209	8 739	8 564	0	18 473	75 000
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	0	8 397	20 108	10 523	23 068	48 616	0	110 711	100 000
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	0	0	0	0	0	0	0	0	125 000
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	0	450	1 586	0	25 250	119 517	0	146 803	250 000
9/222-5-9	REPAIRS - FENCING	500 000	0	0	0	0	0	56 447	0	56 447	250 000
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	0	536	9 535	1 706	7 658	18 076	0	37 511	75 000
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	0	26 183	5 045	44 251	84 751	5 452	16 818	182 500	385 000
9/225-12-17	MATERIALS, STORES REQUIREMNT	100 000	0	4 729	51 286	17 572	8 617	18 054	0	100 258	50 000
9/225-21-25	GENERAL MAINTENANCE	26 000	0	0	1 527	4 347	0	2 576	0	8 450	13 000
9/225-22-26	GENERAL MAINTENANCE	200 000	0	0	5 470	3 258	0	0	4 851	13 579	100 000
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	0	821	0	0	0	0	0	821	1 500
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	0	3 720	67 195	34 960	21 592	0	4 753	132 220	76 979
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	0	1 054	698	0	0	2 148	0	3 899	10 000
9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	0	0	0	0	1 645	160 700	0	162 345	175 000
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	0	11 528	0	5 648	0	0	0	17 176	17 516
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	0	1 679	32 095	3 076	0	0	0	36 851	20 000
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	0	1 539	4 118	417	0	2 694	8 559	17 327	25 000
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	200 000	0	0	500	62 813	9 476	2 260	0	75 049	100 000
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	0	0	1 094	529	1 224	11 353	0	14 199	10 000
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	0	0	0	0	0	311 786	0	311 786	1 027 730
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	0	6 554	5 335	12 033	4 854	5 952	2 103	36 831	25 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	0	1 001	0	0	0	0	0	1 001	10 000
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	142 000	0	0	10 103	13 099	18 806	58 922	11 311	112 241	71 000
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	0	0	0	0	1 149	7 899	0	9 047	14 250
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	0	0	0	1 610	0	0	0	1 610	11 325
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	0	9 547	35 340	485 868	24 888	195 288	0	750 931	1 845 000
9/237-4-5	REPAIRS - KURRING	283 500	0	0	2 927	5 262	1 081	7 705	0	9 271	141 750
9/237-5-6	MATERIALS, STORES REQUIREMNT	303 000	0	2 709	728	813	2 160	-161 586	0	14 115	151 500
9/237-10-11	REPAIRS - KURRING	850 000	0	172 609	0	0	0	0	0	11 023	425 000
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	0	0	1 703	3 563	1 173	0	0	6 439	162 500
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	0	12 132	23 293	3 171	1 326	3 301	0	43 223	87 500
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	0	25 830	23 365	40 142	99 909	203 529	41 992	434 768	1 157 679
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	0	0	0	0	0	0	0	0	1 400 000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	9 600 000	0	10 334	5 083	2 974 895	1 467 481	3 368 535	1 174 174	9 000 502	4 800 000
9/242-4-10	SLUDGE AR WWWTW AB GRT	1 020 000	0	0	0	0	0	0	0	0	510 000
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	0	0	0	0	0	0	0	0	5 000
9/244-5-9	GENERAL MAINTENANCE	3 200 000	0	1 241	27 781	7 602	44 010	544	387 342	468 519	1 600 000
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	0	0	0	1 726	0	1 726	325 000
9/244-7-13	RETICULATION NETWORK - WATER	5 726 000	0	34 224	59 867	127 180	494 246	511 198	202 795	1 429 510	2 863 000
9/244-8-14	VALVES AND HYDRANTS	195 000	0	0	0	0	0	0	25 444	25 444	97 500
9/244-17-25	MATERIALS, STORES REQUIREMNT	1 000 000	0	0	0	0	1 690	2 957	0	4 647	750 000
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	0	40 920	9 425	19 759	4 819	0	71 545	146 469	500 000
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	0	0	0	14 514	0	0	598	15 112	679 033
9/246-11-16	IGG METER REPLACEMENT	100 000	0	0	0	0	0	0	0	0	50 000
9/246-18-102	GENERAL MAINTENANCE	350 000	0	0	0	0	0	0	0	0	175 000
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	0	0	682 244	441 583	1 192	352	0	1 125 371	1 000 000
9/246-66-66	STREET LIGHTS	1 060 000	0	0	0	0	0	0	0	0	530 000
9/246-89-92	GENERAL MAINTENANCE	1 335 000	0	4 454	25 380	18 575	66 099	27 613	5 908	148 029	667 500
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	0	0	0	0	0	0	0	0	30 000
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	0	0	9 374	0	65 087	0	15 570	90 031	200 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	173 533	118 370	140 606	209 097	641 605	500 000
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	0	0	30 697	0	0	153 486	0	184 184	175 000
Grand Total		48 567 801	0	441 895	1 215 870	4 532 507	2 640 883	5 494 014	2 357 290	16 622 459	24 283 901

**ANNEXURE A
DETAIL OF OTHER REVENUE - DECEMBER 2023**

	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RENTAL OF FACILITIES AND EQUIPMENT	3 727 309	0	549 613	446 778	-269 590	65 627	96 444	57 893	152 461
INTEREST EARNED OUTSTANDING DEBTORS	6 345 863	0	7 770 843	1 350 551	1 370 280	1 045 242	1 261 675	1 378 783	1 364 312
FINES, PENALTIES AND FORFEITS	720 000	0	26 853	8 411	12 380	1 384	232	3 446	1 000
LICENCES AND PERMITS	1 144 163	0	410 425	87 326	74 122	36 899	83 455	78 918	49 706
AGENCY SERVICES	6 134 010	0	1 446 843	196 512	979 781	-341 015	307 208	538 382	-234 024
OTHER REVENUE	15 551 689	0	17 856 814	238 486	1 816 889	15 138 339	216 683	262 999	183 417
TOTAL REVENUE	33 623 034	0	28 061 391	2 328 063	3 983 862	15 946 476	1 965 697	2 320 421	1 516 874
OTHER REVENUE									
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
ADMIN CHARGES	208 506	0	76 089	5 289	3 746	5 232	29 596	24 369	7 858
ADMISSION FEE	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	1 051 988	0	153 674	60 780	11 106	6 635	12 753	52 561	9 839
BULK CONTRIBUTIONS	136 816	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	258 084	0	131 870	21 623	22 044	22 182	22 002	22 458	21 562
FIRE BRIGADE FEES	1 237 896	0	745	113	0	152	0	367	113
GRAVE PLOTS	95 144	0	48 063	8 542	11 138	3 955	11 316	7 760	5 351
INSURANCE REFUND	19 145	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 271 495	0	16 834 831	0	1 726 042	15 122 949	-14 159	0	0
LANDING FEES	55 353	0	36 862	9 869	16 174	10 941	-122	0	0
LIBRARY FEES	15 798	0	5 394	644	874	2 467	871	488	51
POSTERS	3 157	0	470	0	0	0	0	470	0
SALES AVGAS	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 456 220	0	-216 812	29 523	-104 496	-163 686	7 711	6 328	7 809
SURPLUS CASH	5 700	0	2 375	85	350	1 129	615	66	129
TOURISM FEES BAVIANS	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	87 603	0	24 034	2 870	3 218	11 457	0	4 142	2 348
SURCHARGE ON SERV	1 296 343	0	670 588	87 784	99 592	108 306	129 979	122 755	122 173
SURCHARGE - WATER	2 879 232	0	-70 027	-14 276	-15 894	-18 868	-6 105	-13 610	-1 273
VALUATION CERTIFICATES	327 282	0	140 257	25 640	28 485	24 663	19 163	34 847	7 459
WORK DONE FOR PVT PERSONS	145 927	0	18 401	0	14 511	826	3 064	0	0
TOTAL OTHER REVENUE	15 551 689	0	17 856 814	238 486	1 816 889	15 138 339	216 683	262 999	183 417

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - DECEMBER 2023

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD Totals	Available Budget
DEBT IMPAIRMENT	4 829 178	0	0	0	0	0	0	0	0	4 829 178
CONTRACTED SERVICES	19 327 151	0	7 19 838	2 278 089	664 305	1 344 964	553 597	621 078	6 181 871	13 145 280
OTHER EXPENDITURE	113 744 474	0	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	51 749 966	61 994 508
TOTAL EXPENDITURE	137 900 803	0	6 244 671	7 867 486	10 501 942	9 638 292	13 115 623	10 563 824	57 931 836	79 968 967

CONTRACTED SERVICES	Vote Number	Description	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD TOTALS	Available Budget
SECURITY SERV - ACCESS CONTROL	9/22-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 760 547	0	0	2 67 833	0	0	0	0	2 67 833	1 492 714
SECURITY SERV - ACCESS CONTROL	9/25-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	505 039	0	0	330 810	0	0	0	0	330 810	174 229
SECURITY SERV - ACCESS CONTROL	9/26-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	980 098	0	0	152 917	0	0	0	0	152 917	827 181
SECURITY SERV - ACCESS CONTROL	9/23-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 136 863	0	0	190 517	0	153 600	153 600	0	497 717	1 639 146
SECURITY SERV - ACCESS CONTROL	9/24-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	1 165 610	0	0	917 136	0	0	0	0	917 136	248 474
SECURITY SERV - ACCESS CONTROL	9/24-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 802 239	0	0	248 467	0	0	0	0	248 467	1 553 772
SECURITY SERV - ACCESS CONTROL	9/28-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	494 732	0	0	113 467	0	62 345	10 250	0	186 061	308 671
CONSULTANCY SERVICES	9/23-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	110 000	0	0	0	0	17 250	0	0	17 250	92 750
CONSULTANCY SERVICES	9/23-21-44	Consultants and Professional Services Business and Financial Management-Administrative	2 140 000	0	535 097	0	227 961	287 804	241 890	44 817	1 337 570	802 430
CONTRACTED SERVICES	9/201-32-52	JOB EVALUATION	11 913	0	0	0	0	0	0	0	0	11 913
CONTRACTED SERVICES	9/205-9-23	DEPRECIATION - P P E	100 000	0	0	0	0	0	1 737	0	1 737	98 263
CONTRACTED SERVICES	9/205-11-8	LED Project - General support for SMME's	250 000	0	0	0	0	0	0	0	0	250 000
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	30 000	0	0	0	6 149	0	14 660	0	20 809	9 191
CONTRACTED SERVICES	9/212-2-3	VETTING OF NEW EMPLOYEES	10 000	0	0	0	0	450	0	0	450	9 550
CONTRACTED SERVICES	9/212-41-41	WELLNESS PROGRAM	400 000	0	0	0	74	1 826	0	0	1 900	398 100
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	0	0	0	0	1 645	160 700	0	162 345	187 655
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	2 700 000	0	0	0	415 408	154 231	0	410 021	979 660	1 720 340
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	200 000	0	0	0	9 562	12 313	3 188	39 627	64 689	135 311
CONTRACTED SERVICES	9/237-10-11	REPAIRS - KURBING	850 000	0	172 609	0	0	0	-161 586	0	11 023	838 977
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	0	12 132	23 293	3 171	1 326	3 301	0	43 223	131 777
CONTRACTED SERVICES	9/244-23-19	CONSULTANCY SERVICES	290 000	0	0	0	0	0	0	0	0	290 000
CONTRACTED SERVICES	9/246-18-102	GENERAL MAINTENANCE	350 000	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL AUTHORITY	50 000	0	0	1 650	1 980	0	0	8 892	12 522	37 478
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 465 110	0	0	32 000	0	652 174	125 856	117 721	927 752	1 537 358

DESCRIPTION	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	2 347 968	0	324 618	312 136	463 719	364 970	342 263	326 932	2 134 639	213 329
RENTAL OF EQUIPMENT	2 000 000	0	0	0	0	0	168 000	170 000	338 000	1 662 000
OPERATING LEASE OF VEHICLES	7 371 330	0	501 181	447 831	908 113	267 215	726 284	1 898 537	4 749 160	2 622 170
ADVERTISING, PUBLICITY AND MARKETING	952 911	0	10 006	75 300	38 322	48 357	46 384	22 794	241 163	711 748
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	0	41 431	75 074	107 511	122 708	8 403	33 522	388 649	5 462 729
BANK CHARGES	941 813	0	49 630	56 815	71 974	64 533	62 418	70 213	375 585	566 228
CASHIER SHORTAGES	68 200	0	69	273	17	495	51	90	994	67 206
THIRD PARTY VENDORS	1 603 851	0	0	163 655	165 321	152 084	167 735	0	648 795	955 056
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	0	53 130	50 224	82 030	55 743	54 113	464	295 705	953 449
TELEPHONE, FAX, TELEGRAPH AND TELEX	3 411 424	0	59 719	142 051	59 786	59 786	59 786	59 786	440 916	2 970 508
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	0	1 425	0	0	0	1 126	4 800	7 351	42 649
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	0	0	0	557	6 174	0	0	6 731	43 269
EXTERNAL AUDIT FEES	7 624 678	0	0	7 304	764 174	1 190 234	1 914 728	2 227 638	6 104 079	1 520 599
DATA LINES	673 607	0	59 704	60 204	62 813	9 476	126 346	59 704	378 245	295 362
NETWORK EXTENSIONS	1 000 000	0	40 920	9 425	19 759	4 819	0	71 545	146 469	853 531
SOFTWARE LICENCES	2 855 459	0	6 554	45 406	12 033	69 941	471 224	17 673	622 831	2 232 628
INSURANCE BROKERS FEES	816 452	0	689 620	0	0	0	0	0	689 620	126 832
INSURANCE - GENERAL PREMIUMS	1 657 445	0	1 385 679	0	0	0	0	0	1 385 679	271 766
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	2 500 000	0	0	0	32 848	0	65 646	5 490	103 984	2 396 016
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 585	0	267 126	28 710	0	69 717	0	363	365 916	-61 331
MUNICIPAL SERVICES	48 711 342	0	1 622 947	2 706 497	5 631 604	4 435 659	5 554 662	3 719 963	23 671 330	25 040 012
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	0	6 978	0	0	4 674	2 870	14 351	28 873	86 821
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 570 000	0	5 000	211	86 045	4 080	3 850	0	99 186	1 470 814
REMUNERATION TO WARD COMMITTEES	1 080 000	0	86 250	84 750	82 500	81 750	83 250	74 250	492 750	587 250
SAMPLES AND SPECIMENS	4 100 000	0	0	0	118 660	193 077	1 509 196	42 130	1 863 063	2 236 937
SIGNAGE - TOURISM	0	0	0	0	0	0	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 615 104	0	129 149	127 473	125 713	135 593	135 388	128 192	781 508	833 596
TRAVELLING AND SUBSISTENCE	3 720 162	0	134 675	287 543	267 167	232 063	237 032	138 778	1 297 259	2 422 903
VEHICLE TRACKING	456 665	0	26 381	26 381	26 381	0	0	79 143	158 286	298 379
WET FUEL	9 045 252	0	22 638	882 133	710 592	720 178	821 272	776 387	3 933 201	5 112 051
TOTAL OTHER EXPENDITURE	113 744 474	0	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	51 749 966	61 994 508

ANNEXURE A

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

Dec-23

	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Detail									-
Bulk Electricity	16 096 614	-4 234 468	16 537 569	14 716 703	21 173 757	22 381 016	74 799 621	376 915 503	538 386 315
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 010 277	-3 762 342	1 221 956	960 405	-557 811	1 088 919	-4 097 900	21 272 545	18 136 049
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 507 816	-6 227 396	2 381 526	-10 696 206	126 380	2 345 823	-4 658 241	24 036 391	9 816 093
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	-391 285	-2 771 832	563 733	-1 932 773	559 774	1 929 135	-1 191 664	20 247 670	17 012 758
Auditor General	-494 288	2 090 092	1 721 728	884 251	-3 064 782	-466 596	-3 290 612	8 957 783	6 337 576
Other	0	0	0	0	0	0	0	0	0
Total	19 729 134	-14 905 946	22 426 512	3 932 380	18 237 318	27 278 297	61 561 204	451 429 892	589 688 791

TOP 10 CREDITORS DECEMBER 2023

	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days	Total
Detail					-
ESKOM	16 096 614	12 303 101	14 716 704	495 269 897	538 386 316
SARS PAYE	2 010 277	-3 762 342	1 221 956	18 666 157	18 136 048
AUDITOR GENERAL	2 090 092	1 721 728	884 251	1 641 505	6 337 576
CONSOLIDATED RETIREMENT FUND	1 538 876	-1 424 286	1 521 518	4 514 784	6 150 892
SARS UIF	154 747	157 967	152 395	4 326 163	4 791 272
COMPENSATION COMMISSIONER	0	-750 000	0	4 960 808	4 210 808
SARS SDL	129 633	136 311	136 743	3 354 882	3 757 569
SALA PENSION	504 955	-3 297 729	503 222	4 320 409	2 030 857
DEPARTEMENT WATERWESE	5 707	-204 873	37 718	2 052 547	1 891 099
SALGA	0	-1 300 000	0	3 146 619	1 846 619

TRADE CREDITORS ANALYSIS

	Current	30 Days	60 Days	90 Days	120+ Days	Total
Detail						
DWAINE WARNER T/A ELEC	0	0	0	0	68 377	68 377
LIFE DIRECT INSURANCE	10 039	0	0	0	0	10 039
ABAPHUMELEI TRADING T/	779 899	-888 913	0	0	888 914	779 900
ADSACTIVE(PTY) T/A PDK	1 994	0	0	0	0	1 994
ALTECORP T/A SIBANYE	30 338	0	0	0	0	30 338
AMATOLA WATER BOARD	0	0	0	0	348 970	348 970
Annalie Erasmus Inc	400	0	0	0	0	400
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ARTIVOLT SOUTH AFRICA P	0	0	0	0	199 743	199 743
Assupol Life	11 296	0	0	0	0	11 296
Avbob	69 951	0	0	0	0	69 951
Best Funeral	8 451	0	0	0	0	8 451
Betaalmeestergeneraal	342 931	-4 857	0	0	0	338 074
Bon Life	36	0	0	0	0	36
Bonitas	0	0	0	0	15 963	15 963
BRIGHTROCK LIFE LTD	163	0	0	0	0	163
BYTES PEOPLE SOLUTION	0	0	0	0	6 989	6 989
Capital Alliance/Libert	31 446	0	0	0	0	31 446
CAZ GARAGE	13 055	0	0	0	0	13 055
Channel Life	2 144	0	0	0	0	2 144
C.J Bouwer	3 656	0	0	0	0	3 656
COMPENSATION COMMISSION	0	-750 000	0	1 775 086	3 185 722	4 210 808
DEPARTEMENT WATERWESE &	5 707	-204 873	37 718	32 068	2 020 479	1 891 099
DEREK LIGHT	8 044	0	0	0	500	8 544
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	6 423	0	0	0	0	6 423
EC IMATU FENURAL	1 011	0	0	0	0	1 011
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	241 452	409 436	172 586	0	-45 462	778 012
FRIEDMAN SCHECKTER ATTO	1 500	0	0	0	0	1 500
GAP MANAGEMENT	-2 624 870	-2 761 220	-2 368 496	-2 503 052	-33 794	-10 291 432
GRAAFF- REINET TOURISM	120 000	0	0	0	0	120 000
GREYSHELL	148 465	0	0	0	0	148 465
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
HEROTEL	0	0	0	0	300	300
HOLLARD SPECIALIST LIFE	3 927	0	0	0	0	3 927
Hosmed	0	0	0	0	-35 200	-35 200
IAN DICKIE & CO PTY	6 325	0	0	0	0	6 325
IKHONO TECHNI T/A MASIP	0	369 674	0	0	0	369 674
Imatu Internal Loans	491	0	0	0	0	491
Imatu Ledegeld	4 350	0	0	0	81	4 431
Imatu Loans (Kempston)	26 138	0	0	0	0	26 138
ITS PUMPS & SEALS	0	0	0	0	130 984	130 984
J R NIEUWENHUIZEN	1 794 194	-1 591 948	0	0	0	202 247
JOUBERT GALPIN & SEARLE	18 544	0	0	0	0	18 544
JR Bester & Associates	5 585	0	0	0	0	5 585
K AFRIKA TRADING (PTY)	0	0	0	0	62 330	62 330
K.G.A. Lewens	1 958	0	0	0	0	1 958
KEMPSTON LOANS	45 854	0	0	0	0	45 854
LA Health	0	0	0	0	334 058	334 058
Legalwise	13 941	0	0	0	0	13 941
Letsatsi Finance	131 171	0	0	0	0	131 171
LINSTON, BREWIS & CCOMP	195	0	0	0	0	195
Lion of Africa	622	0	0	0	0	622
Mafori Finance	262 116	0	0	0	0	262 116
MASILAKHE (PTY) LTD/OUT	28 652	0	0	1 949	0	30 601
MESH STEEL & WELD	27 042	0	0	0	0	27 042
Metropolitan Lewens	95 926	0	0	0	0	95 926
METSI CHEM EASTERN CAPE	204 459	0	0	0	0	204 459
MJM CONSULTING ENGINEER	35 010	0	0	0	0	35 010
MOMENTUM	30 819	0	0	0	951	31 770
MUNCOMP SYSTEMS CC	35 302	1	0	0	0	35 302
N9 SPARES	260	829	0	0	0	1 089
NATIONAL FINANCIAL SERV	244	0	0	0	0	244
NETWORK COLLECTIONS	357	0	0	0	0	357
NORTHFIELD ENGINEERING	15 843	0	0	0	0	15 843
Old Mutual Group (Annui	345	0	0	0	0	345
Old Mutual Group Scheme	218 591	0	0	0	0	218 591
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PENSION FUNDS	0	0	0	0	460 124	460 124
PICTURE PERFECT	390	390	390	390	1 950	3 510
PIET VILJOEN MOTORS	18 858	0	0	0	0	18 858
PREMIER PIPE SUPPLY	308 392	0	0	0	0	308 392
PRODIBA (PTY) LTD	2 607	0	0	0	0	2 607
QPOINT GROUP PTY LTD	0	318 251	325 436	257 310	229 069	1 130 066
R-DATA	51 539	0	0	0	0	51 539
Russel Becker Inc	2 787	0	0	0	0	2 787
SAIBA	0	0	0	0	3 875	3 875
SAINS AGENCIES	644 033	0	0	0	0	644 033
SALGA	0	-1 300 000	0	0	3 146 619	1 846 619
SALGBC (Levies)	10 060	0	0	0	0	10 060
SALGBC Agency Shop Fee	2 445	0	0	0	0	2 445
SAMWU	29 200	0	0	0	0	29 200
Samwumed	0	0	0	0	13 040	13 040
Sanlam	182 063	0	0	0	0	182 063
Sanlam Pension	7 100	0	0	0	0	7 100
Sanlam Sky	232 030	0	0	0	0	232 030
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	129 633	136 312	136 743	127 241	3 227 640	3 757 569
SARS UIF	154 747	157 967	152 395	149 282	4 176 881	4 791 272
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	302 029	331 539	0	0	0	633 568
SHARON PIETERSEN	0	0	0	0	500	500
SHOSHOLOZA FINANCE (Pty	140 700	0	0	0	0	140 700
Steytlerville Funeral H	698	0	0	0	0	698
SUPA QUICK	15 791	0	0	0	0	15 791
TELKOM	0	0	0	0	95 468	95 468
TJS Employee Benefits C	4 100	0	0	0	0	4 100
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
V DERCKSEN & VENNOTE	1 316	0	0	0	0	1 316
VOLKS DELTA	14 601	0	0	0	0	14 601
VOLTEX	114 811	278 745	0	0	0	393 556
WALTONS STATIONERY CO	17 905	4 876	0	0	0	22 781
WIKUS VAN RENSBURG ATTO	115 319	0	0	0	472 504	587 823
GRAND TOTAL	4 729 398	-5 493 792	-1 543 227	-159 725	19 480 105	17 012 758

ANNEXURE A

Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec
M06 December	EC101	3000	Cash Receipts by Source						
		3010	Property rates	1 694 637	14 013 587	4 193 474	2 927 290	2 602 053	2 026 614
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0
		3030	Service charges - electricity revenue	10 901 332	12 395 406	12 619 353	14 205 395	13 445 088	13 986 161
		3040	Service charges - water revenue	2 469 442	2 832 746	2 367 917	3 216 422	2 943 496	2 662 213
		3050	Service charges - sanitation revenue	1 315 818	3 441 345	1 822 681	1 944 510	2 278 725	1 718 947
		3060	Service charges - refuse revenue	907 022	1 573 007	1 174 870	1 127 711	1 092 396	871 419
		3070	Service charges - other	59 123	74 442	63 997	72 905	96 907	78 003
		3080	Rental of facilities and equipment	14 617	17 767	19 920	21 914	13 213	13 346
		3090	Interest earned - external investments	4 016	1	7 860	8 599	6 594	4 919
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0
		3120	Fines	7 911	12 380	1 000	232	1796	0
		3130	Licences and permits	87 833	85 962	66 036	88 511	99 063	63 112
		3140	Agency services	1 079 922	1 524 493	1 730 878	1 361 687	1 233 509	942 676
		3150	Transfer receipts - operational	47 769 687	3 428 000	0	0	0	38 174 618
		3160	Other revenue	45 882 447	18 498 853	40 309 544	15 794 148	14 451 965	17 372 643
		3170	Cash Receipts by Source	112 193 807	57 897 989	64 377 531	40 769 325	38 264 804	77 914 672
		3180	Other Cash Flows/Receipts by Source						
		3190	Transfer receipts - capital	18 928 045	1 356 197	3 178 948	7 849 398	3 763 378	11 469 000
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0
		3250	Decrease (increase) in non-current debtors	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0
		3270	Decrease (increase) in non-current investments	-9 393 608	-2 605 079	6 954 641	-1 535 601	16 122 953	-7 586 974
		3280	Total Cash Receipts by Source	121 728 244	56 649 107	74 511 120	47 083 122	58 151 135	81 796 698
		4000	Cash Payments by Type						
		4010	Employee related costs	12 941 266	14 058 092	13 996 571	14 053 976	21 870 471	15 095 962
		4020	Remuneration of councillors	757 747	772 699	772 699	1 269 032	803 360	803 360
		4030	Collection costs	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	9 346 208	0	0	0	0	4 234 468
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0
		4080	Contracted services	827 814	2 619 804	763 951	1 546 709	636 635	714 240
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	0
		4110	General expenses	96 434 451	29 382 116	59 369 283	21 458 848	21 570 949	58 812 266
		4120	Cash Payments by Type	120 307 486	46 832 711	74 902 504	38 328 565	44 881 415	79 660 296
		4130	Other Cash Flows/Payments by Type						
		4140	Capital assets	2 116 606	1 583 143	7 026 841	9 357 269	13 182 949	3 894 470
		4150	Repayment of borrowing	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	0
		4170	Total Cash Payments by Type	122 424 092	48 415 854	81 929 345	47 685 834	58 064 364	83 554 766
		4180	Net Increase/(Decrease) in Cash Held	-695 848	8 233 253	-7 418 225	-602 712	86 771	-1 758 068
		4190	Cash/cash equivalents at the month/year begin:	1 270 882	575 034	8 808 286	1 390 061	787 350	874 121
		4200	Cash/cash equivalents at the month/year end:	575 034	8 808 286	1 390 061	787 350	874 121	-883 947

ANNEXURE B

RE : 2023/24 QUARTERLY SCM REPORT: QUARTER 2

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The key positions of SCM Manager and 2 SCM Practitioners have been appointed with one data capturer.

Order Processing

The electronic order process is ongoing. The capturing of requisitions by the PA's in the respective departments has started being consistent now, however, the requisitions are not all being authorised by the relevant HOD. A new system is also being implemented whereby requisitions also need to be authorized for budget purposes before final order creation by SCM.

DBNLM Municipal Supplier Database

The Municipality currently utilizes the Central Supplier Database as database for compliant supplier / prospective suppliers in line with the requirements of national treasury circular 81 of 2016. Thus, all suppliers of commodities procured for the Municipality are vigorously cross referenced to the CSD to ensure all is in order and the MAAA number corresponds and is valid. Further the Municipality affords opportunity, support, and assistance to non-CSD registered potential suppliers interested in registering on CSD to expand business horizons and do business with the Municipality.

The Municipality is currently working with the system provider R-Data to integrate CSD on Promun, for it to be more easily accessible.

Recurring Contracts

The following contracts are on a month-to-month basis:

- Telkom/Business Connexion
- Muncomp System
- Zaaymans Garage
- Noorsveld Garage
- Chimes of Freedom (Bluesky)

Contracts that have been extended

- Sky Metro – Vehicles

- Utilities World
- R-Data

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are fairly satisfied. The challenge currently experienced is re-scheduling of meetings due to inability of members to attend planned meetings for various reasons. The festive period made it difficult for bid committee meetings to take place.

Procurement Plan

The plan for 2023/24 has been finalized and implemented. Please see attached Procurement Plan Review for quarter 2.

Purchases processed for the 2ND quarter excluding VAT

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE ATTACHED DETAILED PURCHASES ANNEXURE FOR THE YEAR (OCTOBER – DECEMBER)".

QUARTER 2		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 22 883 119.55	27
C - Contracts	R 6 040 490.98	60
D - Deviations	R 6 423 759.65	38
G - Grants	-	-
I - Insurance	R 4 347.83	1
N – None of the above	R 41 278 218.89	272
P – Petty cash	R 169 312.17	152
R – Invitation to quote	R 2 460 298.86	27
S – Subsistence & travel	R 447 388.73	194
T - Tenders	R 10 698 301.09	34

Procurement above R30K Vat Inclusive

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

Approved deviations by Municipal Officer

All deviations applicable to the period in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 5 087 483.48 inclusive of all costs**. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE YEAR (OCTOBER – DECEMBER)". Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders Awarded for Quarter 2

QUARTER 2					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
69/2023 (RE-ADVERTISEMENT)	CONSULTING ENGINEERS: GROUNDWATER STUDY AND EXPLORATION OF DRILLING FOR NEW WELLFIELD IN WILLOWMORE	MJM CONSULTING ENGINEERS	R 1 749 999.00	10/10/2023	WSIG
90/2023	UPGRADING OF GRAAFF-REINET WATER TREATMENT WORKS	PLATINUM CONSTRUCTION	R 12 485 224.09	06/10/2023	MIG
62/2023	SUPPLY AND DELIVERY OF WATER METERS AND FITTINGS	PREIMER PIPE SUPPLY	R 1 299 454.00	09/11/2023	OWN FUNDING
91/2023	RETROFIT INDIGENT HOUSEHOLD TOILETS WITH NEW WATERWISE SYSTEMS – GRAAFF-REINET, WILLOWMORE AND STEYTLERVILLE	PLATINUM CONSTRUCTION	R 13 566 175.57	09/11/2023	MIG
94/2023	APPOINTMENT OF A PANEL OF TRAINING SERVICE PROVIDERS FOR A PERIOD OF 3 YEARS	VARIOUS	N/A	09/11/2023	OWN FUNDING
104/2023	RETROFIT INDIGENT HOUSEHOLD TOILETS WITH NEW WATERWISE SYSTEMS – JANSENVILLE	PLATINUM CONSTRUCTION	R 2 234 642.25	09/11/2023	MIG
106/2023	RETROFIT INDIGENT HOUSEHOLD TOILETS WITH NEW WATERWISE SYSTEMS – RIETBRON	PLATINUM CONSTRUCTION	R 5 004 089.18	09/11/2023	MIG
107/2023	RETROFIT INDIGENT HOUSEHOLD TOILETS WITH NEW WATERWISE SYSTEMS – NIEU BETHESDA	PLATINUM CONSTRUCTION	R 2 110 724.23	09/11/2023	MIG

109/2023	RETROFIT INDIGENT HOUSEHOLD TOILETS WITH NEW WATERWISE SYSTEMS – ABERDEEN	PLATINUM CONSTRUCTION	R 2 102 121.16	09/11/2023	MIG
122/2023	SUPPLY AND DELIVERY OF TWO FIRE FIGHTING VEHICLES WITH SKID UNITS	SKY METRO EQUIPMENT	R 1 497 570.25	14/12/2023	DISTRICT FUNDING
123/2023	REPAIR AND MANUFACTURE OF SEWAGE TRUCKS	BILLSON TRUCKS PE	R 956 978.71	13/12/2023	OWN FUNDING
131/2023	HIRING OF EQUIPMENT	EMI ABANEKRATSI CONSTRUCTION	R 1 541 000.00	14/12/2023	OWN FUNDING
132/2023	REHABILITATION OF ROADS: RESEALING AND PATCHING	LE THATO TRADING ENTERPRISE (PTY) LTD	RATES	13/12/2023	OWN FUNDING
136/2023	PROPOSALS FOR EPM GENERATED REMUNERATION-BASED: MUNICIPAL ELECTRICITY DISTRIBUTION NERSA COMPLIANCE AND OPTIMIZATION CONSULTATIVE SERVICES FOR A PERIOD OF 3 YEARS	UTILITY CONSUNTANCY SERVICES	12% OF NEW ELECTRICITY PRICE MARGIN (EPM)	13/12/2023	GENERATED FUNDING

RFQs Awarded for the quarter

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
REPAIR AND MAINTENANCE OF THE UMASIZAKHE SOCCER STADIUM	SERVIPIX 72 CC	BEY-SCM 406	R/245 12/10/2023	R 137 445,00	OWN FUNDING
REPAIR AND MAINTENANCE OF THE BUILDING AT THE FRED HUFKIE SOCCER STADIUM IN KROONVALE	VIVIAN'S ENTERPRISE	BEY-SCM 407	R/241 11/10/2023	R 56 447,00	OWN FUNDING
REPAIR AND MAINTENANCE OF FENCING AT THE CEMETRY GRAAFF-REINET	WARWEES TRADE	BEY-SCM 408	R/262 19/10/2023	R 199 999,96	OWN FUNDING
REPAIR AND MAINTENANCE OF THE RYNEVELD PARK BUILDING	VIVIAN'S ENTERPRISE	BEY-SCM 409	R/242 11/10/2023	R 25 250,00	OWN FUNDING
SUPPLY AND DELIVERY OF GRADER BLADES	SERVIPIX 72 CC	BEY-SCM 414	R/249 16/10/2023	R 26 420,01	OWN FUNDING
SUPPLY AND DELIVERY OF PAINT MATERIAL	PREMIER PIPE SUPPLY	BEY-SCM 415	R/253 16/10/2023	R 62 324,25	OWN FUNDING
OIL SAMPLING AND ANALYSIS OF TRANSFORMERS	WEARCHECK	BEY-SCM 417	D/1403 10/10/2023	R 82 277,30	OWN FUNDING
DRILLING OF POLE AND STAYHOLES FOR ELECTRICAL OVERHEAD POWER LINES	GRT DRILLING	BEY-SCM 419	D/1396 09/10/2023	RATES	OWN FUNDING
REPAIR AND MAINTENANCE: MUNICIPAL MECHANICAL WORKSHOP OFFICES	SERVIPIX 72 CC	BEY-SCM 420	R/247 16/10/2023	R 65 876,83	OWN FUNDING
SUPPLY AND DELIVERY OF STORES MATERIALS	PREMIER PIPE SUPPLY	BEY-SCM 421	D/1408 18/10/2023	R 171 389,68	OWN FUNDING
SUPPLY AND DELIVERY OF CASCADES	PREMIER PIPE SUPPLY	BEY-SCM 422	R/252 16/10/2023	R 196 420,00	OWN FUNDING
SUPPLY AND DELIVERY OF HAND GLOVES	SERVIPIX 72 CC	BEY-SCM 423	R/260 18/10/2023	R 29 940,25	OWN FUNDING
SUPPLY AND DELIVERY OF PADLOCKS	EBUSHA GENERAL TRADING	BEY-SCM 424	R/248 16/10/2023	R 57 195,25	OWN FUNDING

SUPPLY AND DELIVERY OF HAND TOOLS	PREMIER PIPE SUPPLY	BEY-SCM 426	R/250 16/10/2023	R 57 264,77	OWN FUNDING
SUPPLY AND DELIVERY OF COMPUTER EQUIPMENT	BIDVEST WALTONS PE	BEY-SCM 427	R/261 18/10/2023	R 114 225,10	OWN FUNDING
SUPPLY AND DELIVERY OF ESET PROTECT ESSENTIAL ON-PREM ANTIVIRUS SOFTWARE FOR A PERIOD OF 24 MONTHS	JUVINON SYSTEMS / ISM	BEY-SCM 428	R/266 26/10/2023	R 74 850,00	OWN FUNDING
SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL AND ACCESSORIES	VOLEX PE	BEY-SCM 432	R/264 19/10/2023	R 155 180,13	OWN FUNDING
SUPPLY AND DELIVERY OF STREETLIGHT LAMPS AND ACCESSORIES	VOLTEX	BEY-SCM-433	01/11/2023	R 153 787.95	OWN FUNDING
REPAIR AND MAINTENANCE OF MUNICIPAL TRAFFIC DEPARTMENT BUILDING	SERVIPIX 72 CC	BEY-SCM-429	03/11/2023	R 157 461.75	OWN FUNDING
SUPPLY AND DELIVERY OF LOW VOLTAGE CABLE	VOLTEX	BEY-SCM-436	03/11/2023	R 193 717.50	OWN FUNDING
SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	MALAIKA'S COMMERCCCE	BEY-SCM-437	03/11/2023	R 91 301.71	OWN FUNDING
SUPPLY AND DELIVERY WATER PIPES	PREMIER PIPE SUPPLY	BEY-SCM-441	07/11/2023	R 30 912.00	OWN FUNDING
REPAIR AND MAINTENANCE OF SECURITY GATES – GARAGE DOORS – GRAAFF-REINET VEHICLE TESTING STATION	SERVIPIX 72 CC	BEY-SCM-430	09/11/2023	R 184 805.00	OWN FUNDING
SUPPLY AND DELIVERY OF CLEANING MATERIAL	SERVIPIX 72 CC	BEY-SCM-443	10/11/2023	R 51 658.00	OWN FUNDING
SUPPLY AND DELIVERY OF WATER FITTINGS	SERVIPIX 72 CC	BEY-SCM-435	23/11/2023	R 125 781.27	OWN FUNDING
SUPPLY, DELIVERY AND INSTALLATION OF 6 X BOREHOLE PUMPS AND MOTORS	GREYSHELL	BEY-SCM-438	23/11/2023	R 148 465.00	OWN FUNDING
ASSESSMENT AND REPAIR OF THREE CONTROL PANELS (MOTOR	HIMOIN SOUTH AFRICA	BEY-SCM-439	23/11/2023	R 188 112.03	OWN FUNDING

STARTERS)					
REHABILITATION AND MAINTENANCE OF GRAAFF-REINET LANDFILL SITE	EMI ABAKRATSHI CONSTRUCTION (PTY) LTD	BE-SCM-446	29/11/2023	R 195 500,00	OWN FUNDING
MV UNDERGROUND FAULT LOCATION AND INSTALLING 11KV JOINTS AND TERMINATIONS	A&D POWER	BEY-SCM-448	30/11/2023	R 78 967,75	OWN FUNDING
SUPPLY AND DELIVERY OF HEATSHRINK COMPONENTS AND ACCESSORIES	ACTOM	BEY-SCM 434	R/299 06/12/2023	R 73 481,55	OWN FUNDING
SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	VOLTEX PE	BEY-SCM 437	R/283 13/12/2023	R 111 335,09	OWN FUNDING
REPAIR AND MAINTENANCE OF ABERDEEN LIBRARY	WORLD FOCUS 1212 CC	BEY-SCM 444	D/1442 14/12/2023	R 80 500,00	OWN FUNDING
REPAIR AND MAINTENANCE OF THEMBALESIZWE SPORT GROUNDS	WORLD FOCUS 1212 CC	BEY-SCM 445	D/1443 14/12/2023	R 74 750,00	OWN FUNDING

PENDING TENDERS FOR THE PERIOD

TENDER	DESCRIPTION	STATUS	FUNDING
67/2023 (Re-advertisement)	UPGRADING OF STREETS AND STORMWATER IN DR BEYERS NAUDE MUNICIPALITY	EVALUATION COMMITTEE	MIG
127/2023	SUPPLY OF FUEL AND OIL IN JANSVILLE FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
128/2023	SUPPLY OF FUEL AND OIL IN WILLOWMORE FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
129/2023	PROVISION OF BANKING SERVICES FOR A PERIOD OF 5 YEARS	ADVERTISED	OWN FUNDING
130/2023	SUPPLY AND DELIVERY OF WATER QUALITY DETERMINANDS FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
139/2023	CONSULTING ENGINEERS: MDRG – ROAD RECOVERY AND REHABILITATION	ADVERTISED	MDRG

Cancelled Tenders for the Quarter

TENDER 67/2023 (RE-ADVERTISED)
TENDER 69/2023 (RE-ADVERTISED)

E-Tender Challenges

E-tenders are no longer functional, tenders only advertised in newspapers, municipal website and notice boards.

Training

Training is continuously required within the department to comply with updated legislations as and when they become available, as well as the needs of the department due to the shortage of staff. Bid Committee training recently provided by provincial treasury. Contract management training still required for the Manager and 2 SCM Practitioners.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 16/01/2024
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 10/01/2024

DETAILS OF ORDERS PLACED BY SUPPLIER BY VOTE

Order Date: 01/12/2023 - 31/12/2023

Run Date: 10/01/2024

Order No	Name	Order Date	Total
A 1541	MJM CONSULTING ENGINEERS	06/12/2023	105 641,30
A 1542	RUDCOR	06/12/2023	86 008,21
A 1543	MJM CONSULTING ENGINEERS	06/12/2023	30 443,56
A 1544	RUDCOR	08/12/2023	1 913 043,48
A 1545	MDL Engineering Company (Pty) Ltd	08/12/2023	925 663,84
A 1546	IKHONO TECHNICAL T/A MASIPHUMELELE	08/12/2023	321 455,53
C 20516	GEM GARAGE	06/12/2023	1 913,20
C 20516	GEM GARAGE	06/12/2023	482,90
C 20516	GEM GARAGE	06/12/2023	3 645,30
C 20516	GEM GARAGE	06/12/2023	3 544,35
C 20516	GEM GARAGE	06/12/2023	71 048,48
C 20516	GEM GARAGE	06/12/2023	31 666,60
C 20516	GEM GARAGE	06/12/2023	12 587,50
C 20516	GEM GARAGE	06/12/2023	7 775,45
C 20516	GEM GARAGE	06/12/2023	33 635,41
C 20516	GEM GARAGE	06/12/2023	3 063,05
C 20516	GEM GARAGE	06/12/2023	28 675,95
C 20516	GEM GARAGE	06/12/2023	24 038,35
C 20520	VOLKS DELTA	01/12/2023	18 294,60
C 20520	VOLKS DELTA	01/12/2023	6 683,75
C 20520	VOLKS DELTA	01/12/2023	2 784,05
C 20528	WIKUS VAN RENSBURG ATTORNEYS	06/12/2023	17 286,00
C 20528	WIKUS VAN RENSBURG ATTORNEYS	06/12/2023	93 007,50
C 20529	WIKUS VAN RENSBURG ATTORNEYS	06/12/2023	30 270,00
C 20529	WIKUS VAN RENSBURG ATTORNEYS	06/12/2023	49 669,30
C 20530	WIKUS VAN RENSBURG ATTORNEYS	06/12/2023	145 536,25
C 20531	ALTECORP T/A SIBANYE	07/12/2023	26 381,00
C 20532	ALTECORP T/A SIBANYE	07/12/2023	26 381,00
C 20535	ALTECORP T/A SIBANYE	08/12/2023	26 381,00
C 20542	NOORSVELD AUTO	13/12/2023	1 662,54
C 20542	NOORSVELD AUTO	13/12/2023	25 346,29
C 20542	NOORSVELD AUTO	13/12/2023	6 345,41
C 20542	NOORSVELD AUTO	13/12/2023	14 255,92
C 20542	NOORSVELD AUTO	13/12/2023	22 045,44
C 20542	NOORSVELD AUTO	13/12/2023	4 401,75
C 20543	WARDS SERVICE STATION	13/12/2023	13 356,62
C 20543	WARDS SERVICE STATION	13/12/2023	1 147,11
C 20543	WARDS SERVICE STATION	13/12/2023	4 744,53
C 20543	WARDS SERVICE STATION	13/12/2023	1 040,19
C 20543	WARDS SERVICE STATION	13/12/2023	20 255,79
C 20543	WARDS SERVICE STATION	13/12/2023	3 584,35
C 20544	EXCELSIOR FARMING	18/12/2023	59 703,60
C 20545	ZAAYMANS GARAGE	19/12/2023	1 358,96
C 20545	ZAAYMANS GARAGE	19/12/2023	1 268,97
C 20545	ZAAYMANS GARAGE	19/12/2023	35 068,59
C 20545	ZAAYMANS GARAGE	19/12/2023	8 774,36
C 20545	ZAAYMANS GARAGE	19/12/2023	593,68
C 20545	ZAAYMANS GARAGE	19/12/2023	19 457,03
C 20545	ZAAYMANS GARAGE	19/12/2023	8 873,31
C 20545	ZAAYMANS GARAGE	19/12/2023	69 348,59
C 20545	ZAAYMANS GARAGE	19/12/2023	2 785,90
C 20551	GEM GARAGE	20/12/2023	1 344,10
C 20551	GEM GARAGE	20/12/2023	3 997,80
C 20551	GEM GARAGE	20/12/2023	3 554,95
C 20551	GEM GARAGE	20/12/2023	78 837,80
C 20551	GEM GARAGE	20/12/2023	21 460,85
C 20551	GEM GARAGE	20/12/2023	3 190,15

C 20551	GEM GARAGE	20/12/2023	927,70
C 20551	GEM GARAGE	20/12/2023	40 511,85
C 20551	GEM GARAGE	20/12/2023	5 701,50
C 20551	GEM GARAGE	20/12/2023	15 106,47
C 20551	GEM GARAGE	20/12/2023	22 862,45
C 20551	GEM GARAGE	20/12/2023	7 064,15
C 20551	GEM GARAGE	20/12/2023	23 087,40
C 20558	WARDS SERVICE STATION	21/12/2023	3 434,95
C 20558	WARDS SERVICE STATION	21/12/2023	777,39
C 20558	WARDS SERVICE STATION	21/12/2023	1 871,68
C 20558	WARDS SERVICE STATION	21/12/2023	3 847,62
C 20558	WARDS SERVICE STATION	21/12/2023	3 421,01
C 20560	VOLKS DELTA	21/12/2023	19 510,05
C 20560	VOLKS DELTA	21/12/2023	1 629,95
C 20560	VOLKS DELTA	21/12/2023	5 441,55
C 20560	VOLKS DELTA	21/12/2023	1 338,45
D 1437	DATACENTRIX	05/12/2023	33 800,01
D 1438	LITHOTECH SALES PORT ELIZABETH	05/12/2023	16 000,00
D 1439	FARAD ENGINEERS PTY LTD	05/12/2023	101 425,04
D 1440	CAZ GARAGE	07/12/2023	11 352,53
D 1442	WORLD FOCUS 1212 CC	14/12/2023	70 000,00
D 1443	WORLD FOCUS 1212 CC	14/12/2023	65 000,00
D 1448	SERVIPIX 72 CC	20/12/2023	171 340,00
I 67	SWAN CRAFT PANEELKOPPERS	12/12/2023	4 347,83
N 13692	ESKOM SMALL & FBS	01/12/2023	1 101,94
N 13692	ESKOM SMALL & FBS	01/12/2023	1 797,40
N 13692	ESKOM SMALL & FBS	01/12/2023	23,33
N 13692	ESKOM SMALL & FBS	01/12/2023	7 447,59
N 13692	ESKOM SMALL & FBS	01/12/2023	41 235,73
N 13692	ESKOM SMALL & FBS	01/12/2023	24 469,26
N 13693	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	1 224,00
N 13693	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	10 043,67
N 13694	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	8 928,00
N 13694	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	113 513,69
N 13695	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	2 016,00
N 13695	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	13 483,59
N 13696	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	3 528,00
N 13696	Betaalmeester generaal T/A Dept of Roads & Transpor	01/12/2023	44 864,87
N 13697	ESKOM SMALL & FBS	01/12/2023	924,86
N 13697	ESKOM SMALL & FBS	01/12/2023	194 095,86
N 13698	ESKOM SMALL & FBS	01/12/2023	55 311,57
N 13702	GRAAFF- REINET TOURISM OFFICE	05/12/2023	120 000,00
N 13703	GEORGE SMITH	06/12/2023	6 000,00
N 13705	IKAMVA CATERERS	06/12/2023	4 800,00
N 13707	DIE POSMEESTER	06/12/2023	106 017,39
N 13708	SIPHIWE STARS (PTY) LTD	19/12/2023	29 835,20
N 13709	SAIBA	07/12/2023	4 673,92
N 13713	PIET VILJOEN MOTORS	11/12/2023	18 665,00
N 13714	MASILAKHE (PTY) LTD/OUTDOOR ACTIVITIES	12/12/2023	28 190,00
N 13715	STIPENDS	12/12/2023	6 750,00
N 13716	STIPENDS	12/12/2023	6 750,00
N 13717	STIPENDS	12/12/2023	5 250,00
N 13718	STIPENDS	12/12/2023	5 250,00
N 13719	STIPENDS	12/12/2023	7 500,00
N 13720	STIPENDS	12/12/2023	7 500,00
N 13721	STIPENDS	12/12/2023	7 500,00
N 13722	STIPENDS	12/12/2023	6 750,00
N 13723	STIPENDS	12/12/2023	7 500,00
N 13724	STIPENDS	12/12/2023	6 000,00
N 13725	STIPENDS	12/12/2023	7 500,00
N 13729	GREYSHELL	13/12/2023	14 200,00
N 13730	AUDIT COMMITTEE	14/12/2023	12 552,32
N 13731	AUDIT COMMITTEE	14/12/2023	11 334,79

N 13732	AUDIT COMMITTEE	14/12/2023	7 000,00
N 13733	ESKOM SMALL & FBS	14/12/2023	3 399,29
N 13733	ESKOM SMALL & FBS	14/12/2023	45,52
N 13733	ESKOM SMALL & FBS	14/12/2023	3 378,94
N 13734	ESKOM SMALL & FBS	14/12/2023	119 045,29
N 13735	ESKOM SMALL & FBS	14/12/2023	17 681,42
N 13736	PRODIBA (PTY) LTD	14/12/2023	2 686,00
N 13737	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	9 432,00
N 13737	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	80 742,49
N 13738	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	2 664,00
N 13738	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	16 575,13
N 13739	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	3 384,00
N 13739	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	46 810,89
N 13740	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	3 312,00
N 13740	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	51 890,87
N 13741	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	936,00
N 13741	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	7 236,55
N 13742	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	2 664,00
N 13742	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	17 031,98
N 13743	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	16 128,00
N 13743	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	145 376,62
N 13744	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	3 240,00
N 13744	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	22 386,47
N 13745	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	792,00
N 13745	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	4 400,51
N 13746	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	10 656,00
N 13746	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	144 776,22
N 13747	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	2 304,00
N 13747	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	14 378,87
N 13748	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	1 296,00
N 13748	Betaalmeester-generaal T/A Dept of Roads & Transpor	14/12/2023	8 295,46
N 13749	R-DATA	14/12/2023	44 816,91
N 13751	PRODIBA (PTY) LTD	14/12/2023	2 212,00
N 13752	PRODIBA (PTY) LTD	14/12/2023	3 713,00
N 13753	ESKOM SMALL & FBS	14/12/2023	176,47
N 13753	ESKOM SMALL & FBS	14/12/2023	2 752,20
N 13753	ESKOM SMALL & FBS	14/12/2023	0,00
N 13753	ESKOM SMALL & FBS	14/12/2023	9 606,46
N 13754	ESKOM SMALL & FBS	18/12/2023	1 546,89
N 13754	ESKOM SMALL & FBS	18/12/2023	9 346,44
N 13754	ESKOM SMALL & FBS	18/12/2023	46 685,14
N 13754	ESKOM SMALL & FBS	18/12/2023	61 824,89
N 13755	ESKOM SMALL & FBS	14/12/2023	210,46
N 13755	ESKOM SMALL & FBS	14/12/2023	15 951,75
N 13756	ESKOM SMALL & FBS	14/12/2023	2 610,19
N 13756	ESKOM SMALL & FBS	14/12/2023	6 273,56
N 13756	ESKOM SMALL & FBS	14/12/2023	374,96
N 13756	ESKOM SMALL & FBS	14/12/2023	22 849,25
N 13756	ESKOM SMALL & FBS	14/12/2023	29 454,19
N 13757	ESKOM SMALL & FBS	14/12/2023	28 384,98
N 13758	ESKOM SMALL & FBS	14/12/2023	6 384,59
N 13758	ESKOM SMALL & FBS	14/12/2023	17 178,99
N 13758	ESKOM SMALL & FBS	14/12/2023	9 745,22
N 13758	ESKOM SMALL & FBS	14/12/2023	22 902,68
N 13759	AUDIT COMMITTEE	14/12/2023	5 312,50
N 13765	PRODIBA (PTY) LTD	18/12/2023	2 528,00
N 13766	SAICA	18/12/2023	7 372,48
N 13771	MASILAKHE (PTY) LTD/OUTDOOR ACTIVITIES	19/12/2023	29 031,60
N 13772	TYREMART GRAAFF-REINET	19/12/2023	11 095,65
N 13773	SERVIPIX 72 CC	19/12/2023	18 421,00
N 13774	ODITEUR-GENERAAL	20/12/2023	22 595,45
N 13775	ODITEUR-GENERAAL	20/12/2023	2 227 638,38
N 13776	PIET VILJOEN MOTORS	20/12/2023	23 734,00

N 13778	TYREMART GRAAFF-REINET	21/12/2023	18 747,83
N 13779	PIET VILJOEN MOTORS	21/12/2023	15 565,22
N 13780	SUPA QUICK	21/12/2023	3 270,00
N 13781	SERVIPIX 72 CC	21/12/2023	25 412,17
N 13782	SUPA QUICK	21/12/2023	2 203,50
N 13783	SUPA QUICK	21/12/2023	3 269,57
N 13785	PIET VILJOEN MOTORS	22/12/2023	11 450,00
P 11798	SUPA QUICK	01/12/2023	1 635,00
P 11799	CHRISTYS SERVICES AND PRODUCTS	04/12/2023	300,00
P 11800	TYREMART GRAAFF-REINET	04/12/2023	139,14
P 11803	CHRISTYS SERVICES AND PRODUCTS	04/12/2023	350,00
P 11804	PREMIER HOTEL ICC	05/12/2023	1 478,26
P 11805	SUPA QUICK	05/12/2023	1 197,87
P 11811	GRAAFF-REINET ADVERTISER (PTY)	06/12/2023	1 645,09
P 11812	SPANDAU SPAR	07/12/2023	208,68
P 11813	SUPA QUICK	22/12/2023	1 572,75
P 11814	THE HAMPTON / ORYNX INVESTMENTS	12/12/2023	1 173,91
P 11818	GRAAFF-REINET ADVERTISER (PTY)	13/12/2023	1 739,13
P 11819	PIET VILJOEN MOTORS	13/12/2023	1 667,50
P 11820	N9 SPARES	13/12/2023	1 059,91
P 11821	TYRE SERVICES GRAAFF-REINET (PTY) LTD	13/12/2023	1 478,26
P 11822	CAMDEBOO MUNISIPALITEIT	13/12/2023	363,00
P 11824	STRATFORDS GUEST HOUSE	14/12/2023	1 204,35
P 11827	AUDIT COMMITTEE	14/12/2023	1 862,00
P 11828	ANGEL'S TINTING SERVICES	14/12/2023	1 450,00
P 11829	Betaalmeester generaal T/A Dept of Roads & Transpor	14/12/2023	216,00
P 11829	Betaalmeester generaal T/A Dept of Roads & Transpor	14/12/2023	1 522,81
P 11830	Betaalmeester generaal T/A Dept of Roads & Transpor	14/12/2023	432,00
P 11830	Betaalmeester generaal T/A Dept of Roads & Transpor	14/12/2023	1 342,03
P 11831	PIET VILJOEN MOTORS	14/12/2023	129,97
P 11839	PIET VILJOEN MOTORS	19/12/2023	1 500,00
P 11840	ZAAYMANS GARAGE	19/12/2023	330,50
P 11842	XIPE TOTEC TECHNOLOGIES CC T/A	20/12/2023	1 676,35
P 11843	SUPA QUICK	21/12/2023	1 635,00
R 283	VOLTEX	13/12/2023	111 335,09
R 299	ACTOM	06/12/2023	63 897,00
R 301	SERVIPIX 72 CC	20/12/2023	138 346,00
S 9572	SUBSISTENCE & TRAVELLING	13/12/2023	322,00
S 9583	SUBSISTENCE & TRAVELLING	05/12/2023	1 727,00
S 9583	SUBSISTENCE & TRAVELLING	05/12/2023	1 500,00
S 9584	SUBSISTENCE & TRAVELLING	05/12/2023	161,00
S 9585	SUBSISTENCE & TRAVELLING	05/12/2023	483,00
S 9586	SUBSISTENCE & TRAVELLING	05/12/2023	2 644,08
S 9587	SUBSISTENCE & TRAVELLING	05/12/2023	4 414,36
S 9588	SUBSISTENCE & TRAVELLING	05/12/2023	1 113,60
S 9591	SUBSISTENCE & TRAVELLING	05/12/2023	5 548,50
S 9594	SUBSISTENCE & TRAVELLING	06/12/2023	1 727,00
S 9595	SUBSISTENCE & TRAVELLING	06/12/2023	750,00
S 9595	SUBSISTENCE & TRAVELLING	06/12/2023	4 850,80
S 9597	SUBSISTENCE & TRAVELLING	06/12/2023	2 745,70
S 9600	SUBSISTENCE & TRAVELLING	06/12/2023	1 127,00
S 9601	SUBSISTENCE & TRAVELLING	06/12/2023	3 659,40
S 9602	SUBSISTENCE & TRAVELLING	06/12/2023	3 693,60
S 9603	SUBSISTENCE & TRAVELLING	06/12/2023	822,42
S 9604	SUBSISTENCE & TRAVELLING	06/12/2023	1 727,00
S 9605	SUBSISTENCE & TRAVELLING	06/12/2023	5 356,53
S 9606	SUBSISTENCE & TRAVELLING	07/12/2023	2 254,00
S 9607	SUBSISTENCE & TRAVELLING	07/12/2023	322,00
S 9611	SUBSISTENCE & TRAVELLING	07/12/2023	2 127,96
S 9611	SUBSISTENCE & TRAVELLING	07/12/2023	322,00
S 9612	SUBSISTENCE & TRAVELLING	12/12/2023	161,00
S 9612	SUBSISTENCE & TRAVELLING	12/12/2023	1 125,31
S 9615	SUBSISTENCE & TRAVELLING	13/12/2023	3 581,56

S 9616	SUBSISTENCE & TRAVELLING	13/12/2023	161,00
S 9617	SUBSISTENCE & TRAVELLING	13/12/2023	805,00
S 9618	SUBSISTENCE & TRAVELLING	13/12/2023	5 869,36
S 9619	SUBSISTENCE & TRAVELLING	13/12/2023	2 530,98
S 9620	SUBSISTENCE & TRAVELLING	18/12/2023	1 449,00
S 9621	SUBSISTENCE & TRAVELLING	18/12/2023	1 449,00
S 9622	SUBSISTENCE & TRAVELLING	18/12/2023	1 072,00
S 9623	SUBSISTENCE & TRAVELLING	20/12/2023	14 250,00
S 9623	SUBSISTENCE & TRAVELLING	20/12/2023	3 059,00
S 9624	SUBSISTENCE & TRAVELLING	20/12/2023	733,22
S 9625	SUBSISTENCE & TRAVELLING	20/12/2023	1 602,90
S 9626	SUBSISTENCE & TRAVELLING	20/12/2023	1 422,06
S 9627	SUBSISTENCE & TRAVELLING	20/12/2023	986,40
S 9628	SUBSISTENCE & TRAVELLING	20/12/2023	2 695,08
S 9631	SUBSISTENCE & TRAVELLING	20/12/2023	517,70
S 9632	SUBSISTENCE & TRAVELLING	20/12/2023	790,32
T 318	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	45 711,98
T 319	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	21 452,35
T 320	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	4 500,00
T 321	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	7 500,00
T 322	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	76 559,20
T 323	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	37 800,00
T 324	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	33 600,00
T 325	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	22 895,60
T 326	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	8 500,00
T 327	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	284 265,83
T 328	POWER VACUUM AND HIGH PRESSURE CLEANING SERVICES	12/12/2023	320 394,83
T 329	CJ BOUWER ATTORNEYS	12/12/2023	9 594,53
T 330	CJ BOUWER ATTORNEYS	12/12/2023	5 612,47
T 331	CJ BOUWER ATTORNEYS	12/12/2023	2 406,57
T 332	CJ BOUWER ATTORNEYS	12/12/2023	2 378,00
T 334	ABAPHUMELEI TRADIING T/A POLLUTION CONTROL SERVICE	12/12/2023	1 174 173,92
T 334	ABAPHUMELEI TRADIING T/A POLLUTION CONTROL SERVICE	12/12/2023	373 565,21
T 335	MANDY MILLER ATTORNEYS INC	12/12/2023	11 459,91
T 335	MANDY MILLER ATTORNEYS INC	12/12/2023	6 740,00
T 347	CJ BOUWER ATTORNEYS	13/12/2023	15 558,81
T 348	CJ BOUWER ATTORNEYS	13/12/2023	5 751,00
T 349	CJ BOUWER ATTORNEYS	13/12/2023	1 278,97
T 350	JOUBERT GALPIN & SEARLE INC.	13/12/2023	16 125,00
T 351	PREMIER PIPE SUPPLY	20/12/2023	567 685,00
T 352	PREMIER PIPE SUPPLY	20/12/2023	562 275,00
GRAND TOTAL			13 666 065,76

DEVIATIONS FROM 01 DECEMBER 2023 TO 31 DECEMBER 2023

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 539 255,22

Applicable paragraph in SCM	REASON FOR DEVIATION	SUPPLIER	AMOUNT	ORDER DATE	DESCRIPTION OF GOODS/SERVICES	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Bhebers Naude Local Municipality SCM Policy	LITHOTECH SALES PORT ELIZABETH	R18 400,00	05/12/2023	Lithotech is the sole supplier for printing and supply of Section 56 Summons Books. D/1438	TRAFFIC SERVICE	29/11/2023	MS. ZV KALI
36(1)(a)(i)	Sole provider of goods and or services/Agents/Limited suppliers within area	FARAD ENGINEER PTY LTD	R116 638,80	05/12/2023	Sole supplier of Ripple Control Equipment, supporting letter attached. D/1439	ENGINEERING & PLANNING (ELECTRICAL SERVICE)	27/11/2023	DR. EM RANKWANA
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	DATACENTRIX	R38 870,01	05/12/2023	Server hard drive containing crucial data and urgent replacement of device is necessary to prevent data loss. The system is outdated and original equipment manufacturer no longer in SA. Compatible hard drives sourced from local agent. D/1437	FINANCE DEPARTMENT	29/11/2023	M.S. ZV KALI
	Any contract relating to the publication of notices and advertisements by Municipality							
		WORLD FOCUS	R80 500,00	14/12/2023	Quotations were requested and only two (2) quotes were received and from the 2 quotations received, 1 was disqualified for non-compliance. D/1442	COMMUNITY SERVICES	06/12/2023	GW. HERMANUS
		WORLD FOCUS	R74 750,00	14/12/2023	Quotations were requested and only two (2) quotes were received and from the 2 quotations received, 1 was disqualified for non-compliance.	COMMUNITY SERVICES	06/12/2023	GW. HERMANUS
		SERVIPIX 72CC	R197 041,00	20/12/2023	Formal written quotation were advertised and less than 3 quotations were received. D/1448	STORES / SCM		
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations.	CAZ GARAGE	R13 055,41	07/12/2023	Quotations were requested from three (3) services providers Gressemonkeys, Tractors as well Caz Garage and only Caz Garage responded. The generator urgently requires a services due to the unforeseen loadshedding stages which could result in a breakdown if not serviced immediately. D/1440	FINANCE DEPARTMENT	05/12/2023	GW. HERMANUS

ANNEXURE C

6.7.2.3	Q	Benjie Arends	arendsj@balm.gov.za	0496075700	0825534009	Depline Thome	thomed@balm.gov.za	0498075700	0760768838	5th working day after month end	8th Working Day after month end	Yes
6.7.3		Benjie Arends	arendsj@balm.gov.za	0496075700	0825534009	Depline Thome	thomed@balm.gov.za	0498075700	0760768838	5th working day after month end	8th Working Day after month end	
6.7.4		Benjie Arends	arendsj@balm.gov.za	0496075700	0825534009	Depline Thome	thomed@balm.gov.za	0498075700	0760768838	5th working day after month end	8th Working Day after month end	
6.7.5		Simthembile Mibonye	mibonyes@balm.gov.za	0496075700	0767049933	Laciso Maya	mayal@balm.gov.za	0498075700	0713410090	5th working day after month end	8th Working Day after month end	

* 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 areas as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?

- 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?

- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?

- Has the municipality's 2023/24, 2024/25 and 2025/26 tabular and adopted capital budgets and MRMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?

Item	Category	Responsible Party	Contact	Phone	Start Date	End Date	Frequency	Notes
6.8	Municipality's Compliance of the revenue base –							
6.8.1	- Has the municipality demonstrated through the National Treasury property re-use 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 and submitted the input data to connect the various identified?	Delphine Thorne	delphine.thorne@mva.gov.za	0498075700	0760732311	0760732311	A	Yes
6.8.2	- Has the municipality demonstrated 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. 99, 98, 107 and 108) to the upload portal on: https://mva.gov.za/portal/submit-reconciliation ?	Delphine Thorne	delphine.thorne@mva.gov.za	0498075700	0760732311	0760732311	A	Yes
6.8	Monthly report on implementation –							
6.8.1	- MFMA section 71 reporting – Has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Dr Edward Baskwana	edward.baskwana@mva.gov.za	0498075700	0760732311	0760732311	M	Yes
6.8.2	- If progress is slow in terms of paragraph 6.8.3, is the active intervention evident from the narratives supporting the municipality's monthly MTRC section 71 reporting and recorded on the financial system as per the MTRC data string?	Dr Edward Baskwana	edward.baskwana@mva.gov.za	0498075700	0760732311	0760732311	M	Yes
6.8.3	- Municipality with financial recovery plan (FRP) – If the municipality has an FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?							
6.8.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress reports to the Provincial Executive, has the municipality also submitted such FRP progress reports to the National Treasury? Municipal Financial Recovery Service (MFRS) timeliness?							
6.10*	Provincial Treasury certificate of municipal compliance – Is terms of section 56(7) of the MFMA with effect from 02 April 2023, a delinquent municipality may not benefit from Municipal Debt Relief, unless:							
6.10.1	- has the relevant Provincial Treasury monthly monitored the municipality's compliance in terms of these conditions?							
6.10.2	- has the relevant Head of the relevant Provincial Treasury 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)?							
6.10.3	- has the Provincial Treasury failed to notify 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?							
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	Dr Edward Baskwana	edward.baskwana@mva.gov.za	0498075700	0760732311	0760732311	M	Yes
6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):							
6.12.1	- has the municipality appointed 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?	Jimmy Joubert	Jimmy.Joubert@mva.gov.za	0498075700	0629072484	0629072484	M	Yes
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (provided per paragraph 6.11.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue to the sub-account for any other purpose?	Jimmy Joubert	Jimmy.Joubert@mva.gov.za	0498075700	0629072484	0629072484	M	Yes
6.13	Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provided treasury aligning to its MFMA 5.7.1 statement collected revenue.	Jimmy Joubert	Jimmy.Joubert@mva.gov.za	0498075700	0629072484	0629072484	M	Yes
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt waiting 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)?	Gerard Mays	gerard.mays@mva.gov.za	0498075700	0711410047	0711410047	M	Yes
6.14	MFMA License - has the municipality during the month (failed to comply with any condition of the Municipal Debt Relief)?	Dr Edward Baskwana	edward.baskwana@mva.gov.za	0498075700	0760732311	0760732311	M	Yes

Item	Category	Responsible Party	Contact	Phone	Start Date	End Date	Frequency	Notes
6.14	MFMA License - has the municipality during the month (failed to comply with any condition of the Municipal Debt Relief)?	Dr Edward Baskwana	edward.baskwana@mva.gov.za	0498075700	0760732311	0760732311	M	Yes
<p>If there is to be non-compliance from the municipality, it will be dealt with as follows:</p> <p>To be reported to MAVCO and remedial action and way forward to be addressed.</p> <p>The Municipality to consult with Provincial Treasury on remedial action and confirmation of commitment.</p> <p>Notice of non-compliance to be tabled at the next Council meeting.</p> <p>Remedial action taken (progress) to be reported to and</p> <p>Council resolution to affirm commitment to conditions.</p>								
<p>Non-Compliance</p>								<p>Date of meeting</p> <p>Within 7 days</p> <p>Within 14 days</p> <p>Within 30 days</p>

ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Service charges	218 157	248 196	248 196	16 869	147 028	114 381	32 647	29%	248 196
Investment revenue	646	-	-	-	-	-	-	-	-
	646	616	616	40	645	308	337	109%	616
Other own revenue	156 758	159 281	159 281	40 418	121 275	79 640	41 635	52%	-
Total Revenue (excluding capital transfers and contributions)	376 208	453 136	453 136	57 330	316 628	216 851	99 777	46%	453 136
Employee costs	165 857	184 072	184 072	15 096	92 016	92 036	(20)		184 072
Remuneration of Councillors	9 416	9 276	9 276	803	5 179	4 638	541		9 276
	66 714	65 308	65 308	5 064	30 376	32 654	(2 279)		65 308
Interest	57 371	10 452	10 452	6 240	25 970	5 226	20 744		10 452
Inventory consumed and bulk purchases	116 624	136 396	136 346	8 731	61 018	68 186	(7 168)		136 346
	22	150	150	120	120	75	45	60%	150
Other expenditure	201 118	148 643	148 693	10 564	57 932	78 819	(20 887)	-26%	148 693
Total Expenditure	617 122	554 298	554 298	46 618	272 610	281 633	(9 023)	-3%	554 298
Surplus/(Deficit)	(240 914)	(101 162)	(101 162)	10 713	44 018	(64 782)	108 800	-168%	(101 162)
Transfers and subsidies - capital (monetary)	72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	-12%	74 871
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)	104 299	-381%	(26 291)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)	104 299	-381%	(26 291)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	74 050	3 386	32 314	37 025	(4 711)	-13%	74 050
Capital transfers recognised	-	70 164	70 164	2 351	29 203	35 082	(5 879)	-17%	70 164
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 637	1 036	3 019	1 818	1 201	66%	3 637
Total sources of capital funds	-	73 800	73 800	3 386	32 222	36 900	(4 678)	-13%	73 800
Financial position									
Total current assets	(16 693)	49 525	49 525		180 473				49 525
Total non current assets	1 114 661	1 114 966	1 114 966		1 117 884				1 114 966
Total current liabilities	583 893	523 463	523 463		683 013				523 463
Total non current liabilities	85 431	73 623	73 623		77 414				73 623
Community wealth/Equity	586 572	567 406	567 406		460 977				567 406
Cash flows									
Net cash from (used) operating	120 073	59 237	57 621	37 428	136 161	47 272	(88 890)	-188%	57 621
Net cash from (used) investing	(14 429)	(73 800)	-	960	6 176	-	(6 176)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	12 205	(39 034)	(39 034)	5 617	8 026	(9 628)	(17 653)	183%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	45 750	11 873	11 273	18 293	18 490	9 599	122 417	73 689	311 386
Creditors Age Analysis									
Total Creditors	19 729	(14 906)	22 427	3 932	18 237	27 278	61 561	451 430	589 689

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		154 339	142 983	142 983	37 829	150 150	73 740	76 410	104%	142 983
Executive and council		10	162	162	-	8	81	(73)	-90%	162
Finance and administration		154 329	142 821	142 821	37 829	150 142	73 659	76 483	104%	142 821
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6 929	10 341	10 341	141	576	5 171	(4 595)	-89%	10 341
Community and social services		2 457	2 456	2 456	13	89	1 228	(1 139)	-93%	2 456
Sport and recreation		68	63	63	4	32	31	1	4%	63
Public safety		4 405	5 802	5 802	123	454	2 901	(2 447)	-84%	5 802
Housing		-	-	-	-	-	-	-		-
Health		-	2 020	2 020	-	-	1 010	(1 010)	-100%	2 020
Economic and environmental services		38 246	34 361	34 361	3 541	14 633	17 180	(2 547)	-15%	34 361
Planning and development		4 000	2 513	2 513	240	1 451	1 257	194	15%	2 513
Road transport		34 246	31 847	31 847	3 302	13 182	15 924	(2 741)	-17%	31 847
Environmental protection		-	-	-	-	-	-	-		-
Trading services		291 679	340 267	340 267	19 303	184 166	158 168	25 998	16%	340 267
Energy sources		117 736	141 424	141 424	7 835	66 380	65 206	1 175	2%	141 424
Water management		96 525	99 415	99 415	5 148	55 040	46 083	8 956	19%	99 415
Waste water management		42 954	70 303	70 303	3 884	40 842	34 501	6 342	18%	70 303
Waste management		34 463	29 126	29 126	2 435	21 903	12 379	9 525	77%	29 126
Other	4	334	55	55	-	37	28	9	33%	55
Total Revenue - Functional	2	491 526	528 007	528 007	60 814	349 562	254 287	95 275	37%	528 007
Expenditure - Functional										
Governance and administration		182 248	148 512	148 512	19 241	95 137	74 256	20 881	28%	148 512
Executive and council		33 397	30 791	30 781	2 212	14 839	15 392	(553)	-4%	30 781
Finance and administration		147 682	116 291	116 301	16 915	79 714	58 149	21 565	37%	116 301
Internal audit		1 168	1 431	1 431	114	583	715	(132)	-18%	1 431
Community and public safety		37 926	42 570	42 600	2 723	16 663	21 297	(4 634)	-22%	42 600
Community and social services		4 980	7 211	7 241	590	3 509	3 618	(108)	-3%	7 241
Sport and recreation		20 865	22 111	22 111	1 226	7 363	11 055	(3 693)	-33%	22 111
Public safety		9 214	9 451	9 451	787	4 818	4 725	93	2%	9 451
Housing		141	262	262	-	-	131	(131)	-100%	262
Health		2 726	3 535	3 535	121	973	1 768	(795)	-45%	3 535
Economic and environmental services		52 332	56 524	56 524	3 625	23 540	28 262	(4 722)	-17%	56 524
Planning and development		24 623	21 718	21 768	1 539	10 057	10 872	(815)	-7%	21 768
Road transport		27 708	34 806	34 756	2 086	13 483	17 390	(3 907)	-22%	34 756
Environmental protection		-	-	-	-	-	-	-		-
Trading services		342 395	304 452	304 452	20 814	136 383	156 710	(20 327)	-13%	304 452
Energy sources		137 246	167 735	167 735	10 838	72 803	85 703	(12 900)	-15%	167 735
Water management		91 943	68 905	68 905	4 816	30 780	35 472	(4 692)	-13%	68 905
Waste water management		64 150	44 781	44 781	3 550	23 372	22 607	765	3%	44 781
Waste management		49 056	23 031	23 031	1 609	9 427	12 928	(3 501)	-27%	23 031
Other		2 222	2 241	2 211	215	888	1 108	(220)	-20%	2 211
Total Expenditure - Functional	3	617 122	554 298	554 298	46 618	272 610	281 633	(9 023)	-3%	554 298
Surplus/ (Deficit) for the year		(125 596)	(26 291)	(26 291)	14 196	76 952	(27 347)	104 299	-381%	(26 291)

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - COUNCIL (10: IE)		10	162	162	-	8	81	(73)	-90,1%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		217	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		9 468	6 228	6 228	74	222	3 114	(2 891)	-92,9%	6 228
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		36 093	33 723	33 723	2 568	22 474	14 677	7 797	53,1%	33 723
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		6 303	11 410	11 410	(183)	1 884	5 705	(3 821)	-67,0%	11 410
Vote 6 - FINANCIAL SERVICES (16: IE)		147 219	138 955	138 955	37 542	148 738	71 726	77 012	107,4%	138 955
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		174 481	196 107	196 107	12 978	109 856	93 779	16 077	17,1%	196 107
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		117 736	141 424	141 424	7 835	66 380	65 206	1 175	1,8%	141 424
Total Revenue by Vote	2	491 527	528 008	528 008	60 814	349 563	254 288	95 275	37,5%	528 008
Expenditure by Vote										
Vote 1 - COUNCIL (10: IE)		12 826	11 887	11 899	964	6 227	5 946	281	4,7%	11 899
Vote 2 - MUNICIPAL MANAGER (11: IE)		20 698	22 443	22 443	1 796	11 033	11 222	(189)	-1,7%	22 443
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 313	42 193	42 181	3 176	20 499	21 094	(595)	-2,8%	42 181
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		76 687	53 243	53 243	3 243	19 012	28 034	(9 021)	-32,2%	53 243
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 267	16 953	16 953	1 270	8 118	8 476	(358)	-4,2%	16 953
Vote 6 - FINANCIAL SERVICES (16: IE)		114 078	77 370	77 370	14 119	62 021	38 685	23 336	60,3%	77 370
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		200 007	162 475	162 475	11 211	72 897	82 474	(9 576)	-11,6%	162 475
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		137 246	167 735	167 735	10 838	72 803	85 703	(12 900)	-15,1%	167 735
Total Expenditure by Vote	2	617 122	554 298	554 298	46 618	272 610	281 633	(9 023)	-3,2%	554 298
Surplus/ (Deficit) for the year	2	(125 595)	(26 290)	(26 290)	14 196	76 953	(27 346)	104 299	-381,4%	(26 290)

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		117 665	141 120	141 120	7 835	66 545	65 054	1 491	2%	141 120
Service charges - Water		40 609	40 832	40 832	4 438	27 596	17 358	10 238	59%	40 832
Service charges - Waste Water Management		33 259	59 557	59 557	2 778	34 524	29 128	5 396	19%	59 557
Service charges - Waste management		26 624	6 686	6 686	1 818	18 363	2 842	15 521	546%	6 686
Sale of Goods and Rendering of Services		1 133	2 819	2 819	31	428	1 409	(982)	-70%	2 819
Agency services		1 857	6 134	6 134	(234)	1 447	3 067	(1 620)	-53%	6 134
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8 533	4 481	4 481	1 114	6 529	2 240	4 289	191%	4 481
Interest from Current and Non Current Assets		646	616	616	40	645	308	-	-	616
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 217	3 727	3 727	152	550	1 864	(1 314)	-71%	3 727
Licence and permits		895	1 144	1 144	50	410	572	(162)	-28%	1 144
Operational Revenue		7 971	8 557	8 557	32	16 828	4 278	12 550	293%	8 557
Non-Exchange Revenue										
Property rates		-	45 043	45 043	3	47 680	22 522	25 158	112%	45 043
Surcharges and Taxes		14 638	4 176	4 176	636	5 650	2 088	3 562	-	4 176
Fines, penalties and forfeits		534	720	720	1	27	360	(333)	-	720
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		117 261	125 659	125 659	38 387	88 165	62 830	25 336	-	125 659
Interest		2 366	1 865	1 865	250	1 242	932	309	-	1 865
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		376 208	453 136	453 136	57 330	316 628	216 851	99 777	46%	453 136
Expenditure By Type										
Employee related costs		165 857	184 072	184 072	15 096	92 016	92 036	(20)	0%	184 072
Remuneration of councillors		9 416	9 276	9 276	803	5 179	4 638	541	12%	9 276
Bulk purchases - electricity		112 711	130 815	130 815	8 595	59 269	65 407	(6 139)	-	130 815
Inventory consumed		3 913	5 582	5 532	136	1 749	2 778	(1 029)	-	5 532
Debt impairment		-	8 969	8 969	-	-	8 969	(8 969)	-100%	8 969
Depreciation and amortisation		66 714	65 308	65 308	5 064	30 376	32 654	(2 279)	-7%	65 308
Interest		57 371	10 452	10 452	6 240	25 970	5 226	20 744	397%	10 452
Contracted services		28 802	19 285	19 327	621	6 182	9 658	(3 476)	-36%	19 327
Transfers and subsidies		22	150	150	120	120	75	45	60%	150
Irrecoverable debts written off		85 275	4 829	4 829	-	-	2 415	(2 415)	-	4 829
Operational costs		87 041	115 560	115 569	9 943	51 750	57 778	(6 028)	-10%	115 569
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		617 122	554 298	554 298	46 618	272 610	281 633	(9 023)	-3%	554 298
Surplus/(Deficit)		(240 914)	(101 162)	(101 162)	10 713	44 018	(64 782)	108 800	(0)	(101 162)
Transfers and subsidies - capital (monetary allocations)		72 996	74 871	74 871	3 484	32 934	37 436	(4 501)	(0)	74 871
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)			(26 291)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)			(26 291)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)			(26 291)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(167 918)	(26 291)	(26 291)	14 196	76 952	(27 347)			(26 291)

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Trade and other receivables		12 205	(39 034)	(39 034)	8 026	(39 034)
Trade and other receivables from exchange transactions		(192)	8 952	8 952	51 760	8 952
Receivables from non-exchange transactions		(622)	26 396	26 396	51 565	26 396
Current portion of non-current receivables		-	-	-	-	-
Inventory		4 955	4 589	4 589	9 264	4 589
VAT		(33 569)	48 156	48 156	61 166	48 156
Other current assets		529	467	467	(1 308)	467
Total current assets		(16 693)	49 525	49 525	180 473	49 525
Non current assets						
Investments		-	-	-	-	-
Investment property		27 659	26 124	26 124	25 353	26 124
Property, plant and equipment		1 083 454	1 077 744	1 077 744	1 080 993	1 077 744
Biological assets		-	-	-	-	-
Long and non-current resources		-	-	-	-	-
Heritage assets		11 098	11 098	11 098	11 098	11 098
Intangible assets		0	0	0	0	0
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		(1 576)	-	-	-	-
Other non-current assets		(5 974)	-	-	440	-
Total non current assets		1 114 661	1 114 966	1 114 966	1 117 884	1 114 966
TOTAL ASSETS		1 097 968	1 164 491	1 164 491	1 298 357	1 164 491
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Trade and other payables		-	-	-	-	-
Consumer deposits		3 905	3 820	3 820	3 939	3 820
Trade and other payables from exchange transactions		632 054	481 704	481 704	624 258	481 704
Trade and other payables from non-exchange transactions		-	-	-	13 269	-
Provision		11 380	12 279	12 279	13 225	12 279
VAT		(63 445)	25 661	25 661	28 323	25 661
Other current liabilities		-	-	-	-	-
Total current liabilities		583 893	523 463	523 463	683 013	523 463
Non current liabilities						
Financial liabilities		10 969	7 608	7 608	7 755	7 608
Provision		74 462	66 015	66 015	69 659	66 015
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		85 431	73 623	73 623	77 414	73 623
TOTAL LIABILITIES		669 324	597 086	597 086	760 427	597 086
NET ASSETS	2	428 644	567 405	567 405	537 929	567 405
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		573 530	554 364	554 364	447 936	554 364
Reserves and funds		13 042	13 042	13 042	13 042	13 042
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	586 572	567 406	567 406	460 977	567 406

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		20 090	49 500	-	1 378	20 149	-	20 149	#DIV/0!	-
Service charges		133 234	307 044	-	4 107	20 453	-	20 453	#DIV/0!	-
Other revenue		19 736	25 830	526 615	1 134	26 228	281 769	(255 541)	-91%	526 615
Transfers and Subsidies - Operational		102 998	69 370	-	50 408	180 939	-	180 939	#DIV/0!	-
Transfers and Subsidies - Capital		104 449	74 871	-	11 469	34 545	-	34 545	#DIV/0!	-
Interest		329	616	616	16	243	308	(65)	-21%	616
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(260 764)	(467 994)	(469 610)	(31 083)	(146 397)	(234 805)	(88 409)	38%	(469 610)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120 073	59 237	57 621	37 428	136 161	47 272	(88 890)	-188%	57 621
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(14 429)	(73 800)	-	960	6 176	-	(6 176)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 429)	(73 800)	-	960	6 176	-	(6 176)	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		105 644	(14 563)	57 621	38 388	142 337	47 272			57 621
Cash/cash equivalents at beginning:		(93 439)	(24 471)	(96 655)	(32 772)	(134 311)	(96 655)			(134 311)
Cash/cash equivalents at month/year end:		12 205	(39 034)	(39 034)	5 617	8 026	(9 628)			-