

Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

MAY 2024

INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 May 2024 and ending 31 May 2024.

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

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

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 – MAY 2024

Choose name from list - Table C1 Monthly Budget Statement Summary - M11 May

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	42 323	45 043	51 761	(1 749)	45 965	41 290	4 676	11%	51 761
Service charges	218 157	248 196	311 209	23 839	264 803	225 893	38 910	17%	311 209
Investment revenue	646	-	-	-	-	-	-		-
Transfers and subsidies - Operational	646	616	1 196	58	1 030	565	466	82%	1 196
Other own revenue	156 758	159 281	169 198	57 166	222 999	146 008	76 991	53%	-
Total Revenue (excluding capital transfers and contributions)	418 531	453 136	533 363	79 313	534 798	413 756	121 042	29%	533 363
Employee costs	165 857	184 072	191 893	14 262	162 572	168 732	(6 161)		191 893
Remuneration of Councillors	9 416	9 276	10 255	804	9 198	8 503	695		10 255
Depreciation and amortisation	66 714	65 308	65 308	5 089	55 754	59 866	(4 112)		65 308
Interest	57 371	10 452	72 387	8 500	48 044	9 581	38 463		72 387
Inventory consumed and bulk purchases	116 624	136 396	137 860	10 348	112 421	125 030	(12 609)		137 910
Transfers and subsidies	22	150	150	-	120	138	(18)	-13%	150
Other expenditure	201 118	148 643	176 464	12 500	111 004	137 004	(26 000)	-19%	176 414
Total Expenditure	617 122	554 298	654 318	51 503	499 113	508 854	(9 741)	-2%	654 318
Surplus/(Deficit)	(198 591)	(101 162)	(120 954)	27 810	35 684	(95 099)	130 783	-138%	(120 954)
Transfers and subsidies - capital (monetary)	72 996	74 871	75 753	2 166	53 007	68 632	###	-23%	75 753
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)	115 158	-435%	(45 201)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)	115 158	-435%	(45 201)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	76 661	2 197	53 533	67 879	(14 346)	-21%	76 661
Capital transfers recognised	-	70 164	72 735	2 197	50 234	64 317	(14 083)	-22%	72 735
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 707	-	3 086	3 334	(248)	-7%	3 707
Total sources of capital funds	-	73 800	76 441	2 197	53 320	67 650	(14 331)	-21%	76 441
Financial position									
Total current assets	(16 693)	49 525	50 009		218 934				50 009
Total non current assets	1 114 661	1 114 966	1 132 105		1 115 183				1 132 105
Total current liabilities	583 893	523 463	685 709		715 525				685 709
Total non current liabilities	113 684	103 272	108 881		98 166				108 881
Community wealth/Equity	586 572	567 406	415 777		459 988				415 777
Cash flows									
Net cash from (used) operating	120 073	59 237	14 116	(941)	184 752	72 762	(111 990)	-154%	12 519
Net cash from (used) investing	(14 429)	(73 800)	(76 441)	26	8 981	(67 650)	(76 631)	113%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	109 409	(13 639)	(61 330)	-	194 729	6 036	(188 693)	-3126%	13 515
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	24 995	13 115	11 137	10 818	11 037	11 017	172 958	69 363	324 442
Creditors Age Analysis									
Total Creditors	10 700	7 029	17 749	(46 099)	16 311	16 847	81 882	505 102	609 521

1.1 Adjusted budget performance for the period ending 31 May 2024

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 554 298 038	R 654 317 565	R 51 503 077	R 499 113 296	R 508 854 165	R -9 740 869	-2%
REVENUE	R 528 007 435	R 609 116 210	R 81 479 682	R 587 804 968	R 482 387 398	R 105 417 570	22%
SURPLUS (DEFICIT)	R -26 290 603	R -45 201 355	R 29 976 605	R 88 691 672	R -26 466 767	R 115 158 439	-435%

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 81.5 million, with year-to-date revenue amounting to R 587.8 million or 96.50% of the total adjusted revenue budget of R 609.1 million.

The performance of the individual items are as follows:

- iii) **Property rates:** The total adjusted budget amounts to R 51.8 million, while the year-to-date revenue recognized amounts to R 46.0 million or 88.80% of the adjusted budget. Annual debit raising took effect on 01 July 2023.
- iv) **Service charges:** The total adjusted budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 264.8 million or 85.09% of the adjusted 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 adjusted budget amounts to R 0, while the year-to-date receipts were also recorded as R 0.
- vi) **Transfers recognised:** The total adjusted budget amounts to R 123.6 million, while the year-to-date receipts amounts to R 121.4 million or 98.22% of the adjusted budget.
- vii) **Other revenue:** The total adjusted budget amounts to R 14.8 million, while the year-to-date revenue generated amounts to R 21.1 million or 142.57% of the adjusted budget.

1.2.2 Operating Expenditure

Total expenditure for the month amounts to R 51.5 million, while year-to-date expenditure amounts to R 499.1 million or 76.28% of the total adjusted expenditure budget of R 654.3 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 adjusted budget amounts to R 191.9 million, while the expenditure to date amounts to R 162.6 million or 84.73% of the adjusted budget.
- **Remuneration of Councillors:** The total adjusted budget amounts to R 10.3 million, while the expenditure to date amounts to R 9.2 million or 89.32% of the adjusted budget.
- **Debt impairment:** The total adjusted 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 adjusted budget amounts to R 65.3 million, while the year-to-date expenditure amounts to R 55.8 million or 85.45% of the adjusted budget.
- **Bulk purchases:** The total adjusted budget amounts to R 133.1 million, while the year-to-date expenditure amounts to R 109.1 million or 81.97% of the adjusted budget.
- **Other expenditure:** The total adjusted budget amounts to R 134.5 million, while the year-to-date expenditure amounts to R 84.6 million or 62.90% of the adjusted 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 May 2024							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 050 299	R 76 661 299	R 2 196 728	R 53 533 089	R 67 879 427	R -14 346 338	-21%

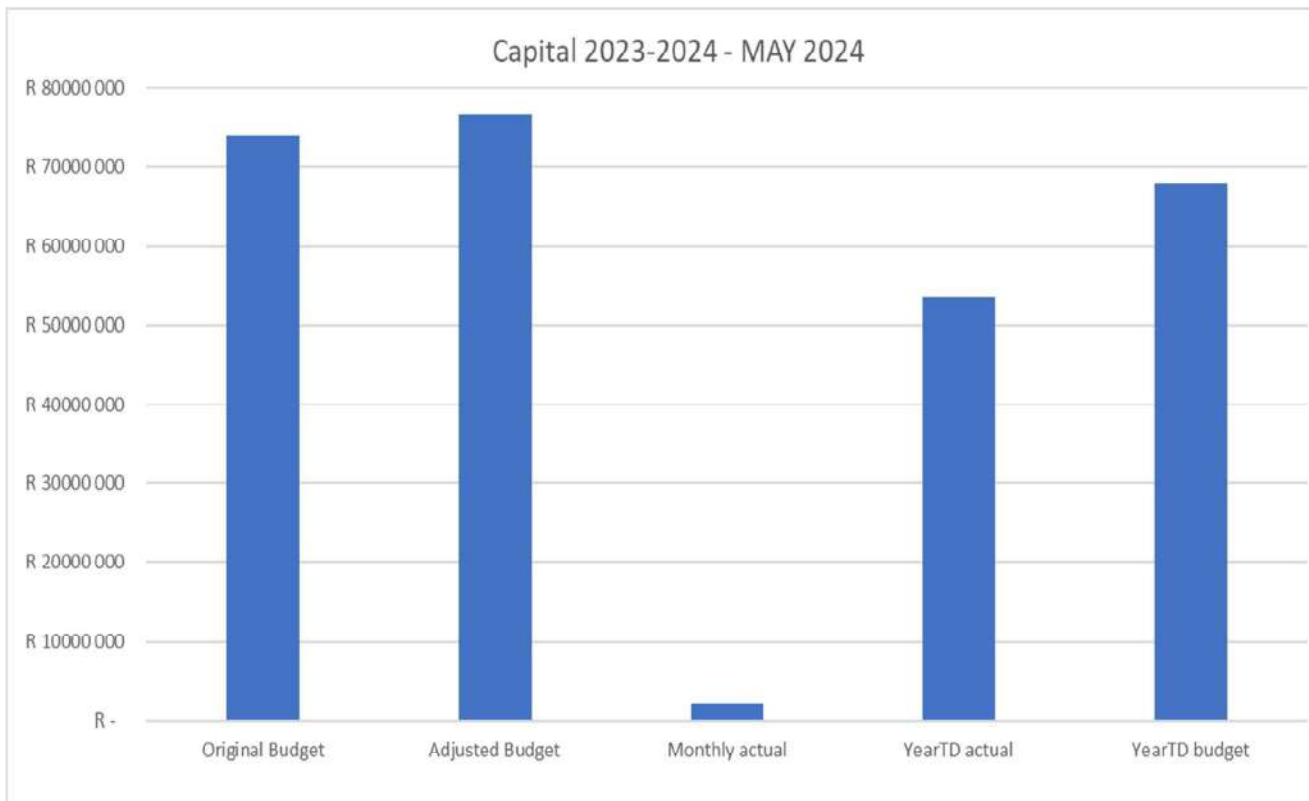
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 adjusted budget of R 410 thousand, while the year-to-date expenditure amounts to R 1.7 million or 414.63% of the adjusted budget.
- **Community and public safety:** reflects a total adjusted budget of R 2.4 million, while the expenditure to date remains R 2.2 million or 91.67% of the adjusted budget.
- **Economic and environmental services:** reflects a total adjusted budget of R 6.6 million, while the year-to-date expenditure amounts to R 55 thousand or 0.86% of the adjusted budget.
- **Trading services:** reflects a total adjusted budget of R 67.3 million, while the year-to-date expenditure amounts to R 49.6 million or 73.70% of the adjusted budget.



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

Table: Key Treasury Information as at 31 May 2024

Bank Bal, Investment - May 2024	OPENING BALANCE 01-05-2024	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-05-2024
CURRENT ACCOUNTS	870 564.25	-1 855 305.72	-984 741.47
CURRENT ACCOUNT BAVIAANS - ABSA	17 326.47	- 10 949.48	6 376.99
NEW CURRENT ACCOUNT - STANDARD BANK	643 234.29	- 1 658 667.58	-1 015 433.29
NEW MOTOR REG ACCOUNT - STANDARD BANK	210 003.49	- 185 688.66	24 314.83
INVESTMENTS	8 419 192.01	-1 582 079.02	6 837 112.99
MONEY MARKET - ABSA	32 024.11	184.26	32 208.37
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 054 875.99	7 570.54	1 062 446.53
FMG CALL ACCOUNT	3 242.26	13.22	3 255.48
MIG CALL ACCOUNT	7 323 717.61	-1 589 847.04	5 733 870.57
CALL ACCOUNT - STANDARD BANK	5 332.04	0.00	5 332.04

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 May 2024.

3.3 Borrowings

The municipality does not have borrowings.

4. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for May 2024

MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
May 2024	23 289	23 005	98.78%	90.27%

The collection rate for the month of May was recorded as 98.78% (refer to Annexure A). Average collection rate for the year to date is 90.27%. 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.

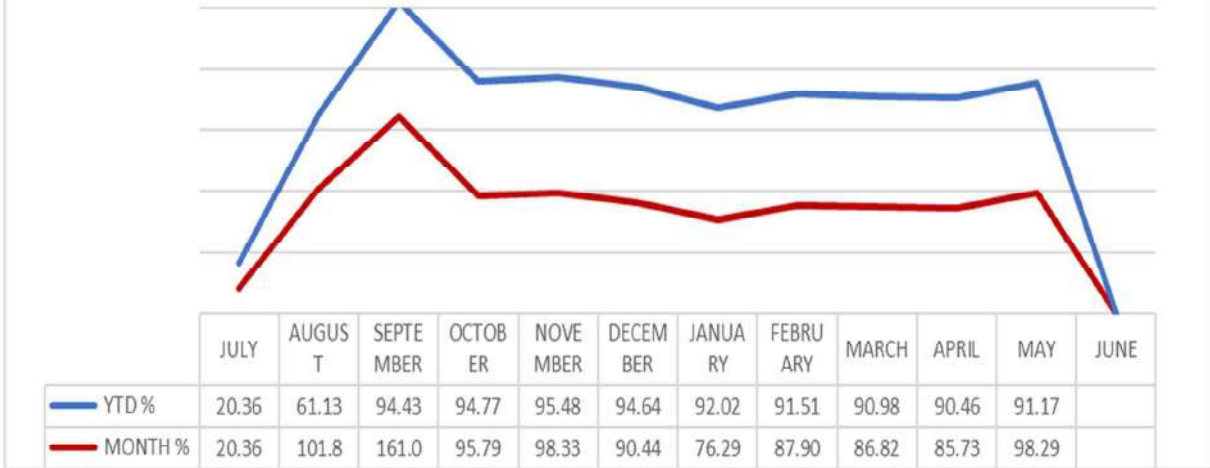
Residents are once more urged to enquire accounts where they have issues and make payment while disputes are being resolved, as this might lead to arrears and interest being charged if the enquiry is considered invalid.

Attached as part of Annexure A is a breakdown of the collection levels per wards for the month of May 2024.

Charts: Average Collection Rates

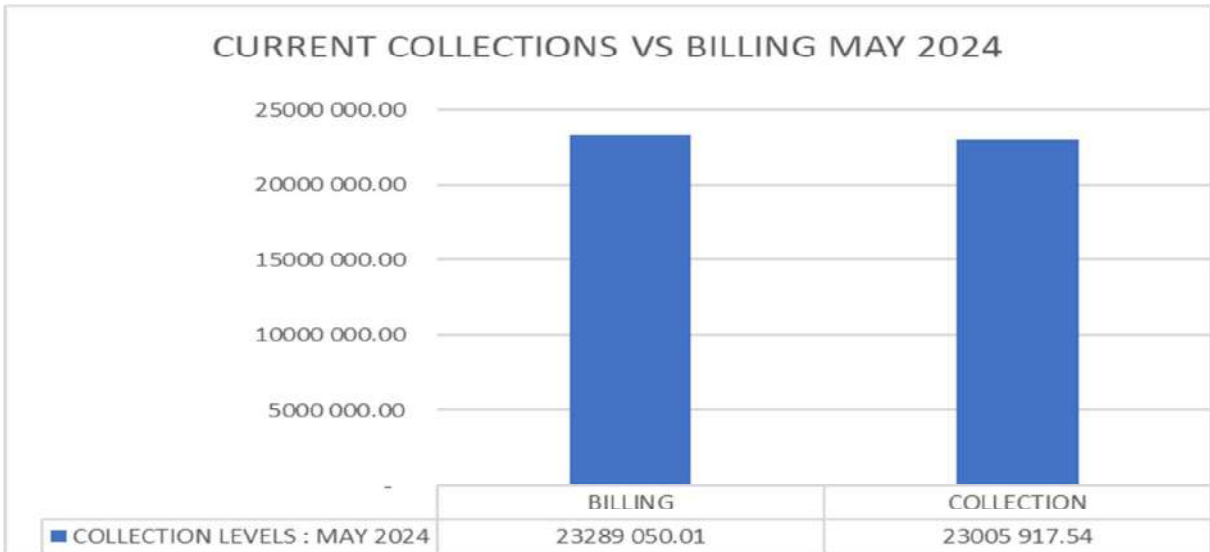


AVERAGE COLLECTION RATE 2022 2023



As can be seen from the two charts above, the average collection rate is lower than the average collection rate of the previous financial year at the same time. Debt collection techniques have been implemented to improve the collection rate. To improve its collection, the municipality continues to progressively install smart pre-paid meters in municipality-supplied areas. To further ensure that the debt collection percentage increases throughout the financial year, the municipality also makes use of the professional debt collector appointed during the previous financial year. Management is in the process of ensuring that the staff capacity in this section is increased.

Chart: Collection vs Billing

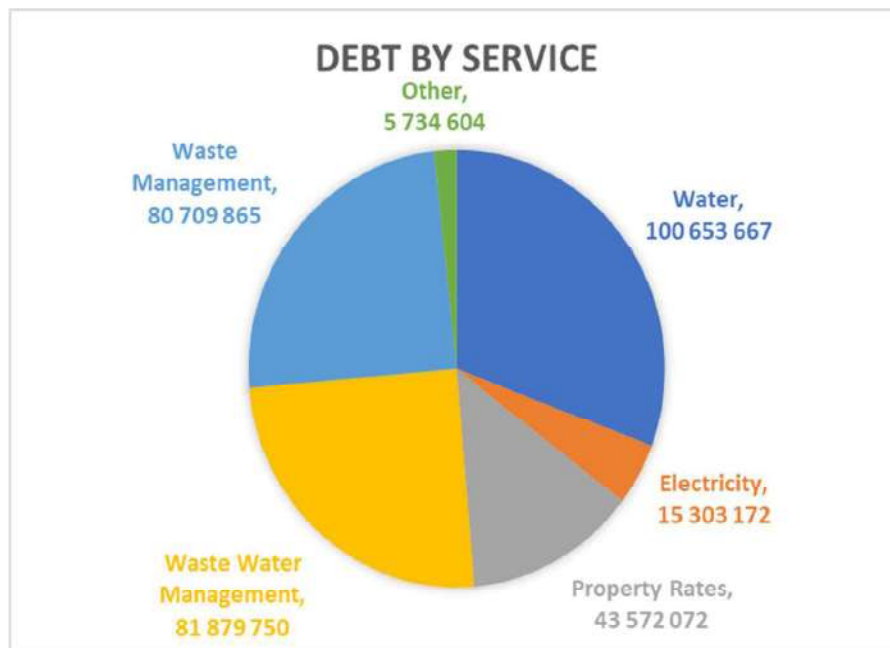


5. DEBTORS

The total outstanding debtor's book of the municipality as at end of May 2024 amounts to R 327.9 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	6 016 285.92	5 010 367.29	3 885 390.19	3 786 357.34	4 194 376.73	2 635 252.27	2 609 126.27	72 516 511.16	100 653 667.17
	Elec	7 770 860.14	1 992 974.44	853 798.71	649 095.67	510 020.78	363 154.43	405 981.90	2 757 285.70	15 303 171.77
	Rates	1 742 888.77	637 878.26	812 501.36	411 146.59	387 743.19	2 378 579.58	346 917.48	36 854 416.43	43 572 071.66
	Sewerage	4 673 189.29	3 482 973.01	2 620 094.34	2 943 750.29	2 872 984.10	2 826 138.74	2 779 645.30	59 680 975.23	81 879 750.30
	Refuse	2 683 614.58	2 088 884.45	1 609 493.21	1 818 643.58	1 775 873.54	1 755 519.15	1 722 407.82	67 255 428.21	80 709 864.54
	Other	103 258.54	75 714.18	103 436.70	110 767.86	52 141.28	156 046.85	47 056.07	5 086 182.70	5 734 604.18
	TOTAL	22 990 097.24	13 288 791.63	9 884 714.51	9 719 761.33	9 793 139.62	10 114 691.02	7 911 134.84	244 150 799.43	327 853 129.62

Debtors owing between 0-30 days amounts to R 23.0 million, and 30-60 days constitute R 13.3 million. Debtors owing over 210 days constitute R 244.2 million or 74.47%, while the debt over 90 days constitute R 281.7 million or 85.91%. This is alarming and has an adverse effect on cash flow.



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

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

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

The outstanding debt on electricity is a concern. However, the municipality remains committed to settling the bulk electricity account from Eskom.

Table: Households

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 319 557.40	2 750 484.72	2 461 351.52	2 253 631.11	2 652 482.54	1 965 256.87	1 876 565.23	64 744 424.99	82 023 754.38
	Elec	1 474 447.72	235 838.86	160 678.76	117 285.41	77 937.66	63 154.50	85 058.30	2 106 628.74	4 321 029.95
	Rates	1 106 442.81	389 772.39	363 559.90	243 054.15	229 115.03	261 920.55	205 225.39	15 200 073.25	17 999 163.47
	Sewerage	3 126 266.40	2 510 290.00	2 414 225.22	2 360 757.10	2 332 403.08	2 305 297.23	2 284 974.46	54 473 534.99	71 807 748.48
	Refuse	1 907 278.80	1 527 064.61	1 466 288.80	1 436 169.80	1 414 359.08	1 401 928.43	1 385 344.84	58 745 159.17	69 283 593.53
	Other	61 698.42	26 651.12	69 609.14	62 034.11	18 222.97	126 084.86	17 089.59	2 617 070.66	2 998 460.87
	TOTAL		10 995 691.55	7 440 101.70	6 935 713.34	6 472 931.68	6 724 520.36	6 123 642.44	5 854 257.81	197 886 891.80
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 480 553.56	1 354 532.25	980 666.93	957 172.12	1 423 830.81	580 692.36	620 188.77	5 709 464.41	13 107 101.21
	Elec	36 097.84	13 727.50	5 217.00	409.39	411.53	409.39	410.47	35 762.46	92 445.58
	Rates	10 309.98	6 217.70	3 238.13	2 213.63	2 161.94	2 278.97	1 935.43	43 599.49	71 955.27
	Sewerage	833 368.12	692 374.87	26 107.12	427 864.19	398 439.66	385 760.40	359 356.84	1 758 720.89	4 881 992.09
	Refuse	478 037.68	389 495.67	18 732.85	262 827.80	245 529.52	239 939.79	223 910.78	1 315 411.73	3 173 885.82
	Other	161.70	4 587.82	0.00	416.12	108.00	0.00	1.40	6 887.91	12 162.95
	TOTAL		2 838 528.88	2 460 935.81	1 033 962.03	1 650 903.25	2 070 481.46	1 209 080.91	1 205 803.69	8 869 846.89
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	11 013.10	11 837.75	11 876.84	8 417.11	7 699.13	7 483.45	4 275.53	255 139.75	317 742.66
	Elec	215 113.51	101 205.86	53 176.52	43 706.80	16 542.87	13 543.97	13 032.14	236 361.44	692 683.11
	Rates	1 721.67	4 012.95	1 721.67	1 721.67	1 721.67	3 265.84	1 721.67	1 199 045.12	1 214 932.26
	Sewerage	7 637.21	7 298.61	6 960.01	8 736.91	7 298.61	7 298.61	7 298.61	95 106.34	147 634.91
	Refuse	69 902.71	69 686.83	69 686.83	70 490.79	69 686.83	69 686.83	69 686.83	3 965 844.97	4 454 672.62
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228 164.20	228 164.20
	TOTAL		305 388.20	194 042.00	143 421.87	133 073.28	102 949.11	101 278.70	96 014.78	5 979 661.82
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 738.01	5 275.03	99 928.30	6 078.49	3 714.45	1 512.70	1 895.24	43 504.45	164 646.67
	Elec	463 042.44	151 740.38	81 444.96	67 230.67	96 609.06	69 784.02	78 038.53	1 577 008.69	2 584 898.75
	Rates	165 912.00	128 110.31	123 589.95	116 476.24	114 044.43	162 874.31	108 329.76	15 223 837.93	16 143 174.93
	Sewerage	331.43	0.00	0.00	338.60	0.00	0.00	0.00	6 177.84	6 847.87
	Refuse	725.85	55.36	0.00	0.00	0.00	0.00	0.00	16 823.53	17 604.74
	Other	28.56	0.00	0.00	0.00	0.00	0.00	0.00	24 162.25	24 190.81
	TOTAL		632 778.29	285 181.08	304 963.21	190 124.00	214 367.94	234 171.03	188 263.53	16 891 514.69
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	3 126.73	4 215.92	3 975.42	3 558.55	1 195.07	4 967.49	541.08	33 759.08	55 339.34
	Elec	6 650.06	1 839.18	2 021.10	1 653.95	2 014.24	0.00	0.00	1 010.22	15 188.75
	Rates	1 143.39	280.23	280.23	258.40	258.40	695.01	31.43	-775.62	2 171.47
	Sewerage	4 343.96	3 645.71	3 358.13	3 534.78	2 813.31	2 435.76	2 320.01	57 934.98	80 386.64
	Refuse	3 149.39	2 055.63	2 037.86	2 037.86	1 852.60	1 667.34	1 482.08	64 528.00	78 810.76
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 456.59	7 456.59
	TOTAL		18 413.53	12 036.67	11 672.74	11 043.54	8 133.62	9 765.60	4 374.60	163 913.25

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	23 976.63	10 698.14	8 039.50	5 423.97	1 963.51	3 509.68	3 523.83	49 625.89	106 761.15
	Elec	6 977.73	0.00	0.00	0.00	0.00	0.00	0.00	2 895.08	9 872.81
	Rates	6 055.55	2 200.57	1 272.36	723.92	723.92	5 468.48	404.63	3 834.63	20 684.06
	Sewerage	8 616.94	5 453.63	4 284.28	3 645.67	2 651.40	2 410.34	2 166.78	35 459.86	64 688.90
	Refuse	4 668.58	2 384.94	1 575.11	1 248.70	926.30	870.85	741.04	18 540.14	30 955.66
	Other	1 751.40	6 626.01	0.00	14 507.32	0.00	0.00	119.97	45 721.65	68 726.35
	TOTAL	52 046.83	27 363.29	15 171.25	25 549.58	6 265.13	12 259.35	6 956.25	156 077.25	301 688.93

Table: National Departments

National Departments										
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	638 427.96	621 989.26	109 289.05	321 407.42	1 449.29	3 853.86	1 062.90	41 528.63	1 739 008.37
	Elec	583 052.30	524 150.03	3 764.05	5 912.48	2 209.68	1 412.49	1 412.49	14 053.66	1 135 967.18
	Rates	20 256.73	13 461.88	11 436.05	10 563.58	4 319.52	1 603.82	537.28	-47747.13	14 431.73
	Sewerage	102 009.82	94 801.82	6 628.46	4 308.51	3 977.10	331.43	331.43	-9 207.90	203 180.67
	Refuse	25 749.27	25 749.26	370.63	370.52	370.52	370.52	370.52	8 669.68	62 020.92
	Other	0.00	2 497.20	0.00	0.00	0.00	0.00	0.00	5 142.70	7 639.90
	TOTAL	1 369 496.08	1 282 649.45	131 488.24	342 562.51	12 326.11	7 572.12	3 714.62	12 439.64	3 162 248.77
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01	-0.01
	Elec	15 056.99	0.01	0.00	0.00	0.00	0.00	0.00	0.00	15 057.00
	Rates	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	3 031 089.92	3 163 328.46
	Sewerage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	33 948.21	18 891.23	18 891.22	18 891.22	18 891.22	18 891.22	18 891.22	3 031 089.91	3 178 385.45
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Elec	7 703.32	7 478.87	2 159.94	0.00	0.00	0.00	0.00	0.00	17 342.13
	Rates	321.86	321.86	1 066.15	0.00	0.00	0.00	0.00	324 516.72	326 226.59
	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	11 396.07	11 396.07
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6 523.33	-6 523.33
	TOTAL	8 025.18	7 800.73	3 226.09	0.00	0.00	0.00	0.00	329 389.46	348 441.46
Total National Departments		1 411 469.47	1 309 341.41	153 605.55	361 453.73	31 217.33	26 463.34	22 605.84	3 372 919.01	6 689 075.68

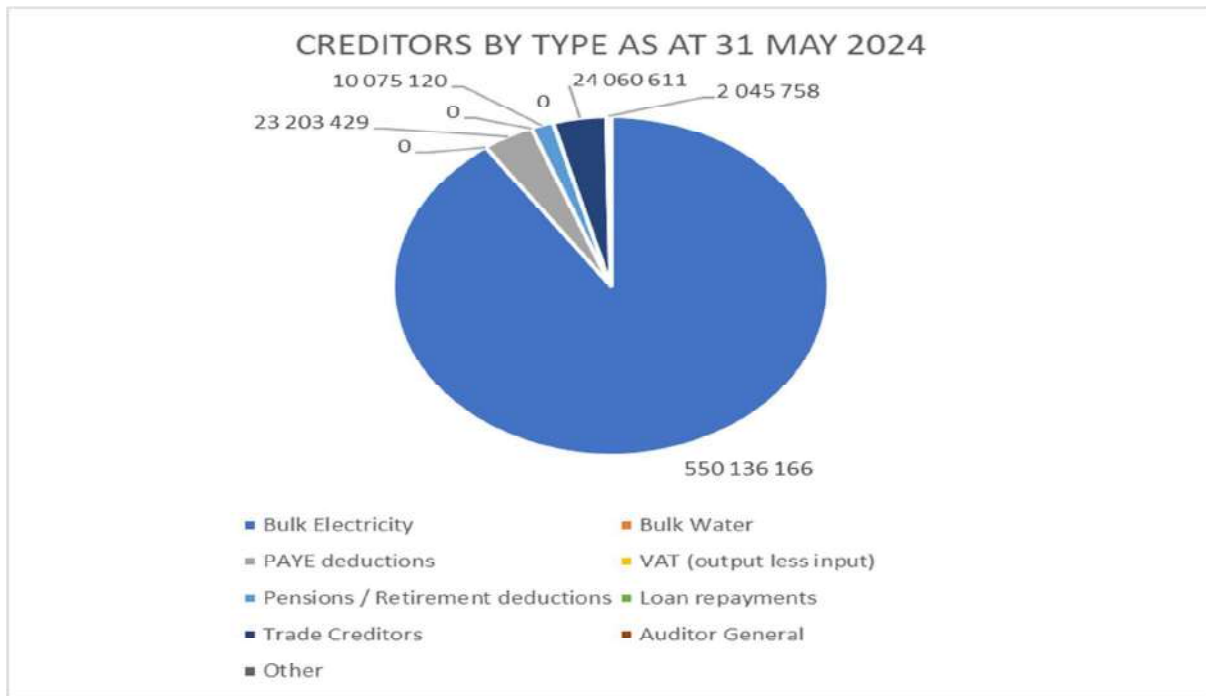
6. CREDITORS

The total accounts payable as at 31 May 2024 amounts to R 609.5 million.

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2023/24								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	4 772	11 691	(37 315)	17 258	15 572	96 944	441 214	550 136
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	2 749	(718)	2 259	(3 629)	1 453	2 240	(2 515)	21 364	23 203
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	2 597	2 511	2 518	(2 744)	84	1 308	(8 722)	12 523	10 075
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 078	534	1 594	922	(2 078)	(2 085)	(4 790)	23 886	24 061
Auditor General	0800	(724)	(70)	(313)	(3 332)	(407)	(188)	966	6 115	2 046
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10 700	7 029	17 749	(46 099)	16 311	16 847	81 882	505 102	609 521

Creditors owed between 0-30 days amounts to R 10.7 million, 31-60 days amounts to R 7.0 million, 61-90 days amounts to R 17.7 million, and 91-120 days amounts to -R 46.1 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days.



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

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

Grants received and expenditure on grant funding

Grants @ May 2024	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 315 000	1 118 000	1 118 000	1 118 000	0	100.00%
MIG	23 871 000	22 274 000	22 274 000	21 885 958	388 042	98.26%
FMG	3 100 000	3 100 000	3 100 000	2 900 041	199 959	93.55%
WSIG	20 000 000	20 000 000	26 250 000	20 055 893	6 194 107	76.40%
HEALTH	2 020 000	2 020 000	0	0	0	0.00%
SETA	333 120	333 120	419 585	419 585	0	100.00%
FIRE	2 201 000	2 201 000	1 497 570	1 497 570	0	100.00%
RBIG	31 000 000	25 090 000	20 066 135	15 493 090	4 573 045	77.21%
LIBRARY	2 308 000	2 308 000	2 308 000	2 308 000	0	100.00%
EQUITABLE SHARE	114 382 000	114 382 000	114 382 000	114 382 000	0	100.00%
SBDM GROUNDWATER HARVEST PROJECT	0	500 000	0	0	0	0.00%
MDRG	3 500 000	10 085 000	10 085 000	3 500 000	6 585 000	34.71%
TOTAL	204 030 120	203 411 120	201 500 290	183 560 137	17 940 153	91.10%

8. CASHFLOW POSITION AS AT 31 MAY 2024

Table: Summary of Cashflow Position (Primary Bank Account) as at 31 May 2024

CASH BALANCE B/F AT 01 MAY 2024	R 870 564
CASH RECEIVED FOR THE PERIOD	R33 970 704
CASH PAYMENTS MADE FOR THE PERIOD	R 35 826 009
CASH BALANCE AS AT 31 MAY 2024	- R 984 741

The bank balance ended on a negative balance of R 984 741 at 31 May 2024.

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 May 2024.

10. OTHER ANALYSIS

10.1 Water and Electricity Analysis (Distribution Losses)

10.1.1 Water Losses

Water losses for April and May 2024 were not available at the time of reporting. Water losses for March and February 2024 were calculated at 43% and 33% respectively. The year-to-date average as at March 2024 was 47%.

Water Statistics Dr Beyers Naude Local Municipality				
Month	Water pumped to Town	Water sold to Town	Loss	Loss
	Kl.	Kl.	Kl.	%
Jul-23	444 140	252 271	191 869	43%
Aug-23	452 137	199 674	252 463	56%
Sep-23	432 655	197 560	235 095	54%
Oct-23	444 889	213 140	231 749	52%
Nov-23	489 237	187 777	301 460	62%
Dec-23	504 683	184 316	320 367	64%
Jan-24	349 521	296 492	53 029	15%
Feb-24	338 242	227 535	110 707	33%
Mar-24	368 746	210 359	158 387	43%
Apr-24				
May-24				
Jun-24				
Total	3 824 250	1 969 124	1 855 126	47%

10.1.2 Electricity Losses

Electricity losses for May 2024 were recorded as 12.32%. Electricity losses for April and March 2024 were calculated at 16.59% and 10.47% respectively. The year-to-date average as at April 2024 was 8.96%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
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	4 547 361	5 908 116	1 360 755	23.03
Jan-24	6 034 890	6 220 250	185 360	2.98
Feb-24	5 236 600	5 373 964	137 364	2.56
Mar-24	5 335 311	5 958 960	623 649	10.47
Apr-24	4 884 594	5 855 788	971 194	16.59
May-24	5 461 429	6 228 734	767 305	12.32
Jun-24				
Total	58 444 694	64 424 157	5 979 463	9.28%

11. MUNICIPAL DEBT RELIEF

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

Property Rates Reconciliation

Property Rates Reconciliation						
Province						
District						
Type						
Municipal Name	Dr Beyers Naudé					
GV Period	01/07/2019 - 30/06/2024					
Financial Year	2023/2024					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	1. Number of Properties			2. Market Values		
	General Valuation Roll	MFS	Variance	General Valuation Roll	MFS	Variance
Residential	15718	16083	-365	2 351 683 200	-	2 351 683 200
Industrial	43	75	-32	62 407 900	-	62 407 900
Business and Commercial	4366	654	3712	9 235 903 930	-	9 235 903 930
Agricultural	470	4251	-3781	223 013 700	-	223 013 700
Mining	0	0	0	-	-	-
State Owned for Public Purpose	1128	135	993	932 530 370	-	932 530 370
PSI	33	266	-233	6 815 360	-	6 815 360
PBO	50	93	-43	67 319 500	-	67 319 500
Multi Use	0	33	-33	-	-	-
Vacant	0	0	0	-	-	-
POW	113	0	113	117 698 700	-	117 698 700
Municipal	1239	1875	-636	305 668 750	-	305 668 750
Other	3	36	-33	1021000	-	1021000
Total	<u>23163</u>	<u>23501</u>	<u>-338</u>	<u>13 304 062 410</u>	<u>-</u>	<u>13 304 062 410.00</u>
Detailed Reconciliation						
Property Categories	Monthly Billing			Comments		
Property Categories	GV	MFS	Variance			
Residential	1295752	17842650	-16546899			
Industrial	0	1122698	-1122698			
Business and Commercial	11320571	9952551	1368020			
Agricultural	13928	6385004	-6371077			
Mining	0	0	0			
State Owned for Public Purpose	1143015	10155112	-9012097			
PSI	0	0	0			
PBO	0	0	0			
Multi Use	0	276604	-276604			
Vacant	0	0	0			
POW	0	0	0			
Municipal	0	0	0			
Other	0	34131	-34131			
Total	<u>13 773 264.63</u>	<u>45 768 750.88</u>	<u>- 3195 486.25</u>			

The municipality performs its property rates reconciliation on a quarterly basis. Any variances will be addressed in the new valuation roll as the current roll does not have complete LPI codes, and the categories are not determined in terms of section 8 of the Act. The new roll will have the complete LPI and correct categorisation of properties.

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 May 2024.

12. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the Supply Chain Management Report for the period ending 31 May 2024.

13. C-SCHEDULES

Attached as Annexure D are the C-Schedule tables for the period ending 31 May 2024.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

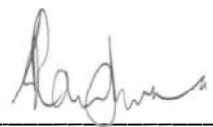
I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act,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

Dr Beyers Naude Local Municipality EC101

Print Name: (CFO) Mr Jimmy Joubert

Signature:  _____

Print Name: (MM) Dr Edward Martin Rankwana

Signature:  _____

Date: 14 June 2024

ANNEXURE A

ANNEXURE A

Debt by Type

Municipality Name: Dr Beyers Naudé Local Municipality

Month: May-24

Provincial Departments

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Education (Sec21)	Water	104 939.85	21 248.76	18 189.15	22 926.53	22 838.23	8 576.25	36 968.78	-98 189.65	137 497.90
	Elec	181 179.04	152 847.25	88 252.80	83 017.02	64 480.50	67 120.96	92 415.86	450 860.12	1 180 173.55
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	216 275.64	39 122.50	40 476.90	38 445.30	39 461.10	41 154.10	38 445.30	175 717.73	629 098.57
	Refuse	24 975.79	5 846.09	3 052.97	2 752.97	2 752.97	2 752.97	2 752.97	4 012.59	48 899.32
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	TOTAL		527 370.32	219 064.60	149 971.82	147 141.82	129 532.80	119 604.28	170 582.91	532 816.99

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	-289 797.33	-289 797.33
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-996 297.21	-996 297.21
	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1 286 094.54
		527 370.32	219 064.60	149 971.82	147 141.82	129 532.80	119 604.28	170 582.91	-753 277.55	709 991.00

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Health	Water	17 631.03	124 274.70	84 970.10	118 729.52	19 361.76	1 558.68	2 356.34	280 476.25	649 358.38
	Elec	250 659.31	187 784.57	132 597.20	58 713.63	70 264.18	24 975.19	27 535.31	47 267.75	799 797.14
	Rates	3.97	3.97	3.97	3.97	3.97	3.97	3.97	33 324.14	33 351.93
	Sewerage	17 931.44	10 413.26	10 492.41	15 568.41	9 473.61	9 995.20	14 891.21	-5 235.87	83 529.67
	Refuse	1 622.01	1 518.53	1 398.55	1 296.55	1 210.82	1 023.09	1 023.09	23 129.92	32 222.56
	Other	0.00	0.00	0.00	0.00	0.00	0.00	2.30	-11 394.60	-11 392.30
	TOTAL		287 847.76	323 995.03	229 462.23	194 312.08	100 314.34	37 556.13	45 812.22	367 567.59

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Roads & Public Works	Water	3 794.24	6 183.80	2 883.83	5 395.73	3 823.59	2 126.79	3 252.18	40 014.70	67 474.86
	Elec	37 101.51	39 989.66	40 075.26	97 351.07	60 862.15	38 058.34	36 611.53	-3 273 270.85	-2 923 221.33
	Rates	3 867.63	2 505.42	356.39	356.39	356.39	1 576 893.73	356.39	1 828 629.77	3 413 322.11
	Sewerage	1 570.69	1 239.26	1 239.26	1 239.26	951.06	951.06	951.06	698 059.24	706 200.89
	Refuse	2 332.07	2 146.81	2 146.81	2 146.81	2 146.81	2 146.81	2 146.81	398 472.88	413 685.81
	Other	0.00	416.20	0.00	0.00	0.00	0.00	0.00	363.49	779.69
	TOTAL		48 666.14	52 481.15	46 701.55	106 489.26	68 140.00	1 620 176.73	43 317.97	-307 730.77

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	408.14	247.60	209.53	0.00	0.00	0.00	0.00	-7 236.80	-6 371.53
	Elec	1 143.64	789.86	692.20	0.00	0.00	0.00	0.00	-9 799.31	-7 173.61
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	338.60	338.60	0.00	0.00	0.00	0.00	0.00	-726.60	-49.40
	Refuse	431.76	411.90	215.88	0.00	0.00	0.00	0.00	-377.11	682.43
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	105 230.21	134 031.64
TOTAL		6 436.63	5 902.45	5 232.10	4 114.49	4 114.49	4 114.49	4 114.49	87 090.39	121 119.53

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	-2 640.90	-2 640.90
	Elec	2 809.87	2 843.12	2 155.92	4 652.53	618.04	0.00	0.00	0.00	13 079.48
	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	4 945.93	4 945.93
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 420.99	2 420.99
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	2 809.87	2 843.12	2 155.92	4 652.53	618.04	0.00	0.00	4 726.02	17 805.50

Sub total Provincial Departments		873 130.72	604 286.35	433 523.62	456 710.18	302 719.67	1 781 451.63	263 827.59	-601 624.32	4 114 025.44
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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	3 319 557.40	2 750 484.72	2 461 351.52	2 253 631.11	2 652 482.54	1 965 256.87	1 876 565.23	64 744 424.99	82 023 754.38
	Elec	1 474 447.72	235 838.86	160 678.76	117 285.41	77 937.66	63 154.50	85 058.30	2 106 628.74	4 321 029.95
	Rates	1 106 442.81	389 772.39	363 559.90	243 054.15	229 115.03	261 920.55	205 225.39	15 200 073.25	17 999 163.47
	Sewerage	3 126 266.40	2 510 290.00	2 414 225.22	2 360 757.10	2 332 403.08	2 305 297.23	2 284 974.46	54 473 534.99	71 807 748.48
	Refuse	1 907 278.80	1 527 064.61	1 466 288.80	1 436 169.80	1 414 359.08	1 401 928.43	1 385 344.84	58 745 159.17	69 283 593.53
	Other	61 698.42	26 651.12	69 609.14	62 034.11	18 222.97	126 084.86	17 089.59	2 617 070.66	2 998 460.87
	TOTAL	10 995 691.55	7 440 101.70	6 935 713.34	6 472 931.68	6 724 520.36	6 123 642.44	5 854 257.81	197 886 891.80	248 433 750.68

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	1 480 553.56	1 354 532.25	980 666.93	957 172.12	1 423 830.81	580 692.36	620 188.77	5 709 464.41	13 107 101.21
	Elec	36 097.84	13 727.50	5 217.00	409.39	411.53	409.39	410.47	35 762.46	92 445.58
	Rates	10 309.98	6 217.70	3 238.13	2 213.63	2 161.94	2 278.97	1 935.43	43 599.49	71 955.27
	Sewerage	833 368.12	692 374.87	26 107.12	427 864.19	398 439.66	385 760.40	359 356.84	1 758 720.89	4 881 992.09
	Refuse	478 037.68	389 495.67	18 732.85	262 827.80	245 529.52	239 939.79	223 910.78	1 315 411.73	3 173 885.82
	Other	161.70	4 587.82	0.00	416.12	108.00	0.00	1.40	6 887.91	12 162.95
	TOTAL	2 838 528.88	2 460 935.81	1 033 962.03	1 650 903.25	2 070 481.46	1 209 080.91	1 205 803.69	8 869 846.89	21 339 542.92

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	11 013.10	11 837.75	11 876.84	8 417.11	7 699.13	7 483.45	4 275.53	255 139.75	317 742.66
	Elec	215 113.51	101 205.86	53 176.52	43 706.80	16 542.87	13 543.97	13 032.14	236 361.44	692 683.11
	Rates	1 721.67	4 012.95	1 721.67	1 721.67	1 721.67	3 265.84	1 721.67	1 199 045.12	1 214 932.26
	Sewerage	7 637.21	7 298.61	6 960.01	8 736.91	7 298.61	7 298.61	7 298.61	95 106.34	147 634.91
	Refuse	69 902.71	69 686.83	69 686.83	70 490.79	69 686.83	69 686.83	69 686.83	3 965 844.97	4 454 672.62
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228 164.20	228 164.20
	TOTAL	305 388.20	194 042.00	143 421.87	133 073.28	102 949.11	101 278.70	96 014.78	5 979 661.82	7 055 829.76

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	2 738.01	5 275.03	99 928.30	6 078.49	3 714.45	1 512.70	1 895.24	43 504.45	164 646.67
	Elec	463 042.44	151 740.38	81 444.96	67 230.67	96 609.06	69 784.02	78 038.53	1 577 008.69	2 584 898.75
	Rates	165 912.00	128 110.31	123 589.95	116 476.24	114 044.43	162 874.31	108 329.76	15 223 837.93	16 143 174.93
	Sewerage	331.43	0.00	0.00	338.60	0.00	0.00	0.00	6 177.84	6 847.87
	Refuse	725.85	55.36	0.00	0.00	0.00	0.00	0.00	16 823.53	17 604.74
	Other	28.56	0.00	0.00	0.00	0.00	0.00	0.00	24 162.25	24 190.81
	TOTAL	632 778.29	285 181.08	304 963.21	190 124.00	214 367.94	234 171.03	188 263.53	16 891 514.69	18 941 363.77

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	3 126.73	4 215.92	3 975.42	3 558.55	1 195.07	4 967.49	541.08	33 759.08	55 339.34
	Elec	6 650.06	1 839.18	2 021.10	1 653.95	2 014.24	0.00	0.00	1 010.22	15 188.75
	Rates	1 143.39	280.23	280.23	258.40	258.40	695.01	31.43	-775.62	2 171.47
	Sewerage	4 343.96	3 645.71	3 358.13	3 534.78	2 813.31	2 435.76	2 320.01	57 934.98	80 386.64
	Refuse	3 149.39	2 055.63	2 037.86	2 037.86	1 852.60	1 667.34	1 482.08	64 528.00	78 810.76
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 456.59	7 456.59
	TOTAL		18 413.53	12 036.67	11 672.74	11 043.54	8 133.62	9 765.60	4 374.60	163 913.25

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	23 976.63	10 698.14	8 039.50	5 423.97	1 963.51	3 509.68	3 523.83	49 625.89	106 761.15
	Elec	6 977.73	0.00	0.00	0.00	0.00	0.00	0.00	2 895.08	9 872.81
	Rates	6 055.55	2 200.57	1 272.36	723.92	723.92	5 468.48	404.63	3 834.63	20 684.06
	Sewerage	8 616.94	5 453.63	4 284.28	3 645.67	2 651.40	2 410.34	2 166.78	35 459.86	64 688.90
	Refuse	4 668.58	2 384.94	1 575.11	1 248.70	926.30	870.85	741.04	18 540.14	30 955.66
	Other	1 751.40	6 626.01	0.00	14 507.32	0.00	0.00	119.97	45 721.65	68 726.35
	TOTAL		52 046.83	27 363.29	15 171.25	25 549.58	6 265.13	12 259.35	6 956.25	156 077.25

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	410 119.27	99 379.36	104 010.02	83 616.79	56 018.35	55 714.14	58 496.39	1 716 437.69	2 583 792.01
	Elec	4 504 881.85	572 739.30	281 563.00	169 162.72	118 070.87	84 695.57	71 467.27	2 564 804.91	8 367 385.49
	Rates	427 175.04	91 312.84	307 042.71	35 774.64	35 037.92	363 574.90	28 371.53	2 872 611.93	4 160 901.51
	Sewerage	354 499.04	117 994.75	106 322.55	79 311.56	75 515.17	70 504.61	68 909.60	2 390 487.80	3 263 545.08
	Refuse	164 740.67	62 468.82	43 986.92	39 301.78	37 038.09	35 132.52	34 948.86	2 681 395.65	3 099 013.31
	Other	35 503.97	30 821.34	29 713.07	29 695.82	29 695.82	25 847.50	25 728.32	2 063 484.77	2 270 490.61
	TOTAL		5 896 919.84	974 716.41	872 638.27	436 863.31	351 376.22	635 469.24	287 921.97	14 289 222.75

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
National Departments	Water	638 427.96	621 989.26	109 289.05	321 407.42	1 449.29	3 853.86	1 062.90	41 528.63	1 739 008.37
	Elec	590 755.62	531 628.90	5 923.99	5 912.48	2 209.68	1 412.49	1 412.49	14 053.66	1 153 309.31
	Rates	20 256.73	13 461.88	11 436.05	10 563.58	4 319.52	1 603.82	537.28	450 235.79	512 414.65
	Sewerage	102 009.82	94 801.82	6 628.46	4 308.51	3 977.10	331.43	331.43	-9 207.90	203 180.67
	Refuse	25 749.27	25 749.26	370.63	370.52	370.52	370.52	370.52	20 065.75	73 416.99
	Other	0.00	2 497.20	0.00	0.00	0.00	0.00	0.00	-1 380.63	1 116.57
	TOTAL		1 377 199.40	1 290 128.32	133 648.18	342 562.51	12 326.11	7 572.12	3 714.62	515 295.30

GRAND TOTAL		22 990 097.24	13 288 791.63	9 884 714.51	9 719 761.33	9 793 139.62	10 114 691.02	7 911 134.84	244 150 799.43	327 853 129.62
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
UNIVERSAL	Water	6 016 285.92	5 010 367.29	3 885 390.19	3 786 357.34	4 194 376.73	2 635 252.27	2 609 126.27	72 516 511.16	100 653 667.17
	Elec	7 770 860.14	1 992 974.44	853 798.71	649 095.67	510 020.78	363 154.43	405 981.90	2 757 285.70	15 303 171.77
	Rates	1 742 888.77	637 878.26	812 501.36	411 146.59	387 743.19	2 378 579.58	346 917.48	36 854 416.43	43 572 071.66
	Sewerage	4 673 189.29	3 482 973.01	2 620 094.34	2 943 750.29	2 872 984.10	2 826 138.74	2 779 645.30	59 680 975.23	81 879 750.30
	Refuse	2 683 614.58	2 088 884.45	1 609 493.21	1 818 643.58	1 775 873.54	1 755 519.15	1 722 407.82	67 255 428.21	80 709 864.54
	Other	103 258.54	75 714.18	103 436.70	110 767.86	52 141.28	156 046.85	47 056.07	5 086 182.70	5 734 604.18
	TOTAL		22 990 097.24	13 288 791.63	9 884 714.51	9 719 761.33	9 793 139.62	10 114 691.02	7 911 134.84	244 150 799.43

ANNEXURE A												
Top 20 Debtors May 2024												
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
REPUBLIC OF SOUTH AFRICA	11000119010	1101809000	0.00	0.00	0.00	0.00	0.00	1 566 054.50	0.00	0.00	1 566 054.50	
MNR B ROMAN	11008700236	1101814000	8 832.97	8 749.21	8 749.21	9 014.45	8 483.97	7 492.81	9 544.93	1 136 902.66	1 197 770.21	
VARUNA EASTERN CAPE PTY LTD	16015730012	1603731000	834 528.25	27 230.77	25 544.07	27 156.19	21 940.92	20 674.73	66.48	16 379.76	973 521.17	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	6 870.26	906 836.75	954 928.57	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	6 494.31	861 621.61	907 081.78	
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 077.95	1 011.47	1 011.47	1 011.47	1 011.47	1 011.47	1 011.47	869 621.50	876 768.27	
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	35 172.67	19 377.49	18 675.52	32 343.06	28 151.09	21 107.46	88 252.05	585 356.72	828 436.06	
MAYIBUYE SUPERMARKET	12003270000	1251161000	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	2 932.60	732 263.01	752 791.21	
DEPT OPENBARE WERKE	11000100018	1102245000	520 497.47	219 401.49	0.00	0.00	0.00	0.00	0.00	0.00	739 898.96	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	4 619.22	690 803.16	723 137.70	
GERT GREEFF TEHUIS	71013196303	7101963000	19 324.95	21 764.58	15 729.47	17 131.83	21 609.74	14 503.60	20 470.92	573 089.80	703 624.89	
KABOUTERLAND	32000099906	3232008000	6 132.45	6 132.45	6 680.90	6 292.99	7 575.26	6 292.99	6 565.54	657 687.39	703 359.97	
ALLIANCE INTERNATIONAL GRAAFF-	11000069000	1107480000	70 312.79	21 311.54	287 599.02	21 311.54	21 311.54	21 311.54	21 311.54	179 406.29	643 875.80	
MNRE DEPT OPENBARE WERKE/GRON	11000140014	1103403000	4 043.58	194 012.79	107 277.33	319 393.15	0.00	0.00	0.00	0.00	624 726.85	
SPANDAU KOSHUIS	17020170010	1702608000	63 924.35	66 980.04	61 836.81	67 498.81	65 572.76	50 845.93	82 774.16	129 871.14	589 304.00	
DEPT OF HEALTH Aberteen	32000111031	3232448000	2 124.06	23 129.29	13 578.93	52 047.82	14 847.27	2 511.98	2 331.88	465 500.62	576 071.85	
VODACOM (PTY) LTD BS 468	11019400005	1103315000	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	8 377.19	478 441.80	537 082.13	
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	57 836.96	52 843.03	47 287.14	43 091.68	39 740.08	39 366.65	43 999.68	193 803.85	517 969.07	
NOSISEKO PRE-SCHOOL	12000800005	1252132000	6 862.98	7 209.96	6 587.80	6 587.65	6 580.90	8 591.49	6 065.97	433 639.55	482 126.30	
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	4 301.46	406 708.08	436 818.30	
			1 664 266.47	702 749.15	634 152.71	636 475.68	270 420.04	1 793 360.19	315 989.66	9 317 933.69	15 335 347.59	

ANNEXURE "A"

NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY

COLLECTION LEVELS : MAY 2024

SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	-2 502 176.66	1 986 950.13	-79.41
Services			
Billed Electricity	7 738 342.71	7 602 886.60	98.25
Prepaid Electricity	6 175 971.78	6 175 971.78	100.00
Refuse Removal	1 923 184.07	977 546.66	50.83
Sewerage / Sanitation	3 509 136.13	2 190 043.12	62.41
Water	5 341 758.57	2 951 977.47	55.26
Other (Specify) e.g.			
Housing rental	-321.24	0.00	0.00
Rental of facilities and equipment	19 481.79	19 481.79	100.00
Fines	18 550.00	18 550.00	100.00
Licences and permits	95 617.91	95 617.91	100.00
Service connections and reconnections	23 853.22	23 853.22	100.00
Plan approval fees	25 982.46	25 982.46	100.00
Cemetery fees	10 743.78	10 743.78	100.00
Tender receipts	1 826.16	1 826.16	100.00
Library fees	358.27	358.27	100.00
Private works	0.00	0.00	0.00
Sundries	132 737.04	150 124.17	113.10
Agency services	770 547.50	770 547.50	100.00
Interest earned - external investments	3 456.52	3 456.52	100.00
	23 289 050.01	23 005 917.54	98.78

ANNEXURE A

Collection rate per ward and per service - May 2024

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax	Partial Eskom and municipal supplied	11 412	10 700	94%
Electricity		340 026	60 117	18%
Water		801 850	77 482	10%
Refuse		437 363	30 788	7%
Sewerage		760 927	236 275	31%
Sundry		1 822	-	0%
			2 353 399	415 362
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	48 431	878 979	1815%
Electricity		4 263 977	4 643 894	109%
Water		1 168 978	931 907	80%
Refuse		55 504	279 783	504%
Sewerage		93 683	564 786	603%
Sundry		102 791	42 643	41%
			5 733 363	7 341 992
Ward 3				
Property Rates Tax	Municipal supplied	2 081	10 300	495%
Electricity		82 686	73 995	89%
Water		333 125	157 935	47%
Refuse		126 574	93 851	74%
Sewerage		223 287	381 141	171%
Sundry		1 384	1 061	77%
			769 137	718 283
Ward 4				
Property Rates Tax	Municipal supplied	16 548	482 421	2915%
Electricity		2 509 002	990 586	39%
Water		1 081 867	590 817	55%
Refuse		100 881	163 540	162%
Sewerage		180 970	422 948	234%
Sundry		7 610	8 148	107%
			3 896 877	2 658 461
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	2 543	14 631	575%
Electricity		14 810	7 445	50%
Water		657 219	147 051	22%
Refuse		218 013	52 710	24%
Sewerage		381 376	75 731	20%
Sundry		443	542	122%
			1 274 403	298 111
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	3 593	2 760	77%
Electricity		9 728	12 628	130%
Water		613 954	47 221	8%
Refuse		312 733	14 839	5%
Sewerage		540 158	83 080	15%
Sundry		1 038	228	22%
			1 481 206	160 756
Ward 7				
Property Rates Tax	Municipal supplied	32 137	167 574	521%
Electricity		1 134 186	1 158 298	102%
Water		363 134	320 895	88%
Refuse		121 817	110 458	91%
Sewerage		204 327	240 448	118%
Sundry		12 774	6 635	52%
			1 868 375	2 004 309
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	33 533	189 425	565%
Electricity		353 979	161 793	46%
Water		449 770	235 112	52%
Refuse		203 368	81 565	40%
Sewerage		256 544	72 131	28%
Sundry		6 176	83 710	1355%
			1 303 369	823 736
Ward 9				
Property Rates Tax	Municipal supplied	11 733	37 170	317%
Electricity		86 877	3 744	4%
Water		170 108	72 064	42%
Refuse		184 479	39 438	21%
Sewerage		322 385	59 248	18%
Sundry		1 352	3 132	232%
			776 933	214 796
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	53 481	47 200	88%
Electricity		9 362	12663	135%
Water		294 870	16 364	6%
Refuse		379 800	11 626	3%
Sewerage		357 630	3 413	1%
Sundry		1 207	350	29%
			1 096 351	91 616
Ward 11				
Property Rates Tax	Municipal supplied	5 749	53 340	928%
Electricity		374 759	293 009	78%
Water		92 381	57 153	62%
Refuse		279 155	63 941	23%
Sewerage		337 422	33 058	10%
Sundry		38	1 900	5022%
			1 089 503	502 401
Ward 12				
Property Rates Tax	Municipal supplied	34 186	92 449	270%
Electricity		108 847	184 713	170%
Water		367 783	297 976	81%
Refuse		214 295	35 007	16%
Sewerage		316 054	17 784	6%
Sundry		6 786	1 776	26%
			1 047 952	629 706

ANNEXURE A
Collection rate per ward and per service - July 2023 - May 2024

Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
Ward 1				
Property Rates Tax		1 174 960	636 356	54%
Electricity	Partial Eskom and municipal supplied	2 663 989	169 402	6%
Water		8 773 158	884 755	10%
Refuse		4 053 665	277 260	7%
Sewerage		7 367 876	881 963	12%
Sundry		19 720	130	1%
		24 053 367	2 849 865	12%
Ward 2				
Property Rates Tax		19 641 901	16 371 626	83%
Electricity	Partial Eskom and municipal supplied	52 271 763	37 333 181	71%
Water		12 338 550	10 087 318	82%
Refuse		4 973 577	3 898 198	78%
Sewerage		10 361 900	8 088 545	78%
Sundry		1 229 348	518 036	42%
		100 817 039	76 296 904	76%
Ward 3				
Property Rates Tax		1 312 636	967 635	74%
Electricity	Municipal supplied	783 045	395 950	51%
Water		4 064 320	1 476 278	36%
Refuse		1 852 010	558 235	30%
Sewerage		3 992 792	1 742 447	44%
Sundry		19 005	13 603	72%
		12 023 809	5 154 147	43%
Ward 4				
Property Rates Tax		10 851 681	8 965 211	83%
Electricity	Municipal supplied	28 361 208	22 403 494	79%
Water		15 235 891	8 201 124	54%
Refuse		3 564 856	2 163 375	61%
Sewerage		8 219 198	4 953 481	60%
Sundry		131 633	106 828	81%
		66 364 468	46 793 511	71%
Ward 5				
Property Rates Tax		653 484	215 442	33%
Electricity	Partial Eskom and municipal supplied	137 178	75 254	55%
Water		6 061 108	1 183 389	20%
Refuse		2 599 129	414 285	16%
Sewerage		4 887 173	912 394	19%
Sundry		6 054	1 867	31%
		14 344 127	2 802 631	20%
Ward 6				
Property Rates Tax		529 566	232 623	44%
Electricity	Partial Eskom and municipal supplied	692 200	12 628	2%
Water		6 930 087	382 457	6%
Refuse		3 512 654	174 723	5%
Sewerage		6 414 574	531 355	8%
Sundry		9 341	3 039	33%
		18 088 422	1 336 825	7%
Ward 7				
Property Rates Tax		3 897 051	2 812 309	72%
Electricity	Municipal supplied	13 141 620	11 900 396	91%
Water		4 669 799	3 339 687	72%
Refuse		2 360 682	1 333 945	57%
Sewerage		4 013 990	2 233 128	56%
Sundry		160 518	71 037	44%
		28 243 660	21 690 502	77%
Ward 8				
Property Rates Tax		3 952 962	2 644 193	67%
Electricity	Partial Eskom and municipal supplied	3 293 424	2 705 144	82%
Water		3 790 226	2 052 512	54%
Refuse		2 024 148	790 127	39%
Sewerage		2 525 694	621 608	25%
Sundry		108 559	106 528	98%
		15 695 012	8 920 113	57%
Ward 9				
Property Rates Tax		1 339 578	908 396	68%
Electricity	Municipal supplied	505 979	33 324	7%
Water		1 939 034	677 176	35%
Refuse		1 737 758	327 323	19%
Sewerage		3 034 373	572 588	19%
Sundry		84 272	7 427	9%
		8 640 994	2 526 235	29%
Ward 10				
Property Rates Tax		2 438 045	1 178 393	48%
Electricity	Partial Eskom and municipal supplied	137 879	87 557	64%
Water		3 115 764	226 841	7%
Refuse		4 201 564	171 896	4%
Sewerage		3 805 111	58 684	2%
Sundry		38 585	11 888	31%
		13 736 948	1 735 258	13%
Ward 11				
Property Rates Tax		1 519 929	1 005 719	66%
Electricity	Municipal supplied	3 526 259	2 530 049	72%
Water		934 380	705 775	76%
Refuse		3 028 560	802 631	27%
Sewerage		3 287 409	323 878	10%
Sundry		14 000	59 931	428%
		12 310 538	5 427 983	44%
Ward 12				
Property Rates Tax		3 011 901	1 665 350	55%
Electricity	Municipal supplied	1 146 770	990 889	86%
Water		4 478 776	1 796 484	40%
Refuse		2 395 706	409 474	17%
Sewerage		3 392 738	241 625	7%
Sundry		126 257	30 118	24%
		14 552 149	5 133 940	35%

ANNEXURE A											
INVESTMENTS RECONCILIATION: MAY 2024											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/05/2024 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 31 May 2024	Balance per Promun @ 31 May 2024	Difference=J-K
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
	9257114251	ABSA BANK	629889415114	32 024.11	234.26	0.00	0.00	50.00	32 208.37	32 208.37	0.00
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
	588476692/006	STANDARD BANK	629889418614	1 054 875.99	7 570.54	0.00	0.00	0.00	1 062 446.53	1 062 446.53	0.00
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
	588476692/003	STANDARD BANK	629889418214	3 242.26	13.22	0.00	0.00	0.00	3 255.48	3 255.48	0.00
MIG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
	588476692/002	STANDARD BANK	629889418114	7 323 717.61	46 645.57	11 150 000.00	12 786 492.61	0.00	5 733 870.57	5 733 870.57	0.00
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
	588476692/004	STANDARD BANK	629889418514	5 332.04	0.00	0.00	0.00	0.00	5 332.04	5 332.04	0.00
TOTAL				8 419 192.01	54 463.59	11 150 000.00	12 786 492.61	50.00	6 837 112.99	6 837 112.99	0.00

ANNEXURE A																						
GL VOTE NUMBER	GL VOTE DESCRIPTION	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT							
OVERTIME REPORT MAY 2024																						
122410210243	CORPORATE SERVICES: ADMINISTRN	0	5 673	14 742	12 708	37 937	14 663	36 225	21 696	20 608	7 546	3 613	175 411	128 082	128 082							
163110210243	DIRECTOR: FINANCIAL SERVICES	0	9 874	28 547	25 665	39 169	52 815	12 193	23 243	11 377	51 598	37 353	291 833	342 858	342 858							
193810210243	ELECTRICITY DISTRIBUTION	0	133 937	139 926	211 655	176 807	180 002	249 469	170 505	161 150	161 612	161 285	1 746 348	1 577 627	1 177 627							
112220210243	MUNICIPAL MANAGER - EXECUTIVE SUPPORT	0	0	0	0	0	1 985	0	2 262	0	3 231	4 202	11 679	43 670	3 670							
142810210243	FIRE BRIGADE	0	50 166	43 727	40 556	21 920	39 706	29 424	25 155	59 844	38 798	39 079	388 375	304 396	304 396							
142820210243	FIRE CACAUDU	0	15 993	8 335	17 345	2 478	9 085	14 741	5 331	2 253	0	0	75 561	134 011	66 034							
112210210243	OFFICE OF THE MUNICIPAL MANAGER	0	0	0	0	0	0	0	24 007	0	0	0	24 007	0	2 155							
132710210243	PARKS RECREATION GROUNDS	0	6 510	16 747	6 510	16 582	6 510	17 824	15 137	28 719	14 204	6 510	135 252	550 256	550 256							
183620210243	PUBLWORKS: STREETS	0	6 151	0	6 062	1 519	17 036	5 676	13 811	29 408	11 212	34 635	125 511	117 108	27 108							
132750210243	REFUSE REM WASTE MANAGEMENT	634	261 190	229 634	246 777	208 669	197 777	240 100	178 362	183 787	250 046	227 413	2 224 390	2 214 108	851 874							
183670210243	SEWERAGE	0	122 193	129 332	128 305	101 893	111 143	159 477	122 345	111 798	105 448	112 230	1 204 163	1 180 488	1 180 488							
142910210243	TRAFFIC CONTROL	0	12 675	14 822	6 719	26 076	36 200	64 515	30 731	28 828	29 587	34 654	284 805	295 108	134 102							
183690210243	WATER SERVICE	1 121	232 143	203 428	267 233	195 772	200 575	267 718	208 714	210 167	237 079	170 507	2 194 456	2 187 139	1 687 139							
183610210243	TOWN PLANNING, BUILDING REGULATIONS	0	0	2 699	6 062	82 902	0	4 223	0	0	0	24 865	120 751	111 637	111 637							
132770210243	AIRPORT	0	5 729	5 460	6 921	6 190	7 536	0	0	0	0	0	31 835	39 659	39 659							
183650210243	WORKSHOP - MECHANICAL	0	0	1 448	0	0	0	0	0	0	0	0	1 448	2 896	0							
113000210243	PMS/STRATEGIC MANAGEMENT	0	0	0	0	0	0	0	0	7 414	0	0	7 414	0	0							
GRAND TOTAL		1 755	862 233	838 846	982 517	917 915	875 031	1 101 584	841 297	855 352	910 361	856 346	9 043 238	9 229 043	6 607 085							

ANNEXURE A

EMPLOYEE RELATED COSTS FOR THE MONTH OF MAY 2024

ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD TOTALS	YTD BUDGET
ALLOWANCE- HOUSING SUBSIDY	496 109	514 670	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	32 001	34 134	354 141	471 781
ALLOWANCE- TRAVELLING ALLOW	3 375 679	3 430 852	312 238	312 238	312 238	312 238	313 385	313 385	322 716	307 716	314 155	323 655	318 655	3 462 617	3 144 948
BARGAINING COUNCIL: Senior Management	371	371	34	34	34	34	34	34	34	23	23	23	23	330	340
BONUSES	13 622 025	13 108 675	0	21 467	0	13 504	7 676 950	1 292 762	0	3 343	164 509	15 092	0	9 187 626	12 016 285
CONTRIBUTIONS - MEDICAL AID FD	7 478 589	8 108 248	663 321	680 225	669 786	670 886	654 128	658 160	717 280	713 280	722 124	720 966	714 257	7 584 412	7 432 561
CONTRIBUTIONS - PENSION FUND	19 934 979	20 482 211	1 701 734	1 705 753	1 735 992	1 723 316	1 726 795	1 723 734	1 708 336	1 709 549	1 712 621	1 735 544	1 772 146	18 955 520	18 775 360
INSURANCE- GROUP LIFE	26 811	35 638	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	3 550	39 049	32 668
INSURANCE- UIF	883 473	903 036	73 809	73 503	73 429	75 288	78 300	76 253	73 489	73 032	73 494	74 880	77 056	822 532	827 783
LEVY - BARGAINING(IND) COUNCIL	63 239	63 724	5 041	5 041	5 030	5 019	5 030	4 996	4 950	4 939	4 996	5 030	8 205	58 277	58 414
OVERTIME	6 607 085	8 729 043	1 755	862 233	838 846	982 517	917 915	875 031	1 101 584	841 297	855 352	910 361	856 346	9 043 238	8 001 623
SALARIES & WAGES	128 079 866	132 432 051	9 797 605	10 023 326	10 067 123	9 977 080	10 203 844	9 857 515	9 895 938	9 951 125	10 033 994	10 200 889	10 307 095	110 315 523	121 396 047
SALARIES: Senior Management - Basic salary	3 494 031	3 575 260	350 184	338 730	258 552	258 552	250 552	258 552	334 403	174 992	174 992	170 492	170 492	2 748 490	3 277 322
ALLOWANCE COUNCILLORS	9 405	9 405	0	0	0	0	0	0	0	0	0	0	0	0	8 621
REMUNERATION OF COUNCILLORS	9 275 988	10 255 299	757 747	772 699	772 699	1 269 032	803 360	803 360	803 360	803 890	803 890	803 890	803 890	9 197 816	9 400 691
Grand Total	193 347 650	201 648 483	13 699 018	14 830 798	14 769 280	15 323 016	22 673 843	15 899 331	14 997 642	14 618 736	14 895 690	14 996 371	15 065 846	171 769 571	184 844 443

ANNEXURE A

REPAIRS AND MAINTENANCE MAY 2024

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	473 607	600 000	59 704	59 704	0	0	124 086	59 704	826	11 983	59 704	65 257	28 034	469 000	550 000
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	1 674	0	0	0	0	0	0	0	0	0	0	0	0	1 535
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	222	0	3 803	8 770	0	0	4 997	0	667	41 606	60 065	45 833
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	100 000	0	2 080	0	0	14 845	0	0	0	0	1 391	0	18 316	91 667
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	0	0	0	0	0	0	0	0	0	0	0	45 833
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	400 000	0	0	0	27 942	172	0	0	3 016	1 625	21 064	68 547	122 365	366 667
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	962	209	8 739	8 564	0	0	10 513	7 011	8 622	29 111	73 730	137 500
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	200 000	8 397	20 108	10 523	23 068	48 616	0	0	7 674	0	27 452	33 686	179 523	183 333
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	0	0	0	0	0	0	0	0	0	3 150	3 150	229 167
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	500 000	450	1 586	0	25 250	119 517	0	135 000	0	0	0	0	281 803	458 333
9/222-5-9	REPAIRS - FENCING	500 000	500 000	0	0	0	0	56 447	0	0	173 913	0	0	0	230 360	458 333
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	150 000	536	9 535	1 706	7 658	18 076	0	0	17 372	15 156	71 198	4 752	145 989	137 500
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	770 000	26 183	5 045	44 251	84 751	5 452	16 818	66 241	79 165	14 553	3 265	105 001	450 724	705 833
9/225-12-17	MATERIALS, STORES REQUIREMNT	100 000	300 517	4 729	51 286	17 572	8 617	18 054	0	0	0	70 305	4 558	35 704	210 826	275 474
9/225-21-25	GENERAL MAINTENANCE	26 000	26 000	0	1 527	4 347	0	2 576	0	0	4 508	1 072	0	3 718	17 748	23 833
9/225-22-26	GENERAL MAINTENANCE	200 000	200 000	0	5 470	3 258	0	0	4 851	0	0	3 846	0	7 359	24 784	183 333
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	3 000	821	0	0	0	0	0	0	0	0	0	0	821	2 750
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	153 958	3 720	67 195	34 960	21 592	0	4 753	0	10 943	0	0	0	143 162	141 128
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	20 000	1 054	698	0	0	2 148	0	0	0	0	14 353	5 303	23 555	18 333
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	350 000	0	0	0	1 645	160 700	0	0	0	4 691	1 638	33 696	202 370	320 833
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	35 031	11 528	0	5 648	0	0	0	0	1 442	0	0	0	18 619	32 112
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	40 000	1 679	32 095	3 076	0	0	0	0	291	0	4 716	58 200	100 057	36 667
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	1 539	4 118	417	0	2 694	8 559	0	0	0	2 066	17 907	37 300	45 833
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	200 000	400 000	0	500	62 813	9 476	2 260	0	0	913	119 407	0	70 627	265 996	366 667
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	20 000	0	1 094	529	0	1 224	11 353	0	0	1 111	0	0	15 311	18 333
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	2 055 459	0	0	0	0	311 786	0	0	0	331 407	63 065	119 592	825 850	1 884 171
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	6 554	5 335	12 033	4 854	5 952	2 103	6 002	5 992	0	0	1 141	49 967	45 833
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	20 000	1 001	0	0	0	0	0	0	1 597	1 252	3 660	3 360	10 870	18 333

9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	142 000	209 344	0	10 103	13 099	18 806	58 922	11 311	0	5 314	0	2 142	0	119 696	191 899
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	28 500	0	0	0	1 149	7 899	0	0	0	0	5 643	8 663	23 354	26 125
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	22 650	0	0	1 610	0	0	0	0	0	0	0	0	1 610	20 763
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	3 690 000	9 547	35 340	485 868	24 888	195 288	0	0	54 243	0	439 714	599 421	1 844 310	3 382 500
9/237-4-5	REPAIRS - KURBBING	283 500	283 500	0	2 927	5 262	1 081	0	0	0	0	0	0	0	9 271	259 875
9/237-5-6	MATERIALS, STORES REQUIREMNT	303 000	253 000	2 709	728	813	2 160	7 705	0	0	3 909	0	105 336	22 689	146 049	231 917
9/237-10-11	REPAIRS - KURBBING	850 000	850 000	172 609	0	0	0	-161 586	0	0	0	0	0	0	11 023	779 167
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	325 000	0	1 703	3 563	1 173	0	0	0	0	4 963	0	30 405	41 807	297 917
9/239-2-4	REPAIRS: SIDEWALK PAVING SJABS	175 000	175 000	12 132	23 293	3 171	1 326	3 301	0	0	3 950	0	16 791	106 418	170 382	160 417
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	2 315 357	25 830	23 365	40 142	99 909	203 529	41 992	57 965	127 917	1 733 957	1 033 738	-679 716	1 138 165	2 122 411
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	0	0	0	0	0	0	0	0	0	0	989 828	989 828	2 566 667
9/242-3-9	RETICULATION NETWORK - SEWERAGE	9 600 000	16 000 000	10 334	5 083	2 974 895	1 467 481	3 368 535	1 174 174	1 733 957	1 709 796	1 784 628	92 528	-11 091 506	3 229 906	14 666 667
9/242-4-10	SLUDGE AR WWWTW AB GRT	1 020 000	2 100 000	0	0	0	0	0	0	0	0	0	1 735 196	56 000	1 791 196	1 925 000
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	10 000	0	0	0	0	0	0	0	0	0	0	5 802	5 802	9 167
9/244-5-9	GENERAL MAINTENANCE	3 200 000	2 200 000	1 241	27 781	7 602	44 010	544	387 342	0	32 602	0	500 291	-255 451	745 962	2 016 667
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	0	0	0	1 726	0	0	0	0	0	0	1 726	595 833
9/244-7-13	RETICULATION NETWORK - WATER	5 726 000	5 726 000	34 224	59 867	127 180	494 246	511 198	202 795	88 297	56 085	48 142	159 164	458 757	2 239 954	5 248 833
9/244-8-14	VALVES AND HYDRANTS	195 000	195 000	0	0	0	0	0	25 444	0	0	0	0	0	25 444	178 750
9/244-17-25	MATERIALS, STORES REQUIREMNT	1 500 000	500 000	0	0	0	1 690	2 957	0	0	9 301	0	2 377	15 583	31 908	458 333
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	1 000 000	40 920	9 425	19 759	4 819	0	71 545	0	53 949	8 696	264 604	48 903	522 621	916 667
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	1 358 065	0	0	14 514	0	0	598	0	0	0	0	0	15 112	1 244 893
9/246-11-16	IGG METER REPLACEMENT	100 000	100 000	0	0	0	0	0	0	0	0	0	0	0	0	91 667
9/246-18-102	GENERAL MAINTENANCE	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	0	320 833
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	2 000 000	0	682 244	441 583	1 192	352	0	143 000	103	84 000	0	368 731	1 721 205	1 833 333
9/246-66-66	STREET LIGHTS	1 060 000	1 060 000	0	0	0	0	0	103 374	0	1 138	0	1 626	330 250	436 388	971 667
9/246-89-92	GENERAL MAINTENANCE	1 335 000	1 335 000	4 454	25 380	18 575	66 099	27 613	5 908	0	80 679	117 835	13 460	296 382	656 384	1 223 750
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	60 000	0	0	0	0	0	0	0	0	0	0	0	0	55 000
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	9 374	0	65 087	0	15 570	0	9 324	0	6 974	0	106 328	366 667
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	1 000 000	0	0	173 533	118 370	140 606	209 097	0	0	0	0	0	641 605	916 667
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	350 000	0	30 697	0	153 486	0	30 697	5 322	0	0	61 395	0	281 597	320 833
Grand Total		48 567 801	54 792 055	441 895	1 215 870	4 552 507	2 640 883	5 434 014	2 357 290	2 261 984	2 487 952	3 713 144	3 863 704	-8 018 349	20 930 894	50 226 050

ANNEXURE A

DETAIL OF OTHER REVENUE - MAY 2024

	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
RENTAL OF FACILITIES AND EQUIPMENT	3 727 309	2 126 639	906 577	446 778	-269 590	65 627	96 444	57 893	152 461	55 136	69 210	120 004	48 534	64 080
INTEREST EARNED OUTSTANDING DEBTORS	6 345 863	15 895 278	14 772 619	1 350 551	1 370 280	1 045 242	1 261 675	1 378 783	1 364 312	1 437 727	1 573 614	1 558 540	1 592 748	839 148
FINES, PENALTIES AND FORFEITS	720 000	93 537	54 976	8 411	12 380	1 384	232	3 446	1 000	126	1 620	3 910	-1 384	23 850
LICENCES AND PERMITS	1 144 163	964 163	805 257	87 326	74 122	36 899	83 455	78 918	49 706	77 824	84 831	81 182	68 491	82 504
AGENCY SERVICES	6 134 010	5 840 668	2 104 445	196 512	979 781	-341 015	307 208	538 382	-234 024	222 376	392 974	-265 035	166 051	141 287
OTHER REVENUE	15 551 689	14 761 299	21 097 590	238 486	1 816 889	15 138 339	216 683	262 999	183 417	801 267	64 662	218 373	371 616	1 784 858
TOTAL REVENUE	33 623 034	39 681 584	39 741 464	2 328 063	3 983 862	15 946 476	1 965 697	2 320 421	1 516 874	2 594 406	2 186 910	1 716 974	2 246 056	2 935 726
OTHER REVENUE														
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
ADMIN CHARGES	208 506	311 453	171 934	5 289	3 746	5 232	29 596	24 369	7 858	7 914	12 472	62 103	3 505	9 851
ADMISSION FEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	1 051 988	525 994	322 316	60 780	11 106	6 635	12 753	52 561	9 839	63 286	15 887	54 207	9 281	25 982
BULK CONTRIBUTIONS	136 816	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	258 084	-263 172	241 630	21 623	22 044	22 182	22 002	22 458	21 562	21 647	22 485	22 124	22 313	21 190
FIRE BRIGADE FEES	1 237 896	1 034 456	1 806	113	0	152	0	367	113	287	113	226	323	113
GRAVE PLOTS	95 144	95 144	84 247	8 542	11 138	3 955	11 316	7 760	5 351	9 649	6 678	3 591	6 372	9 895
INSURANCE REFUND	19 145	200 000	88 731	0	0	0	0	0	0	88 731	0	0	0	0
SALE OF ASSETS	5 271 495	5 271 495	16 765 122	0	1 726 042	15 122 949	-14 159	0	0	10 070	-242 183	0	0	162 404
LANDING FEES	55 353	55 353	36 862	9 869	16 174	10 941	-122	0	0	0	0	0	0	0
LIBRARY FEES	15 798	9 866	7 580	644	874	2 467	871	488	51	351	10	1 286	180	358
POSTERS	3 157	3 157	470	0	0	0	0	470	0	0	0	0	0	0
SALES AVGAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 456 220	2 947 716	1 846 125	29 523	-104 496	-163 686	7 711	6 328	7 809	500 232	-4 506	8 775	175 982	1 382 454
SURPLUS CASH	5 700	4 507	4 837	85	350	1 129	615	66	129	409	278	804	495	478
TOURISM FEES BAVIANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POUND FEES AND SALES: GRF RNT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TENDER DOCUMENT	87 603	87 603	31 369	2 870	3 218	11 457	0	4 142	2 348	87	1 044	4 696	-117	1 626
SURCHARGE ON SERV	1 296 343	1 275 891	1 308 081	87 784	99 592	108 306	129 979	122 755	122 173	73 681	230 285	44 866	135 058	153 602
SURCHARGE - WATER	2 879 232	2 879 232	-94 881	-14 276	-15 894	-18 868	-6 105	-13 610	-1 273	-874	-10 670	-1 250	-2 767	-9 293
VALUATION CERTIFICATES	327 282	293 625	260 505	25 640	28 485	24 663	19 163	34 847	7 459	25 798	30 681	16 947	20 992	25 829
WORK DONE FOR PVT PERSONS	145 927	28 979	20 855	0	14 511	826	3 064	0	0	0	2086.96	0	0	367
TOTAL OTHER REVENUE	15 551 689	14 761 299	21 097 590	238 486	1 816 889	15 138 339	2 16 683	262 999	183 417	801 267	64 662	218 373	371 616	1 784 858

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - MAY 2024

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD Totals	Available Budget
DEBT IMPAIRMENT	4 829 178	4 829 178	0	0	0	0	0	0	0	0	0	0	0	0	4 829 178
CONTRACTED SERVICES	19 285 238	25 636 195	719 838	2 278 089	664 305	1 344 964	553 597	621 078	5 196 582	629 624	331 105	441 736	13 800 534	26 581 451	-945 256
OTHER EXPENDITURE	113 374 474	134 523 689	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	7 422 078	10 636 105	4 745 521	11 366 270	-1 300 453	84 619 487	49 904 202
TOTAL EXPENDITURE	137 488 890	164 989 062	6 244 671	7 867 486	10 501 942	9 638 292	13 115 623	10 563 824	12 618 660	11 265 729	5 076 627	11 808 005	12 500 081	111 200 938	53 788 124

CONTRACTED SERVICES	Vote Number	Description	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD TOTALS	Available Budget
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	1 760 547	1 277 830	0	267 833	0	0	0	0	477 568	0	0	0	0	745 401	532 429
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	505 039	1 706 280	0	330 810	0	0	0	0	664 519	0	0	0	0	995 330	710 950
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	980 098	1 228 092	0	152 917	0	0	0	0	563 470	0	0	0	0	716 387	511 705
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	2 136 863	3 525 811	0	190 517	0	153 600	153 600	0	499 166	307 200	0	0	0	1 304 083	2 221 728
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	1 165 610	4 848 240	0	917 136	0	0	0	0	1 911 004	0	0	0	0	2 828 140	2 020 100
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	1 802 239	1 081 145	0	248 467	0	0	0	0	382 201	0	0	0	0	630 668	450 477
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	494 732	1 456 787	0	113 467	0	62 345	10 250	0	45 400	0	0	0	0	231 461	1 225 326
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services - Accountants and Auditors-Administrative	110 000	70 000	0	0	0	17 250	0	0	0	0	0	0	0	17 250	52 750
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services - Business and Financial Management-Administrative	2 140 000	2 140 000	535 097	0	227 961	287 804	241 890	44 817	43 969	0	177 089	185 938	0	1 744 567	395 433
CONTRACTED SERVICES	9/201-32-52	JOB EVALUATION	0	300 000	0	0	0	0	0	0	10 359	0	0	0	0	10 359	289 641
CONTRACTED SERVICES	9/205-9-23	DEPRECIATION - P P E	100 000	100 000	0	0	0	1 737	0	1 739	0	0	0	0	0	3 477	96 523
CONTRACTED SERVICES	9/205-11-8	LED Project - General support for SMMIE's	250 000	250 000	0	0	0	0	0	0	0	0	0	22 438	91 793	114 231	135 769
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	0	50 000	0	0	6 149	0	14 660	0	0	0	0	3 514	600	24 923	25 077
CONTRACTED SERVICES	9/212-2-3	VETTING OF NEW EMPLOYEES	0	10 000	0	0	0	450	0	0	0	0	0	0	0	450	9 550
CONTRACTED SERVICES	9/212-3-4	EAP	0	280 000	0	0	0	0	0	0	0	0	0	0	0	280 000	0
CONTRACTED SERVICES	9/212-4-5	HEALTH SCREENING	0	40 000	0	0	0	0	0	0	0	0	0	0	0	40 000	0
CONTRACTED SERVICES	9/212-5-6	DISABILITY AND DISEASE MANAGEMENT	0	40 000	0	0	0	0	0	0	0	0	0	0	0	40 000	0
CONTRACTED SERVICES	9/212-6-7	PRIMARY HEALTH	0	24 000	0	0	0	0	0	0	0	0	0	3 608	0	3 608	20 392
CONTRACTED SERVICES	9/212-7-8	OCCUPATIONAL HEALTH	0	12 000	0	0	0	0	0	0	0	0	0	0	9 380	9 380	2 620
CONTRACTED SERVICES	9/212-8-9	SOCIAL CLUBS	0	4 000	0	0	0	0	0	0	0	0	0	0	0	4 000	0
CONTRACTED SERVICES	9/212-41-41	WELLNESS PROGRAM	400 000	1 900	0	0	74	1 826	0	0	0	0	0	0	0	1 900	0
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	350 000	350 000	0	0	0	1 645	160 700	0	4 691	1 638	33 696	202 370	147 630	0	
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	2 700 000	3 200 000	0	0	415 408	154 231	0	410 021	71 183	0	0	1 671 613	1 528 387	0	
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	200 000	200 000	0	0	9 562	12 313	3 188	39 627	0	0	50 313	0	115 001	84 999	
CONTRACTED SERVICES	9/237-10-11	REPAIRS - KURBING	850 000	400 000	172 609	0	0	-161 586	0	0	0	0	0	0	11 023	388 977	
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	175 000	12 132	23 293	3 171	1 326	3 301	0	3 950	0	16 791	106 418	170 382	4 618	
CONTRACTED SERVICES	9/240-5-10	MACHINERY EQUIPM REPAIRS - EXPENDIT	0	0	0	0	0	0	0	0	0	0	0	840 284	840 284	-840 284	
CONTRACTED SERVICES	9/242-3-10	RETICULATION NETWORK - SEWERAGE	0	0	0	0	0	0	0	0	0	0	0	0	12 788 201	-12 788 201	
CONTRACTED SERVICES	9/244-23-19	CONSULTANCY SERVICES	290 000	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONTRACTED SERVICES	9/246-18-102	GENERAL MAINTENANCE	350 000	350 000	0	0	0	0	0	0	0	0	0	0	0	350 000	
CONTRACTED SERVICES	9/248-19-19	MUNICIPAL PLANNING TRIBUNAL/APPEAL AUTHORITY	50 000	50 000	0	1 650	1 980	0	8 892	0	0	8 892	0	0	30 306	19 694	
CONTRACTED SERVICES	9/248-23-24	HSDG EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	40 420	-40 420	
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS - LITIGATION	2 475 110	2 465 110	0	32 000	0	652 174	125 856	117 721	187 164	107 724	78 142	-119 149	1 330 236	1 134 874	

DESCRIPTION	Original Budget	Adjustment Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD Totals	Available Budget
	FURNITURE AND OFFICE EQUIPMENT LEASES	2 347 968	7 335 135	324 618	312 136	463 719	364 970	342 263	326 932	358 944	385 042	393 780	222 500	539 436	4 034 341
RENTAL OF EQUIPMENT	2 000 000	2 000 000	0	0	0	0	168 000	170 000	1 625	0	0	0	0	339 625	1 660 375
OPERATING LEASE OF VEHICLES	7 371 330	8 141 417	501 181	447 831	908 113	267 215	726 284	1 898 537	0	1 393 020	4 344	689 682	722 245	7 558 450	582 967
ADVERTISING, PUBLICITY AND MARKETING	932 911	952 911	10 006	75 300	38 322	48 357	46 384	22 794	11 986	28 374	61 001	80 897	64 991	488 411	464 500
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	5 851 378	41 431	75 074	107 511	122 708	8 403	33 522	66 241	93 159	17 925	3 265	1 094 829	1 664 068	4 187 310
BANK CHARGES	941 813	941 813	49 630	56 815	71 974	64 533	62 418	70 213	59 951	60 854	76 173	59 836	61 791	694 191	247 622
CASHIER SHORTAGES	68 200	20 000	69	273	17	495	51	90	615	41	513	6 548	-1 103	7 609	12 391
THIRD PARTY VENDORS	1 603 851	1 603 851	0	163 655	165 321	152 084	167 735	0	339 174	172 086	152 232	239 793	222 278	1 774 358	-170 507
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	1 249 154	53 130	50 224	82 030	55 743	54 113	464	106 017	159 026	0	153 725	0	714 473	534 681
TELEPHONE, FAX, TELEGRAPH AND TELEX	3 411 424	858 347	59 719	142 051	59 786	59 786	59 786	59 786	59 786	61 056	69 686	-22 546	59 786	668 685	189 662
ENTERTAINMENT:EXECUTIVE MAJOR	50 000	50 000	1 425	0	0	0	1 126	4 800	0	6 130	18 360	4 519	0	36 359	13 641
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	50 000	0	0	557	6 174	0	0	1 734	0	0	2 315	1 104	11 884	38 116
EXTERNAL AUDIT FEES	7 624 678	11 426 046	0	7 304	764 174	1 190 234	1 914 728	2 227 638	231 535	19 549	-2 492 228	382 598	552 402	4 797 935	6 628 111
DATA LINES	673 607	1 000 000	59 704	60 204	62 813	9 476	126 346	59 704	826	12 897	179 111	65 257	98 660	734 996	265 004
NETWORK EXTENSIONS	1 000 000	1 000 000	40 920	9 425	19 759	4 819	0	71 545	0	53 949	8 696	264 604	48 903	522 621	477 379
SOFTWARE LICENCES	2 855 459	2 855 459	6 554	45 406	12 033	69 941	471 224	17 673	36 699	20 638	331 407	131 434	120 733	1 263 742	1 591 717
INSURANCE BROKERS FEES	816 452	1 182 206	689 620	0	0	0	0	0	0	0	847	11 527	0	701 994	480 212
INSURANCE - GENERAL PREMIUMS	1 657 445	2 375 451	1 385 679	0	0	0	0	0	0	556	10 027	-1 048	0	1 395 214	980 237
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEVY - WATER RESEARCH FUND: DWAF	2 500 000	500 000	0	0	32 848	0	65 646	5 490	65 695	36 072	0	60 205	18 190	284 146	215 854
MOTOR VEHICLE LICENCE AND REGISTRATIONS	304 585	709 318	267 126	28 710	0	69 717	0	363	30 695	6 564	115 010	0	8 878	527 063	182 255
MUNICIPAL SERVICES	48 711 342	62 930 216	1 622 947	2 706 497	5 631 604	4 435 659	5 554 662	3 719 963	4 803 264	7 223 939	4 565 358	5 319 782	-7 505 716	38 077 957	24 832 259
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	115 694	6 978	0	0	4 674	2 870	14 351	2 304	957	0	1 944 561	10 712	1 987 407	-1 871 713
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 570 000	1 080 000	5 000	211	86 045	4 080	3 850	0	10 483	0	31 040	96 138	278 070	514 918	565 082
REMUNERATION TO WARD COMMITTEES	1 080 000	1 080 000	86 250	84 750	82 500	81 750	83 250	74 250	90 750	82 500	83 250	81 750	84 000	915 000	165 000
SAMPLES AND SPECIMENS	4 100 000	4 550 000	0	0	118 660	193 077	1 509 196	42 130	142 659	0	0	523 012	1 072 969	3 601 704	948 296
SIGNAGE - TOURISM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEVY - SETA SKILLS DEVELOPMENT	1 615 104	1 687 582	129 149	127 473	125 713	135 593	135 388	128 192	129 804	122 053	127 978	129 056	129 638	1 420 037	267 545
TRAVELLING AND SUBSISTENCE	3 720 162	4 110 166	134 675	287 543	267 167	232 063	237 032	138 778	126 961	243 460	250 919	196 780	269 132	2 384 511	1 725 655
VEHICLE TRACKING	106 665	427 372	26 381	26 381	26 381	0	0	79 143	0	52 762	0	52 762	0	263 810	163 562
WET FUEL	9 045 252	8 440 173	22 638	882 133	710 592	720 178	821 272	776 387	744 328	401 422	740 091	667 318	747 618	7 233 977	1 206 196
TOTAL OTHER EXPENDITURE	113 374 474	134 523 689	5 524 833	5 589 396	9 837 637	8 293 328	12 562 026	9 942 746	7 422 078	10 636 105	4 745 521	11 366 270	-1 300 453	84 619 487	49 904 202

ANNEXURE A									
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)									
May-24									
Detail	0- 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -
Bulk Electricity	0	4 772 189	11 690 945	-37 315 290	17 258 316	15 572 055	96 944 136	441 213 815	550 136 166
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	2 748 991	-717 700	2 258 593	-3 628 983	1 453 394	2 239 742	-2 515 107	21 364 499	23 203 429
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 597 431	2 510 863	2 518 265	-2 743 961	83 981	1 308 028	-8 722 122	12 522 635	10 075 120
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	6 077 547	534 258	1 594 030	921 804	-2 077 821	-2 085 182	-4 789 962	23 885 937	24 060 611
Auditor General	-724 328	-70 116	-313 251	-3 332 093	-407 129	-187 861	965 528	6 115 008	2 045 758
Other	0	0	0	0	0	0	0	0	0
Total	10 699 641	7 029 494	17 748 582	-46 098 523	16 310 741	16 846 782	81 882 473	505 101 894	609 521 084
TOP 10 CREDITORS MAY 2024									
Detail	0- 30 Days	31 - 60 Days	61 - 90 Days	90+ Days					Total -
ESKOM HOLDINGS LTD BULK	12 592 894	5 140 799	22 046 846	510 355 627					550 136 166
SARS PAYE	2 748 991	-717 699	2 258 593	18 913 545					23 203 430
COMPENSATION COMMISSIONER	0	39 075	40 377	6 325 361					6 404 813
CONSOLIDATED RETIREMENT FUND	1 657 816	1 559 447	1 584 934	1 595 908					6 398 105
SALGA	0	1 944 561	0	3 831 076					5 775 637
SARS UIF	160 110	157 855	150 979	5 090 838					5 559 782
SARS SDL	133 295	133 738	130 214	4 013 167					4 410 415
DEPARTEMENT WATERWESE	182 590	37 775	37 775	2 334 206					2 592 346
MERAPE HOLDINGS (PTY) LTD	2 381 239	0	0	0					2 381 239
QPOINT GROUP PTY LTD		383 518	384 446	1 564 656					2 332 620

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
DWAINE WARNER T/A ELEC	0	0	0	0	68 377	68 377
1LIFE DIRECT INSURANCE	8 834	0	0	0	0	8 834
A & D POWER CC	109 988	0	0	0	0	109 988
ADSACTIVE(PTY) T/A PDK	0	19 994	0	0	0	19 994
AIC AFRICA	0	0	26 971	0	0	26 971
ALTECORP T/A SIBANYE	0	30 338	0	0	0	30 338
ALTRON DIGITAL BUSINESS	0	29 302	0	0	0	29 302
AMATOLA WATER BOARD	0	0	0	0	249 264	249 264
AN NKASAAI	1 000	0	0	0	0	1 000
ANC	11 989	0	0	0	0	11 989
Annalie Erasmus Inc	400	0	0	0	0	400
Annalie Mbambani	1 500	0	0	0	0	1 500
ANNELINE SAAVMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAMAN	500	0	0	0	0	500
ARTIVOLT SOUTH AFRICA P	0	0	541 656	0	0	541 656
Assupol Life	11 248	0	0	0	0	11 248
Avbob	62 387	0	0	0	0	62 387
BEDFORD MAGISTRATE	600	0	600	0	0	1 200
Best Funeral	9 020	0	0	0	0	9 020
Betaalmeestergeneraal	310 837	0	37 039	-312 429	0	35 447
BILLSON TRUCKS	1 091 372	0	0	0	0	1 091 372
BINNEKEUR T/A DROMMEDAR	0	1 278	0	0	0	1 278
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	395 397	0	0	0	15 963	411 361
BUKANI SA	5 550	0	0	0	0	5 550
BYTES PEOPLE SOLUTION (0	0	0	0	6 989	6 989
CAMDEBOO MUNISIPALITEIT	8 878	0	0	0	0	8 878
Capital Alliance/Libert	28 490	0	0	0	0	28 490
Channel Life	1 778	0	0	0	0	1 778
Chriszell Roeleen Mars	600	0	0	0	0	600
C.J Bouwer	4 680	0	0	0	0	4 680
COMPENSATION COMMISSION	0	39 075	40 377	1 710 516	4 614 845	6 404 813
COMPU-SERVE	7 180	0	0	0	0	7 180
Cornelia Booyesen	300	0	0	0	0	300
DA	5 160	0	0	0	0	5 160
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	182 590	37 775	37 775	357 940	1 976 267	2 592 346
DEREK LIGHT	8 288	0	0	0	500	8 788
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	32 592	9 290	5 870	1 904	0	49 657
EC IMATU FENURAL	1 011	0	0	0	0	1 011
ECO CHEMICAL SOLUTIONS	70 852	0	0	0	0	70 852
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
ELIZABETH MAARMAN	2 000	0	0	0	0	2 000
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
EMARENTHI BRWN	500	0	0	0	0	500
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	333 311	681 141	18 729	15 608	-45 462	1 003 326
EXCELSIOR FARMING	0	68 659	0	0	0	68 659
EYA BANTU	27 959	0	0	0	0	27 959
FELICIA REYNERS	2 200	0	0	0	0	2 200
FLORA MATHEWS	1 200	0	0	0	0	1 200
G.M. Williams	700	0	0	0	0	700
GAP MANAGEMENT	-2 908 880	-2 899 709	-2 492 351	-2 536 262	-7 761 749	-18 598 951
GOLDBERG & DE VILLIERS	0	207	0	0	0	207
GOVERNMENT PRINTING WOR	0	2 018	0	0	0	2 018
GRAAFF-REINET ADVERTISE	4 683	20 071	0	0	0	24 754
GREYSHELL	30 638	0	0	0	0	30 638
GRT DRILLING & EXCAVATI	65 539	0	0	0	0	65 539
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 000	0	0	0	0	1 000
HEROTEL	0	0	0	0	300	300
HOLLARD SPECIALIST LIFE	3 346	0	0	0	0	3 346
Hosmed	20 253	0	0	0	-35 200	-14 947
Imatu Internal Loans	3 177	0	0	0	0	3 177
Imatu Ledegeld	6 699	0	0	0	81	6 780
Imatu Loans (Kempston)	35 235	0	0	0	0	35 235
ITS PUMPS & SEALS	16 169	29 900	0	0	130 984	177 053
J R NIEUWENHUIZEN	375 724	0	0	0	0	375 724
JANSENVILLE MAGISTRATE	1 020	0	-600	0	0	420
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA SHILLING	500	0	0	0	0	500
JOUBERT GALPIN & SEARLE	1 119	6 792	0	0	0	7 911
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 800	0	0	0	0	4 800
JUVINON SYSTEMS T/A ISM	88 145	1 690	0	0	0	89 835
K AFRIKA TRADING (PTY)	0	0	0	0	62 330	62 330
K.G.A. Lewens	1 788	0	0	0	0	1 788
KEMPSTON LOANS	108 931	0	0	0	0	108 931
Keyhealth	135 603	0	0	0	0	135 603
KUBAN CHETTY INC.	145 348	0	0	0	0	145 348
LA Health	337 846	0	0	0	334 058	671 904
LANDDROS GRAAFF-REINET	18 590	0	0	0	0	18 590
LANDDROS MIDDELBURG	800	0	0	0	0	800
LANDDROS UITENHAGE	650	0	0	0	0	650
LATERAL UNISON	0	0	23 860	0	0	23 860
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	14 141	0	0	0	0	14 141
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	121 509	0	0	0	0	121 509
Linda Hendricks	750	0	0	0	0	750

Linda Visagie	690	0	0	0	0	690
Lion of Africa	490	0	0	0	0	490
MAND A SERVICE CENTRE	81 671	0	0	0	0	81 671
Mafori Finance	247 396	0	0	0	0	247 396
MANCOSA (PTY) LTD	0	0	0	64 400	0	64 400
Margaret Spogter	800	0	0	0	0	800
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	1 800	0	0	0	0	1 800
MARY M PIETERSEN	500	0	0	0	0	500
MASILAKHE (PTY) LTD/OUT	28 750	0	0	0	0	28 750
MCWILLIAMS AND ELLIOTT	0	0	98 813	0	0	98 813
MERAFE HOLDINGS (PTY) L	2 381 239	0	0	0	0	2 381 239
MESH STEEL & WELD	7 323	20 068	3 700	0	0	31 090
Metropolitan Lewens	110 269	0	0	0	0	110 269
METSI CHEM EASTERN CAPE	148 902	0	0	0	0	148 902
MGS ENTERPRISES (Pty) L	40 000	0	0	0	0	40 000
MIMOTEK TRADING	0	194 019	0	0	0	194 019
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	27 620	0	0	0	951	28 571
MR PAINT/DULUX PAINT CE	25 200	0	0	0	0	25 200
MTHAWELANGA CONSULTING	0	25 988	0	0	0	25 988
MUNCOMP SYSTEMS CC	70 604	35 302	35 302	0	35 302	176 509
N9 SPARES	647	702	3 159	0	125	4 634
NADIA CORNELIUS	600	0	0	0	0	600
NATIONAL FINANCIAL SERV	244	0	0	0	0	244
NE NGUQU	2 000	0	0	0	0	2 000
NELISWA HUTE	700	0	0	0	0	700
NETTELTONS ATTORNEYS	0	0	0	0	35 375	35 375
NETWORK COLLECTIONS	357	0	0	0	0	357
NICOLEEN BANTOM	3 000	0	0	0	0	3 000
NOMAGWANISHE INVESTMENT	69 000	0	0	0	0	69 000
NOMALUNGELO MPULU	1 500	0	0	0	0	1 500
NOMAWETHU ZICINA	750	0	0	0	0	750
NORTHFIELD ENGINEERING	331 439	0	0	0	0	331 439
NTOMBETHEMBA KITI	800	0	0	0	0	800
Old Mutual Group (Annu	345	0	0	0	0	345
Old Mutual Group Scheme	187 584	0	0	0	0	187 584
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PAX STATIONARY CC	0	9 691	0	0	0	9 691
PENSION FUNDS	0	0	0	0	460 124	460 124
PICTURE PERFECT	390	390	390	390	3 900	5 460
PIET VILJOEN MOTORS	96 012	53 305	5 290	9 890	0	164 498
PLATINUM CONSTRUCTION	0	70 032	0	0	0	70 032
PLATINUM SUPPLIERS (PTY	0	68 841	130 265	0	0	199 107
PONDEROSA T/A DMS TECHN	31 625	-31 625	31 625	0	0	31 625
PREMIER PIPE SUPPLY	128 559	20 643	0	0	0	149 201
PRODIBA (PTY) LTD	19 434	6 320	0	0	0	25 754
QPOINT GROUP PTY LTD	0	383 518	384 446	465 951	1 098 705	2 332 620
R-DATA	0	79 545	0	0	0	79 545
Russel Becker Inc	2 787	0	0	0	0	2 787
SAIBA	0	0	0	0	3 875	3 875
SAINS AGENCIES	204 217	0	0	0	0	204 217
SALGA	0	1 944 561	0	0	3 831 076	5 775 637
SALGBC (Levies)	10 743	0	0	0	0	10 743
SALGBC Agency Shop Fees	3 541	0	0	0	0	3 541
SAMWU	28 240	0	0	0	0	28 240
Samwumed	338 738	0	0	0	13 040	351 778
Sanlam	229 804	0	0	0	0	229 804
Sanlam Pension	7 100	0	0	0	0	7 100
Sanlam Sky	187 271	0	0	0	0	187 271
SANLAM SKY-GROUP LIFE	167	0	0	0	0	167
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	133 295	133 738	130 214	123 815	3 889 352	4 410 415
SARS UIF	160 110	157 855	150 979	149 108	4 941 730	5 559 782
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIFIX 72 CC	338 455	316 657	572 959	0	0	1 228 072
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	137 060	0	0	0	0	137 060
SHUNE A NDLEBE	500	0	0	0	0	500
SONDLO & KNOPP ADVERTIS	9 544	0	0	0	0	9 544
SOUTH AFRICAN INSTITUTE	3 525	0	0	0	0	3 525
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUMMIT TRAINING INSTITU	0	0	0	111 435	0	111 435
SUPA QUICK	115 989	16 002	0	0	0	131 990
SYSTEMS SERVICES	5 877	0	0	0	0	5 877
TAKE NOTE CONSTRUCTION	17 907	0	0	0	0	17 907
TALBOT AND TALBOT	0	0	0	0	375 454	375 454
THEMBEKA M NOMBANDE	400	0	0	0	0	400
THEMBISA SYLVIA MAGCUNT	700	0	0	0	0	700
THOBEKA APRIL	800	0	0	0	0	800
THOZAMA MPONDO	1 500	0	0	0	0	1 500
TJS Employee Benefits C	3 223	0	0	0	0	3 223
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
TYRE SERVICES GRAAFF-RE	3 570	0	0	0	0	3 570
URBAN- ECON DEVELOPMENT	84 450	0	0	0	0	84 450
V DERCKSEN & VENNOTE	1 170	0	0	0	0	1 170
VOLTEX	192 655	42 824	0	0	0	235 479
ZAAYMANS GARAGE	-55 332	55 332	0	0	0	0
ZONART LABOUR DISTRIBUT	12 144	0	0	0	0	12 144
GRAND TOTAL	7 620 161	1 681 527	-212 933	162 266	14 809 588	24 060 610

ANNEXURE A

Month End	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
M11 May	EC:101	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	1 968 890	1 863 691	2 435 846	1 889 725	1 986 950
		3020	Property rates - penalties & collection charges	0	0	0	0	0	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	12 656 197	12 407 361	13 093 727	13 473 342	13 778 858
		3040	Service charges - water revenue	2 469 442	2 832 746	2 367 917	3 216 422	2 943 496	2 662 213	2 545 177	3 205 681	2 807 309	3 010 847	2 951 977
		3050	Service charges - sanitation revenue	1 315 818	3 441 345	1 822 681	1 944 510	2 278 725	1 718 947	1 537 924	1 947 555	1 446 231	1 516 246	2 190 043
		3060	Service charges - refuse revenue	907 022	1 573 007	1 174 870	1 127 711	1 092 396	871 419	924 735	913 879	863 934	894 951	977 547
		3070	Service charges - other	59 123	74 442	63 997	72 905	96 907	78 003	60 261	121 596	68 151	84 118	150 124
		3080	Rental of facilities and equipment	14 617	17 767	19 920	21 914	13 213	13 346	10 714	18 349	27 694	14 068	19 482
		3090	Interest earned - external investments	4 016	1	7 860	8 599	6 594	4 919	5 253	4 233	4 741	5 644	3 457
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0
		3110	Dividends received	0	0	0	0	0	0	0	0	0	0	0
		3120	Fines	7 911	12 380	1 000	232	1796	0	126	620	30	0	18 550
		3130	Licences and permits	87 893	85 962	66 036	88 511	99 063	63 112	92 931	101 400	93 780	97 800	95 618
		3140	Agency services	1 079 922	1 524 493	1 730 878	1 361 687	1 233 509	942 676	1 026 312	1 357 145	1 163 794	854 927	770 548
		3150	Transfer receipts - operational	47 769 687	3 428 000	0	0	0	38 174 618	0	0	33 191 570	261 280	0
		3160	Other revenue	45 882 447	18 498 853	40 309 544	15 794 148	14 451 965	17 372 643	7 262 514	7 198 026	14 359 282	12 575 907	9 445 470
		3170	Cash Receipts by Source	112 193 807	57 897 989	64 377 531	40 769 325	38 264 804	77 914 672	28 091 035	29 139 538	69 556 090	34 678 856	32 388 624
		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	642 977	6 585 000	21 402 192	0	0
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	0	0	0
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	0	0	0
		3220	Short term loans	0	0	0	0	0	0	0	0	0	0	0
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	0	0	0
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	0	0	0
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	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	3 250 930	-6 835 961	-9 389 635	13 431 463	1 582 079
		3280	Total Cash Receipts by Source	121 728 244	56 649 107	74 511 120	47 083 122	58 151 135	81 796 698	31 984 942	28 888 577	81 568 646	48 110 318	33 970 703
		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	14 194 270	13 814 839	14 091 792	14 192 473	14 261 952
		4020	Remuneration of councillors	757 747	772 699	772 699	1 269 032	803 360	803 360	803 360	803 889	803 889	803 889	803 889
		4030	Collection costs	0	0	0	0	0	0	0	0	0	0	0
		4040	Interest paid	0	0	0	0	0	0	0	0	0	0	0
		4050	Bulk purchases - Electricity	9 346 208	0	0	0	0	4 234 468	0	0	4 000 000	0	0
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	0	0	0
		4070	Other materials	0	0	0	0	0	0	0	0	0	0	0
		4080	Contracted services	827 814	2 619 804	763 951	1 546 709	636 635	714 240	5 976 067	724 068	380 771	507 995	15 870 615
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	0	0	0
		4100	Grants and subsidies paid - other	0	0	0	0	0	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	9 330 931	10 338 242	56 672 125	20 938 848	2 508 313
		4120	Cash Payments by Type	120 307 486	46 832 711	74 902 504	38 328 565	44 881 415	79 660 296	30 304 628	25 681 038	75 948 577	36 443 205	33 444 769
		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	662 191	7 027 893	2 463 038	10 267 402	2 381 239
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0
		4160	Other Cash Flows/Payments	0	0	0	0	0	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	30 966 819	32 708 931	78 411 615	46 710 608	35 826 009
		4180	Net Increase/(Decrease) in Cash Held	-695 848	8 233 253	-7 418 225	-602 712	86 771	-1 758 068	1 018 123	-3 820 353	3 157 031	1 399 710	-1 855 306
		4190	Cash/cash equivalents at the month/year begin:	1 270 882	575 034	8 808 286	1 390 061	787 350	874 121	-883 947	134 176	-3 686 178	-529 146	870 564
		4200	Cash/cash equivalents at the month/year end:	575 034	8 808 286	1 390 061	787 350	874 121	-883 947	134 176	-3 686 178	-529 146	870 564	-984 741

ANNEXURE B



Annexure A2 - Monthly

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

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period	May'24
National Financial Year	2023/24
Demarcation Code of Municipality being assessed	EC101
District	Sarah Baartman
Demarcation Description	Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3 + Maintaining the Eskom and bulk water current account – 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12 .2</i>	Does not have function
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za?	Does not have function
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2 6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za?	Yes
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2023/24 Main Adjustment MTREF
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	Yes
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes

		<i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity- and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
	6.6	<i>Supporting evidence : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	Yes
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	

	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	6.7.1 = Yes
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
	6.9	Monitor and report on implementation –	No
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No
	6.10	<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	Yes
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	

34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	Select
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	Yes
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

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

Municipal Details				
Eastern Cape				
Code	District	Municipality	Period Monitored	No. Of Wards
EC101		Dr Beyers Naude	May	1

Collection Rate Assessment	Summary - Quarter 1					Q1	Summary - Quarter 2					Q2	Summary - Quarter 3					Q1	Summary - Quarter 4					Q1
	Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection			Billing	Collection	R - Billing not collected	% Collection		
1.Collection for whole demarcation	-	-	-	#DIV/0!			-	-	-	#DIV/0!		-	-	-	#DIV/0!	46 317 987	30 487 164	15 830 823	66%	66%				
2.Collection <u>and</u> <u>Electricity supplied areas</u>	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	-	-	-	-	#DIV/0!					
3.Collection: Property Rates	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	515 124	3 876 676	(3 361 552)	753%	753%					
4.Total average collection: Electricity (Municipal supplied areas)	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	17 839 219	15 110 388	2 728 831	85%	85%					
5.Total average collection: Water	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	13 843 989	5 962 625	7 881 244	43%	43%					
6.Total average collection: Wastewater	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	8 398 338	3 674 777	4 723 561	44%	44%					
7.Total average collection: Refuse	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!	5 722 237	1 872 487	3 849 750	33%	33%					
8.Total average collection: Interest	-	-	-	#DIV/0!	0%	-	-	-	#DIV/0!		-	-	-	#DIV/0!	-	-	-	-	#DIV/0!					

ANNEXURE C



RE : MONTHLY SCM REPORT: MAY 2024

Purpose

This report is intended to project the implementation of the SCM Policy in conducting procurement related activities for the period as outlined above. This would enable the MM to report to the council on the implementation of the SCM Policy by DBNLM, and 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. Two additional Supply Chain Management officials (Data Capturing) have been appointed but only one have started in May 2023. The 2nd Data Capturer to started on 02 May 2024. The position of Contract Management is still vacant.

Order Processing

The electronic order process is ongoing. The capturing of requisitions by the PA's in the respective departments has started being consistent. A new system is being implemented whereby requisitions need to be authorized for budget purposes before final order processing by SCM. The departments started to book out stock electronically on the system, there by replacing the manual stores requisitions.

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 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.

Contracts on the Contract Register

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

- Telkom/Business Connexion (Email and Telephones)
- Chimes of Freedom (BlueSky Excelsior)

Contracts that have been extended

TENDERS AWARDED FOR THE PERIOD (MAY 2024)

TD #	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
TENDER 137/2023	REPAIR OF HIGHMAST LIGHTS	MDL ENGINEERING COMPANY (PTY) LTD	RATES	09/05/2024	OWN FUNDING
TENDER 08/2024	SUPPLY AND DELIVERY OF CLEANING MATERIALS	PLATEAU SOLUTIONS	R 323 592.32	09/05/2024	OWN FUNDING
TENDER 11/2024	PROVISION OF A FLEET/FUEL MANAGEMENT SYSTEM FOR A PERIOD OF 3 YEARS	CTRACK	R 343 85 PER UNIT	22/05/2024	OWN FUNDING
TENDER 12/2024	PANEL FOR THE SUPPLY AND FITMENT OF TYRES FOR A PERIOD OF 3 YEARS	SUPA QUICK	RATES	22/05/2024	OWN FUNDING
TENDER 15/2024	CONSULTING ENGINEERS: MUNICIPAL ROAD NETWORK UPGRADING	KCS CONSULTING (PTY) LTD	R 1 423 191.38	09/05/2024	MDRG FUNDING
TENDER 24/2024	PROVISION OF SHORT TERM INSURANCE FOR A PERIOD OF 3 YEARS	KUNENE MAKOPA RISK SOLUTIONS	R 1 092 102.07 1 ST YEAR PREMIUM	22/05/2024	OWN FUNDING
TENDER 49/2024	PROVISION OF TRAINING SERVICES: CERTIFICATE: FETC ENVIRONMENTAL PRACTICE (SAQA 50309)	AMANGILE ACADEMY	R 24 999.00 PER LEARNER	22/05/2024	LGSETA
TENDER 50/2024	PROVISION OF TRAINING SERVICES: CERTIFICATE: LOCAL GOVERNMENT (SAQA ID:23616)	AMANGILE ACADEMY	R 24 999.00 PER LEARNER	22/05/2024	LGSETA

RFQ's awarded for the Period (MAY 2024)

DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND
PROVISION OF MEDICAL SURVEILLANCE SERVICES FOR MUNICIPAL EMPLOYEES	TLAKULA OCCUPATIONAL HEALTH SERVICES	BEY-SCM-476	06/05/2024	R 185 206.45	OWN FUNDING
SUPPLY AND DELIVERY OF ELECTRIC MATERIAL	ZONART LABOUR DISTRIBUTION (PTY) LTD	BEY-SCM-481	14/05/2024	R 85 795.75	OWN FUNDING
COMPETENCY ASSESSMENT AND VETTING	WORK DYNAMICS	BEY-SCM-484	15/05/2024	R 32 079.25	OWN FUNDING

- Utilities World
- R-Data

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are satisfied.

Procurement for May 2024

Purchases processed for May 2024. The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. “SEE BELOW TABLE SUMMARIZING THE PURCHASES (EXCLUDING VAT) FOR THE MONTH OF MAY 2024”.

ORDER TYPE	TOTAL AMOUNT	NUMBER OF ORDERS
A - Assets	R 618 525.99	2
C - Contracts	R 3 863 072.18	17
D - Deviations	R 792 780.80	14
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 14 433 712.88	125
P – Petty cash	R 66 782.03	60
R – Invitation to quote	R 421 546.35	5
S – Subsistence & travel	R 181 210.47	95
T - Tenders	R 364 605.41	13

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 1 220 629.86 (Inclusive of VAT)**. “SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH OF MAY 2024”. Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

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 more than 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. New PPPFA 2022 to be applied to all procurement above R30 000 for all procurement from 16 JANUARY 2024. Currently seeking clarity regarding the inclusion of specific goals to be included in the preference point system.

SUPPLY AND DELIVERY OF BUILDING MATERIAL FOR REPAIR OF SLABBERT HOUSE	SERVIPIX 72 CC	BEY-SCM-470	27/05/2024	R 80 472,40	OWN FUNDING
SUPPLY AND DELIVERY OF GARDEN TOOLS	PREMIER PIPE SUPPLY	BEY-SCM-483	28/05/2024	R 121 020.25	OWN FUNDING

PENDING TENDERS FOR THE PERIOD (MAY 2024)

PENDING TENDERS FOR THE PERIOD			
TENDER	DESCRIPTION	STATUS	FUNDING
TENDER 13/2024	SUPPLY AND DELIVERY OF BATTERIES FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 43/2024	MDRG ROAD RECOVERY AND REHABILITATION	EVALUATION COMMITTEE	MDRG FUNDING
TENDER 44/2024	CALCULATION OF REHABILITATION OF LANDFILL SITE PROVISION FOR A PERIOD OF 3 SUCCESSIVE YEARS FROM 30 JUNE 2024	EVALUATION COMMITTEE	OWN FUNDING
TENDER 56/2024	HIRING OF PLANT, MACHINERY AND EQUIPMENT FOR A PERIOD OF 3 YEARS	ADVERTISED	OWN FUNDING
TENDER 57/2024	REPAIR AND REFURBISHMENT OF TRUCKS	ADVERTISED	OWN FUNDING

E-Tender Challenges

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

Training

Training is continuously required within the department to comply with updated legislation as and when they become available, as well as the needs of the department due to the shortage of staff. Therefore, contract management training is required for the Manager and 2 SCM Practitioners.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 18-06-2024
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 18/06/2024

DEVIATIONS FROM 01 MAY 2024 TO 31 MAY 2024

THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD

TOTAL (R) FOR PERIOD

R 1 220 629.86

Applicable paragraph in SCM policy	REASON FOR DEVIATION	SUPPLIER	AMOUNT	ORDER DATE	DESCRIPTION OF GOODS/SERVICES	DEPARTMENT	APPROVAL DATE	APPROVED BY
36(1)(a)(i)	Emergency in terms of Dr Beyers Naude Local Municipality SCM Policy	N1 CONSTRUCTION CC	R21 643.00	16/05/2024	Emergency hire of Excavator to unlock and clean the Sundays River at Tronk Drift bridge in Graaff-Reinet during the overflow from the Nqweba Dam. The primary objective of this emergency work was to prevent flooding in the area. D/1549	INFRASTRUCTURE SERVICES	13/05/2024	DR. E.M. RANKWANA
					Mr. S. Mbotya, Manager: Budget and Reporting, who is one of the selected LGSETA funded students that are on the ACCA certified chartered accountants programme. HR is aware of this program. Permission is hereby requested for travel and accommodation assistance to attend physical classes to be held at the University of Johannesburg. D/1554	FINANCE - BTO	22/05/2024	DR. E.M. RANKWANA
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area	TRAVELSTART ONLINE TRAVEL	R5 768.50	22/05/2024	The employee was appointed with a condition that the municipality must pay for the study fees in order to meet minimum requirements for the position. This condition was implemented as per the Placement Policy of Council as a measure to empty the corporate pool by upskilling employees in line with the Skills Development Act 97 of 1998 and regulations. D/1544	HUMAN RESOURCES MANAGER	26/02/2024	DR. E.M. RANKWANA
		BOSTON CITY CAMPUS	R38 545.00	02/05/2024	This is request to deviate from SCM process regarding the Medical Surveillance Services for the Municipal Employees. The Medical Surveillance Services for Municipal processes was sent out on ITQ for quotations to be obtained. D/1545	HUMAN RESOURCE MANAGER	17/04/2024	DR. E.M. RANKWANA
		TLAKUJA OCCUPATIONAL HEALTH	R185 206.45	06/05/2024	This is a matter that dates back to the time of the Ikwezi Local Municipality. This account is for services rendered in the Phil-Ann Erasmus case whereby the taxation of the Legal fees was opposed successfully and consequently reduced in favour of the municipalit. D/1546	MUNICIPAL MANAGER OFFICE	08/05/2024	DR. E.M. RANKWANA
		NETTELTONS ATTORNEYS	R35 375.00	14/05/2024				

J.R NIEUWENHUIZEN	R33 292.37	14/05/2024	This matter dates back to the time of the former Ikwezi Local Municipality. Adv. TC Grogan SC rendered services in support of the Dr. Beyers Naude Local Municipality case opposing the Phil-Ann Erasmus Civil claim in the high court in Makhandha. D/1547	MUNICIPAL MANAGER OFFICE	08/05/2024	DR. E.M RANKWANA
WORK DYNAMICS	R32 079.25	15/05/2024	It was advertised but only one quotation was received. D/1548	HUMAN RESOURCE MANAGER	08/05/2024	DR. E.M RANKWANA
AMALI GUEST HOUSE	R2 930.00	22/05/2024	Impractical since not all of the quotes received were tax compliant. D/1553	HUMAN RESOURCE MANAGER		STILL NOT SIGNED
KAROO HOSPITALITY	R2 640.00	22/05/2024	Due to the IDP & Budget schedule and EC101 draft budget 2024/2025 final taking place from next week Monday, 02 May 2024 in Baviaansklouf. We have to book accommodation for Managers. Most Guesthouses/B&B in Baviaans are not registered on CSD and the Royal Hotel Steyterville was the only services provider who has quoted. D/1555	FINANCE DEPARTMENT	14/05/2024	DR. E.M RANKWANA
SONDLO & KNOPP ADVERTISING	R2 427.86	22/05/2024	Could only obtain 1 quotation, The GRT Advertiser can only publish on Thursday and only circulates locally which means that the advert will not reach its target audience. D/1556	SCM - BTO	21/05/2024	DR. E.M RANKWANA
ARTIVOLT SOUTH AFRICA PTY LTD	R95 602.15	23/05/2024	Formal written quotation request was advertised for 7 days and only two responses or quotations received for Supply and Delivery of Electrical material. D/1559	ENGINEERING & PLANNING (ELECTRICAL SERVICE)	06/12/202	DR. E.M RANKWANA
ARTIVOLT SOUTH AFRICA PTY LTD	R89 765.50	23/05/2024	Formal written quotation request was advertised for 7 days and only two responses or quotations received for Supply and Delivery of Electrical material. D/1560	ENGINEERING & PLANNING (ELECTRICAL SERVICE)	11/11/2022	DR. E.M RANKWANA
ARTIVOLT SOUTH AFRICA PTY LTD	R154 282.62	23/05/2024	Formal written quotations requested was advertised for 7days and only two responses for the Supply and Delivery and offloading of Creosote wooden poles. D/1561	ENGINEERING & PLANNING (ELECTRICAL SERVICE)	22/06/2022	DR. E.M RANKWANA
KUBAN CHETTY INC	R145 347.94	24/05/2024	Council is compelled by a court order to pay the costs a copy of court order and bill of costs are attached. D/1562	MUNICIPAL MANAGER OFFICE	25/04/2023	DR. E.M RANKWANA
J.R NIEUWENHUIZEN	R310 881.08	30/05/2024	Attached payment has its origin from a court order following a court applications in the High Court brought by Mr. JH Vermaak. This matter dates back to the time of the former Ikwezi Local Municipality. D/1568	MUNICIPAL MANAGER OFFICE	27/05/2024	DR. E.M RANKWANA

36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	J.R NIEUWENHUIZEN	RG4 843.14	30/05/2024	This payment has its origin from a court order following a court application in the High court brought by Aberdeen ratepayers Association. D/1569	MUNICIPAL MANAGER OFFICE	27/05/2027	DR. E.M RANKWANA
	Any contract relating to the publication of notices and advertisements by Municipality							
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations							

ANNEXURE D

Choose name from list - Table C1 Monthly Budget Statement Summary - M11 May

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	42 323	45 043	51 761	(1 749)	45 965	41 290	4 676	11%	51 761
Service charges	218 157	248 196	311 209	23 839	264 803	225 893	38 910	17%	311 209
Investment revenue	646	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	646	616	1 196	58	1 030	565	466	82%	1 196
Other own revenue	156 758	159 281	169 198	57 166	222 999	146 008	76 991	53%	-
Total Revenue (excluding capital transfers and contributions)	418 531	453 136	533 363	79 313	534 798	413 756	121 042	29%	533 363
Employee costs	165 857	184 072	191 893	14 262	162 572	168 732	(6 161)		191 893
Remuneration of Councillors	9 416	9 276	10 255	804	9 198	8 503	695		10 255
Depreciation and amortisation	66 714	65 308	65 308	5 089	55 754	59 866	(4 112)		65 308
Interest	57 371	10 452	72 387	8 500	48 044	9 581	38 463		72 387
Inventory consumed and bulk purchases	116 624	136 396	137 860	10 348	112 421	125 030	(12 609)		137 910
Transfers and subsidies	22	150	150	-	120	138	(18)	-13%	150
Other expenditure	201 118	148 643	176 464	12 500	111 004	137 004	(26 000)	-19%	176 414
Total Expenditure	617 122	554 298	654 318	51 503	499 113	508 854	(9 741)	-2%	654 318
Surplus/(Deficit)	(198 591)	(101 162)	(120 954)	27 810	35 684	(95 099)	130 783	-138%	(120 954)
Transfers and subsidies - capital (monetary)	72 996	74 871	75 753	2 166	53 007	68 632	###	-23%	75 753
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)	115 158	-435%	(45 201)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)	115 158	-435%	(45 201)
Capital expenditure & funds sources									
Capital expenditure	-	74 050	76 661	2 197	53 533	67 879	(14 346)	-21%	76 661
Capital transfers recognised	-	70 164	72 735	2 197	50 234	64 317	(14 083)	-22%	72 735
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3 637	3 707	-	3 086	3 334	(248)	-7%	3 707
Total sources of capital funds	-	73 800	76 441	2 197	53 320	67 650	(14 331)	-21%	76 441
Financial position									
Total current assets	(16 693)	49 525	50 009		218 934				50 009
Total non current assets	1 114 661	1 114 966	1 132 105		1 115 183				1 132 105
Total current liabilities	583 893	523 463	685 709		715 525				685 709
Total non current liabilities	113 684	103 272	108 881		98 166				108 881
Community wealth/Equity	586 572	567 406	415 777		459 988				415 777
Cash flows									
Net cash from (used) operating	120 073	59 237	14 116	(941)	184 752	72 762	(111 990)	-154%	12 519
Net cash from (used) investing	(14 429)	(73 800)	(76 441)	26	8 981	(67 650)	(76 631)	113%	-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	109 409	(13 639)	(61 330)	-	194 729	6 036	(188 693)	-3126%	13 515
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	24 995	13 115	11 137	10 818	11 037	11 017	172 958	69 363	324 442
Creditors Age Analysis									
Total Creditors	10 700	7 029	17 749	(46 099)	16 311	16 847	81 882	505 102	609 521

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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										
<i>Governance and administration</i>		154 339	142 983	176 691	(629)	179 104	131 442	47 661	36%	176 691
Executive and council		10	162	162	4	14	149	(134)	-90%	162
Finance and administration		154 329	142 821	176 529	(633)	179 089	131 294	47 796	36%	176 529
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		6 929	10 341	6 512	50	4 679	9 480	(4 801)	-51%	6 512
Community and social services		2 457	2 456	2 451	16	2 469	2 252	217	10%	2 451
Sport and recreation		68	63	63	6	62	57	5	9%	63
Public safety		4 405	5 802	3 999	28	2 147	5 319	(3 172)	-60%	3 999
Housing		-	-	-	-	-	-	-		-
Health		-	2 020	-	-	-	1 852	(1 852)	-100%	-
<i>Economic and environmental services</i>		38 246	34 361	34 292	2 810	26 258	31 497	(5 239)	-17%	34 292
Planning and development		4 000	2 513	3 519	184	2 861	2 304	557	24%	3 519
Road transport		34 246	31 847	30 774	2 626	23 398	29 193	(5 796)	-20%	30 774
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		291 679	340 267	391 565	79 249	377 728	309 918	67 810	22%	391 565
Energy sources		117 736	141 424	142 744	67 955	187 271	128 721	58 550	45%	142 744
Water management		96 525	99 415	116 312	5 002	97 175	90 526	6 648	7%	116 312
Waste water management		42 954	70 303	83 769	3 886	59 256	64 336	(5 080)	-8%	83 769
Waste management		34 463	29 126	48 740	2 406	34 027	26 335	7 692	29%	48 740
<i>Other</i>	4	334	55	55	-	37	51	(14)	-27%	55
Total Revenue - Functional	2	491 526	528 007	609 116	81 480	587 805	482 387	105 418	22%	609 116
Expenditure - Functional										
<i>Governance and administration</i>		182 248	148 512	228 458	18 604	167 143	136 136	31 006	23%	228 563
Executive and council		33 397	30 791	32 899	1 936	27 701	28 225	(523)	-2%	33 054
Finance and administration		147 682	116 291	194 129	16 532	138 435	106 600	31 835	30%	194 079
Internal audit		1 168	1 431	1 431	137	1 006	1 312	(305)	-23%	1 431
<i>Community and public safety</i>		37 926	42 570	41 076	2 427	29 996	39 022	(9 026)	-23%	41 176
Community and social services		4 980	7 211	7 785	455	5 444	6 610	(1 167)	-18%	7 785
Sport and recreation		20 865	22 111	21 104	1 141	14 278	20 268	(5 990)	-30%	21 104
Public safety		9 214	9 451	9 310	739	8 930	8 663	267	3%	9 310
Housing		141	262	262	-	(28)	240	(269)	-112%	262
Health		2 726	3 535	2 615	91	1 373	3 240	(1 868)	-58%	2 715
<i>Economic and environmental services</i>		52 332	56 524	55 607	4 840	43 121	51 814	(8 693)	-17%	55 642
Planning and development		24 623	21 718	21 522	1 871	18 193	19 908	(1 715)	-9%	21 557
Road transport		27 708	34 806	34 085	2 968	24 927	31 905	(6 978)	-22%	34 085
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		342 395	304 452	326 639	25 571	257 089	279 828	(22 739)	-8%	326 484
Energy sources		137 246	167 735	169 483	12 916	134 957	154 063	(19 107)	-12%	169 483
Water management		91 943	68 905	75 830	4 734	58 656	63 333	(4 677)	-7%	75 775
Waste water management		64 150	44 781	54 140	6 253	45 825	41 085	4 740	12%	54 140
Waste management		49 056	23 031	27 186	1 668	17 652	21 347	(3 695)	-17%	27 086
<i>Other</i>		2 222	2 241	2 538	62	1 765	2 054	(289)	-14%	2 453
Total Expenditure - Functional	3	617 122	554 298	654 318	51 503	499 113	508 854	(9 741)	-2%	654 318
Surplus/ (Deficit) for the year		(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)	115 158	-435%	(45 201)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	142 179	14 124	133 107	128 443	4 665	4%	142 179
Service charges - Water		40 609	40 832	56 426	4 836	55 136	36 920	18 216	49%	56 426
Service charges - Waste Water Management		33 259	59 557	71 016	2 991	48 909	54 485	(5 576)	-10%	71 016
Service charges - Waste management		26 624	6 686	41 588	1 888	27 650	6 045	21 604	357%	41 588
Sale of Goods and Rendering of Services		1 133	2 819	2 153	67	842	2 584	(1 742)	-67%	2 153
Agency services		1 857	6 134	5 841	141	2 104	5 623	(3 518)	-63%	5 841
Interest								-		
Interest earned from Receivables		8 533	4 481	13 234	1 421	13 115	4 108	9 007	219%	13 234
Interest from Current and Non Current Assets		646	616	1 196	58	1 030	565	466		1 196
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		2 217	3 727	2 127	64	907	3 417	(2 510)	-73%	2 127
Licence and permits		895	1 144	964	83	805	1 049	(244)	-23%	964
Operational Revenue		7 971	8 557	8 453	1 573	19 042	7 843	11 198	143%	8 453
Non-Exchange Revenue										
Property rates		42 323	45 043	51 761	(1 749)	45 965	41 290	4 676	11%	51 761
Surcharges and Taxes		14 638	4 176	10 033	455	9 289	3 828	5 462		10 033
Fines, penalties and forfeits		534	720	94	24	55	660	(605)		94
Licence and permits								-		
Transfers and subsidies - Operational		117 261	125 659	123 639	91	121 353	115 188	6 166		123 639
Interest		2 366	1 865	2 661	(582)	1 658	1 710	(51)		2 661
Fuel Levy								-		
Operational Revenue		-	-	-	53 829	53 829	-	53 829	#DIV/0!	-
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		418 531	453 136	533 363	79 313	534 798	413 756	121 042	29%	533 363
Expenditure By Type										
Employee related costs		165 857	184 072	191 893	14 262	162 572	168 732	(6 161)	-4%	191 893
Remuneration of councillors		9 416	9 276	10 255	804	9 198	8 503	695	8%	10 255
Bulk purchases - electricity		112 711	130 815	133 107	9 704	109 139	119 914	(10 775)		133 107
Inventory consumed		3 913	5 582	4 753	644	3 282	5 116	(1 834)		4 803
Debt impairment		-	8 969	8 969	-	-	8 969	(8 969)	-100%	8 969
Depreciation and amortisation		66 714	65 308	65 308	5 089	55 754	59 866	(4 112)	-7%	65 308
Interest		57 371	10 452	72 387	8 500	48 044	9 581	38 463	401%	72 387
Contracted services		28 802	19 285	26 376	13 801	26 581	17 678	8 903	50%	26 376
Transfers and subsidies		22	150	150	-	120	138	(18)	-13%	150
Irrecoverable debts written off		85 275	4 829	4 829	-	-	4 427	(4 427)		4 829
Operational costs		87 041	115 560	136 290	(1 300)	84 423	105 931	(21 508)	-20%	136 980
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		617 122	554 298	654 318	51 503	499 113	508 854	(9 741)	-2%	654 318
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		72 996	74 871	75 753	2 166	53 007	68 632	(15 624)	(0)	75 753
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)			(45 201)
Income Tax										
Surplus/(Deficit) after income tax		(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)			(45 201)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)			(45 201)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(125 596)	(26 291)	(45 201)	29 977	88 692	(26 467)			(45 201)

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 205	(39 034)	(56 690)	5 975	(56 690)
Trade and other receivables from exchange transactions		(192)	8 952	5 610	90 249	5 610
Receivables from non-exchange transactions		(622)	26 396	32 160	39 667	32 160
Current portion of non-current receivables						
Inventory		4 955	4 589	4 955	9 897	4 955
VAT		(33 569)	48 156	63 445	72 484	63 445
Other current assets		529	467	529	663	529
Total current assets		(16 693)	49 525	50 009	218 934	50 009
Non current assets						
Investments						
Investment property		27 659	26 124	26 083	24 737	26 083
Property, plant and equipment		1 083 454	1 077 744	1 094 924	1 078 623	1 094 924
Biological assets						
Living and non-living 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)	-	-	725	-
Total non current assets		1 114 661	1 114 966	1 132 105	1 115 183	1 132 105
TOTAL ASSETS		1 097 968	1 164 491	1 182 114	1 334 118	1 182 114
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		3 905	3 820	3 905	4 171	3 905
Trade and other payables from exchange transactions		632 054	481 704	634 799	641 398	634 799
Trade and other payables from non-exchange transactions		-	-	-	18 202	-
Provision		11 380	12 279	13 437	13 280	13 437
VAT		(63 445)	25 661	33 569	38 475	33 569
Other current liabilities						
Total current liabilities		583 893	523 463	685 709	715 525	685 709
Non current liabilities						
Financial liabilities		10 969	7 608	10 969	254	10 969
Provision		74 462	66 015	69 659	69 659	69 659
Long term portion of trade payables						
Other non-current liabilities		28 253	29 650	28 253	28 253	28 253
Total non current liabilities		113 684	103 272	108 881	98 166	108 881
TOTAL LIABILITIES		697 576	626 736	794 591	813 691	794 591
NET ASSETS	2	400 392	537 755	387 523	520 427	387 523
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		573 530	554 364	402 735	446 946	402 735
Reserves and funds		13 042	13 042	13 042	13 042	13 042
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	586 572	567 406	415 777	459 988	415 777

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	51 551	1 379	27 287	45 375	(18 088)	-40%	-
Service charges		133 234	307 044	330 191	3 832	36 783	305 020	(268 236)	-88%	-
Other revenue		19 736	25 830	22 506	1 163	34 188	23 677	10 511	44%	581 781
Transfers and Subsidies - Operational		102 998	69 370	95 903	12 969	289 543	58 488	231 055	395%	-
Transfers and Subsidies - Capital		104 449	74 871	81 631	165	49 090	68 632	(19 541)	-28%	-
Interest		329	616	1 196	8	305	565	(260)	-46%	1 196
Dividends								-		
Payments										
Suppliers and employees		(260 764)	(467 994)	(568 862)	(20 457)	(252 445)	(428 995)	176 550	-41%	(570 458)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		120 073	59 237	14 116	(941)	184 752	72 762	(111 990)	-154%	12 519
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)	(76 441)	26	8 981	(67 650)	76 631	-113%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 429)	(73 800)	(76 441)	26	8 981	(67 650)	(76 631)	113%	-
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)	(62 326)	(915)	193 733	5 112			12 519
Cash/cash equivalents at beginning:		3 765	924	996	-	996	924	72		996
Cash/cash equivalents at month/year end:		109 409	(13 639)	(61 330)		194 729	6 036			13 515