



THE MUNICIPAL MANAGER
DR BEYERS NAUDÉ LOCAL MUNICIPALITY
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Dr. Beyers Naudé Local Municipality

EC101

SECTION 71

REPORT

FEBRUARY 2025

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1. INTRODUCTION

This consolidated budget statement and report covers the financial performance of the municipality for the period commencing from 1 February 2025 and ending 28 February 2025.

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

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

2. LEGISLATIVE FRAMEWORK

Section 71

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

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

3. SUMMARY OF THE MONTHLY BUDGET STATEMENT – FEBRUARY 2025

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	51 761	(38)	55 397	34 507	20 890	61%	51 761
Service charges	281 294	311 209	311 209	23 465	215 315	207 473	7 842	4%	311 209
Investment revenue	1 102	1 196	1 196	46	730	797	(67)	-8%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	2 162	99 918	95 883	4 035	0	143 825
Other own revenue	186 241	39 681	42 819	1 281	26 607	28 282	(1 675)	-6%	-
Total Revenue (excluding capital transfers and contributions)	637 739	567 011	550 809	26 916	397 968	366 942	31 026	8%	550 809
Employee costs	185 151	191 388	192 238	15 614	131 849	128 159	3 690	3%	192 238
Remuneration of Councillors	9 974	10 255	10 255	818	6 790	6 837	(47)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 031	40 232	43 539	(3 307)	-8%	65 308
Interest	83 101	-	30 572	3 023	23 698	20 381	3 317	16%	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	10 958	106 903	98 283	8 621	9%	147 424
Transfers and subsidies	120	150	150	-	120	100	20	20%	150
Other expenditure	145 914	153 529	207 795	8 048	97 791	138 505	(40 714)	-29%	207 795
Total Expenditure	628 304	545 491	653 742	43 493	407 382	435 803	(28 421)	-7%	653 742
Surplus/(Deficit)	9 435	21 520	(102 933)	(16 577)	(9 414)	(68 861)	59 447	-86%	(102 933)
Transfers and subsidies - capital (monetary)	63 684	52 682	70 493	1 023	29 995	46 995	(17 000)	-36%	70 493
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	-194%	(32 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	-194%	(32 440)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	144 060	249 248	75 362		281 244				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 088 572				1 122 772
Total current liabilities	532 658	703 362	688 967		634 123				688 967
Total non current liabilities	308 914	77 414	80 629		299 913				80 629
Community wealth/Equity	452 004	590 146	428 539		417 109				428 539
Cash flows									
Net cash from (used) operating	174 971	376 950	27 593	(6 514)	134 519	18 470	(116 049)	-628%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	97	4 452	(44 886)	(49 338)	110%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	186 174	303 795	(38 740)	(6 417)	140 050	(25 420)	(165 469)	651%	27 067
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	40 849	15 115	12 683	12 465	12 217	12 779	251 922	67 448	425 478
Creditors Age Analysis									
Total Creditors	29 822	17 659	16 433	7 865	15 262	37 912	(336 629)	587 324	375 649

3.1. Adjusted budget performance for the period ending 28 February 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 545 491 207	R 653 741 983	R 43 493 041	R 407 381 929	R 435 802 955	R -28 421 026	-7%
REVENUE	R 619 692 718	R 621 302 349	R 27 939 283	R 427 963 020	R 413 937 641	R 14 025 379	3%
SURPLUS (DEFICIT)	R 74 201 511	R -32 439 634	R -15 553 758	R 20 581 091	R -21 865 314	R 42 446 405	-194%

3.2. Financial Performance

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

3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 27.9 million, with year-to-date revenue amounts to R 428.0 million or 68.89% of the total adjusted revenue budget of R 621.3 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 55.4 million or 106.95% of the adjusted budget. Annual debit raising took effect on 01 July 2024.
- iv) **Service charges:** The total adjusted budget amounts to R 311.2 million, while the year-to-date revenue recognized amounts to R 215.3 million or 69.18% of the adjusted budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2024.
- v) **Investment revenue:** The total adjusted budget amounts to R 1.2 million, while the year-to-date receipts were recorded as R 730 thousand or 60.83% of the adjusted budget.
- vi) **Transfers (operational) recognised:** The total adjusted budget amounts to R 143.8 million, while the year-to-date receipts amounts to R 99.9 million or 69.47% 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 2.2 million or 14.86% of the adjusted budget.

3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 43.5 million, while year-to-date expenditure amounts to R 407.4 million or 62.32% of the total adjusted expenditure budget of R 653.7 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total adjusted budget amounts to R 192.2 million, while the expenditure to date amounts to R 131.8 million or 68.57% 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 6.8 million or 66.02% of the adjusted budget.
- **Debt impairment:** The total adjusted budget amounts to R 15.6 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 40.2 million or 61.56% of the adjusted budget.
- **Bulk purchases:** The total adjusted budget amounts to R 142.7 million, while the year-to-date expenditure amounts to R 103.8 million or 72.74% of the adjusted budget.
- **Other expenditure:** The total adjusted budget amounts to R 114.9 million, while the year-to-date expenditure amounts to R 77.3 million or 67.28% of the adjusted budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 28 FEBRUARY 2025

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	320	-	-	213	(213)	-100%	320
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	474	24	24	316	(292)	-92%	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	830	480	19	411	320	91	28%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	72 322	65 055	962	23 161	43 370	(20 209)	-47%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	1 000	1 000	-	-	667	(667)	-100%	1 000
Total Capital single-year expenditure	4	-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Total Capital Expenditure		-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Capital Expenditure - Functional Classification										
Governance and administration		-	830	1 010	19	411	673	(262)	-39%	1 010
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	830	1 010	19	411	673	(262)	-39%	1 010
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	264	24	24	176	(152)	-86%	264
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	264	24	24	176	(152)	-86%	264
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	31 415	18 656	330	4 487	12 437	(7 950)	-64%	18 656
Planning and development		-	28 063	14 750	330	3 603	9 833	(6 230)	-63%	14 750
Road transport		-	3 353	3 906	-	884	2 604	(1 720)	-66%	3 906
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	41 906	47 399	631	18 673	31 599	(12 926)	-41%	47 399
Energy sources		-	1 000	1 000	-	-	667	(667)	-100%	1 000
Water management		-	20 098	20 098	468	11 460	13 399	(1 939)	-14%	20 098
Waste water management		-	20 808	26 301	163	7 213	17 534	(10 320)	-59%	26 301
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Funded by:										
National Government		-	43 529	55 635	981	23 156	37 090	(13 934)	-38%	55 635
Provincial Government		-	27 923	8 200	-	155	5 467	(5 312)	-97%	8 200
District Municipality		-	-	794	24	24	529	(505)	-95%	794
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6	-	71 452	64 629	1 005	23 335	43 086	(19 751)	-46%	64 629
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	2 700	2 700	-	261	1 800	(1 539)	-86%	2 700
Total Capital Funding		-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329

4.1. Capital Funding Source and Expenditure

Capital Budget performance for the period ending 28 February 2025							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 74 151 567	R 67 328 828	R 1 005 295	R 23 596 005	R 44 885 892	R -21 289 887	-47%

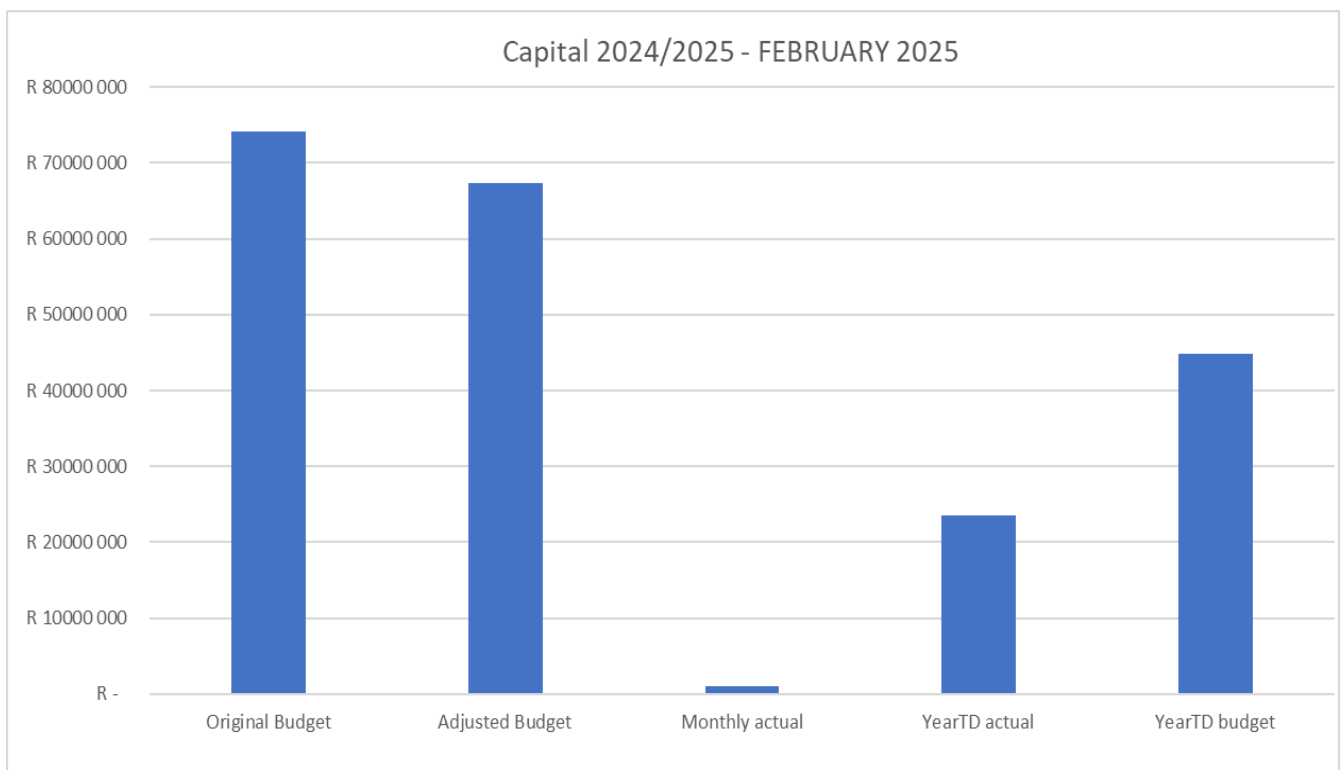
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

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 1 million, while the year-to-date expenditure amounts to R 411 thousand or 41.10% of the adjusted budget.
- **Community and public safety:** reflects a total adjusted budget of R 264 thousand, while the expenditure to date amounts to R 24 thousand or 9.10% of the adjusted budget.
- **Economic and environmental services:** reflects a total adjusted budget of R 18.7 million, while the year-to-date expenditure amounts to R 4.5 million or 24.06% of the adjusted budget.
- **Trading services:** reflects a total adjusted budget of R 47.4 million, while the year-to-date expenditure amounts to R 18.7 million or 39.45% of the adjusted budget.



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

Table: Key Treasury Information as at 28 February 2025

Bank Bal, Investment - February 2025	OPENING BALANCE 01-02-2025	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 28-02-2025
CURRENT ACCOUNTS	6 360 298.62	-7 539 582.76	-1 179 284.14
CURRENT ACCOUNT BAVIAANS - ABSA	127 928.39	216 015.17	343 943.56
NEW CURRENT ACCOUNT - STANDARD BANK	6 205 460.63	- 8 006 760.13	-1 801 299.50
NEW MOTOR REG ACCOUNT - STANDARD BANK	26 909.60	251 162.20	278 071.80
INVESTMENTS	3 252 600.93	2 785 568.84	6 038 169.77
MONEY MARKET - ABSA	33 942.23	241.92	34 184.15
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 122 673.05	6 631.46	1 129 304.51
FMG CALL ACCOUNT	3 357.21	10.43	3 367.64
MIG CALL ACCOUNT	2 067 996.32	2 778 558.43	4 846 554.75
CALL ACCOUNT - STANDARD BANK	24 632.12	126.60	24 758.72

5.1. Cash management

The cashflow is managed daily, and the CFO and MM are advised on a weekly basis of the projected cashflow requirements. The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented, and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2024/2025 budget.

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

5.2. Investments

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

The report must contain at least:

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

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

Attached as part of Annexure A is a schedule reflecting all investments for the period ending 28 February 2025.

5.3. Borrowings

The municipality does not have borrowings.

6. PERFORMANCE ON REVENUE COLLECTION

Table: Collection Rate for February 2025

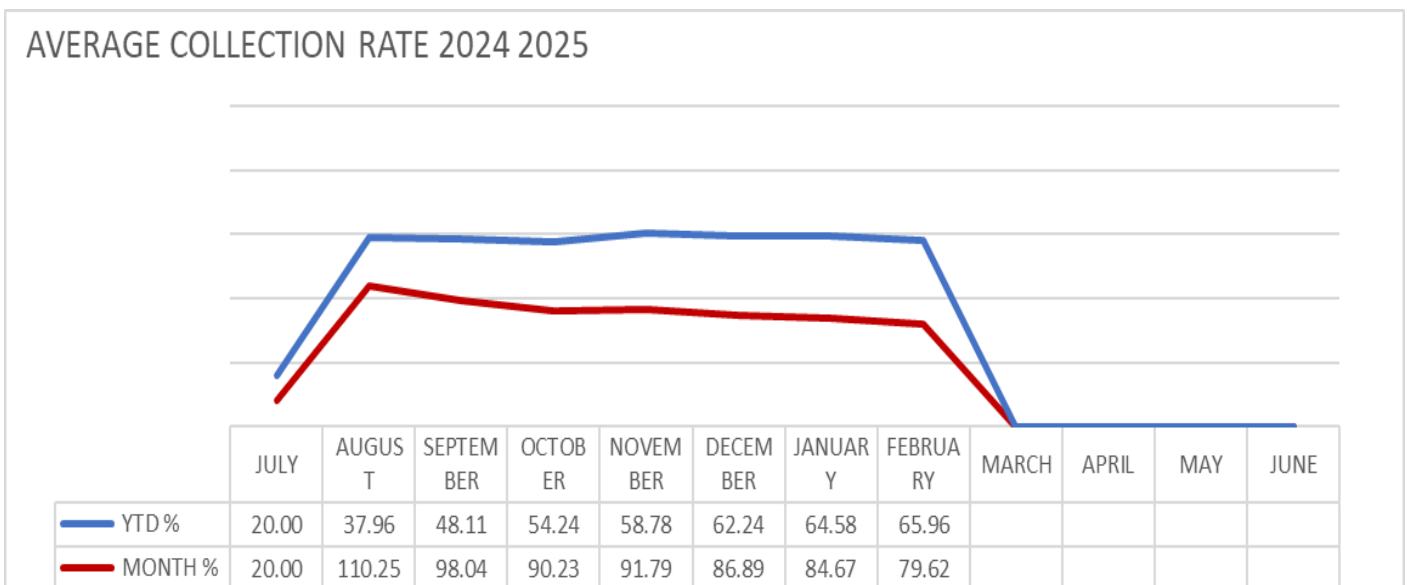
MONTH	AMOUNTS BILLED R' 000	CASH RECEIVED R' 000	COLLECTION RATE FOR THE MONTH	AVERAGE COLLECTION RATE YEAR TO DATE
February 2025	29 878	23 788	79.62%	65.96%

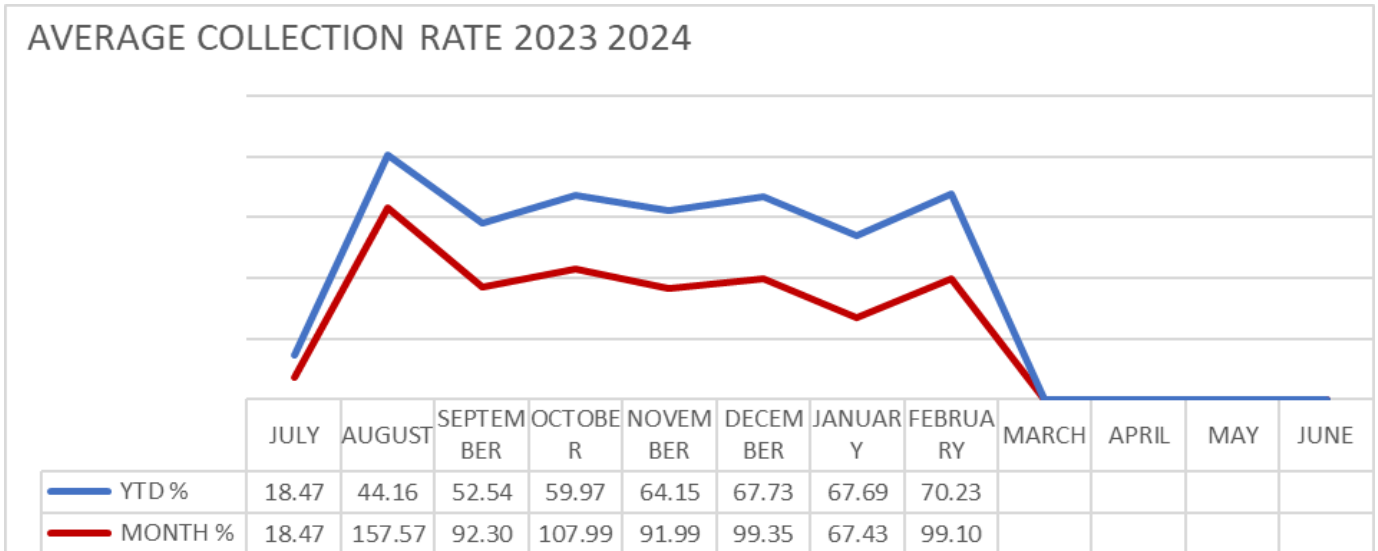
The collection rate for the month of February was recorded as 79.62% (refer to Annexure A). As from October 2024, the municipality has changed the way in which it derives the average collection rate. Previously, the average collection rate was calculated using the mean of year-to-date monthly percentages. Now, the average collection rate will be calculated using the mean of year-to-date monthly totals in Rand. Restated, the average collection rate for the year-to-date is 65.96%. Annual rates were levied in July 2024 and became due on 30 September 2024.

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 service for the month of February 2025.

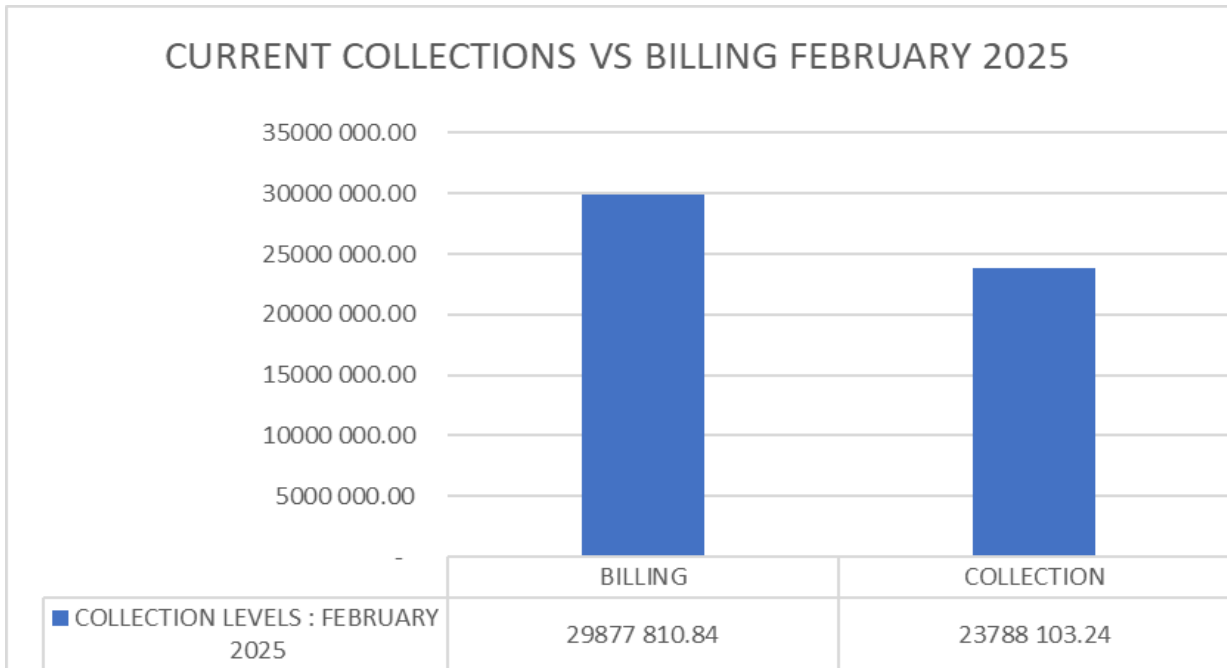
Charts: Average Collection Rates





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

Chart: Collection vs Billing

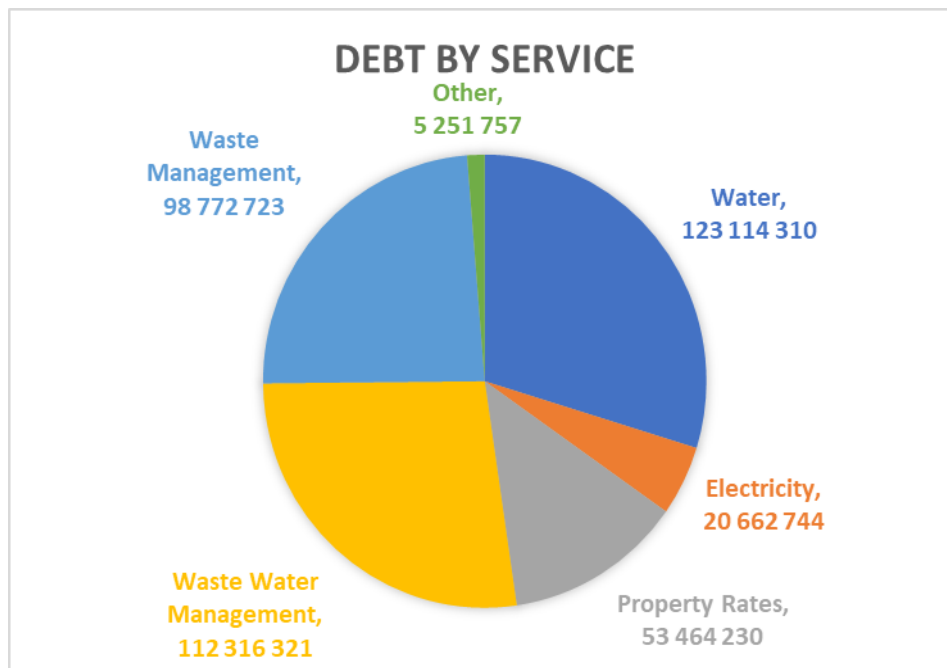


7. DEBTORS

The total outstanding debtor's book of the municipality as at end of February 2025 amounts to R 413.6 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 764 552.12	4 866 627.10	3 343 302.48	3 438 926.20	3 710 246.02	3 220 883.19	3 405 033.42	95 364 739.20	123 114 309.73
	Elec	7 871 510.63	1 784 131.11	1 087 821.14	941 897.95	726 569.55	668 193.98	687 472.36	6 895 147.59	20 662 744.31
	Rates	2 575 927.62	880 540.49	661 330.56	603 507.16	579 169.15	1 806 833.22	9 672 133.53	36 684 787.79	53 464 229.52
	Sewerage	4 985 268.92	3 925 773.14	3 737 500.00	3 542 939.77	3 416 624.60	3 283 821.86	5 008 296.79	84 416 095.91	112 316 320.99
	Refuse	2 831 136.92	2 311 161.12	2 208 532.48	2 134 492.89	2 060 043.27	2 125 167.76	2 655 486.23	82 446 702.60	98 772 723.27
	Other	306 370.54	41 264.68	34 178.35	33 820.58	63 363.44	41 956.95	112 276.05	4 618 526.10	5 251 756.69
	TOTAL	24 334 766.75	13 809 497.64	11 072 665.01	10 695 584.55	10 556 016.03	11 146 856.96	21 540 698.38	310 425 999.19	413 582 084.51

Debtors owing between 0-30 days amounts to R 24.3 million, and 30-60 days constitute R 13.8 million. Debtors owing over 210 days constitute R 310.4 million or 75.05%, while the debt over 90 days constitute R 364.4 million or 88.10%. 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	4 006 731.60	3 418 469.60	2 487 008.51	2 570 092.52	2 938 656.56	2 654 866.70	2 901 962.38	89 663 965.20	110 641 753.07
	Elec	1 601 442.36	297 410.00	162 950.50	165 914.89	127 345.19	137 693.28	142 678.72	2 478 645.77	5 114 080.71
	Rates	1 589 831.18	593 915.61	443 005.07	412 896.71	401 844.25	355 535.10	3 080 791.75	16 122 611.40	23 000 431.07
	Sewerage	3 562 590.08	2 946 782.62	2 847 110.86	2 800 265.98	2 774 397.41	2 693 529.96	3 042 201.09	77 624 649.19	98 291 527.19
	Refuse	2 163 892.92	1 787 452.35	1 716 018.33	1 684 419.83	1 666 915.65	1 618 707.08	1 834 377.00	72 444 694.11	84 916 477.27
	Other	275 756.29	29 795.09	22 903.50	20 545.18	20 369.77	25 703.44	99 060.66	2 950 768.81	3 444 902.74
	TOTAL	13 200 244.43	9 073 825.27	7 678 996.77	7 654 135.11	7 929 528.83	7 486 035.56	11 101 071.60	261 285 334.48	325 409 172.05
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	907 849.16	1 103 387.29	606 539.41	652 347.83	519 751.06	441 747.92	374 041.99	2 884 264.30	7 489 928.96
	Elec	37 070.20	8 339.32	22 071.79	22 417.80	0.00	0.00	1 019.95	32 603.96	123 523.02
	Rates	15 010.88	9 015.57	11 033.07	6 535.69	5 697.76	5 167.71	18 649.15	29 637.23	100 747.06
	Sewerage	646 520.27	623 638.01	591 912.26	528 865.87	448 136.63	455 794.65	443 026.91	2 653 300.55	6 391 195.15
	Refuse	375 030.06	362 587.97	346 565.94	312 378.00	260 824.99	278 393.90	256 539.89	1 859 017.57	4 051 338.32
	Other	88.20	180.00	0.00	1 309.50	107.15	973.20	0.00	4 308.13	6 966.18
	TOTAL	1 981 568.77	2 107 148.16	1 578 122.47	1 523 854.69	1 234 517.59	1 182 077.38	1 093 277.89	7 463 131.74	18 163 698.69
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	24 406.43	15 496.76	23 731.95	19 985.66	18 579.06	16 069.54	18 313.76	399 249.84	535 833.00
	Elec	345 996.79	214 867.48	186 334.21	154 880.72	157 711.46	146 762.21	127 655.16	546 006.90	1 880 214.93
	Rates	14 728.80	13 486.46	13 445.56	13 445.56	13 445.56	13 445.56	668 497.48	1 212 670.24	1 963 165.22
	Sewerage	7 610.61	7 610.61	7 965.71	7 610.61	8 366.15	8 011.05	7 300.85	180 925.96	235 401.55
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	73 098.65	73 098.65	4 598 045.12	5 109 532.95
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	465 790.60	324 509.28	304 525.40	268 970.52	271 200.88	257 387.01	894 865.90	6 869 831.55	9 657 081.14

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	15 359.22	10 363.83	16 931.25	4 585.93	4 691.20	6 255.29	1 833.86	90 638.45	150 659.03
	Elec	597 273.33	153 728.52	86 114.61	82 497.70	86 497.31	75 336.18	91 022.19	1 979 390.78	3 151 860.62
	Rates	425 978.34	114 932.20	100 755.19	101 208.26	92 542.01	90 227.02	1 688 746.60	13 086 103.80	15 700 493.42
	Sewerage	695.32	695.32	695.32	695.32	695.32	278.19	8 343.96	9 956.74	22 055.49
	Refuse	1 165.96	582.99	582.99	582.99	388.66	388.66	16 371.83	19 123.20	39 187.28
	Other	28.75	0.00	0.00	0.00	33 746.53	0.00	0.00	28 953.21	62 728.49
	TOTAL	1 040 500.92	280 302.86	205 079.36	189 570.20	218 561.03	172 485.34	1 806 318.44	15 214 166.18	19 126 984.33

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	6 408.09	878.09	521.85	474.19	755.25	139.46	257.39	14 719.74	24 154.06
	Elec	5 782.82	2 075.41	2 443.57	1 750.07	0.00	0.00	0.00	935.06	12 986.93
	Rates	1 380.49	229.70	229.70	229.70	229.70	229.70	229.70	-1 003.30	1 755.39
	Sewerage	1 562.92	1 042.97	1 042.97	695.31	695.31	695.31	695.31	11 952.59	18 382.69
	Refuse	1 583.08	795.08	777.31	603.20	388.65	388.65	388.65	7 932.25	12 856.87
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 719.49	7 719.49
	TOTAL	16 717.40	5 021.25	5 015.40	3 752.47	2 068.91	1 453.12	1 571.05	42 255.83	77 855.43

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	19 066.85	8 971.45	7 183.15	11 155.14	5 414.90	8 373.77	3 503.31	90 546.80	154 215.37
	Elec	9 276.79	452.62	0.00	0.00	0.00	0.00	0.00	3 174.61	12 904.02
	Rates	9 700.89	2 620.50	2 236.41	2 210.82	1 836.08	1 462.49	1 950.82	5 302.61	27 320.62
	Sewerage	9 354.97	5 558.62	3 976.27	3 476.59	3 128.93	2 781.28	6 523.07	50 819.26	85 618.99
	Refuse	5 014.06	2 414.90	2 113.93	1 648.07	1 554.63	1 358.25	2 755.75	29 397.05	46 256.64
	Other	1 908.50	325.24	310.50	2 697.61	310.50	6 450.82	0.00	33 586.60	45 589.77
	TOTAL	54 322.06	20 343.33	15 820.26	21 188.23	12 245.04	20 426.61	14 732.95	212 826.93	371 905.41

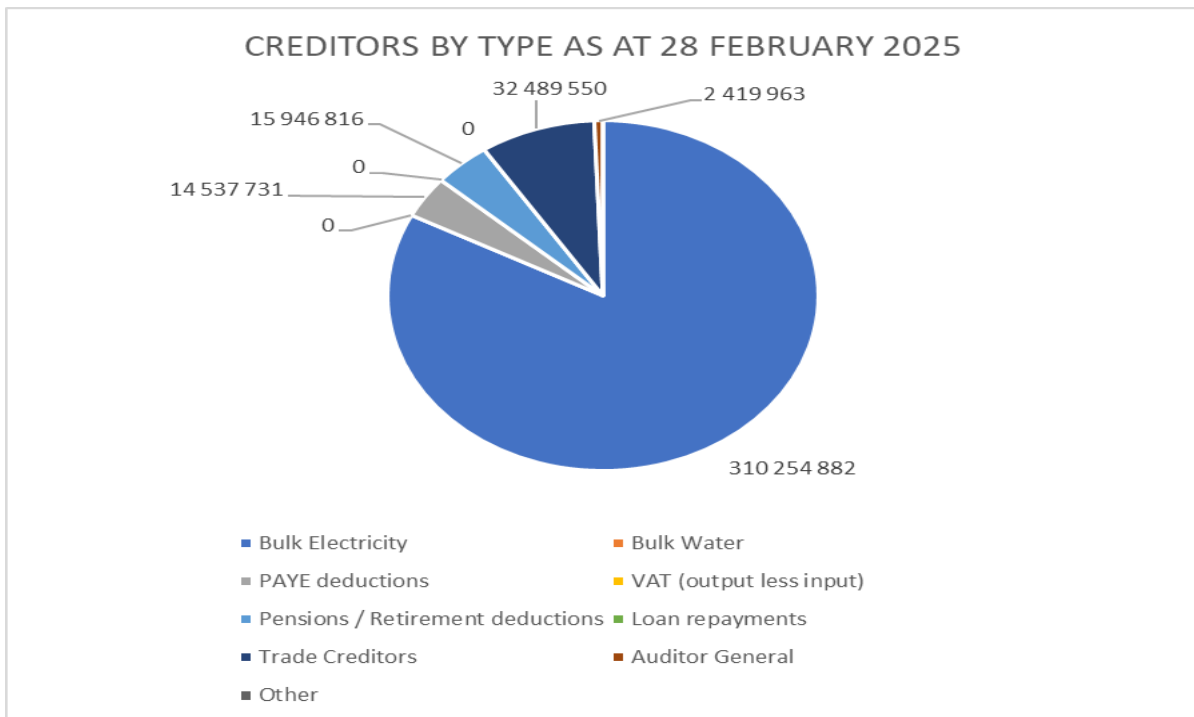
8. CREDITORS

The total accounts payable as at 28 February 2025 amounts to R 375.6 million.

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2024/25								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	14 632	15 396	15 571	11 764	15 690	37 533	(338 005)	537 673	310 255
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	797	(1 400)	810	(6 103)	(1 394)	(1 400)	(392)	23 620	14 538
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	14 108	-	-	-	-	-	1 838	-	15 947
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 934	3 584	473	167	(573)	880	3 148	22 877	32 490
Auditor General	0800	(1 649)	80	(421)	2 037	1 539	899	(3 218)	3 153	2 420
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions										-
Total By Customer Type	1000	29 822	17 659	16 433	7 865	15 262	37 912	(336 629)	587 324	375 649

Creditors owed between 0-30 days amounts to R 29.8 million, 31-60 days amounts to R 17.7 million, 61-90 days amounts to R 16.4 million, and 91-120 days amounts to R 7.9 million. The municipality is experiencing cash flow problems and creditors cannot be paid within the legislatively required 30 days. Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors.



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

Current year grants received and expenditure on grant funding

Grants @ February 2025	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 359 000	R 1 359 000	R 1 359 000	R 926 970	R 432 030	68.21%
MIG	R 23 477 000	R 23 477 000	R 20 147 000	R 19 526 342	R 620 658	96.92%
FMG	R 3 000 000	R 3 000 000	R 3 000 000	R 3 000 000	R -	100.00%
EQUITABLE SHARE	R 121 571 000	R 121 571 000	R 91 178 000	R 91 178 000	R -	100.00%
SETA	R 333 120	R 333 120	R 47 783	R 47 783	R -	100.00%
SBDM FIRE	R 2 201 000	R 2 201 000	R 2 600 000	R 2 600 000	R -	100.00%
LIBRARY	R 3 105 000	R 3 105 000	R -	R -	R -	0.00%
UISPG	R 19 353 231	R 4 923 705	R -	R -	R -	0.00%
DHSG	R 9 909 770	R 5 000 000	R 178 376	R 178 376	R -	100.00%
WSIG	R 20 200 000	R 20 200 000	R 19 449 000	R 10 658 552	R 8 790 448	54.80%
MDRG	R 5 005 000	R 16 416 000	R 1 001 000	R 187 500	R 813 500	18.73%
EPWP DEDEAT	R 2 332 000	R 2 332 000	R 2 332 000	R 957 901	R 1 374 099	41.08%
TOTAL	R 211 846 121	R 203 917 825	R 141 292 159	R 129 261 425	R 12 030 734	91.49%

Roll-over grant expenditure

An amount of R 6 410 000 for Municipal Disaster Recovery Grant (MDRG) was approved for roll-over into the 2024/25 financial year. At the end of February 2025, roll-over expenditure amounted to R 3 950 230.38, or 61.63% of the approved roll-over amount.

10. CASHFLOW POSITION AS AT 28 FEBRUARY 2025

Table: Summary of Cashflow Position (Primary Bank Account) as at 28 February 2025

CASH BALANCE B/F AT 01 FEBRUARY 2025	R 6 360 299
CASH RECEIVED FOR THE PERIOD	R 44 769 524
CASH PAYMENTS MADE FOR THE PERIOD	R 52 309 107
CASH BALANCE AS AT 28 FEBRUARY 2025	-R 1 179 284

The bank balance ended on a negative balance of R 1 179 284 at 28 February 2025.

11. STAFF BENEFITS

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

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

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

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

Attached as part of Annexure A is a schedule detailing the required information for the month of February 2025.

12. OTHER ANALYSIS

12.1. Water and Electricity Analysis (Distribution Losses)

12.1.1. Water Losses

Water losses for February 2025 were calculated as 50.24%. Water losses for January 2025 and December 2024 were calculated at 48.92% and 50.43% respectively. The year-to-date average as at February 2025 was 53.14%.

Water Statistics Dr Beyers Naude Municipality				
Month	Water pumped to town	Water sold to towns	Loss	Loss
			Kl	%
Jul-24	345 215	197 411	147 804	42.82
Aug-24	341 293	173 431	167 862	49.18
Sept-24	401 623	167 692	233 931	58.25
Oct-24	436 194	175 485	260 709	59.77
Nov-24	457 016	173 491	283 525	62.04
Dec-24	428 083	212 210	215 873	50.43
Jan-25	434 159	221 770	212 389	48.92
Feb-25	381 495	189 846	191 649	50.24
Mar-25				
Apr-25				
May-25				
Jun-25				
Total	3 225 078	1 511 336	1 713 742	53.14%

12.1.2. Electricity Losses

Electricity losses contained within this s71 report have been adjusted since the September 2024 s71 report as the municipality is always striving to ensure accurate reporting. The electricity losses for February 2025 is 2.01%, and losses for January 2025 and December 2024 is calculated as 10.82% and 12.66% respectively. The year-to-date average as at February 2025 is 9.28%.

Electricity Statistics Dr Beyers Naude Municipality				
Month	Kwh Sold	Kwh Bought	Difference	Difference
			Kwh	%
Jul-24	5 612 662	6 820 125	1 207 463	17.70
Aug-24	5 961 849	6 383 480	421 631	6.61
Sept-24	5 244 132	5 941 350	697 218	11.74
Oct-24	5 307 699	6 145 540	837 841	13.63
Nov-24	5 416 109	5 170 838	-245 271	-4.74
Dec-24	5 503 042	6 300 404	797 362	12.66
Jan-25	5 728 333	6 423 381	695 048	10.82
Feb-25	5 456 200	5 568 328	112 128	2.01
Mar-25				
Apr-25				
May-25				
Jun-25				
Total	44 230 025	48 753 445	4 523 419	9.28%

13. MUNICIPAL DEBT RELIEF

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 28 February 2025.

14. SUPPLY CHAIN MANAGEMENT REPORT

Attached as Annexure C is the Supply Chain Management Report for the period ending 28 February 2025.

15. C-SCHEDULES


Attached as Annexure D are the C-Schedule tables for the period ending 28 February 2025.

16. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

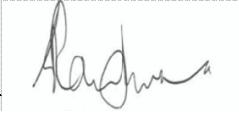
I, Dr Edward Martin Rankwana, Municipal Manager of Dr. Beyers Naudé Local Municipality, hereby certify that the section 71 report (monthly budget statement) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act,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

Dr Beyers Naude Local Municipality EC101

Print Name: (CFO) Mr Jimmy Joubert

Signature: _____  _____

Print Name: (MM) Dr Edward Martin Rankwana

Signature: _____  _____

Date:

17. ANNEXURE A

ANNEXURE A											
Debt by Type											
Municipality Name: Dr Beyers Naudé Local Municipality											
Month: Feb-25											
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	85 504.21	164 950.00	104 163.18	81 826.79	152 604.21	20 221.15	19 982.99	106 348.77	735 601.30	
	Elec	192 402.41	128 588.03	125 201.15	185 277.60	153 400.25	141 503.97	141 278.48	1 175 762.68	2 243 414.57	
	Rates	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	3 776.75	431 797.74	458 234.99
	Sewerage	208 362.77	215 304.65	181 267.25	117 749.98	104 366.39	44 533.39	40 676.79	408 269.38	1 320 530.60	
	Refuse	25 709.01	22 580.93	17 604.06	12 953.27	12 118.08	6 132.55	6 132.55	53 292.81	156 523.26	
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.20	416.20
	TOTAL		515 755.15	535 200.36	432 012.39	401 584.39	426 265.68	216 167.81	211 847.56	2 175 887.58	4 914 720.92
Education (Offices)	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-284 854.77	-284 854.77	
	Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-271 370.43	-271 370.43	
	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	296 210.69	0.00	296 210.69	
	Refuse	0.00	0.00	0.00	0.00	0.00	0.00	8 152.80	0.00	8 152.80	
	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	304 363.49	-556 225.20	-251 861.71
		515 755.15	535 200.36	432 012.39	401 584.39	426 265.68	216 167.81	516 211.05	1 619 662.38	4 662 859.21	
Health	Water	25 030.29	33 434.90	24 156.39	8 442.18	8 145.76	7 351.58	363.16	20 957.61	127 881.87	
	Elec	427 737.23	415 686.68	162 699.92	72 978.03	35 248.77	37 402.48	42 787.50	31 595.29	1 226 135.90	
	Rates	0.00	1 084.48	0.00	0.00	0.00	0.00	25 875.84	6 324.86	33 285.18	
	Sewerage	23 066.61	14 544.21	15 254.41	18 450.31	12 768.71	9 571.76	305 729.07	53 707.51	453 092.59	
	Refuse	1 636.08	1 636.08	1 636.08	1 636.08	1 409.62	1 219.57	20 639.52	23 449.20	53 262.23	
	Other	0.00	0.00	0.00	438.80	0.00	0.00	0.00	-5 324.20	-4 885.40	
	TOTAL		477 470.21	466 386.35	203 746.80	101 945.40	57 572.86	55 545.39	395 395.09	130 710.27	1 888 772.37
Roads & Public Works	Water	4 656.24	4 543.13	6 850.53	4 770.73	3 836.98	5 095.80	4 379.71	71 880.98	106 014.10	
	Elec	2 094.88	2 507.21	3 263.02	3 435.35	2 780.39	1 726.46	1 642.26	-1 852 370.10	-1 834 920.53	
	Rates	50 109.86	1 874.68	1 874.68	1 874.68	1 955.08	1 277 935.94	3 700 949.06	184 221.47	5 220 795.45	
	Sewerage	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	1 647.62	643 850.53	725 669.23	1 379 405.48	
	Refuse	2 496.99	2 496.99	2 496.99	2 496.99	2 496.99	105 734.74	318 425.23	427 281.07	863 925.99	
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.39	384.39	
	TOTAL		61 005.59	13 069.63	16 132.84	14 225.37	12 717.06	1 392 140.56	4 669 246.79	-442 932.96	5 735 604.88

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Social Development	Water	377.66	0.00	0.00	0.00	0.00	0.00	0.00	-511.83	-134.17
	Elec	26 547.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26 547.16
	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewerage	355.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	355.10
	Refuse	452.92	226.46	10.00	0.00	0.00	0.00	0.00	0.00	689.38
	Other	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	4 114.49	142 260.62	171 062.05
	TOTAL	31 847.33	4 340.95	4 124.49	4 114.49	4 114.49	4 114.49	4 114.49	141 748.79	198 519.52
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Transport	Water	85.39	0.00	0.00	0.00	0.00	0.00	0.00	-2 288.78	-2 203.39
	Elec	875.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	875.56
	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	2 288.78	0.00	2 288.78
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	960.95	0.00	0.00	0.00	0.00	0.00	2 288.78	-2 288.78	960.95
Sub total Provincial Departments		1 087 039.23	1 018 997.29	656 016.52	521 869.65	500 670.09	1 667 968.25	5 587 256.20	1 446 899.70	12 486 716.93
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	289 397.50	1 991.74	12 218.72	17 144.31	1 701.72	18 356.92	32 843.18	69 127.24	442 781.33
	Elec	644 520.15	37 181.14	20 905.58	22 642.97	28 260.81	30 773.31	41 703.14	-11 079.67	814 907.43
	Rates	20 151.85	17 955.38	7 937.84	2 968.85	768.90	768.90	2 700.26	-494 944.42	-441 692.44
	Sewerage	101 475.26	4 120.40	3 188.46	3 188.46	2 478.26	3 898.66	1 024.86	465.42	119 839.78
	Refuse	28 435.10	1 279.32	841.58	841.58	615.15	1 256.51	615.15	12 079.81	45 964.20
	Other	0.00	0.00	0.00	0.00	0.00	0.00	4 385.90	5 042.70	9 428.60
	TOTAL	1 083 979.86	62 527.98	45 092.18	46 786.17	33 824.84	55 054.30	83 272.49	-419 308.92	991 228.90
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Elec	16 457.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16 457.07
	Rates	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	75 904.42	3 386 594.40	3 543 615.40
	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	29 976.50	13 519.43	13 519.43	13 519.43	13 519.43	13 519.43	75 904.42	3 386 594.40	3 560 072.47
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-188.95	-188.95
	Elec	9 945.80	10 271.38	9 045.84	10 544.75	9 638.81	0.00	0.00	0.00	49 446.58
	Rates	383.79	383.79	383.79	383.79	383.79	383.79	110 015.39	248 383.78	360 701.91
	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	2 331.99	11 396.07	13 728.06
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-791.07	-791.07
	TOTAL	10 329.59	10 655.17	9 429.63	10 928.54	10 022.60	383.79	112 347.38	258 799.83	422 896.53
Sub total National Departments		1 124 285.95	86 702.58	68 041.24	71 234.14	57 366.87	68 957.52	271 524.29	3 226 085.31	4 974 197.90

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	4 006 731.60	3 418 469.60	2 487 008.51	2 570 092.52	2 938 656.56	2 654 866.70	2 901 962.38	89 663 965.20	110 641 753.07
	Elec	1 601 442.36	297 410.00	162 950.50	165 914.89	127 345.19	137 693.28	142 678.72	2 478 645.77	5 114 080.71
	Rates	1 589 831.18	593 915.61	443 005.07	412 896.71	401 844.25	355 535.10	3 080 791.75	16 122 611.40	23 000 431.07
	Sewerage	3 562 590.08	2 946 782.62	2 847 110.86	2 800 265.98	2 774 397.41	2 693 529.96	3 042 201.09	77 624 649.19	98 291 527.19
	Refuse	2 163 892.92	1 787 452.35	1 716 018.33	1 684 419.83	1 666 915.65	1 618 707.08	1 834 377.00	72 444 694.11	84 916 477.27
	Other	275 756.29	29 795.09	22 903.50	20 545.18	20 369.77	25 703.44	99 060.66	2 950 768.81	3 444 902.74
	TOTAL	13 200 244.43	9 073 825.27	7 678 996.77	7 654 135.11	7 929 528.83	7 486 035.56	11 101 071.60	261 285 334.48	325 409 172.05

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Indigents IGG	Water	907 849.16	1 103 387.29	606 539.41	652 347.83	519 751.06	441 747.92	374 041.99	2 884 264.30	7 489 928.96
	Elec	37 070.20	8 339.32	22 071.79	22 417.80	0.00	0.00	1 019.95	32 603.96	123 523.02
	Rates	15 010.88	9 015.57	11 033.07	6 535.69	5 697.76	5 167.71	18 649.15	29 637.23	100 747.06
	Sewerage	646 520.27	623 638.01	591 912.26	528 865.87	448 136.63	455 794.65	443 026.91	2 653 300.55	6 391 195.15
	Refuse	375 030.06	362 587.97	346 565.94	312 378.00	260 824.99	278 393.90	256 539.89	1 859 017.57	4 051 338.32
	Other	88.20	180.00	0.00	1 309.50	107.15	973.20	0.00	4 308.13	6 966.18
	TOTAL	1 981 568.77	2 107 148.16	1 578 122.47	1 523 854.69	1 234 517.59	1 182 077.38	1 093 277.89	7 463 131.74	18 163 698.69

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Accounts	Water	24 406.43	15 496.76	23 731.95	19 985.66	18 579.06	16 069.54	18 313.76	399 249.84	535 833.00
	Elec	345 996.79	214 867.48	186 334.21	154 880.72	157 711.46	146 762.21	127 655.16	546 006.90	1 880 214.93
	Rates	14 728.80	13 486.46	13 445.56	13 445.56	13 445.56	13 445.56	668 497.48	1 212 670.24	1 963 165.22
	Sewerage	7 610.61	7 610.61	7 965.71	7 610.61	8 366.15	8 011.05	7 300.85	180 925.96	235 401.55
	Refuse	73 047.97	73 047.97	73 047.97	73 047.97	73 098.65	73 098.65	73 098.65	4 598 045.12	5 109 532.95
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-67 066.51	-67 066.51
	TOTAL	465 790.60	324 509.28	304 525.40	268 970.52	271 200.88	257 387.01	894 865.90	6 869 831.55	9 657 081.14

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Farms	Water	15 359.22	10 363.83	16 931.25	4 585.93	4 691.20	6 255.29	1 833.86	90 638.45	150 659.03
	Elec	597 273.33	153 728.52	86 114.61	82 497.70	86 497.31	75 336.18	91 022.19	1 979 390.78	3 151 860.62
	Rates	425 978.34	114 932.20	100 755.19	101 208.26	92 542.01	90 227.02	1 688 746.60	13 086 103.80	15 700 493.42
	Sewerage	695.32	695.32	695.32	695.32	695.32	278.19	8 343.96	9 956.74	22 055.49
	Refuse	1 165.96	582.99	582.99	582.99	388.66	388.66	16 371.83	19 123.20	39 187.28
	Other	28.75	0.00	0.00	0.00	33 746.53	0.00	0.00	28 953.21	62 728.49
	TOTAL	1 040 500.92	280 302.86	205 079.36	189 570.20	218 561.03	172 485.34	1 806 318.44	15 214 166.18	19 126 984.33

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Councillors	Water	6 408.09	878.09	521.85	474.19	755.25	139.46	257.39	14 719.74	24 154.06
	Elec	5 782.82	2 075.41	2 443.57	1 750.07	0.00	0.00	0.00	935.06	12 986.93
	Rates	1 380.49	229.70	229.70	229.70	229.70	229.70	229.70	-1 003.30	1 755.39
	Sewerage	1 562.92	1 042.97	1 042.97	695.31	695.31	695.31	695.31	11 952.59	18 382.69
	Refuse	1 583.08	795.08	777.31	603.20	388.65	388.65	388.65	7 932.25	12 856.87
	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 719.49	7 719.49
	TOTAL	16 717.40	5 021.25	5 015.40	3 752.47	2 068.91	1 453.12	1 571.05	42 255.83	77 855.43

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Municipal Officials	Water	19 066.85	8 971.45	7 183.15	11 155.14	5 414.90	8 373.77	3 503.31	90 546.80	154 215.37
	Elec	9 276.79	452.62	0.00	0.00	0.00	0.00	0.00	3 174.61	12 904.02
	Rates	9 700.89	2 620.50	2 236.41	2 210.82	1 836.08	1 462.49	1 950.82	5 302.61	27 320.62
	Sewerage	9 354.97	5 558.62	3 976.27	3 476.59	3 128.93	2 781.28	6 523.07	50 819.26	85 618.99
	Refuse	5 014.06	2 414.90	2 113.93	1 648.07	1 554.63	1 358.25	2 755.75	29 397.05	46 256.64
	Other	1 908.50	325.24	310.50	2 697.61	310.50	6 450.82	0.00	33 586.60	45 589.77
	TOTAL	54 322.06	20 343.33	15 820.26	21 188.23	12 245.04	20 426.61	14 732.95	212 826.93	371 905.41

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total
Industries	Water	379 679.48	104 140.31	53 997.54	68 100.92	56 109.32	42 405.06	47 551.69	2 240 884.60	2 992 868.92
	Elec	3 954 088.08	513 023.32	306 790.95	219 558.07	125 686.56	96 996.09	97 684.96	2 781 852.74	8 095 680.77
	Rates	431 355.36	107 745.94	63 133.07	44 456.92	43 169.84	44 380.83	294 046.31	2 467 087.98	3 495 376.25
	Sewerage	422 027.39	104 828.11	83 438.87	60 293.72	59 943.87	63 079.99	212 713.66	2 696 380.08	3 702 705.69
	Refuse	152 672.77	56 060.08	46 837.30	43 884.91	40 232.20	38 489.20	113 368.44	2 960 994.34	3 452 539.24
	Other	24 474.31	6 849.86	6 849.86	4 715.00	4 715.00	4 715.00	4 715.00	1 518 267.73	1 575 301.76
	TOTAL	5 364 297.39	892 647.62	561 047.59	441 009.54	329 856.79	290 066.17	770 080.06	14 665 467.47	23 314 472.63

	GRAND TOTAL	24 334 766.75	13 809 497.64	11 072 665.01	10 695 584.55	10 556 016.03	11 146 856.96	21 540 698.38	310 425 999.19	413 582 084.51
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UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	5 764 552.12	4 866 627.10	3 343 302.48	3 438 926.20	3 710 246.02	3 220 883.19	3 405 033.42	95 364 739.20	123 114 309.73
	Elec	7 871 510.63	1 784 131.11	1 087 821.14	941 897.95	726 569.55	668 193.98	687 472.36	6 895 147.59	20 662 744.31
	Rates	2 575 927.62	880 540.49	661 330.56	603 507.16	579 169.15	1 806 833.22	9 672 133.53	36 684 787.79	53 464 229.52
	Sewerage	4 985 268.92	3 925 773.14	3 737 500.00	3 542 939.77	3 416 624.60	3 283 821.86	5 008 296.79	84 416 095.91	112 316 320.99
	Refuse	2 831 136.92	2 311 161.12	2 208 532.48	2 134 492.89	2 060 043.27	2 125 167.76	2 655 486.23	82 446 702.60	98 772 723.27
	Other	306 370.54	41 264.68	34 178.35	33 820.58	63 363.44	41 956.95	112 276.05	4 618 526.10	5 251 756.69
	TOTAL	24 334 766.75	13 809 497.64	11 072 665.01	10 695 584.55	10 556 016.03	11 146 856.96	21 540 698.38	310 425 999.19	413 582 084.51

ANNEXURE A												
Top 20 Debtors February 2025												
Account Name	Account Number	ERF Number	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Over 1 year	Debtor Total	
WILLOWMORE SECONDARY HOSTEL	71016209033	7102090000	45 541.86	13 171.61	38 878.51	62 137.84	44 158.45	76 702.82	76 045.99	912 342.49	1 268 979.57	
SPANDAU KOSHUIS	17020170010	1702608000	45 907.27	102 235.27	92 727.23	90 600.89	135 062.34	71 807.09	71 974.30	636 892.92	1 247 207.31	
MNR B ROWAN	11008700236	1401814000	1 952.35	1 937.70	1 923.05	1 996.30	1 893.75	1 893.75	2 201.40	1 221 522.08	1 235 320.38	
SOUTH AFRICAN NATIONAL PARKS	15035690000	1503569000	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	7 049.93	977 856.76	1 027 206.27	
SOUTH AFRICAN NATIONAL PARKS	15039080000	1503908000	371.20	371.20	371.20	371.20	371.20	371.20	371.20	1 020 980.37	1 023 578.77	
NARSINGSTRAAT KOSHUIS	17030040029	1704298000	63 158.18	49 099.11	54 528.91	68 031.12	64 166.43	59 369.07	64 626.76	580 425.30	1 003 404.88	
SPANDAU H/SKOOL KVALE PRIMER	17020179014	1702608000	0.00	0.00	0.00	0.00	0.00	0.00	883 759.50	0.00	883 759.50	
GERT GREEFF TERHUIS	71013196303	7101963000	19 187.57	18 429.07	21 154.83	22 661.10	28 179.60	28 868.42	32 344.63	703 663.18	874 488.40	
SOUTH AFRICAN NATIONAL PARKS	15035700000	1503570000	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	5 035.66	778 031.69	813 281.31	
MAYIBUYE SUPERMARKET	12003270000	1251161000	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	3 076.28	767 700.06	789 234.02	
KABOUTERLAND	32000099906	3232008000	6 466.65	6 466.65	6 466.65	6 483.49	10 709.19	8 660.97	6 567.73	732 908.84	784 730.17	
MESSRS MIDLAND HOSPITAL	11000110008	1101809000	242 209.71	244 843.69	40 108.10	2.30	0.00	0.00	221 798.13	12.40	748 974.33	
KAROO CATCH (PTY) LTD	13019340097	1391263000	1 127.82	0.00	0.00	0.00	0.00	0.00	0.00	736 891.45	738 019.27	
UNION HIGH UNION PREPARATORY	11000349028	1103835000	0.00	0.00	0.00	0.00	0.00	0.00	731 178.80	0.00	731 178.80	
NOSISEKO PRE-SCHOOL	12000800005	1251320000	6 439.85	7 619.95	7 810.48	7 279.40	6 370.12	6 370.12	6 370.12	504 211.33	552 471.37	
CHARGO TRADERS (PTY) LTD	11013200029	1109618000	160 816.21	188 540.14	133 819.21	0.00	0.00	0.00	0.00	33 873.93	517 049.49	
NUWE DAM POMPE	18055810028	0	63 921.52	68 768.64	62 687.59	56 988.32	61 059.00	66 187.59	55 911.44	55 086.74	490 610.84	
PROVINCIAL GOVERNMENT OF EASTERN CAPE	11000119010	1101809000	0.00	0.00	0.00	0.00	0.00	0.00	487 956.10	0.00	487 956.10	
PROVINCE OF THE EASTERN CAPE	91050426007	9100426000	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	4 350.87	456 564.93	487 021.02	
ME M HERMAANS	51010096947	5101360000	645.42	645.42	645.42	645.42	645.42	645.42	645.42	466 902.62	471 420.56	
			677 258.35	721 641.19	480 633.92	336 710.12	372 128.24	340 389.19	2 661 264.26	10 585 867.09	16 175 892.36	

ANNEXURE "A"			
NAME OF MUNICIPALITY: DR BEYERS NAUDÉ LOCAL MUNICIPALITY			
COLLECTION LEVELS : FEBRUARY 2025			
SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
Rates	191 964.21	2 663 268.37	1387.38
Services			
Billed Electricity	8 154 272.57	7 102 458.07	87.10
Prepaid Electricity	6 283 193.89	6 283 193.89	100.00
Refuse Removal	2 771 130.40	884 104.08	31.90
Sewerage / Sanitation	4 385 854.38	1 718 529.23	39.18
Water	6 340 282.86	3 465 047.29	54.65
Other (Specify) e.g.			
Housing rental	200.75	131.22	65.36
Rental of facilities and equipment	15 915.72	15 915.72	100.00
Fines	283 794.20	283 794.20	100.00
Licences and permits	94 766.56	94 766.56	100.00
Service connections and reconnections	14 066.65	14 066.65	100.00
Plan approval fees	7 544.46	7 544.46	100.00
Cemetery fees	6 555.27	6 555.27	100.00
Tender receipts	352.10	352.10	100.00
Library fees	0.00	0.00	0.00
Private works	4 571.03	4 571.03	100.00
Sundries	157 345.04	77 804.35	49.45
Agency services	1 157 955.00	1 157 955.00	100.00
Interest earned - external investments	8 045.75	8 045.75	100.00
	29 877 810.84	23 788 103.24	79.62

ANNEXURE A											
INVESTMENTS RECONCILIATION: FEBRUARY 2025											
FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTES	Balance B/F 01/02/2025 - statements / system reports	Interest received - statements	Deposits - statements	Withdrawals - statements / journals	Bank charges - statements	Balance per bank statements @ 28 February 2025	Balance per Promun @ 28 February 2025	Difference=I-K
MONEY MARKET			629889415100								
			629889415111								
			629889415112								
			629889415113								
		9257114251	ABSA BANK	629889415114	33 942.23	241.92	0.00	0.00	0.00	34 184.15	34 184.15
ESKOM CALL ACCOUNT			629889418600								
			629889418611								
			629889418612								
			629889418613								
		588476692/006	STANDARD BANK	629889418614	1 122 673.05	6 631.46	0.00	0.00	0.00	1 129 304.51	1 129 304.51
FMG CALL ACCOUNT			629889418200								
			629889418211								
			629889418212								
			629889418213								
		588476692/003	STANDARD BANK	629889418214	3 357.21	10.43	0.00	0.00	0.00	3 367.64	3 367.64
MIG CALL ACCOUNT			629889418100								
			629889418111								
			629889418112								
			629889418113								
		588476692/002	STANDARD BANK	629889418114	2 067 996.32	30 585.81	20 250 462.88	17 502 490.26	0.00	4 846 554.75	4 846 554.75
CALL DEPOSIT ACCOUNT			629889418500								
			629889418511								
			629889418512								
			629889418513								
		588476692/004	STANDARD BANK	629889418514	24 632.12	126.60	0.00	0.00	0.00	24 758.72	24 758.72
TOTAL				3 252 600.93	37 596.22	20 250 462.88	17 502 490.26	0.00	6 038 169.77	6 038 169.77	0.00

ANNEXURE A												
GL VOTE NUMBER	GL VOTE DESCRIPTION											
OVERTIME REPORT FEBRUARY 2025		Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	4 096	7 550	7 119	9 364	5 931	8 833	3 704	46 597	128 082	128 082
132710210243	PARKS RECREATION GROUNDS	0	7 195	7 040	6 803	25 610	39 638	24 166	24 531	134 982	550 256	550 256
132750210243	REFUSE REM WASTE MANAGEMENT	0	194 876	230 701	242 992	226 870	201 259	276 199	228 746	1 601 642	2 214 108	2 214 108
142910210243	TRAFFIC CONTROL	0	30 232	49 028	25 320	37 556	40 465	74 874	43 303	300 778	295 108	295 108
163110210243	DIRECTOR : FINANCIAL SERVICES	0	31 346	51 206	36 504	82 439	89 715	45 576	11 461	348 247	342 858	342 858
183610210243	DIRECTOR : TECHNICAL SERVICES	0	4 476	32 132	33 104	101 770	23 971	28 218	26 265	249 936	111 637	111 637
183620210243	PUBLWORKS: STREETS	0	42 417	58 269	32 416	63 103	63 803	7 212	38 543	305 764	345 108	117 108
183670210243	SEWERAGE	0	89 715	137 662	139 724	133 835	141 831	181 263	145 240	969 269	1 180 488	1 180 488
183690210243	WATER SERVICE	1 121	160 352	186 161	189 753	163 100	161 998	253 358	239 774	1 355 617	1 687 139	1 687 139
193810210243	ELECTRICITY DISTRIBUTION	0	168 521	192 393	194 165	247 208	273 375	260 340	233 113	1 569 115	2 027 627	1 177 627
132770210243	AIRPORT	0	0	85	0	0	0	0	0	85	39 659	39 659
142810210243	FIRE BRIGADE	0	40 052	76 979	45 371	36 045	36 831	45 657	47 512	328 447	304 396	304 396
183650210243	WORKSHOP - MECHANICAL	0	0	0	2 015	0	0	0	0	2 015	2 897	2 897
142820210243	FIRE CACADU	0	0	0	0	0	0	0	734	734	134 011	134 011
112220210243	EXECUTIVE SUPPORT	0	0	0	0	0	0	0	2 169	2 169	3 670	3 670
GRAND TOTAL		1 121	773 279	1 029 204	955 285	1 126 900	1 078 817	1 205 696	1 045 096	7 215 397	9 367 044	8 289 044

ANNEXURE A												
EMPLOYEE RELATED COSTS FOR THE MONTH OF FEBRUARY 2025												
ITEM	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD TOTALS	YTD BUDGET
ALLOWANCE - HOUSING SUBSIDY	514 671	514 671	34 345	35 411	39 970	35 832	35 582	35 582	34 468	34 468	285 659	343 114
ALLOWANCE - TRAVELLING ALLOW	3 430 853	3 430 853	352 795	358 883	354 903	361 912	361 912	363 989	340 487	340 487	2 835 369	2 287 235
BARGAINING COUNCIL: Senior Management	371	371	23	24	24	24	24	24	24	24	190	247
BONUSES	13 548 675	13 305 675	5 450	42 538	0	0	8 468 197	1 381 321	11 462	5 886	9 914 854	8 870 450
CONTRIBUTIONS - MEDICAL AID FD	8 108 250	8 108 250	728 112	741 061	755 368	746 008	742 335	737 661	814 070	823 403	6 088 020	5 405 500
CONTRIBUTIONS - PENSION FUND	20 482 213	20 482 213	1 799 577	1 795 882	1 895 717	1 909 822	1 915 929	1 914 221	1 861 848	1 966 953	15 059 949	13 654 809
INSURANCE: GROUP LIFE	35 638	35 638	3 550	3 550	3 726	3 726	3 726	3 726	3 726	3 726	29 453	23 759
INSURANCE: UIF	903 038	903 038	78 317	78 085	81 446	79 130	84 820	84 872	77 997	79 063	643 729	602 025
LEVY - BARGAINING[IND] COUNCIL	63 727	63 727	8 511	8 592	8 862	8 828	8 852	8 852	8 732	8 637	69 866	42 485
OVERTIME	8 289 044	9 367 044	1 121	773 279	1 029 204	955 285	1 126 900	1 078 817	1 205 696	1 045 096	7 215 397	6 244 696
SALARIES & WAGES	132 427 144	132 442 144	10 045 014	10 535 452	11 971 442	11 174 794	10 958 868	11 609 438	10 644 586	11 119 794	88 059 388	88 294 763
SALARIES: Senior Management - Basic salary	3 575 261	3 575 261	170 492	370 539	197 818	185 223	179 011	178 849	178 444	186 363	1 646 739	2 383 507
ALLOWANCE COUNCILLORS	9 405	9 405	0	0	0	0	0	0	0	0	0	6 270
REMUNERATION OF COUNCILLORS	10 255 302	10 255 302	788 743	771 937	803 317	802 744	802 744	1 174 807	827 197	818 256	6 789 743	6 836 868
Grand Total	201 643 592	202 493 592	14 016 050	15 515 232	17 141 797	16 263 326	24 688 900	18 572 160	16 008 737	16 432 154	138 638 356	134 995 728

ANNEXURE A

REPAIRS AND MAINTENANCE FEBRUARY 2025													
VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	600 000	600 000	0	0	0	2 394	0	118 431	48 007	1 696	170 528	400 000
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	1 652	27 422	4 471	22 170	0	-4 388	49 448	100 776	266 667
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 055 459	2 055 459	0	0	0	0	0	0	0	9 498	9 498	1 370 306
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	50 000	50 000	4 906	1 147	7 042	6 790	10 305	11 655	1 406	0	43 252	33 333
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	400 000	400 000	0	0	0	0	0	0	55 503	478	55 981	266 667
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	350 000	350 000	0	67 534	33 767	0	0	0	0	135 068	236 369	233 333
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 000 000	1 000 000	0	0	8 696	0	0	0	0	141 000	149 696	666 667
9/225-21-25	GENERAL MAINTENANCE	26 000	26 000	4 563	5 746	4 394	6 422	1 521	0	0	0	22 646	17 333
9/225-22-26	GENERAL MAINTENANCE	200 000	33 000	2 424	8 129	9 280	5 267	4 853	2 468	0	0	32 421	22 000
9/244-5-9	GENERAL MAINTENANCE	2 200 000	2 200 000	0	6 210	29 396	11 610	0	908 783	248 134	447 421	1 651 555	1 466 667
9/246-18-102	GENERAL MAINTENANCE	350 000	350 000	0	0	0	0	0	0	0	0	0	233 333
9/246-89-92	GENERAL MAINTENANCE	1 335 000	485 000	0	73 296	0	77 725	23 257	21 520	28 055	577 096	800 950	323 333
9/246-11-16	IGG METER REPLACEMENT	100 000	100 000	0	0	0	0	0	0	0	0	0	66 667
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 674	1 674	0	0	0	0	0	0	0	0	0	1 116
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	770 000	770 000	0	2 536	1 738	58 791	10 351	126 296	1 700	20 387	221 798	513 333
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	153 958	303 958	0	0	7 117	2 000	68 730	31 610	16 920	12 160	138 538	202 639
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	35 031	35 031	0	0	0	0	0	0	2 735	8 176	10 911	23 354
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 000	20 000	0	1 607	0	1 643	4 345	0	0	0	7 596	13 333
9/237-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	22 650	22 650	0	2 115	0	0	0	0	0	0	2 115	15 100
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 315 357	2 315 357	56 495	137 710	236 785	74 835	132 341	221 000	436 061	384 677	1 679 904	1 543 571
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	2 800 000	8 801	24 620	0	0	25 300	33 269	444 814	21 988	558 792	1 866 667
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	650 000	0	0	2 957	0	0	0	6 307	35 840	45 104	433 333
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 358 065	1 358 065	0	0	14 117	8 123	8 123	1 261	0	12 677	44 302	905 377
9/211-8-13	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	2 923	7 004	7 044	0	0	8 547	3 271	28 788	33 333
9/216-31-33	MATERIALS, STORES REQUIREMNT	50 000	50 000	0	0	0	0	0	0	0	0	0	33 333
9/217-3-3	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	576	7 714	18 770	0	19 235	2 120	374	48 788	100 000
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	200 000	0	19 901	0	68 517	0	22 599	46 133	0	157 150	133 333
9/218-16-27	MATERIALS, STORES REQUIREMNT	250 000	250 000	0	2 071	0	435	0	0	0	3 576	6 083	166 667
9/222-8-13	MATERIALS, STORES REQUIREMNT	150 000	150 000	0	5 253	0	23 112	1 258	0	6 469	41 222	77 314	100 000
9/225-12-17	MATERIALS, STORES REQUIREMNT	300 517	300 517	0	0	0	45 448	5 905	1 506	20 850	4 856	78 564	200 345
9/226-8-14	MATERIALS, STORES REQUIREMNT	3 000	3 000	0	0	0	0	0	0	0	0	0	2 000
9/228-3-6	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	0	0	6 183	0	0	0	0	6 183	13 333
9/231-8-11	MATERIALS, STORES REQUIREMNT	40 000	40 000	0	7 898	812	8 330	7 740	0	0	0	24 780	26 667
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 000	20 000	0	14 636	0	0	0	111	1 631	1 871	18 249	13 333
9/236-7-12	MATERIALS, STORES REQUIREMNT	28 500	28 500	1 756	830	0	1 451	0	0	0	2 686	6 723	19 000
9/237-5-6	MATERIALS, STORES REQUIREMNT	253 000	253 000	0	21 142	0	1 787	1 183	0	0	613	24 726	168 667
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 000	10 000	0	0	0	0	0	0	0	0	0	6 667
9/244-17-25	MATERIALS, STORES REQUIREMNT	500 000	500 000	0	0	3 379	2 894	43 907	0	2 580	0	52 759	333 333
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 000 000	2 000 000	0	2 692	140 000	1 864	115 388	0	1 194 582	771 095	2 225 621	1 333 333
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	100 000	100 000	0	0	0	1 315	1 597	29 154	939	665	33 671	66 667
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	400 000	0	0	578	899	0	8 586	0	3 533	13 596	266 667
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	500 000	500 000	0	0	1 556	0	0	0	0	0	1 556	333 333
9/231-3-3	REPAIR AND MAINTENANCE OF BUILDINGS	350 000	200 000	0	0	0	1 670	0	37 940	0	23 350	62 960	133 333
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	50 000	50 000	1 685	5 466	0	1 975	0	16 799	6 302	0	32 227	33 333
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	209 345	209 345	1 694	24 857	22 092	20 362	4 348	0	0	5 575	78 928	139 563
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	60 000	60 000	0	0	0	0	0	0	0	0	0	40 000
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	500 000	0	0	0	0	0	0	0	0	0	333 333
9/237-3-4	REPAIRS - ASPHALT SURFACES	3 690 000	3 690 000	77 265	273 392	9 003	78 104	194 958	1 565 217	81 641	1 265 121	3 544 703	2 460 000
9/222-5-9	REPAIRS - FENCING	500 000	500 000	0	0	0	136 923	0	0	0	1 643	138 566	333 333
9/237-4-5	REPAIRS - KURBING	283 500	283 500	0	0	0	0	780	226 680	0	0	227 460	189 000
9/237-10-11	REPAIRS - KURBING	850 000	850 000	0	0	0	0	0	0	519 706	0	519 706	566 667
9/238-3-7	REPAIRS - STORMWATER CHANNELS	325 000	325 000	0	1 472	0	0	0	148 523	0	4 299	154 294	216 667
9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	175 000	175 000	38 475	9 310	2 382	11 193	1 974	0	3 679	9 995	77 008	116 667
9/242-3-9	RETICULATION NETWORK - SEWERAGE	12 000 000	12 000 000	166	1 899 727	2 027 879	2 109 219	1 951 024	2 562 296	1 311 380	37 070	11 898 761	8 000 000
9/244-7-13	RETICULATION NETWORK - WATER	3 825 000	3 825 000	1 120	130 903	25 871	90 745	968 162	264 494	1 008 639	515 550	3 005 484	2 550 000
9/242-4-10	SLUDGE AR WWWTWT AB GRT	2 100 000	2 100 000	6 282	0	0	0	1 232 877	736 696	98 654	18 157	2 092 666	1 400 000
9/246-66-66	STREET LIGHTS	1 060 000	1 060 000	0	47 281	0	162 096	124 124	353 232	5 096	0	691 829	706 667
9/244-8-14	VALVES AND HYDRANTS	195 000	195 000	0	0	0	0	171 736	0	0	0	171 736	130 000
Grand Total		48 891 056	47 374 056	205 633	2 802 633	2 630 982	3 060 408	5 138 261	7 469 360	5 604 204	4 572 129	31 483 609	31 582 704

ANNEXURE A

DETAIL OF OTHER REVENUE - FEBRUARY 2025

	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
RENTAL OF FACILITIES AND EQUIPMENT	2 126 640	2 126 640	494 115	484 024	57 935	66 107	89 107	58 293	59 548	-390 446	69 547
INTEREST EARNED OUTSTANDING DEBTORS	15 895 281	15 895 281	14 985 668	1 959 582	1 831 191	1 826 863	1 894 547	1 530 354	1 951 639	1 887 362	2 104 130
FINES, PENALTIES AND FORFEITS	93 539	3 231 466	2 280 722	12 901	4 345	58 899	111 614	936 496	488 974	383 879	283 614
LICENCES AND PERMITS	964 163	964 163	718 362	100 585	103 231	104 958	86 945	96 253	65 759	77 634	82 996
AGENCY SERVICES	5 840 668	5 840 668	1 273 264	317 243	146 501	518 825	143 262	-803 147	330 953	124 659	494 967
OTHER REVENUE	14 761 306	14 761 306	2 169 885	243 771	220 454	2 443 315	208 633	347 321	376 847	230 845	-1 901 301
TOTAL REVENUE	39 681 597	42 819 524	21 922 015	3 118 107	2 363 657	5 018 967	2 534 107	2 165 570	3 273 720	2 313 934	1 133 952
OTHER REVENUE											
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
ADMIN CHARGES	311 454	311 454	269 665	11 256	10 407	8 022	2 674	59 266	121 620	22 151	34 269
ADMISSION FEE	0	0	0	0	0	0	0	0	0	0	0
BUILDING PLAN FEES	525 994	525 994	339 904	34 873	110 627	137 164	20 329	8 966	15 173	5 228	7 544
BULK CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0	0
COMMISSION VAT APPLICABLE	-263 173	-263 173	181 901	21 711	22 007	22 596	23 158	23 203	22 727	23 302	23 198
FIRE BRIGADE FEES	1 034 456	1 034 456	12 917	157	159	0	577	6 952	2 187	955	1 929
GRAVE PLOTS	95 144	95 144	74 270	9 235	8 043	10 409	11 120	7 591	7 184	14 133	6 555
INSURANCE REFUND	200 000	200 000	0	0	0	0	0	0	0	0	0
SALE OF ASSETS	5 271 495	5 271 495	2 004 593	0	0	2 075 491	0	-70 898	0	0	0
LANDING FEES	55 353	55 353	8 672	0	8 396	276	0	0	0	0	0
LIBRARY FEES	9 871	9 871	2 849	770	-464	1 029	487	0	539	487	0
POSTERS	3 157	3 157	0	0	0	0	0	0	0	0	0
SALES AVGAS	0	-	0	0	0	0	0	0	0	0	0
SALES PARAFFIN	0	-	0	0	0	0	0	0	0	0	0
SIGNAGE INCOME	0	-	0	0	0	0	0	0	0	0	0
SUNDRY INCOME	2 947 717	2 947 717	-2 056 952	6 038	2 962	2 722	10 858	13 911	12 433	10 775	-2 116 652
SURPLUS CASH	4 507	4 507	-8 477	7	-150	762	301	143	-2 220	-7 474	153
TOURISM FEES BAVIANS	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
TENDER DOCUMENT	87 603	87 603	30 341	4 448	9 017	3 404	6 573	5 817	639	91	352
SURCHARGE ON SERV	1 275 891	1 275 891	1 064 397	129 822	168 302	137 284	105 540	110 116	134 329	162 796	116 208
SURCHARGE - WATER	2 879 232	2 879 232	-200 133	-8 455	-137 201	-580	-8 602	-5 412	-868	-30 821	-8 194
VALUATION CERTIFICATES	293 626	293 626	219 243	33 578	18 350	38 459	31 383	33 240	7 460	28 007	28 766
WORK DONE FOR PVT PERSONS	28 979	28 979	226 695	330	0	6 277	4 233	154 424	55 646	1 216	4571.03
TOTAL OTHER REVENUE	14 761 306	14 761 306	2 169 885	243 771	220 454	2 443 315	208 633	347 321	376 847	230 845	-1 901 301

ANNEXURE A

DETAIL OF OTHER EXPENDITURE - FEBRUARY 2025

OTHER EXPENDITURE	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD Totals	Available Budget
DEBT IMPAIRMENT	4 525 358	4 829 180	0	0	0	0	0	1 200	0	0	1 200	4 827 980
CONTRACTED SERVICES	24 459 782	68 988 144	588 421	-10 245	692 425	1 248 923	977 578	6 306 701	10 390 595	299 931	20 494 330	48 493 814
OTHER EXPENDITURE	115 271 926	114 866 926	3 749 400	7 748 759	10 734 702	10 426 701	12 542 264	15 385 480	8 959 917	7 748 495	77 295 719	37 571 207
TOTAL EXPENDITURE	144 257 066	188 684 250	4 337 821	7 738 515	11 427 127	11 675 624	13 519 843	21 693 381	19 350 513	8 048 426	97 791 249	90 893 001
CONTRACTED SERVICES	24 459 782	68 988 144	588 421	-10 245	692 425	1 248 923	977 578	6 306 701	10 390 595	299 931	20 494 330	48 493 814
SECURITY SERV - ACCESS CONTROL	1 277 831	5 229 578	0	0	0	0	0	800 724	308 396	-3 875	1 105 245	4 124 333
SECURITY SERV - ACCESS CONTROL	1 706 280	6 507 122	0	0	0	0	0	418 197	1 054 741	-1 292	1 471 647	5 035 475
SECURITY SERV - ACCESS CONTROL	1 228 093	5 081 269	0	0	0	0	0	332 048	740 344	0	1 072 391	4 008 878
SECURITY SERV - ACCESS CONTROL	2 025 811	7 459 896	0	161 280	0	322 560	0	20 602	348 962	0	853 405	6 606 491
SECURITY SERV - ACCESS CONTROL	3 048 240	10 508 563	0	0	0	0	0	2 256 890	389 528	0	2 646 418	7 862 145
SECURITY SERV - ACCESS CONTROL	1 081 145	4 643 101	0	0	0	0	0	718 314	205 172	-5 167	918 319	3 724 782
SECURITY SERV - ACCESS CONTROL	1 056 788	4 570 474	0	0	0	0	0	883 346	20 602	0	903 948	3 666 526
CONSULTANCY SERVICES	100 000	100 000	0	0	0	0	0	15 000	25 740	0	40 740	59 260
CONSULTANCY SERVICES	1 590 000	1 940 000	512 850	64 800	372 987	47 487	767 531	125 974	47 487	0	1 959 116	884
CONTRACTED SERVICES	100 000	100 000	8 133	7 464	7 799	7 806	7 716	7 942	7 735	7 804	62 400	37 600
CONTRACTED SERVICES	50 000	135 000	10 290	4 850	0	21 260	39 450	17 190	6 933	0	99 973	35 027
CONTRACTED SERVICES	40 000	50 000	3 750	0	0	0	0	11 500	22 770	0	38 020	11 980
CONTRACTED SERVICES	100 000	100 000	0	0	0	6 337	0	2 140	0	0	8 477	91 523
CONTRACTED SERVICES	200 000	100 000	0	0	1 700	0	1 500	0	1 200	0	4 400	95 600
CONTRACTED SERVICES	280 000	280 000	0	0	0	0	0	0	0	0	0	280 000
CONTRACTED SERVICES	60 000	60 000	0	0	0	0	0	470	0	3 409	3 879	56 121
CONTRACTED SERVICES	30 000	30 000	0	0	0	0	0	0	0	0	0	30 000
CONTRACTED SERVICES	30 000	30 000	0	0	0	0	0	0	0	3 435	3 435	26 565
CONTRACTED SERVICES	30 000	30 000	0	0	0	0	1 583	0	0	0	1 583	28 417
CONTRACTED SERVICES	350 000	200 000	0	0	0	1 670	0	37 940	0	23 350	62 960	137 040
CONTRACTED SERVICES	3 200 000	3 200 000	0	0	205 010	715 010	0	119 072	9 900	184 921	1 233 914	1 966 086
CONTRACTED SERVICES	200 000	200 000	0	0	31 000	0	58 750	25 500	0	0	115 250	84 750
CONTRACTED SERVICES	850 000	850 000	0	0	0	0	0	0	519 706	0	519 706	330 294
CONTRACTED SERVICES	175 000	175 000	38 475	9 310	2 382	11 193	1 974	0	3 679	9 995	77 008	97 992
CONTRACTED SERVICES	290 000	290 000	0	0	0	0	0	0	0	0	0	290 000
CONTRACTED SERVICES	350 000	350 000	0	0	0	0	0	0	0	0	0	350 000
CONTRACTED SERVICES	1 340 484	1 723 705	0	0	0	0	0	0	0	0	0	1 723 705
CONTRACTED SERVICES	500 000	70 000	5 985	0	3 735	3 090	0	8 892	0	0	21 702	48 298
CONTRACTED SERVICES	125 000	125 000	1 240	10 902	20 540	10 527	10 079	4 200	0	2 915	60 403	64 597
CONTRACTED SERVICES	250 000	250 000	0	176 082	0	0	0	0	0	23 551	199 633	50 367
CONTRACTED SERVICES	250 000	250 000	0	0	0	0	36 565	0	0	0	36 565	213 435
CONTRACTED SERVICES	2 465 110	3 965 110	0	36 055	44 218	95 383	38 991	490 925	596 494	49 870	1 351 936	2 613 174
CONTRACTED SERVICES	80 000	70 000	7 697	2 404	3 053	6 600	13 440	9 835	1 042	1 016	45 086	24 914
CONTRACTED SERVICES	0	10 314 326	0	-483 392	0	0	0	0	6 080 163	0	5 596 771	4 717 555

DESCRIPTION	Original Budget	Adjustment Budget	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD Totals	Available Budget
FURNITURE AND OFFICE EQUIPMENT LEASES	4 135 135	4 135 135	556 708	391 278	389 645	405 942	396 021	359 956	586 518	365 139	3 451 206	683 929
RENTAL OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING LEASE OF VEHICLES	8 141 417	8 141 417	20 649	689 682	1 394 057	20 319	689 682	1 618 992	-210 536	691 117	4 913 962	3 227 455
ADVERTISING, PUBLICITY AND MARKETING	952 911	917 911	4 386	54 268	13 545	51 925	34 609	42 766	37 189	88 950	327 640	590 271
ASSETS LESS THAN THE CAPITALISATION THRESHOLD	5 851 378	6 001 378	20 801	30 878	25 929	70 558	116 850	192 436	472 476	111 227	1 041 155	4 960 223
BANK CHARGES	941 813	941 813	35 744	39 208	56 355	42 613	39 910	49 929	45 029	46 005	354 793	587 020
CASHIER SHORTAGES	20 000	20 000	100	-200	0	1	200	0	0	102	204	19 796
THIRD PARTY VENDORS	1 803 851	1 753 851	0	206 948	243 602	184 684	285 225	193 317	217 776	206 478	1 538 032	215 819
POSTAGE/STAMPS/FRANKING MACHINES	1 249 154	1 249 154	210 176	200	57 096	88 487	84 770	167 791	0	84 944	693 464	555 690
TELEPHONE, FAX, TELEGRAPH AND TELEX	858 351	843 351	60 424	60 424	55 959	58 436	55 024	58 436	58 436	58 436	465 573	377 778
ENTERTAINMENT:EXECUTIVE MAYOR	50 000	80 000	8 800	20 440	6 040	-7 680	1 775	10 780	0	3 705	43 860	36 140
ENTERTAINMENT:SENIOR MANAGEMENT	50 000	105 000	0	1 934	0	3 291	0	0	15 733	17 939	38 896	66 104
EXTERNAL AUDIT FEES	7 426 046	7 426 046	0	0	821 597	2 225 895	1 153 797	2 401 096	263 602	-766 054	6 099 933	1 326 113
DATA LINES	1 000 000	1 000 000	0	1 652	27 422	6 865	22 170	118 431	43 620	51 143	271 304	728 696
NETWORK EXTENSIONS	1 000 000	1 000 000	0	0	8 696	0	0	0	0	141 000	149 696	850 304
SOFTWARE LICENCES	2 855 459	2 855 459	4 906	68 681	40 809	6 790	10 305	11 655	56 909	145 044	345 099	2 510 360
INSURANCE BROKERS FEES	982 209	982 209	0	0	340 895	943	0	0	0	0	341 838	640 371
INSURANCE - GENERAL PREMIUMS	1 675 455	1 675 455	0	0	608 759	0	0	0	0	0	608 759	1 066 696
LEARNERSHIPS AND INTERNSHIPS	0	0	0	0	0	0	2 103	2 474	2 598	2 845	10 020	-10 020
LEVY - WATER RESEARCH FUND: DWAF	500 000	500 000	0	34 728	0	30 286	0	0	34 510	0	99 524	400 476
MOTOR VEHICLE LICENCE AND REGISTRATIONS	709 319	649 319	35 328	0	0	76 222	19 333	11 942	72 213	57 310	272 348	376 971
MUNICIPAL SERVICES	51 552 482	50 202 482	1 609 548	5 080 209	4 058 743	4 668 321	7 260 609	9 082 833	6 030 020	5 252 381	43 042 665	7 159 817
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	115 694	115 694	626	4 674	8 320	4 236	5 000	27 461	3 704	1 054	55 075	60 619
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 170 000	1 170 000	0	29 570	98 407	70 066	78 208	47 498	0	145 988	469 737	700 263
REMUNERATION TO WARD COMMITTEES	1 080 000	1 080 000	85 500	53 250	110 250	80 250	86 250	82 500	78 750	80 250	657 000	423 000
SAMPLES AND SPECIMENS	4 550 000	5 200 000	357 068	1 729	1 303 024	1 067 760	853 751	85 849	182 734	67 683	3 919 598	1 280 402
SIGNAGE - TOURISM	0	50 000	0	0	0	0	0	0	0	0	0	50 000
LEVY - SETA SKILLS DEVELOPMENT	1 687 587	1 687 587	148 690	134 325	149 074	140 899	143 028	152 103	141 008	137 347	1 146 474	541 113
TRAVELLING AND SUBSISTENCE - COUNCIL	728 810	728 810	80 596	47 813	61 531	35 853	29 014	49 882	18 767	35 538	358 993	369 817
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	3 351 356	3 461 356	199 240	351 369	188 045	342 001	498 877	137 179	141 389	238 885	2 096 986	1 364 370
VEHICLE TRACKING	427 373	427 373	0	0	0	0	45 448	0	45 448	22 724	113 620	313 753
WET FUEL	8 440 180	8 500 180	310 110	445 700	666 902	751 738	630 306	480 172	604 127	797 308	4 686 363	3 813 817
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	40 000	0	0	0	0	0	0	4 200	0	4 200	35 800
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	90 000	0	0	0	0	0	0	13 696	0	13 696	76 304
WORKMAN'S COMPENSATION	1 835 946	1 835 946	0	0	0	0	0	0	0	-335 994	-335 994	2 171 940
TOTAL OTHER EXPENDITURE	115 271 926	114 866 926	3 749 400	7 748 759	10 734 702	10 426 701	12 542 264	15 385 480	8 959 917	7 748 495	77 295 719	37 571 207

ANNEXURE A									
AC : AGE ANALYSIS OF CREDITORS (All values in Rand)									
Feb-25									
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Bulk Electricity	14 631 784	15 395 961	15 571 120	11 764 072	15 690 007	37 533 433	-338 004 527	537 673 032	310 254 882
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	796 521	-1 400 000	810 357	-6 102 979	-1 394 170	-1 400 000	-392 420	23 620 422	14 537 731
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	14 108 358	0	0	0	0	0	1 838 458	0	15 946 816
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	1 934 058	3 583 583	472 676	166 548	-572 722	880 245	3 147 911	22 877 251	32 489 550
Auditor General	-1 649 023	79 888	-421 186	2 036 933	1 539 285	898 705	-3 218 091	3 153 452	2 419 963
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
Total	29 821 698	17 659 432	16 432 967	7 864 574	15 262 400	37 912 383	-336 628 669	587 324 157	375 648 942
TOP 10 CREDITORS FEBRUARY 2025									
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	90+ Days					Total
ESKOM HOLDINGS LTD BULK	31 184 652	14 414 212	12 764 072	251 891 945					310 254 881
SARS PAYE	796 521	-1 400 000	810 357	14 330 854					14 537 733
CONSOLIDATED RETIREMENT FUND	8 421 123	33 532	0	0					8 454 655
SARS UIF	165 471	0	118 379	5 580 596					5 864 445
COMPENSATION COMMISSIONER	0	0	29 360	5 717 474					5 746 834
SALA PENSION	5 221 030	0	0	0					5 221 030
SARS SDL	141 390	0	101 858	4 409 320					4 652 569
SALGA	0	0	0	4 275 637					4 275 637
AUDITOR GENERAL	-1 569 135	303 142	2 036 933	1 649 023					2 419 963
DEPARTEMENT WATERWESE & B	6 517	0	0	2 355 703					2 362 220

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
1LIFE DIRECT INSURANCE	25 447	0	0	0	0	25 447
A & D POWER CC	162 150	0	0	0	0	162 150
ABAPHUMELEI TRADING T/	1 219 178	0	0	0	0	1 219 178
ADSACTIVE(PTY) T/A PDK	666	0	0	0	0	666
AMANZI GROUP	0	0	193 913	0	0	193 913
AMATOLA WATER BOARD	0	0	0	-50 000	470 955	420 955
ANC	11 989	0	0	0	0	11 989
ANNELINE SAAYMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAIMAN	500	0	0	0	0	500
Assupol Life	11 234	0	0	0	0	11 234
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	63 529	0	0	0	0	63 529
AYABONA CONSTRUCTION AN	0	0	0	312 416	0	312 416
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	8 273	0	0	0	0	8 273
Betaalmeestergeneraal T	411 123	0	0	0	753 145	1 164 268
BIGEN AFRICA	0	0	0	0	454 250	454 250
BILLSON TRUCKS	67 277	0	25 032	0	0	92 309
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	419 453	0	0	0	-2 574	416 879
BOTANIESE SPORTBAR	31 145	0	0	0	0	31 145
BUSH GUEST HOUSE	9 900	0	0	0	0	9 900
BUSINESS CONNEXION (PTY	56 865	55 209	0	0	0	112 073
Capital Alliance/Libert	18 673	0	0	0	0	18 673
CAPITAL LEGACY SOLUTION	3 199	0	0	0	0	3 199
Channel Life	1 798	0	0	0	0	1 798
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	6 240	0	0	0	0	6 240
COMPENSATION COMMISSION	0	0	29 360	-219 224	5 936 698	5 746 834
COMPU-SERVE	17 980	0	0	0	0	17 980
Cornelia Booysen	300	0	0	0	0	300
CTRACK FLEET MANAGEMENT	26 133	26 133	0	0	0	52 265
DA	5 320	0	0	0	0	5 320
DDP VALUERS (PTY) LTD	76 652	0	34 960	0	0	111 612
DE WET & STRYDER ATTORN	0	23 551	0	0	0	23 551
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	6 517	0	0	-80 883	2 436 586	2 362 220
DEREK LIGHT	6 825	0	0	0	500	7 325
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	10 838	0	13 555	0	0	24 393
DUCHARME CONSULTING PTY	29 601	0	0	0	0	29 601
EC IMATU FENURAL	1 044	0	0	0	0	1 044
ECONOMIC FREEDOM FIGHTE	2 270	0	0	0	0	2 270
Ellenore Zelda Mchale	500	0	0	0	0	500
Ellie Saans	600	0	0	0	0	600
EMARENTHI BRWN	500	0	0	0	0	500
Emerald Life	221	0	0	0	0	221
ESKOM SMALL & FBS	429 678	387 149	0	0	0	816 827
EUGENE RAYMOND ATTORNEY	700	0	0	0	0	700
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	-2 351 639	-2 449 852	-185 472	-2 894 123	-858 541	-8 739 628
GEM GARAGE	-104 107	104 107	0	0	0	0
GRAAFF-REINET ADVERTISE	6 955	0	0	0	0	6 955
GREYSHELL	24 610	0	0	0	0	24 610
GS CIVILS	0	0	285 246	0	0	285 246
GUARD RISK INSURANCE CO	2 464	0	0	0	7 392	9 856
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	2 921	0	0	0	0	2 921
Hosmed	92 401	0	0	0	0	92 401
Imatu Internal Loans	966	0	0	0	0	966
Imatu Ledegeld	5 765	0	0	0	81	5 845
Imatu Loans (Kempston)	29 217	0	0	0	0	29 217
IRHAFU TRANSPORT BK	91 600	0	0	0	0	91 600
J&F TITUS AND SONS	0	0	0	0	1 978	1 978
JAMES KING & BANDHORST	500	0	0	0	0	500
JOELENE J SCHEEPERS	800	0	0	0	0	800
JOHANNA CORNELIUS	4 000	0	0	0	0	4 000
JOHANNA SHILLING	500	0	0	0	0	500
JOYCE ARENDS	300	0	0	0	0	300
JR Bester & Associates	4 100	0	0	0	0	4 100
JUVINON SYSTEMS T/A ISM	22 399	0	0	0	0	22 399
K.G.A. Lewens	1 703	0	0	0	0	1 703
KEMPSTON LOANS	136 836	0	0	0	0	136 836
Keyhealth	174 164	6 640	0	0	0	180 804
LA Health	353 121	0	0	0	0	353 121
LANDDROS GRAAFF-REINET	17 790	-600	0	0	0	17 190
LANDDROS MIDDELBURG	800	600	0	0	0	1 400
LANDDROS UITENHAGE	650	0	0	0	0	650
LE THATO TRADING ENTERP	0	-300 000	-800 000	1 800 000	0	700 000
LE-ANN HATJIES	5 000	0	0	0	0	5 000

LEAMA JACOBS	700	0	0	0	0	700
Legalwise	16 625	0	0	0	0	16 625
LEONIE MATYU	1 000	0	0	0	0	1 000
Letsatsi Finance	159 643	0	0	0	0	159 643
Linda Hendricks	850	0	0	0	0	850
Linda Visagie	500	0	0	0	0	500
Lion of Africa	508	0	0	0	0	508
MAND A SERVICE CENTRE	111 620	82 555	0	0	0	194 175
M K SIMONS	300	0	0	0	0	300
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	256 745	0	0	0	0	256 745
MANCOSA (PTY) LTD	53 090	-53 090	0	0	0	0
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
MDL ELECTRICAL CC	0	0	406 217	0	0	406 217
MESH STEEL & WELD	39 316	0	0	0	0	39 316
Metropolitan Lewens	144 046	0	0	0	0	144 046
METSI CHEM EASTERN CAPE	287 980	0	0	0	0	287 980
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	27 441	0	0	0	951	28 392
MUNCOMP SYSTEMS CC	0	38 832	38 832	38 832	0	116 496
N9 SPARES	2 556	1 202	0	0	0	3 757
NADIA CORNELIUS	600	0	0	0	0	600
NE NGUQU	1 000	0	0	0	0	1 000
NELISWA HUTE	700	0	0	0	0	700
NELSON MANDELA BAY MUNI	0	0	0	0	3 026	3 026
NETTELTONS ATTORNEYS	0	0	0	0	1	1
NICOLEEN BANTOM	3 000	0	0	0	0	3 000
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NOORSVELD AUTO	21 925	0	0	0	0	21 925
NORTHFIELD ENGINEERING	0	-135 273	945 263	0	0	809 990
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	127 957	0	0	0	0	127 957
OBESA LODGE	3 960	0	0	0	0	3 960
Old Mutual Group Scheme	193 329	0	0	0	0	193 329
Old Mutual Life	481	0	0	0	0	481
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	390	195	390	390	7 410	8 775
PIENAAR BROTHERS	704 753	202 738	479 964	0	0	1 387 455
PIET VILJOEN MOTORS	70 727	11 503	166 099	0	0	248 329
PREMIER PIPE SUPPLY	127 058	0	0	0	0	127 058
PRODIBA (PTY) LTD	4 661	0	0	0	0	4 661
PUMEZA BONO ATTORNEYS	35 000	0	0	0	0	35 000
QPOINT GROUP PTY LTD	0	0	0	569 366	1 394 321	1 963 687
RESET TECHNOLOGY SOLUTI	236 171	0	0	0	0	236 171
Russel Becker Inc	2 787	0	0	0	0	2 787
SALGA	0	0	0	-500 000	4 775 637	4 275 637
SALGBC (Levies)	11 233	0	0	0	0	11 233
SALGBC Agency Shop Fee	2 864	0	0	0	0	2 864
SAMWU	30 160	0	0	0	0	30 160
Samwumed	375 608	0	0	0	-10 368	365 240
Sanlam	253 982	0	0	0	26	254 008
Sanlam Pension	7 451	0	0	0	0	7 451
Sanlam Sky	203 135	0	0	0	20	203 156
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	141 390	0	101 858	73 193	4 336 127	4 652 569
SARS UIF	165 471	0	118 379	85 557	5 495 039	5 864 445
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	823 333	733 108	3 447	1 889	1 951	1 563 728
SHARON PIETERSEN	500	0	0	0	500	1 000
SHOSHOLOZA FINANCE (Pty	95 545	0	0	0	0	95 545
SHUNE A NDLEBE	500	0	0	0	0	500
SONDLO & KNOPP ADVERTIS	53 720	0	0	0	0	53 720
Steytlerville Funeral H	698	0	0	0	0	698
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	229 243	0	0	0	0	229 243
SYNCHRONISED TRAFFIC SY	0	414 710	0	0	0	414 710
THEMBEKA MNOMBANDE	800	0	0	0	0	800
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
TRANSFORMER FIELD SERVI	0	40 625	0	0	0	40 625
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	0	1 000 000	0	-2 000 000	0	-1 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
VOLKS DELTA	19 855	0	0	0	0	19 855
WALTONS STATIONERY CO (0	19 315	0	0	0	19 315
WIKUS VAN RENSBURG ATTO	0	0	0	15 419	543 038	558 457
ZAAYMANS GARAGE	197 444	54 309	0	0	0	251 753
GRAND TOTAL	6 943 284	263 663	1 857 043	-2 847 167	26 272 728	32 489 550

ANNEXURE A												
Month End	Mun	Item	Detail	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	
				July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	
M08 FEBRUARY	EC101	3000	Cash Receipts by Source									
		3010	Property rates	2 079 776	7 812 285	6 713 406	3 796 298	2 857 462	5 614 930	2 936 728	2 663 268	
		3020	Property rates - penalties & collection charges	0	0	0	0	0	0	0	0	
		3030	Service charges - electricity revenue	13 965 710	14 530 696	13 460 313	14 784 053	13 972 442	15 250 533	14 433 437	13 385 652	
		3040	Service charges - water revenue	2 910 714	3 422 177	2 709 444	3 237 994	3 362 923	3 089 817	3 963 960	3 465 047	
		3050	Service charges - sanitation revenue	1 770 564	2 970 278	2 443 594	2 061 260	1 987 905	1 824 559	1 751 026	1 718 529	
		3060	Service charges - refuse revenue	939 877	1 471 039	1 277 813	1 035 109	1 117 776	890 670	931 466	884 104	
		3070	Service charges - other	92 692	118 843	59 664	290 510	72 818	145 662	92 244	77 804	
		3080	Rental of facilities and equipment	12 969	15 261	19 023	24 672	21 592	12 085	25 691	15 916	
		3090	Interest earned - external investments	0	0	18 724	14 012	11 294	7 135	8 020	8046	
		3100	Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	
		3110	Dividends received	0	0	0	0	0	0	0	0	
		3120	Fines	8 000	4 345	58 399	109 889	937 926	463 724	380 968	283 794	
		3130	Licences and permits	108 324	111 447	118 754	109 708	117 267	79 119	98 648	94 767	
		3140	Agency services	1 303 440	1 260 704	1 897 593	1 338 415	1 132 380	909 389	1 550 406	1 157 955	
		3150	Transfer receipts - operational	50 654 000	3 340 000	2 332 000	0	1 259 783	40 524 000	0	2 407 000	
		3160	Other revenue	44 083 098	19 636 135	18 706 955	9 360 935	7 849 782	48 463 397	11 718 179	21 393 210	
		3170	Cash Receipts by Source	117 929 162	54 693 210	49 815 682	36 162 855	34 701 350	117 275 019	37 890 772	47 555 092	
		3180	Other Cash Flows/Receipts by Source									
		3190	Transfer receipts - capital	21 900 000	1 179 376	0	7 400 000	0	10 296 000	0	0	
		3200	Contributions recognised - capital & contributed assets	0	0	0	0	0	0	0	0	
		3210	Proceeds on disposal of PPE	0	0	0	0	0	0	0	0	
		3220	Short term loans	0	0	0	0	0	0	0	0	
		3230	Borrowing long term/refinancing	0	0	0	0	0	0	0	0	
		3240	Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	
		3250	Decrease (Increase) in non-current debtors	0	0	0	0	0	0	0	0	
		3260	Decrease (increase) other non-current receivables	0	0	0	0	0	0	0	0	
		3270	Decrease (increase) in non-current investments	-16 124 651	1 403 772	2 978 661	-1 388 749	19 112 784	-2 176 505	1 503 662	-2 785 569	
		3280	Total Cash Receipts by Source	123 704 511	57 276 357	52 794 343	42 174 106	53 814 134	125 394 514	39 394 434	44 769 524	
		4000	Cash Payments by Type									
		4010	Employee related costs	13 227 301	14 743 296	16 338 478	15 460 582	23 886 156	17 397 353	15 181 551	15 613 909	
		4020	Remuneration of councillors	788 742	771 936	803 316	802 743	802 743	1 174 808	827 197	818 256	
		4030	Collection costs	0	0	0	0	0	0	0	0	
		4040	Interest paid	0	0	0	0	0	0	0	0	
		4050	Bulk purchases - Electricity	11 200 000	0	0	0	0	1 000 000	0	1 000 000	
		4060	Bulk purchases - Water & Sewer	0	0	0	0	0	0	0	0	
		4070	Other materials	0	0	0	0	0	0	0	0	
		4080	Contracted services	676 683	-11 782	796 288	1 436 261	1 124 216	7 252 706	11 949 183	344 922	
		4090	Grants and subsidies paid - other municipalities	0	0	0	0	0	0	0	0	
		4100	Grants and subsidies paid - other	0	0	0	0	0	0	0	0	
		4110	General expenses	95 932 293	39 542 654	29 281 860	24 607 734	15 133 463	89 243 072	4 933 620	33 403 601	
		4120	Cash Payments by Type	121 825 019	55 046 105	47 219 941	42 307 321	40 946 578	116 067 939	32 891 551	51 180 688	
		4130	Other Cash Flows/Payments by Type									
		4140	Capital assets	2 251 523	2 079 556	4 574 395	2 936 260	11 023 616	9 800 200	3 960	1 128 418	
		4150	Repayment of borrowing	0	0	0	0	0	0	0	0	
		4160	Other Cash Flows/Payments	0	0	0	0	0	0	0	0	
		4170	Total Cash Payments by Type	124 076 542	57 125 661	51 794 336	45 243 581	51 970 193	125 868 139	32 895 511	52 309 106	
		4180	Net Increase/(Decrease) in Cash Held	-372 031	150 697	1 000 007	-3 069 475	1 843 941	-473 624	6 498 923	-7 539 583	
		4190	Cash/cash equivalents at the month/year begin:	781 862	409 831	560 528	1 560 535	-1 508 941	335 000	-138 624	6 360 299	
		4200	Cash/cash equivalents at the month/year end:	409 831	560 528	1 560 535	-1 508 941	335 000	-138 624	6 360 299	-1 179 284	

18. ANNEXURE B

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

Annexure A2 - Monthly



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Feb'25

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3+ 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://lguploadportal.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://lguploadportal.treasury.gov.za?	No
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	2024/25 Main Adjustment MTREF
8	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No
9	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
	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 (<i>considering its asset register and physical state of assets</i>) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
		<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		<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)?	N/a
		<i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (<i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i>)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	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	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.	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarte
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarte
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	not yet the end of a quarte
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes

	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
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>	Na
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	No
	6.9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	No FRP
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
	6.10	<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:</i>	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (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>	Yes
	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? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	No
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
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>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No

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: Feb'25

National Financial Year: 2024/25

Demarcation Code of Municipality being assessed: EC101

District: **Sarah Baartman**

Demarcation Description: **Dr Beyers Naude**

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6.3 + 6.17 Maintaining the Eskom and bulk water current account – (check all that apply to the extent of the scope of the municipality's services)	
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
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://goportal.treasury.gov.za ?	Does not have function
6.12.3	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Does not have function
6.11	- 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 circles" (March 2023 and / or subsequent current accounts) up to the date of AT approval of the application.</i>	No
6.12	- 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://goportal.treasury.gov.za ?	No
6.14	- 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 – (check from drop down list the ACTREF assessed)	2024/25 High Adjusted MTREF
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://www.treasury.gov.za/fundings/Pages/funding.aspx ?	No
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the smart collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
6.4.1	- 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

14	6.4.2	<p><small>Note: only if the municipality has not used its discretionary fund (budget) to offset the Budget and/or a rate (or amounts) between 01 April and 30 June or a rate of electricity or water or the National Treasury must request such a rate.</small></p> <p>- If the municipality's MTRF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTRF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?</p>	Yes
15	6.4.3	<p><small>Note: if the municipality has in FY24 a separate FRP (refer 6.4.2) or a FRP (where the FRP is not approved within the current MTRF process) will still refer to a FRP of 2023/24. If not the FRP should carry through.</small></p> <p>- If the municipality's MTRF 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 MTRF 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)?</p>	Yes
16	6.4.4	<p><small>Note: only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</small></p> <p>- 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 Jovody collection rates, etc.)?</p>	Yes
17	6.5	<p>- Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.3 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTRF submissions with effect from the tabling of the 2023/24 MTRF?</p>	Yes
18	6.6	<p><small>Note: municipalities that do not have a consolidated monthly bill should select "N/A" from the dropdown list.</small></p> <p>- 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?</p>	Yes
19	6.6.2	<p>- 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?</p>	Yes
20	6.6.3	<p>- 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? <small>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.</small></p>	No
21	6.6.4	<p>- 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? <small>Note - the municipality's monthly MFMA s.71 statement must include as part of the narrative the indigent information as the required M1 format.</small></p>	No
22	6.7	<p><small>Note: municipalities that do not have a consolidated monthly bill should select "N/A" from the dropdown list.</small></p> <p>- 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 mSOA data strings uploaded via the GoMuni Upload Portal?</p>	Not yet the end of a quarter
23	6.7.1	<p><small>Note: 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:</small></p> <p>* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equal the required quarterly average collection set-out in paragraph 6.7.1;</p>	not yet the end of a quarter
24	6.7.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	not yet the end of a quarter
25	6.7.3	<p>* 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, 2005 and that such failed and the reason(s) for the failure?</p>	not yet the end of a quarter
26	6.7.4	<p>- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?</p>	No

6.74	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
6.75	- 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
Section 6.8: Reporting and reconciliation		
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?	Yes
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 data relief compliance report in the MFMA s.71 statement</i>	No
6.8.2	- For the latest ending Quarter - Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://gslcloudportal.treasury.gov.za/ ?	No
Section 6.9: Report on a plan of action		
6.9.1	- MFMA section 71 reporting - has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note: condition 6.9.2 has a leading zero and must apply to 6.9.1</i>	Yes
6.9.3	- Municipalities with financial recovery plans (FRP) - if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timesously via the GoMuni Upload Portal https://gslcloudportal.treasury.gov.za/ ?	No FRP
<i>Note: The municipality must refer to the Guide for the Municipalities' Status Assessment and the FRP progress report on the National Treasury's website.</i>		
Section 6.10: Provincial Treasury (delegated) / National Treasury (non-delegated) - monthly compliance with MFMA		
<i>Note: MFMA will apply from 01 April 2023 onwards and the municipality has determined that Municipal Debt Relief will apply.</i>		
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.10.2	- has the head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timesously uploaded the compliance certificate via the GoMuni Upload Portal https://gslcloudportal.treasury.gov.za/ ? <i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note: in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	No
6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	Yes
<i>Note: This is a condition for municipalities applying for the Municipal Debt Relief programme. The aim of the programme is to assist municipalities with financial difficulties to meet their obligations to service their debt. The programme is only available to municipalities that are in financial difficulty and are unable to service their debt. The programme is only available to municipalities that are in financial difficulty and are unable to service their debt. The programme is only available to municipalities that are in financial difficulty and are unable to service their debt.</i>		
Section 6.12: Municipal Debt Relief (to ensure proper management of resources)		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account - (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGE) the municipality earmarked to provide free basic electricity, water and sanitation?	No
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Section 6.12.2(a) and 6.12.2(b) are required to be applied to the sub-account in the month of collection of the revenue.</i>	No
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.		
6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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 benefits (e.g. interest forgiveness, etc.) and aligned with mSCOA.</i>	Yes
6.14	YERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: In terms of the YERSA License issued in terms of paragraph 6.1 of MFMA Circular no. 124, a municipality that during the duration of the Municipal Debt Relief programme, fails to comply with any condition of the YERSA License issued in terms of paragraph 6.1 of MFMA Circular no. 124, will be deemed to be in breach of the YERSA License and will be liable to the consequences thereof. The YERSA License issued in terms of paragraph 6.1 of MFMA Circular no. 124, will be deemed to be in breach of the YERSA License and will be liable to the consequences thereof. The YERSA License issued in terms of paragraph 6.1 of MFMA Circular no. 124, will be deemed to be in breach of the YERSA License and will be liable to the consequences thereof.</i>	No

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

18.2. Municipal Debt Relief performance across the period



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

Province	
E	
Code	Code Description
E01	Sarah Baartman Dr Beyers Naude

Municipal Details		Monthly Performance Report																				Compliance Status																											
		Part A					Part B					Part C					Part D					Part E					Part F																						
Month	Code Desc	C1	C2	C3	C4	C5	C6	C7	C8	C9	C0	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating					
1.July	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Above Moderate	Non Compliance		
2.August	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Above Moderate	Non Compliance
3.September	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Above Moderate	Non Compliance
4.October	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Above Moderate	Non Compliance
5.November	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Above Moderate	Non Compliance
6.December	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Above Moderate	Non Compliance
7.January	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	70%	Increase compliance	Non Compliance
8.February	Dr Beyers Naude E01	NA	NA	NA	No	Yes	Yes	No	Yes	Yes	Yes	Yes	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	70%	Increase compliance	Non Compliance
9.March	Dr Beyers Naude E01																																													0%	Not completed	Non Compliance	
10.April	Dr Beyers Naude E01																																														0%	Not completed	Non Compliance
11.May	Dr Beyers Naude E01																																														0%	Not completed	Non Compliance
12.June	Dr Beyers Naude E01																																														0%	Not completed	Non Compliance

18.3. Provincial Treasury Debt Relief compliance assessment

EASTERN CAPE PROVINCIAL TREASURY

MFMA CIRCULAR 124

DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)

MONTHLY COMPLIANCE CERTIFICATE

DECEMBER 2024

DISTRIBUTION:

MUNICIPAL MANAGER:	DR. E RANKWANA
CHIEF FINANCIAL OFFICER:	MR. J JOUBERT
SECTOR DEPARTMENTS:	NATIONAL TREASURY
HEAD OF DEPARTMENT:	EC-CoGTA
PROVINCIAL DIRECTOR OF OPERATIONS:	SALGA - EC



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Umhla Date: Datum	27 JANUARY 2025	Ifoni Telephone: Telefoon	083 984 5514
Ireferensi Ref No: Verwysings	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 31 DECEMBER 2024	Ifaxi Facsimile Faksimile:	N/A
Imibuzo Enquiries: Navrae	TEMPLETON PHOGOLE	Amakhasi: Pages: Bladsye:	15
Iposi E-mail: E-pos	Templeton.phogole@ectreasury.gov.za		

ATT: MS. OGALETSENG GAAREKWE
INTERGOVERNMENTAL RELATIONS: LGBA
NATIONAL TREASURY
Private Bag x115
Pretoria
0001

ATT: DR. E RANKWANA
MUNICIPAL MANAGER
DR BEYERS NAUDE LOCAL MUNICIPALITY
P.O BOX 71
GRAFF-REINETT
6280

Dear Dr. E Rankwana

**PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)
ISSUED FOR THE MONTH ENDED 31 DECEMBER 2024**

1. The National Treasury approved the debt relief application of Dr Beyers Naude Local Municipality effective from 01 December 2023. This is a three (3) year programme that will see an annual write-off of approximately a third of its arrear ESKOM debt conditional to meeting specific requirements as set out in MFMA Circular 124.
2. The Eastern Cape Provincial Treasury (ECPT) has been monitoring the municipality's compliance with all the debt relief conditions during December 2024 and the following challenges and/or non-compliance have been noted:

Condition 6.1 – Municipality non-compliance

In terms of the National Treasury (NT) approval, the municipality must comply with conditions 6.1 – 6.14 of MFMA Circular 124 read together with the additional conditions as set out in the debt relief approval letter. From the Provincial Treasury's assessment, the overall compliance rate of the Municipality has remained stagnant at a lowly 68 per cent for the month ended 31 December 2024 as per table 1 below.



Table 1: Monthly Compliance Status of DBNLM as at 31 December 2024

Monthly Performance Report																																													
Municipal Details			Part A					Part B					Part C		Part D				Part C					Part E				Part F																	
			Eskom And Bulk water current account					Compliance with a funded MTREF					FRP/BFP & Tariff Assessment		Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base				Oversight				Compliance Status													
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status
1.July	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	No	78%	Non Compliance		
2.August	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	No	73%	Non Compliance		
3.September	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	No	71%	Non Compliance		
4.October	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	Yes	No	71%	Non Compliance		
5.November	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	Yes	No	68%	Non Compliance		
6.December	Dr Beyers Naude	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	Yes	No	68%	Non Compliance		

Given the low compliance levels reported by the Municipality and the fact that all the municipal debt relief conditions are equally important to the annual write off, it is important that attention be drawn to the following areas:

- Timeous payment of the ESKOM current account as no payment has been made in relation to the December 2024 ESKOM current account. This persistent non-compliance presents a risk to the Municipality’s continued participation in the Municipal Debt Relief Programme as per the final warning notice issued by the National Treasury in December 2024;
- Timeous uploading of key information such as the bank statements, proof of payments and the approved/signed section 71 narrative report to the GOMUNI portal; and
- Monthly reconciliation of the valuation roll and the billing system.

The monthly section 71 report that includes a section on implementation of the Municipal Debt Relief programme as this is to continuously appraise Councillors and other stakeholders of the compliance levels about the MFMA Circular 124. The non-compliance areas reflected above will negatively affect the Municipality’s chances for the first write off due to the Municipality, hence it is important for the Municipality to progressively improve on the above.

Condition 6.3 - Maintaining the Eskom bulk current account

The Current account for purposes of the Dr Beyers Naude LM’s debt relief approval means the total Eskom charges for the billing period plus VAT and any component that is due in terms of a payment arrangement envisaged in paragraph 2 of the NT debt relief approval letter. The Municipality failed to make payment towards its current ESKOM bulk account for December 2024. The non-payment of current accounts by the Municipality is a serious breach of the conditions set out in MFMA Circular 124.



Condition 6.4 - A funded MTREF

The Municipality adopted an unfunded budget for the 2024/25 MTREF. The arrear Eskom debt that has accumulated over the years, arrear third party obligations (Pension Funds) and collection rate that is not aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

The Municipality has adopted a budget funding plan to be implemented with the 2024/25 budget. The funding plan is premised on improved revenue collection and this will require capacity building within the revenue management section of the municipality in areas such as cost reflective tariffs, valuation roll reconciliation, etc. After a slow start in terms of the quarterly collection rate for the first quarter, the average collection rate for the second quarter appears to have significantly improved as 85 per cent was achieved for the quarter ended 31 December 2024.

Condition 6.5 - Cost reflective tariffs

The Municipality submitted its completed tariff tool (draft and final) with the 2024/25 MTREF and is therefore considered compliant.

Condition 6.6 - Electricity and water as collection tools

The MFIP Advisor - Municipal Support allocated to the Municipality assisted the Municipality to align its by-laws and policies to best practices, including facilitating alignment to the debt relief conditions. The Municipality has submitted its collection information for the month ended 31 December 2024.

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

This requirement to meet the 85 per cent collection rate threshold is assessed on a quarterly basis. According to the Annexure D submitted for December 2024, the Municipality indicated that a collection of 85 per cent has been attained. Furthermore, during December 2024, the Municipality was supported with the preparation of the Valuation roll reconciliation in order to improve revenue collection.

Condition 6.8 - Completeness of the Revenue Base

The Municipality has completed the property rates reconciliation tool for Quarter 2 of the 2024/2025 financial year with assistance of the Municipal Support Advisor assigned to ECPT. The reconciliation reflects that the Municipality's financial billing system is not perfectly aligned to its Council approved Part A - General Valuation Roll (GVR) register¹.

¹ Refer section 23 of the Municipal Property Rates Act, 2014 (as amended).



Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury's assessment included confirmation that the monthly Section 71 narrative statement and mSCOA data strings for December 2024 were uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA section 71 Statement published on the municipality's website. The assessment confirmed that the MFMA section 71 narrative statement included the following information:

MFMA S71 Statement component		Compliance (Yes / No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	No
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	No
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes



3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	No
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	No
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	No

Condition 6.10 - Provincial Treasury certification of municipal compliance

ECPT has complied with the requirements of MFMA Circular 124 in relation to the monthly compliance certificate for December 2024.

Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on municipal borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. The Municipality complied with this condition since its debt relief effective date of 01 December 2023, to date.

Condition 6.12 - Proper management of resources and Condition 6.13 - Accounting Treatment

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

Condition 6.14 - NERSA Licence

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



Provincial Treasury Compliance Certification

Provincial Treasury certifies that it monitored and assessed Dr Beyers Naude LM's compliance against the MFMA Circular 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the month ended 31 December 2024.

CONCLUDING REMARKS

The Municipality's financial position has not significantly improved since participating in the Municipal Debt relief program. The overall compliance status has remained stagnant at 68 per cent since November 2024 due to non payment of the ESKOM current account. The monthly collection rate appears to have improved to 85 per cent for the quarter under review (December 2024 Annexure D).

The 2024/25 adopted budget was assessed to be unfunded and the Municipality has developed a budget funding plan. In addition to the funding plan, the Municipality is also implementing a voluntary Financial Turnaround Plan which is monitored on a quarterly basis.

The Municipality struggles to pay its current ESKOM account on time and this is due to cash flow constraints that continue to confront the entity. The National Treasury has issued a final warning notice to the Municipality due to its persistent non-compliance with the municipal debt relief conditions.

Yours sincerely



MR. D MAJEKE

HEAD OF DEPARTMENT

DATE: 27/01/2025



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

Monthly Performance Report																																													
Municipal Details			Part A					Part B					Part C		Part D				Part C					Part E					Part F																
			Eskom And Bulk water current account					Compliance with a funded MTREF					FRP/BFP & Tariff Assessment		Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base					Oversight					Compliance Status											
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	
1.July	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	78%	Non Compliance
2.August	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	73%	Non Compliance
3.September	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	71%	Non Compliance	
4.October	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	71%	Non Compliance
5.November	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance
6.December	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	68%	Non Compliance



ANNEXURE B – MONTHLY COMPLIANCE CERTIFICATE BY THE ECPT



Annexure A2 - Monthly



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

Eastern Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Dec'24

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

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

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	6,3 + 6,12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12 .2	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za?	Yes
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.	No
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://lguploadportal.treasury.gov.za?	No
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?	No



6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2024/25 Adopted 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 ?	No
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
<p><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></p>		
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
<p><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></p>		
11	6.4.2 - If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><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></p>		
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>	Yes
	6.6	<i>Supporting evidence : The National Treasury and/ or provincial treasury’s related budget assessment confirms the municipality’s relevant MTREF’s related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
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?	Yes
		<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 :	
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:	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)?	No
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?	No
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality’s 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



6.8 Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer? <input type="text" value="Yes"/>
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> <input type="text" value="No"/>
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 ? <input type="text" value="No"/>
6.9 Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant? <input type="text" value="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> <input type="text" value="Yes"/>
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive? <input type="text" value="No FRP"/>
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <input type="text" value="No FRP"/>
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>		
6.10 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:		
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? <input type="text" value="Yes"/>
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i> <input type="text" value="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? <input type="text" value="Yes"/>
<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? <input type="text" value="No"/>

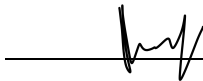


		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	
	6.12	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?	<input type="text" value="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?	<input type="text" value="No"/>
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		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.	<input type="text" value="No"/>
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>	<input type="text" value="Yes"/>
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	<input type="text" value="Yes"/>
		<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	

PT: HOD/ NT / MM Name:

MR. DALUHLANGA MAJEKE

Signature of HOD/ NT/ MM:



Date:

27/01/2025

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

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



18.4. Monthly revenue collection performance (MFMA Circular 124)

Collection rate per ward and per service - February 2025				
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	12 259	19 814	162%
Electricity		23 632	9 216	39%
Water		485 150	78 106	16%
Refuse		431 828	22 755	5%
Sewerage		753 153	41 479	6%
Sundry		2 369	320	14%
		1 708 392	171 691	10%
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	39 942	1 175 252	2942%
Electricity		3 722 175	3 367 477	90%
Water		1 022 635	1 301 837	127%
Refuse		6 313	279 768	4431%
Sewerage		50 409	611 658	1213%
Sundry		193 239	42 888	22%
		5 034 713	6 778 881	135%
Ward 3				
Property Rates Tax	Municipal supplied	3 661	11 834	323%
Electricity		85 282	10 738	13%
Water		352 435	191 374	54%
Refuse		167 385	46 991	28%
Sewerage		295 534	133 037	45%
Sundry		1 090	847	78%
		905 388	394 821	44%
Ward 4				
Property Rates Tax	Municipal supplied	9 832	696 609	7085%
Electricity		2 242 136	1 747 180	78%
Water		986 586	899 689	91%
Refuse		103 966	172 322	166%
Sewerage		185 911	449 248	242%
Sundry		(88 111)	7 621	-9%
		3 440 320	3 972 668	115%
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	2 385	23 304	977%
Electricity		7 162	8 915	124%
Water		638 556	140 586	22%
Refuse		255 952	42 746	17%
Sewerage		440 920	88 621	20%
Sundry		1 567	-	0%
		1 346 542	304 171	23%
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	6 387	1 647	26%
Electricity		3 442	-	0%
Water		875 474	23 504	3%
Refuse		349 772	11 027	3%
Sewerage		608 024	63 730	10%
Sundry		1 132	217	19%
		1 844 232	100 125	5%
Ward 7				
Property Rates Tax	Municipal supplied	(2 269)	203 724	-8977%
Electricity		1 307 715	1 418 256	108%
Water		484 254	332 769	69%
Refuse		135 377	102 483	76%
Sewerage		243 082	167 918	69%
Sundry		15 913	7 499	47%
		2 184 072	2 232 650	102%
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	16 361	189 160	1156%
Electricity		334 580	184 433	55%
Water		348 642	200 321	57%
Refuse		156 881	58 259	37%
Sewerage		222 527	33 689	15%
Sundry		11 910	6 149	52%
		1 090 901	672 010	62%
Ward 9				
Property Rates Tax	Municipal supplied	8 862	26 584	300%
Electricity		2 401	2 328	97%
Water		261 274	90 336	35%
Refuse		202 081	28 472	14%
Sewerage		352 082	63 702	18%
Sundry		1 482	2 522	170%
		828 182	213 944	26%
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	63 004	32 342	51%
Electricity		16 171	-	0%
Water		342 582	15 912	5%
Refuse		413 963	24 986	6%
Sewerage		420 800	5 157	1%
Sundry		5 967	33	1%
		1 262 486	78 431	6%
Ward 11				
Property Rates Tax	Municipal supplied	(589)	54 253	-9204%
Electricity		315 265	245 057	78%
Water		126 189	61 206	49%
Refuse		266 615	62 154	23%
Sewerage		376 231	40 453	11%
Sundry		5 976	5 939	99%
		1 089 688	469 062	43%
Ward 12				
Property Rates Tax	Municipal supplied	32 130	228 746	712%
Electricity		94 313	108 857	115%
Water		416 504	129 408	31%
Refuse		280 997	32 142	11%
Sewerage		437 180	19 837	5%
Sundry		5 012	3 899	78%
		1 266 135	522 890	41%

Collection rate per ward and per service - July 2024 - February 2025				
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	1 301 426	480 758	37%
Electricity		254 134	171 977	68%
Water		5 365 121	1 249 087	23%
Refuse		3 589 625	177 572	5%
Sewerage		6 688 310	499 055	7%
Sundry		19 321	1 578	8%
			17 217 937	2 580 027
Ward 2				
Property Rates Tax	Partial Eskom and municipal supplied	23 637 930	14 848 240	63%
Electricity		30 775 187	27 599 690	90%
Water		10 139 908	9 688 717	96%
Refuse		5 004 671	3 223 020	64%
Sewerage		10 506 001	6 516 709	62%
Sundry		205 711	487 002	237%
			80 269 409	62 363 379
Ward 3				
Property Rates Tax	Municipal supplied	974 346	1 000 182	103%
Electricity		700 970	289 028	41%
Water		2 684 928	1 199 721	45%
Refuse		1 426 537	362 936	25%
Sewerage		3 034 760	866 940	29%
Sundry		14 034	9 672	69%
			8 835 576	3 728 478
Ward 4				
Property Rates Tax	Municipal supplied	11 910 030	7 983 976	67%
Electricity		15 801 743	15 585 050	99%
Water		8 545 286	5 835 983	68%
Refuse		3 387 398	1 675 384	49%
Sewerage		7 888 998	4 327 503	55%
Sundry		88 969	68 656	77%
			47 622 424	35 476 551
Ward 5				
Property Rates Tax	Partial Eskom and municipal supplied	656 219	488 219	74%
Electricity		95 961	66 704	70%
Water		4 330 541	1 083 956	25%
Refuse		2 192 892	305 314	14%
Sewerage		4 040 310	743 485	18%
Sundry		39 077	2 148	5%
			11 355 000	2 689 826
Ward 6				
Property Rates Tax	Partial Eskom and municipal supplied	592 823	265 337	45%
Electricity		38 156	70	0%
Water		5 341 287	307 469	6%
Refuse		2 906 934	108 044	4%
Sewerage		5 393 608	326 936	6%
Sundry		33 880	2 122	6%
			14 306 689	1 009 978
Ward 7				
Property Rates Tax	Municipal supplied	4 364 126	2 223 902	51%
Electricity		10 509 753	9 733 365	93%
Water		3 661 612	2 678 262	73%
Refuse		1 974 499	942 599	48%
Sewerage		3 425 040	1 654 054	48%
Sundry		136 934	59 569	44%
			24 071 964	17 291 752
Ward 8				
Property Rates Tax	Partial Eskom and municipal supplied	4 011 221	2 476 318	62%
Electricity		2 541 408	1 897 477	75%
Water		3 178 536	1 645 568	52%
Refuse		48 375	631 619	1306%
Sewerage		620 054	518 298	84%
Sundry		53 470	41 237	77%
			10 453 063	7 210 517
Ward 9				
Property Rates Tax	Municipal supplied	1 342 837	863 501	64%
Electricity		30 335	25 793	85%
Water		2 044 949	612 309	30%
Refuse		1 668 638	236 459	14%
Sewerage		2 922 364	505 144	17%
Sundry		(170 739)	122 648	-72%
			7 838 385	2 365 853
Ward 10				
Property Rates Tax	Partial Eskom and municipal supplied	2 491 514	924 488	37%
Electricity		165 107	133 386	81%
Water		2 438 558	207 692	9%
Refuse		3 273 976	66 317	2%
Sewerage		3 197 740	28 414	1%
Sundry		(2 121)	17 483	-824%
			11 564 774	1 377 781
Ward 11				
Property Rates Tax	Municipal supplied	1 544 797	1 177 814	76%
Electricity		2 328 471	2 113 731	91%
Water		1 014 541	555 843	55%
Refuse		2 295 877	514 985	22%
Sewerage		2 963 811	338 524	11%
Sundry		13 823	15 592	113%
			10 161 320	4 716 488
Ward 12				
Property Rates Tax	Municipal supplied	3 860 929	1 741 420	45%
Electricity		994 579	857 128	86%
Water		2 314 797	1 097 468	47%
Refuse		2 145 948	303 605	14%
Sewerage		3 141 798	202 655	6%
Sundry		7 392	123 744	1674%
			12 465 444	4 326 019

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

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

Collection Rate Assessment	Summary - Quarter 1				Summary - Quarter 2				Summary - Quarter 3				Summary - Quarter 4			
	Billing	Collection	R - Billing not collected	% Collection	Q1	Q2	Q3	Q4	Billing	Collection	R - Billing not collected	% Collection	Q1	Q2	Q3	Q4
lection for whole demarcation	239 156 536	48 937 535	169 219 001	21%	89%	6 479 791	89%	11 454 392	32 600 046	11 454 392	74%	74%				
lection <u>exc</u> Eskom supplied areas	-	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-	-	-	-	#DIV/0!	#DIV/0!	-	-	-
lection: Property Rates	112 680 368	10 872 958	101 787 410	10%	194%	11 675 134	194%	5 134 209	5 599 996	5 134 209	122%	122%				
if average collection: Electricity (Municipal supplied areas)	26 344 402	20 391 416	5 952 786	77%	100%	22 620 006	100%	1 474 115	14 293 917	1 474 115	9%	9%				
if average collection: Water	18 061 615	8 530 872	9 530 743	47%	47%	9 463 532	47%	6 062 178	7 429 007	6 062 178	55%	55%				
if average collection: Wastewater	54 955 280	5 994 722	48 970 559	11%	53%	5 949 646	53%	5 287 743	3 469 556	5 287 743	40%	40%				
if average collection: Refuse	26 056 070	3 157 566	22 977 504	12%	50%	3 002 662	50%	3 799 566	1 815 570	3 799 566	32%	32%				
if average collection: Interest	-	-	-	#DIV/0!	100%	68 685	100%	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-

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

Province: **Eastern Cape** Demarcation Code: **EC101** Municipality: **Dr Beyers Naude** February

Average collection rate (MFMA Circular 124 condition 6.7)

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

Total Aggregate Collection	1.July - Reporting for June in July				2.August - Reporting for July in August				3.September - Reporting for August in September				Summary - Quarter 1				Q1
	Billing For June	Collection in July	R - Billing not collected	% Collection	Billing For July	Collection in August	R - Billing not collected	% Collection	Billing For August	Collection for in September	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
1.Collection for whole demarcation	110 116 898	14 405 866	95 711 031	13%	107 168 074	14 405 866	92 762 207	13%	20 871 565	20 125 802	7 399 582	96%	238 156 536	48 937 535	189 219 001	21%	21%
2.Collection excl Eskom supplied areas	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3.Collection: Property Rates	56 352 779	2 079 776	54 273 003	4%	56 248 003	2 079 776	54 168 227	4%	59 587	6 713 406	0	11267%	112 660 368	10 872 958	101 787 410	10%	10%
4.Total average collection: Electricity (Municipal supplied areas)	9 753 992	6 704 936	3 049 056	69%	8 372 950	6 704 936	1 668 014	80%	8 217 259	6 981 544	1 235 716	85%	26 344 202	20 391 416	5 952 786	77%	77%
5.Total average collection: Water	6 785 754	2 910 714	3 875 040	43%	5 821 832	2 910 714	2 911 118	50%	5 454 029	2 709 444	2 744 585	50%	18 061 615	8 530 872	9 530 743	47%	47%
6.Total average collection: Wastewater	25 527 069	1 770 564	23 756 506	7%	25 131 452	1 770 564	23 360 888	7%	4 296 759	2 443 594	1 853 165	57%	54 955 280	5 984 722	48 970 559	11%	11%
7.Total average collection: Refuse	11 697 304	939 877	10 757 428	8%	11 593 836	939 877	10 653 959	8%	2 843 930	1 277 813	1 566 117	45%	26 135 070	3 157 566	22 977 504	12%	12%
8.7.Total average collection: Interest	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

4.October - Reporting for September in October				5.November - Reporting for October in November				6.December - Reporting for November in December				Summary - Quarter 2				Q2
Billing For September	Collection in October	R - Billing not collected	% Collection	Billing For October	Collection in November	R - Billing not collected	% Collection	Billing For November	Collection in December	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
21 249 983	18 237 284	7 211 641	86%	18 762 551	16 516 232	4 911 960	88%	19 353 113	18 132 339	6 233 486	94%	59 365 646	52 885 855	6 479 791	89%	89%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
194 211	3 796 298	0	1955%	191 821	2 857 462	0	1490%	209 662	5 222 374	0	2491%	595 694	11 876 134	(11 280 441)	1994%	1994%
7 509 767	8 106 623	0	108%	7 265 812	7 190 167	75 645	99%	7 784 425	7 323 216	461 209	94%	22 560 004	22 620 006	(60 001)	100%	100%
6 478 123	3 237 994	3 240 129	50%	6 723 344	3 362 923	3 360 422	50%	6 922 873	2 867 615	4 055 258	41%	20 124 341	9 468 532	10 655 809	47%	47%
4 220 920	2 061 260	2 159 660	49%	3 049 294	1 987 905	1 061 389	65%	2 762 982	1 800 481	962 501	65%	10 033 196	5 849 646	4 183 550	58%	58%
2 846 962	1 035 109	1 811 853	36%	1 532 279	1 117 776	414 504	73%	1 604 485	849 968	754 517	53%	5 983 726	3 002 852	2 980 874	50%	50%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	68 685	68 685	-	100%	68 685	68 685	-	100%	100%

7.January - Reporting for December in January				8.February - Reporting for January in February				9.March - Reporting for February in March				Summary - Quarter 3				Q1
Billing For December	Collection in January	R - Billing not collected	% Collection	Billing For January	Collection in February	R - Billing not collected	% Collection	Billing For February	Collection in March	R - Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
22 218 934	16 774 639	8 107 200	75%	21 843 504	15 833 407	8 481 402	72%	-	-	-	#DIV/0!	44 062 438	32 608 046	11 454 392	74%	74%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
273 823	2 936 728	0	1072%	191 964	2 663 268	0	1387%	-	-	-	#DIV/0!	465 787	5 599 996	(5 134 209)	1202%	1202%
7 613 759	7 191 459	422 300	94%	8 154 273	7 102 458	1 051 815	87%	-	-	-	#DIV/0!	15 768 031	14 293 917	1 474 115	91%	91%
7 150 903	3 963 960	3 186 943	55%	6 340 283	3 465 047	2 875 236	55%	-	-	-	#DIV/0!	13 491 186	7 429 007	6 062 178	55%	55%
4 336 444	1 751 026	2 585 417	40%	4 385 854	1 718 529	2 667 325	39%	-	-	-	#DIV/0!	8 722 298	3 469 556	5 252 743	40%	40%
2 844 005	931 466	1 912 539	33%	2 771 130	884 104	1 887 026	32%	-	-	-	#DIV/0!	5 615 136	1 815 570	3 799 566	32%	32%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

Complete This Section		Quarter 1 Performance Per Ward												Q1				
Services	Electricity Supplier	1. July				2. August				3. September				Billing	Collection	R - Billing not collected	% Collection	Q1
		Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection					
Property Rates Tax		1 332 719	22 693	1 310 025	2%	1 332 694	22 693	1 310 000	2%	11 998	180 965	0	1508%	2 677 411	226 352	2 451 059	8%	8%
Electricity		565 292	2 156	563 136	0%	39 250	2 156	37 094	5%	42 282	6 890	35 392	16%	646 823	11 202	635 622	2%	2%
Water		629 279	108 944	520 335	17%	626 069	108 944	517 125	17%	590 873	101 394	489 479	17%	1 846 200	319 282	1 526 939	17%	17%
Refuse		589 544	16 247	573 298	3%	588 219	16 247	571 973	3%	444 843	20 198	424 645	5%	1 622 607	52 691	1 569 915	3%	3%
Waste Water		1 435 690	38 879	1 396 811	3%	1 418 456	38 879	1 379 577	3%	785 177	77 782	707 395	10%	3 639 322	155 539	3 483 784	4%	4%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		22 556 206	962 555	21 593 651	4%	22 535 647	962 555	21 573 092	4%	(34 154)	2 647 026	0	-7750%	45 057 700	4 572 136	40 485 563	10%	10%
Electricity		4 471 460	3 164 039	1 307 421	71%	4 134 846	3 164 039	970 807	77%	3 683 827	3 355 550	328 277	91%	12 290 133	9 683 628	2 606 505	79%	79%
Water		952 516	1 101 346	0	116%	806 779	1 101 346	0	137%	1 077 190	989 146	88 044	92%	2 836 485	3 191 837	(355 352)	113%	113%
Refuse		4 632 435	279 320	4 353 115	6%	4 622 607	279 320	4 343 288	6%	43 255	584 407	0	1351%	9 298 297	1 143 047	8 155 250	12%	12%
Waste Water		10 175 628	580 345	9 595 282	6%	10 154 462	580 345	9 574 116	6%	45 811	1 121 456	0	2448%	20 375 900	2 282 147	18 093 753	11%	11%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		1 170 516	17 029	1 153 487	1%	1 170 682	17 029	1 153 654	1%	2 059	33 019	0	1604%	2 343 257	67 076	2 276 181	3%	3%
Electricity		96 824	34 496	62 328	36%	49 351	34 496	14 856	70%	63 532	9 356	54 176	15%	209 707	78 347	131 360	37%	37%
Water		369 029	177 532	191 497	48%	370 180	177 532	192 648	48%	418 231	136 751	281 480	33%	1 157 440	491 816	665 624	42%	42%
Refuse		366 927	328 389	328 389	11%	355 388	38 538	316 850	11%	154 338	44 744	109 595	29%	876 653	121 819	754 834	14%	14%
Waste Water		1 315 938	111 671	1 204 267	8%	1 135 659	111 671	1 023 988	10%	268 561	68 647	199 914	26%	2 720 158	291 988	2 428 170	11%	11%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		11 885 634	430 855	11 454 779	4%	11 875 033	430 855	11 444 178	4%	(11 493)	1 382 070	0	-12025%	23 749 173	2 243 780	21 505 394	9%	9%
Electricity		2 266 623	1 914 431	352 192	84%	2 217 993	1 914 431	303 562	86%	2 190 161	1 909 891	280 270	87%	6 674 777	5 738 753	936 024	86%	86%
Water		1 206 738	600 140	606 598	50%	1 142 663	600 140	542 523	53%	831 434	590 470	240 964	71%	3 180 835	1 790 750	1 390 085	56%	56%
Refuse		2 664 562	188 404	2 476 158	7%	2 655 430	188 404	2 467 026	7%	100 715	224 874	0	223%	5 420 708	601 682	4 819 026	11%	11%
Waste Water		6 684 687	556 471	6 128 217	8%	6 641 350	556 471	6 084 879	8%	183 108	630 410	0	344%	13 509 145	1 743 351	11 765 795	13%	13%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		1 043 625	20 545	1 023 080	2%	1 043 571	20 545	1 023 026	2%	3 400	22 126	0	651%	2 090 596	63 216	2 027 379	3%	3%
Electricity		8 301	4 511	3 790	54%	8 645	4 511	4 133	52%	15 653	5 193	10 461	33%	32 599	14 215	18 384	44%	44%
Water		953 042	126 193	826 850	13%	947 530	126 193	821 337	13%	435 995	129 054	306 941	30%	2 336 567	381 439	1 955 128	16%	16%
Refuse		396 220	44 257	351 964	11%	394 208	44 257	349 951	11%	248 010	36 171	211 839	15%	1 038 438	124 685	913 753	12%	12%
Waste Water		912 933	85 617	827 316	9%	890 085	85 617	804 468	10%	432 479	79 755	352 725	18%	2 235 497	250 989	1 984 508	11%	11%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		866 370	3 810	862 561	0%	865 445	3 810	861 635	0%	4 645	13 027	0	280%	1 736 460	20 646	1 715 813	1%	1%
Electricity		8 511	-	8 511	0%	16 121	-	16 121	0%	3 130	-	3 130	0%	27 762	-	27 762	0%	0%
Water		942 358	28 957	913 402	3%	719 779	28 957	690 823	4%	510 671	43 802	466 869	9%	2 172 809	101 716	2 071 093	5%	5%
Refuse		515 921	14 252	501 669	3%	508 996	14 252	494 744	3%	338 360	13 557	324 803	4%	1 363 277	42 060	1 321 216	3%	3%
Waste Water		1 294 005	23 086	1 270 919	2%	1 245 325	23 086	1 222 238	2%	587 006	58 598	528 408	10%	3 126 336	104 771	3 021 565	3%	3%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		4 284 834	167 239	4 117 595	4%	4 267 646	167 239	4 100 407	4%	(11 096)	330 389	0	-2977%	8 541 384	664 866	7 876 517	8%	8%
Electricity		1 255 340	1 081 425	173 915	86%	1 216 553	1 081 425	135 128	89%	1 355 058	1 212 658	142 400	89%	3 826 951	3 375 508	451 443	88%	88%
Water		378 019	274 406	103 614	73%	343 692	274 406	69 286	80%	458 582	259 617	198 965	57%	1 180 293	808 428	371 865	68%	68%
Refuse		1 095 468	124 611	970 857	11%	1 062 373	124 611	937 763	12%	136 111	128 212	7 900	94%	2 293 953	377 433	1 916 520	16%	16%
Waste Water		1 901 992	169 722	1 732 270	9%	1 841 574	169 722	1 671 853	9%	226 317	198 686	27 631	88%	3 969 883	538 129	3 431 754	14%	14%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		4 255 132	138 730	4 116 402	3%	4 226 761	138 730	4 088 031	3%	25 861	656 629	0	2539%	8 507 754	934 089	7 573 665	11%	11%
Electricity		346 771	193 927	152 844	56%	263 322	193 927	69 395	74%	379 805	139 662	240 143	37%	989 897	527 515	462 383	53%	53%
Water		259 984	164 766	95 218	63%	218 665	164 766	53 898	75%	327 739	162 235	165 505	50%	806 388	491 767	314 621	61%	61%
Refuse		222 776	70 873	151 903	32%	222 230	70 873	151 357	32%	210 916	97 021	113 894	46%	655 922	238 767	417 154	36%	36%
Waste Water		269 959	44 873	225 086	17%	269 741	44 873	224 868	17%	268 353	75 489	192 864	28%	808 053	165 236	642 817	20%	20%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		1 306 188	26 137	1 280 051	2%	1 278 763	26 137	1 252 626	2%	9 669	596 400	0	6168%	2 594 620	648 674	1 945 946	25%	25%
Electricity		51 927	4 929	46 998	9%	5 500	4 929	571	90%	4 271	6 616	0	155%	61 698	16 474	45 224	27%	27%
Water		212 298	78 763	133 534	37%	206 876	78 763	128 112	38%	212 237	68 932	143 305	32%	631 410	226 459	404 951	36%	36%
Refuse		223 325	40 007	183 318	18%	223 348	40 007	183 341	18%	218 252	26 820	191 432	12%	664 924	106 834	558 090	16%	16%
Waste Water		399 589	82 282	317 308	21%	398 566	82 282	316 285	21%	379 674	60 300	319 373	16%	1 177 829	224 864	952 966	19%	19%
Interest					#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
Property Rates Tax		2 249 913	56 842	2 193 070	3%	2 249 679	56 842	2 192 837	3%	22 820	210 352	0	922%	4 522 412	324 037	4 198 375	7%	7%
Electricity		19 695	801	18 894	4%	19 695	801	18 894	4%	42 847	888	41 959	2%	82 237	2 490	79 747	3%	3%
Water		316 046	16 854	299 192	5%	315 543	16 854	298 689	5%	105 234	16 061	89 173	15%	736 823	49 769	687 054	7%	7%
Refuse		403 962	1 435	402 527	0%	388 253	1 435	386 818	0%	409 898	7 250	402 649	2%	1 202 114	10 120	1 191 993	1%	1%
Waste Water		383 410	1 552	381 858	0%	382 963	1 552	381 411	0%	390 956	2 639	388 316	1%	1 157 329	5 743	1 151 586	0%	0%
Interest					#DIV/0!				#DIV/0!				#					

Quarter 2 Performance Per Ward																
1.July				2.August				3.September								
For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	Q1
16 393	89 935	0	549%	16 490	28 776	0	175%	14 022	40 217	0	287%	46 904	158 928	(112 023)	339%	339%
28 218	8 114	20 104	29%	34 474	21 003	13 471	61%	46 243	2 702	43 542	6%	108 935	31 819	77 117	29%	29%
1 006 819	75 479	931 340	7%	612 502	85 515	526 987	14%	392 782	97 725	295 057	25%	2 012 102	258 718	1 753 384	13%	13%
408 855	25 183	383 672	6%	429 284	26 844	402 440	6%	426 191	24 122	402 070	6%	1 264 330	76 149	1 188 181	6%	6%
730 455	57 748	672 697	8%	755 970	106 393	649 577	14%	745 718	73 496	672 222	10%	2 232 133	237 638	1 994 496	11%	11%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
11 067	1 692 127	0	15289%	23 378	1 209 433	0	5173%	37 686	2 124 808	0	5638%	72 131	5 026 368	(4 954 237)	6968%	6968%
3 262 949	3 848 100	0	118%	3 132 825	3 668 377	0	117%	4 294 573	2 963 083	1 331 490	69%	10 690 347	10 479 560	210 787	98%	98%
1 188 647	1 118 256	70 390	94%	1 695 382	1 269 212	426 170	75%	3 063 142	997 258	2 065 884	33%	5 947 171	3 384 727	2 562 445	57%	57%
55 532	316 570	0	570%	109 603	455 887	0	416%	44 387	282 576	0	637%	209 521	1 055 032	(845 511)	504%	504%
70 457	721 662	0	1024%	(20 894)	626 503	0	-2999%	68 466	586 846	0	857%	118 029	1 935 010	(1 816 982)	1639%	1639%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
3 422	18 657	0	545%	435	11 495	0	2641%	2 499	863 631	0	34556%	6 357	893 783	(887 426)	14060%	14060%
82 349	79 863	2 486	97%	146 094	99 823	46 271	68%	90 529	5 948	84 580	7%	318 971	185 634	133 337	58%	58%
306 121	159 647	146 474	52%	283 302	135 161	148 141	48%	307 607	133 164	174 443	43%	897 029	427 971	469 058	48%	48%
168 911	87 441	81 470	52%	153 375	42 427	110 948	28%	162 944	28 879	134 065	18%	485 230	158 747	326 483	33%	33%
299 240	145 088	154 151	48%	280 121	145 715	134 406	52%	282 552	63 193	219 360	22%	861 913	353 996	507 917	41%	41%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
(31 102)	1 060 337	0	-3409%	2 722	641 998	0	23586%	8 977	957 825	0	10670%	(19 403)	2 660 160	(2 679 563)	-13710%	-13710%
2 059 398	2 038 807	20 591	99%	1 962 862	1 286 869	675 994	66%	1 501 619	2 829 289	0	188%	5 523 879	6 154 965	(631 086)	111%	111%
1 056 274	702 784	353 489	67%	1 050 323	582 808	467 514	55%	1 148 053	922 394	225 659	80%	3 254 650	2 207 987	1 046 663	68%	68%
110 024	208 105	0	189%	101 941	175 909	0	173%	98 713	204 548	0	207%	310 678	588 562	(277 884)	189%	189%
199 696	549 319	0	275%	182 570	412 748	0	226%	126 554	552 323	0	436%	508 820	1 514 390	(1 005 570)	298%	298%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
4 770	20 876	0	438%	3 130	17 396	0	556%	(597)	333 790	0	-55895%	7 303	372 062	(364 759)	5095%	5095%
13 942	23 986	0	172%	13 633	5 146	8 487	38%	2 849	5 807	0	204%	30 423	34 939	(4 515)	115%	115%
466 492	117 603	348 888	25%	405 780	192 284	213 496	47%	505 538	124 280	381 259	25%	1 377 810	434 167	943 643	32%	32%
255 487	42 279	213 207	17%	264 620	41 717	222 903	16%	263 115	29 002	234 114	11%	783 222	112 998	670 224	14%	14%
448 446	137 457	310 989	31%	468 756	113 205	355 551	24%	466 034	73 684	392 350	16%	1 383 236	324 346	1 058 890	23%	23%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
5 152	3 234	1 918	63%	4 396	3 757	639	85%	5 839	233 929	0	4007%	15 387	240 920	(225 533)	1566%	1566%
2 638	-	2 638	0%	2 374	70	2 304	3%	3 178	-	3 178	0%	8 190	70	8 120	1%	1%
692 774	73 019	619 755	11%	535 003	62 801	472 202	12%	555 759	16 433	539 326	3%	1 783 536	152 253	1 631 283	9%	9%
339 523	13 429	326 095	4%	340 817	23 839	316 978	7%	343 015	7 784	335 231	2%	1 023 356	45 052	978 303	4%	4%
588 790	55 534	533 256	9%	591 610	45 201	546 409	8%	581 487	29 326	552 160	5%	1 761 887	130 062	1 631 825	7%	7%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
41 095	229 444	0	558%	23 511	270 302	0	1150%	26 577	378 613	0	1425%	91 183	878 359	(787 176)	963%	963%
1 333 866	1 214 803	119 063	91%	1 190 365	1 391 079	0	117%	1 442 261	1 217 325	224 936	84%	3 966 492	3 823 207	143 285	96%	96%
350 876	508 717	0	145%	464 861	360 586	104 275	78%	425 177	301 666	123 512	71%	1 240 914	1 170 968	69 946	94%	94%
137 023	119 308	17 715	87%	136 959	112 950	24 009	82%	132 748	97 427	35 321	73%	406 730	329 685	77 045	81%	81%
241 475	191 302	50 173	79%	239 346	236 240	3 106	99%	183 329	290 916	0	159%	664 150	718 458	(54 308)	108%	108%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
22 486	250 774	0	1115%	32 324	239 156	0	740%	23 080	197 982	0	858%	77 890	687 911	(610 022)	883%	883%
295 018	373 084	0	126%	353 102	269 109	83 992	76%	311 594	207 481	104 112	67%	959 713	849 675	110 038	89%	89%
348 354	199 247	149 107	57%	367 832	325 343	42 489	88%	433 234	183 116	250 119	42%	1 149 420	707 706	441 715	62%	62%
211 755	84 281	127 474	40%	(1 188 442)	84 716	0	-7%	41 791	84 051	0	201%	(934 896)	253 048	(1 187 944)	-27%	-27%
114 585	56 371	58 214	49%	(966 731)	167 016	0	-17%	217 262	39 117	178 145	18%	(634 883)	262 503	(897 387)	-41%	-41%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!
6 386	25 659	0	402%	11 490	30 406	0	265%	22 895	22 895	-	100%	40 770	78 960	(38 190)	194%	194%
2 080	-	2 080	0%	4 514	4 966	0	110%	22 895	22 895	-	100%	29 489	27 861	1 628	94%	94%
234 489	70 900	163 589	30%	363 020	78 482	284 538	22%	22 895	22 895	-	100%	620 404	172 277	448 127	28%	28%
215 162	28 258	186 904	13%	201 581	34 048	167 533	17%	22 895	22 895	-	100%	439 638	85 201	354 437	19%	19%
376 175	63 992	312 184	17%	351 611	66 767	284 843	19%	22 895	22 895	-	100%	750 681	153 654	597 027	20%	20%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
80 980	80 294	685	99%	46 021	207 243	0	450%	22 895	22 895	-	100%	149 896	310 432	(160 536)	207%	207%
20 148	90 181	0	448%	17 906	19 185	0	107%	22 895	22 895	-	100%	60 949	132 261	(71 312)	217%	217%
320 100	20 648	299 453	6%	371 204	43 959	327 245	12%	22 895	22 895	-	100%	714 199	87 501	626 698	12%	12%
395 262	10 039	385 222	3%	420 135	10 877	409 258	3%	22 895	22 895	-	100%	838 291	43 811	794 480	5%	5%
392 909	2 281	390 627	1%	406 338	4 520	401 819	1%	22 895	22 895	-	100%	822 142	29 696	792 446	4%	4%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
10 160	146 971	0	1446%	7 364	82 102	0	1115%	22 895	22 895	-	100%	40 420	251 967	(211 547)	623%	623%
289 759	321 346	0	111%	287 352	351 083	0	122%	22 895	22 895	-	100%	600 006	695 324	(95 319)	116%	116%
89 083	62 589	26 493	70%	145 152	86 238	58 914	59%	22 895	22 895	-	100%	257 130	171 723	85 407	67%	67%
290 456	60 729	229 727	21%	292 792	69 499	223 293	24%	22 895	22 895	-	100%	606 143	153 123	453 020	25%	25%
370 160	46 926	323 234	13%	372 442	36 308	336 134	10%	22 895	22 895	-	100%	765 497	106 129	659 368	14%	14%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	22 895	22 895	-	100%	22 895	22 895	-	100%	100%
23 401	177 991	0	761%	20 560	115 398	0	561%	22 895	22 895	-	100%	66 857	316 284	(249 427)	473%	473%
119 403	108 338	11 065	91%	120 312	73 458	46 854	61%	22 895	22 895	-	100%	262 610	204 691	57 919	78%	78%
418 095	129 104	288 990	31%	428 985	140 535	288 450	33%	22 895	22 895	-	100%	869 975	292 534	577 441	34%	34%
258 973	39 486	219 487	15%	269 614	39 062	230 552	14%	22 895	22 895	-	100%	551 483	101 443	450 039	18%	18%
388 543	33 580	354 962	9%	388 154	27 289	360 865	7%	22 895	22 895	-	100%	799 592	83 764	715 828	10%	10%
-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!

Quarter 3 Performance Per Ward																
1.July				2.August				3.September								Q1
Billing For June	Collection for June in July	Rand Value of Billing not collected	% Collection	Billing For July	Collection for July in August	Rand Value of Billing not collected	% Collection	Billing For August	Collection for August in September	Rand Value of Billing not collected	% Collection	Billing	Collection	R - Billing not collected	% Collection	
(4 524)	28 689	0	-634%	12 259	19 814	0	162%				#DIV/0!	7 735	48 503	(40 768)	627%	627%
4 379	8 337	0	190%	23 632	9 216	14 416	39%				#DIV/0!	28 011	17 554	10 458	63%	63%
476 527	99 481	377 046	21%	485 150	78 106	407 044	16%				#DIV/0!	961 678	177 587	784 090	18%	18%
422 949	24 398	398 551	6%	431 828	22 755	409 073	5%				#DIV/0!	854 777	47 153	807 624	6%	6%
740 131	48 233	691 898	7%	753 153	41 479	711 674	6%				#DIV/0!	1 493 284	89 712	1 403 572	6%	6%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
18 073	1 187 294	0	6569%	39 942	1 175 252	0	2942%				#DIV/0!	58 015	2 362 546	(2 304 532)	4072%	4072%
3 742 304	3 510 173	232 131	94%	3 722 175	3 367 477	354 698	90%				#DIV/0!	7 464 479	6 877 651	586 829	92%	92%
151 631	1 881 765	0	1241%	1 022 635	1 301 837	0	127%				#DIV/0!	1 174 266	3 183 602	(2 009 337)	271%	271%
49 411	292 152	0	591%	6 313	279 768	0	4431%				#DIV/0!	55 725	571 920	(516 195)	1026%	1026%
99 896	641 670	0	642%	50 409	611 658	0	1213%				#DIV/0!	150 305	1 253 328	(1 103 023)	834%	834%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
277	13 483	0	4863%	3 661	11 834	0	323%				#DIV/0!	3 938	25 317	(21 379)	643%	643%
71 365	20 409	50 956	29%	85 282	10 738	74 543	13%				#DIV/0!	156 646	31 147	125 499	20%	20%
448 766	133 603	315 163	30%	352 435	191 374	161 062	54%				#DIV/0!	801 201	324 976	476 225	41%	41%
156 424	45 378	111 046	29%	167 385	46 991	120 395	28%				#DIV/0!	323 809	92 368	231 441	29%	29%
253 342	113 100	140 242	45%	295 534	133 037	162 497	45%				#DIV/0!	548 876	246 137	302 739	45%	45%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
46 729	1 027 437	0	2199%	9 832	696 609	0	7085%				#DIV/0!	56 561	1 724 046	(1 667 485)	3048%	3048%
1 770 887	1 842 071	0	104%	2 242 136	1 747 180	494 957	78%				#DIV/0!	4 013 024	3 589 251	423 773	89%	89%
1 468 621	800 943	667 678	55%	986 586	899 689	86 897	91%				#DIV/0!	2 455 275	1 700 632	754 575	69%	69%
119 408	192 059	0	161%	103 966	172 322	0	166%				#DIV/0!	223 374	364 380	(141 006)	163%	163%
200 524	494 064	0	246%	185 911	449 248	0	242%				#DIV/0!	386 436	943 311	(556 875)	244%	244%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
8 860	22 895	0	258%	2 385	23 304	0	977%				#DIV/0!	11 245	46 199	(34 954)	411%	411%
18 169	7 890	10 279	43%	7 162	8 915	0	124%				#DIV/0!	25 331	16 805	8 526	66%	66%
736 003	113 989	622 014	15%	638 556	140 586	497 970	22%				#DIV/0!	1 374 559	254 574	1 119 984	19%	19%
259 358	33 926	225 432	13%	255 952	42 746	213 206	17%				#DIV/0!	515 310	76 672	438 638	15%	15%
448 396	78 548	369 848	18%	440 920	88 621	352 300	20%				#DIV/0!	889 316	167 168	722 148	19%	19%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
9 494	1 886	7 609	20%	6 387	1 647	4 740	26%				#DIV/0!	15 881	3 532	12 349	22%	22%
3 600	-	3 600	0%	3 442	-	3 442	0%				#DIV/0!	7 042	-	7 042	0%	0%
562 876	31 427	531 449	6%	875 474	23 504	851 971	3%				#DIV/0!	1 438 351	54 931	1 383 420	4%	4%
347 866	12 702	335 164	4%	349 772	11 027	338 745	3%				#DIV/0!	697 638	23 729	673 909	3%	3%
604 490	18 784	585 706	3%	608 024	63 730	544 294	10%				#DIV/0!	1 212 515	82 514	1 130 000	7%	7%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
35 207	163 355	0	464%	(2 269)	203 724	0	-8977%				#DIV/0!	32 937	367 078	(334 141)	1114%	1114%
1 347 289	1 132 151	215 139	84%	1 307 715	1 418 256	0	108%				#DIV/0!	2 655 004	2 550 407	104 597	96%	96%
795 805	356 467	439 338	45%	484 254	332 769	151 485	69%				#DIV/0!	1 280 060	689 237	590 823	54%	54%
109 387	118 367	0	108%	135 377	102 483	32 894	76%				#DIV/0!	244 763	220 850	23 914	90%	90%
232 531	181 417	51 114	78%	243 082	167 918	75 164	69%				#DIV/0!	475 613	349 335	126 278	73%	73%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
(113 375)	165 457	0	-146%	16 361	189 160	0	1156%				#DIV/0!	(97 014)	354 617	(451 631)	-366%	-366%
218 280	293 056	0	134%	334 580	184 433	150 147	55%				#DIV/0!	552 859	477 489	75 370	86%	86%
834 493	232 628	601 866	28%	348 642	200 321	148 322	57%				#DIV/0!	1 183 135	432 948	750 187	37%	37%
180 356	79 990	100 366	44%	156 881	58 259	98 622	37%				#DIV/0!	337 237	138 249	198 988	41%	41%
216 988	41 284	175 705	19%	222 527	33 689	188 838	15%				#DIV/0!	439 515	74 973	364 542	17%	17%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
6 423	26 319	0	410%	8 862	26 584	0	300%				#DIV/0!	15 284	52 902	(37 618)	346%	346%
3 417	-	3 417	0%	2 401	2 328	72	97%				#DIV/0!	5 818	2 328	3 489	40%	40%
376 190	73 112	303 078	19%	261 274	90 336	170 938	35%				#DIV/0!	637 464	163 448	474 016	26%	26%
200 652	28 848	171 804	14%	202 081	28 472	173 609	14%				#DIV/0!	402 733	57 321	345 413	14%	14%
350 639	59 341	291 298	17%	352 082	63 702	288 380	18%				#DIV/0!	702 722	123 044	579 678	18%	18%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
55 897	87 407	0	156%	63 004	32 342	30 662	51%				#DIV/0!	118 901	119 749	(848)	101%	101%
17 903	6 668	11 235	37%	16 171	-	16 171	0%				#DIV/0!	34 074	6 668	27 405	20%	20%
337 589	13 109	324 480	4%	342 582	15 912	326 669	5%				#DIV/0!	680 171	29 022	651 149	4%	4%
427 888	2 593	425 295	1%	413 963	24 986	388 976	6%				#DIV/0!	841 851	27 579	814 271	3%	3%
417 111	1 956	415 155	0%	420 800	5 157	415 643	1%				#DIV/0!	837 911	7 113	830 798	1%	1%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
6 605	98 688	0	1494%	(589)	54 253	0	-9204%				#DIV/0!	6 015	152 940	(146 925)	2542%	2542%
278 904	293 921	0	105%	315 265	245 057	70 208	78%				#DIV/0!	594 169	538 978	55 191	91%	91%
124 500	89 101	35 399	72%	126 189	61 206	64 984	49%				#DIV/0!	250 689	150 307	100 382	60%	60%
293 348	69 667	223 681	24%	266 615	62 154	204 461	23%				#DIV/0!	559 964	131 821	428 142	24%	24%
373 364	42 289	331 075	11%	376 231	40 453	335 778	11%				#DIV/0!	749 596	82 742	666 854	11%	11%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!
204 157	113 819	90 339	56%	32 130	228 746	0	712%				#DIV/0!	236 287	342 565	(106 278)	145%	145%
137 262	76 781	60 480	56%	94 313	108 857	0	115%				#DIV/0!	231 574	185 638	45 936	80%	80%
837 902	138 336	699 566	17%	416 504	129 408	287 096	31%				#DIV/0!	1 254 406	267 744	986 662	21%	21%
276 957	31 386	245 571	11%	280 997	32 142	248 854	11%				#DIV/0!	557 954	63 528	494 426	11%	11%
399 031	30 341	368 690	8%	437 180	19 837	417 342	5%				#DIV/0!	836 211	50 178	786 032	6%	6%
			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0!

18.5. Monthly indigent households reporting (MFMA Circular 124)

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

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

Description	Ref	As Per Debt Relief Application		2024/2025 - Monthly Monitoring													
		Current Year - 2024/2025															
		Baseline	Adopted Budget	Adjusted Budget	Full Year Forecast	M01	M02	M03	M04	M05	M06	M07	M08	M09	M10	M11	M12
Indigent Household service targets	1																
Water: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with piped water inside dwelling					314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174					
Indigent HH's with piped water inside yard (but not in dwelling)																	
Indigent HH's using public tap (at least min.service level)	2																
Indigent HH's with other water supply (at least min.service level)	4																
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	-	-	-	-	-
Indigent HH's using public tap (< min.service level)	3																
Indigent HH's with other water supply (< min.service level)	4																
Indigent HH's with No water supply																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	-	-	-	-	-
Status of Water meters :																	
Number of Indigent HH's with prepaid Water																	
Number of Indigent HH's with conventional metered Water																	
Number of Indigent HH's NOT metered currently - Water																	
Number of Indigent HH's with NO Water supply - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Status of unlimited supply of Water :																	
Number of Indigent HH's with conventional metered Water - where the municipality is NOT physically restricting Water to the national free basic limit of 6 kilolitres per household per month					314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174					
Number of Indigent HH's NOT metered currently receiving unlimited supply - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households receiving unlimited supply - Water		-	-	-	314 029	318 944	331 833	331 872	333 432	332 240	356 365	343 174	-	-	-	-	-
Of the Total Number of registered indigent households receiving unlimited supply - State the Number of HH's billed for consumption above the 6 kilolitres	11																
Energy: (Include All Indigent households also in Eskom supplied areas)																	
Indigent HH's with Electricity (at least min.service level)					1 301	1 388	1 397	1 475	1 041	1 180	1 076	1 388					
Indigent HH's with Electricity - prepaid (min.service level)					403 045	406 454	407 800	411 837	394 521	396 222	395 148	398 200					
Total no. of Indigent HH's receiving Minimum Service Level and Above sub-total		-	-	-	404 346	407 842	409 196	413 312	395 562	397 402	396 224	399 587	-	-	-	-	-
Indigent HH's with Electricity (< min.service level)																	
Indigent HH's with Electricity - prepaid (< min. service level)																	
Indigent HH's with other energy sources																	
Total no. of Indigent HH's receiving - Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	5	-	-	-	404 346	407 842	409 196	413 312	395 562	397 402	396 224	399 587	-	-	-	-	-
Status of Electricity meters :																	
Number of Indigent HH's with prepaid Electricity					4 662	4 696	4 714	4 459	4 459	4 502	4 574	4 068					
Number of Indigent HH's with conventional metered Electricity					19	18	19	20	20	15	15	16					
Number of Indigent HH's NOT metered currently - Electricity																	
Number of indigent HH's with other energy sources - No metering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total number of registered indigent households	12	-	-	-	4 681	4 714	4 733	4 479	4 479	4 517	4 589	4 084	-	-	-	-	-

Status of unlimited supply of Electricity :														
Number of indigent HHs with conventional metered Electricity - where the municipality is NOT physically restricting Electricity to the national free basic limit of 50kwh per month														
Number of indigent HHs NOT metered currently receiving unlimited supply - Electricity														
Total number of registered indigent households receiving unlimited supply - Electricity														
Of the total number of registered indigent households receiving unlimited supply of Electricity - State the Number of HHs billed for consumption above the 50 kwh														
13														
Number of ALL Households receiving Free Basic Service (including registered Indigent Households)														
7														
Water (6 kilolitres per household per month)														
Electricity/other energy (50kwh per household per month)														
2 796 2 780 2 846 2 877 2 853 2 823 2 865 2 811														
4 681 4 714 4 733 4 479 4 479 4 517 4 589 4 084														
Cost of Free Basic Services provided to ALL Households in - Formal Settlements (R'000)														
Water (6 kilolitres per household per month)														
Electricity/other energy (50kwh per household per month)														
Cost of Free Basic Services provided to ALL Households in - Informal Formal Settlements (R'000)														
Water (6 kilolitres per household per month)														
Electricity/other energy (50kwh per household per month)														
Total cost of FBS Water and Electricity provided to ALL Households														
8														
Highest level of free service provided per household (ALL Households)														
Property rates (R value threshold)														
Water (kilolitres per household per month)														
Sanitation (kilolitres per household per month)														
Sanitation (Rand per household per month)														
Electricity (kwh per household per month)														
Refuse (average litres per week)														
6 6 6 6 6 6 6 6														
348 348 348 348 348 348 348 348														
50 50 50 50 50 50 50 50														
1 1 1 1 1 1 1 1														
Revenue cost of subsidised services provided for ALL Households (R'000)														
9														
Residential Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)														
14(a)														
PSI Category : Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)														
14(b)														
Additional Subsidies: Property rates exemptions, reductions and rebates in excess of section 17 of MPRA														
Water (in excess of 6 kilolitres per indigent household per month)														
Sanitation (in excess of free sanitation service to indigent households)														
Electricity/other energy (in excess of 50 kwh per indigent household per month)														
Refuse (in excess of one removal a week for indigent households)														
Municipal Housing - rental rebates														
Housing - top structure subsidies														
Other														
Total revenue cost of subsidised services provided														
-														

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

Property Rates Reconciliation						
Province	EC					
District	Sarah Baartman District					
Type	LM					
Municipal Name	Dr Beyers Naudé					
GVP Period	01/07/2019 - 30/06/2024					
Financial Year	Select from Drop Down					
Reconciliation Period	Quarter 1					
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	17173	17173	0	3 963 052 200	3 963 052 200	-
Industrial	54	54	0	89 037 000	89 037 000	-
Business and Commercial	702	702	0	913 346 800	913 346 800	-
Agricultural	4297	4297	0	9 298 789 200	9 298 789 200	-
Mining	0	0	0	-	-	-
State Owned for Public Purpose	138	138	0	704 472 200	704 472 200	-
PSI	0	0	0	-	-	-
PBO	353	353	0	307 343 300	307 343 300	-
Multi Use	16	16	0	9 245 000	9 245 000	-
Vacant	0	0	0	-	-	-
POW	0	0	0	-	-	-
Municipal	356	356	0	254 049 200	254 049 200	-
Other	0	0	0	-	-	-
Total	<u>23089</u>	<u>23089</u>	<u>0</u>	<u>15 539 334 900</u>	<u>15 539 334 900</u>	<u>-</u>
Detailed Reconciliation						
Property Categories	Yearly Billing					
Property Categories	GV	MFS	Variance	Comments		
Residential	24739299	24739299	0			
Industrial	1345082	1345082	0			
Business and Commercial	1168119	1168119	0			
Agricultural	7020832	7020832	0			
Mining	0	0	0			
State Owned for Public Purpose	10642462	10642462	0			
PSI	0	0	0			
PBO	0	0	0			
Multi Use	139664	139664	0			
Vacant	0	0	0			
POW	0	0	0			
Municipal	0	0	0			
Other	0	0	0			
Total	<u>55 568 457.32</u>	<u>55 568 457.32</u>	<u>-</u>	We bill Yearly, and not monthly. This figures are yearly figures.		

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

Below is the Eskom February 2025 reconciliation and invoice due and payable during March 2025. A payment of R 1 000 000.00 was made towards the Eskom bulk current account during February 2025.

Reconciliation for Eskom - FEB 2025

BALANCE PER SYSTEM REPORT	310 254 880,96
MUNICIPAL DEBT RELIEF	398 279 009,98
TOTAL BALANCE IN SYSTEM	708 533 890,95
ESKOM STATEMENT -	708 533 891,31
VARIANCE	- 0,36



ESKOM HOLDINGS SOC LTD REG NO 2002/016627/30
VAT REG NO 4740101608

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

SOUTHERN REGION
PO BOX 377 Bellville 7535

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

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4847498.10
BILLING DATE	2025-03-05
TAX INVOICE NO	650010852515
ACCOUNT MONTH	FEBRUARY 2025
CURRENT DUE DATE	2025-04-04
VAT REG NO	4790103883

TAX INVOICE

E-MAIL: cu@esol@bnlm.gov.za

ACCOUNT TRANSACTION SUMMARY			
RCC / SOC CONNECTION CHARGE		R	20,107.06
ADMINISTRATION CHARGE		R	24,465.28
DIST. NETWORK CAPACITY CHARGE		R	388,906.05
NETWORK DEMAND CHARGE (CKWH) (ALL)		R	716,589.86
ANCILLARY SERVICE (ALL)		R	41,977.53
ENERGY CHARGE (STD)	2,334,035.00	R	3,287,720.94
ENERGY CHARGE (PEAK)	969,859.00	R	1,989,217.30
ENERGY CHARGE (OFF)	2,257,780.00	R	2,022,109.15
DEMAND CHARGE	125.72	R	35,828.95
CONNECTION CHARGE REBATE		R	-184.87
TRANSMISSION NETWORK CAPACITY		R	239,100.00
NETWORK DEMAND CHARGE		R	238,196.43
URBAN LOW VOLTAGE SUBSIDY		R	424,350.00
ELECTRIFICATION AND RURAL SUBS (ALL)		R	631,708.94
DX EXCESS NETWORK CAPACITY CHA		R	49,050.28
SERVICE CHARGE		R	11,264.96
TOTAL CHARGES FOR BILLING PERIOD		R	10,120,407.88
ACCOUNT SUMMARY FOR FEBRUARY 2025			
BALANCE BROUGHT FORWARD	(Due Date 2025-03-06)	R	694,902,107.35
PAYMENT(S) RECEIVED	ACB Payment - 2025-02-03	R	-1,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	10,120,407.86
ADJUSTMENTS	(Summary - See attachment for details)	R	2,993,314.93
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,518,061.17
CURRENT			
14,631,783.96	TOTAL DUE	R	708,533,891.31

19. ANNEXURE C



RE : MONTHLY SCM REPORT FEBRUARY 2025

Purpose

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

Legislative Framework

Municipal SCM Regulation 6(3)

SCM Structure

The key positions of SCM Manager and 2 SCM Practitioners have been filled. The positions of 2 general workers are yet to be filled to aid with operational requirements.

Order Processing

Departments have grown accustomed to the electronic requisition processing. The Promun Financial System is now being run on a Cloud system which enables remote access.

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 by the Municipality are vigorously cross referenced to the CSD to ensure all is in order and the MAAA number corresponds and is valid. Furthermore, 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.

Recurring Contracts

Contracts that have been extended

- R-Data
- Gap Management (Security Graaff-Reinet)

Bid Committees

The BSC, BEC & BAC are fully functional committees for the DBNLM procurement processes. All legislated requirements are met. A new approach has been adopted to improve timeframes during the tender process whereby a checklist have been developed and the SCM Practitioner Demand Management assists with tender evaluations of grant funding capital projects.

Procurement Plan

The plan for 2024/25 has been finalized and implemented. The 2025/26 plan will be finalised once the SDBIP has been completed.

Purchases processed for February 2025, excluding VAT

The SCM Regulations, under the Local Government: Municipal Finance Management Act 56 of 2003 prescribes the process of Acquisition management in relation to purchases made and their thresholds. These are detailed in Part 2 of the regulations. "SEE BELOW PURCHASES SUMMARY FOR JANUARY 2025".

PURCHASE ORDERS FOR FEBUARY 2025		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 961 755.99	3
C - Contracts	R 1 614 218.59	18
D - Deviations	R 499 414.85	10
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R 18 293 363.09	107
P – Petty cash	R 64 406.59	58
R – Invitation to quote	R 832 752.91	7
S – Subsistence & travel	R 324 865.02	99
T - Tenders	R 2 207 048.92	5

Procurement above R30K Vat Inclusive

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

Approved deviations by Municipal Officer

All deviations applicable to the period inline with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 558 664.03 inclusive of all costs**. "SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR THE MONTH OF FEBRUARY 2025 (2024/25) Noting that there was no deviation in terms of sec 36 (1) (b), including that of Sec 32 for the period in question.

Tenders Awarded for January 2025

FEBRUARY 2025					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
TENDER 218/2024	ROAD NETWORK UPGRADING	GINGORDIN METHODS TRADING CC	R 29 983 744.64	17/02/2025	GOVERNMENT GRANTS
TENDER 207/2024	PROVISION OF ELECTRICITY VENDING SYSTEM FOR A PERIOD OF 3 YEARS	UTILITIES WORLD	RATES	27/02/2025	OWN FUNDING

RFQs Awarded for FEBRUARY 2025



DESCRIPTION OF CONTRACT/PROJECT	CONTRACTOR'S/SERVICE PROVIDER'S NAME	QUOTATION NO	APPOINTMENT / ORDER DATE	CONTRACT AMOUNT	SOURCE OF FUND

REPAIR AND MAINTENANCE: WILLOWMORE LIBRARY	WORLD FOCUS 1212 CC	BEY-SCM-533	01/02/2025	R 194 350.00	OWN FUNDING
SUPPLY AND DELIVERY OF TRAINING EQUIPMENT FOR FIRE DEPARTMENT	SERVIPIX 72 CC	BEY-SCM-537	06/02/2025	R 149 358.03	OWN FUNDING
SUPPLY AND DELIVERY OF SEWERAGE FITTINGS	PREMIER PIPE SUPPLY	BEY-SCM-520	14/02/2025	R 37 467.00	OWN FUNDING
SUPPLY AND DELIVERY OF ROAD MARKING PAINT	SERVIPIX 72 CC	BEY-SCM-539	18/02/2025	R 190 530.28	OWN FUNDING
CONCEPTUAL SITE DEVELOPMENT PLANS	NEW DESIGNS ARCHITECTURAL	BEY-SCM-535	18/02/2025	R 16 650.00	OWN FUNDING
PROVISION OF MEDICAL SURVEILLANCE FOR MUNICIPAL EMPLOYEES	J3 MEDICAL AND RESOURCES	BEY-SCM-541	26/02/2025	R 175 200.00	OWN FUNDING

PENDING TENDERS FOR 2024/25			
TENDER	DESCRIPTION	STATUS	FUNDING
TENDER 206/2024	SUPPLY AND DELIVERY OF SEWAGE PUMPS	ADJUDICATION COMMITTEE	OWN FUNDING
TENDER 214/2024	PROVISION OF VAT REVIEW/RECOVERY SERVICES FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING/CLAIMS FROM SARS
TENDER 215/2024	UNBUNDLING OF ASSETS AND RELATED SERVICES FOR A PERIOD OF 3 YEARS	EVALUATION COMMITTEE	OWN FUNDING
TENDER 219/2024	SUPPLY AND DELIVERY OF ONE ONLY NEW 5TON 4000LT FIRE TANKER	CANCELLED	DISTRICT FUNDING
TENDER 220/2024	SUPPLY AND DELIVERY OF ONE ONLY NEW 7-SEATER SEDAN	ADJUDICATION COMMITTEE	DISTRICT FUNDING

Training

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

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 12-03-2025
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 12-03-2025

DEVIATIONS FROM 01 FEBRUARY 2025 TO 31 FEBRUARY 2025										
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD										
TOTAL (R) FOR PERIOD										
Applicable paragraph in SCM policy	REASON FOR DEVIATION	SUPPLIER	AMOUNT	ORDER DATE	DESCRIPTION OF GOODS/SERVICES	DEPARTMENT	APPROVAL DATE	APPROVED BY		
36(1)(a)(i)	Emergency in terms of Dr.Beyers Naude Local Municipality SCM Policy									
36(1)(a)(ii)	Sole provider of goods and or services/Agents/Limited suppliers within area									
		DR. A. P. MARAIS	R3 920.00	05/02/2025	Quotations were requested from local doctors for consultation of employees with medical conditions. None of these doctors are on the CSD. D/1731	HUMAN RESOURCES MANAGEMENT	27/01/2025	DR. E.M. RANKWANA		
		BOTANIESE SPORTBAR	R16 620.00	07/02/2025	The Strategic Planning Session taking place on the 27 and 28 of January whereby more than 40 municipal officials will be present. Botanics is the only venue big enough to accommodate the large number of officials seeing that the auditorium is out of commission. Unfortunately the hall at Robert Sobukwe has no ventilation as the windows can't be opened and the aircon is out of commission. Based on the aforementioned do I requested to deviate from SCM processes on the basis of limited service providers that can aid with the service. D/1736	OFFICE OF THE MUNICIPAL MANAGER	24/01/2025	DR. E.M. RANKWANA		
		MANCOSA (PTY) LTD	R52 800.00	11/02/2025	The employee applied for admission and was accepted to study at an institution of higher learning. The employee can only study where they have been accepted therefore 3 quotations are not obtained. D/1739	INFRASTRUCTURE SERVICES	03/02/2025	DR. E.M. RANKWANA		
		PIET VILJOEN MOTORS	R49 722.55	06/02/2025	The trucks were sent to Piet Viljoen motors for repairs. We have done the orders for these trucks but after it was stripped extra faults were identified on the numerous trucks therefore extra costs were incurred that is why a deviation is needed. D/1735	COMMUNITY SERVICES	20/01/2025	DR. E.M. RANKWANA		

36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes	PUMEZA BONO ATTORNEYS	R35 000.00	28/02/2025	This case is exceptional in that it is impractical or impossible to follow the official procurement processes. This matter dates back to the period pre-amalgamation and relates to a claim resulting from a housing project constructed in Steytlerville. Pumeza Bono Incorporated is the same attorney appointed at the time to defend the Municipality. D/1744	OFFICE OF THE MUNICIPAL MANAGER	24/02/2025	DR. E.M. RANKWANA
		SONDLO AND KNOPP	R6 798.02	25/02/2025	The normal SCM procedures were followed in sourcing out three (3) quotations however, only one (1) quotation was received. D/1742	COMMUNITY SERVICES	24/02/2025	DR. E.M. RANKWANA
		GRAAFF-REINET ADVERTISER	R3 173.93	10/02/2025	The advertiser is the only local news paper circulating the area of the interest (Graaff-Reinet) will cost less than the Daily Dispatch and Herald. D/1738	INFRASTRUCTURE SERVICES	06/02/2025	M.R. B. ARENDS
	Any contract relating to the publication of notices and advertisements by the municipality	SONDLO AND KNOPP	R46 921.50	07/02/2025	No sufficient time to follow the ITQ procedure, vacancy need to be advertised after cancellation of the previous process of sourcing three quotations. D/1737	HUMAN RESOURCES MANAGEMENT	12/02/2025	DR. E.M. RANKWANA
		WORLD FOCUS 1212CC	R194 350.00	21/02/2025	The SCM processes were followed but only two (2) quotations were received. D/1741	COMMUNITY SERVICES	17/02/2025	DR. E.M. RANKWANA
	Quotations that were advertised or asked, but were unable to obtain three (3) quotations	SERVIPIX 72CC	R149 358.03	26/02/2025	ITQ was advertised for seven days on municipal website and notice boards for the supply and delivery of training equipment for fire department. Only one (1) quotation was received. D/1743	COMMUNITY SERVICES	24/02/2025	DR. E.M. RANKWANA

20. ANNEXURE D

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M08 February

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 518	51 761	51 761	(38)	55 397	34 507	20 890	61%	51 761
Service charges	281 294	311 209	311 209	23 465	215 315	207 473	7 842	4%	311 209
Investment revenue	1 102	1 196	1 196	46	730	797	(67)	-8%	1 196
Transfers and subsidies - Operational	123 584	163 164	143 825	2 162	99 918	95 883	4 035	0	143 825
Other own revenue	186 241	39 681	42 819	1 281	26 607	28 282	(1 675)	-6%	-
Total Revenue (excluding capital transfers and contributions)	637 739	567 011	550 809	26 916	397 968	366 942	31 026	8%	550 809
Employee costs	185 151	191 388	192 238	15 614	131 849	128 159	3 690	3%	192 238
Remuneration of Councillors	9 974	10 255	10 255	818	6 790	6 837	(47)	-1%	10 255
Depreciation and amortisation	65 172	65 308	65 308	5 031	40 232	43 539	(3 307)	-8%	65 308
Interest	83 101	-	30 572	3 023	23 698	20 381	3 317	16%	30 572
Inventory consumed and bulk purchases	138 873	124 860	147 424	10 958	106 903	98 283	8 621	9%	147 424
Transfers and subsidies	120	150	150	-	120	100	20	20%	150
Other expenditure	145 914	153 529	207 795	8 048	97 791	138 505	(40 714)	-29%	207 795
Total Expenditure	628 304	545 491	653 742	43 493	407 382	435 803	(28 421)	-7%	653 742
Surplus/(Deficit)	9 435	21 520	(102 933)	(16 577)	(9 414)	(68 861)	59 447	-86%	(102 933)
Transfers and subsidies - capital (monetary)	63 684	52 682	70 493	1 023	29 995	46 995	(17 000)	-36%	70 493
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	-194%	(32 440)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	-194%	(32 440)
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	144 060	249 248	75 362		281 244				75 362
Total non current assets	1 089 027	1 121 674	1 122 772		1 088 572				1 122 772
Total current liabilities	532 658	703 362	688 967		634 123				688 967
Total non current liabilities	308 914	77 414	80 629		299 913				80 629
Community wealth/Equity	452 004	590 146	428 539		417 109				428 539
Cash flows									
Net cash from (used) operating	174 971	376 950	27 593	(6 514)	134 519	18 470	(116 049)	-628%	26 071
Net cash from (used) investing	10 207	(74 152)	(67 329)	97	4 452	(44 886)	(49 338)	110%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	186 174	303 795	(38 740)	(6 417)	140 050	(25 420)	(165 469)	651%	27 067
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	40 849	15 115	12 683	12 465	12 217	12 779	251 922	67 448	425 478
Creditors Age Analysis									
Total Creditors	29 822	17 659	16 433	7 865	15 262	37 912	(336 629)	587 324	375 649

EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		167 275	183 780	183 780	912	157 486	122 256	35 230	29%	183 780
Executive and council		14	162	162	22	197	108	89	82%	162
Finance and administration		167 261	183 618	183 618	889	157 289	122 148	35 141	29%	183 618
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		4 734	36 572	17 233	2 057	2 920	11 489	(8 569)	-75%	17 233
Community and social services		2 495	3 248	3 248	16	129	2 165	(2 037)	-94%	3 248
Sport and recreation		63	63	63	1	8	42	(34)	-80%	63
Public safety		2 176	3 999	3 999	2 040	2 604	2 666	(61)	-2%	3 999
Housing		-	29 263	9 924	-	178	6 616	(6 437)	-97%	9 924
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		28 033	34 700	37 821	1 597	27 443	25 214	2 229	9%	37 821
Planning and development		2 868	1 988	1 988	197	2 492	1 325	1 167	88%	1 988
Road transport		25 165	30 380	33 501	1 400	22 619	22 334	285	1%	33 501
Environmental protection		-	2 332	2 332	-	2 332	1 555	777	50%	2 332
<i>Trading services</i>		501 345	364 586	382 413	23 374	240 105	254 942	(14 836)	-6%	382 413
Energy sources		283 427	142 744	142 761	11 173	108 496	95 174	13 322	14%	142 761
Water management		116 232	89 332	107 143	5 668	54 662	71 429	(16 766)	-23%	107 143
Waste water management		65 217	83 769	83 769	4 055	50 007	55 846	(5 839)	-10%	83 769
Waste management		36 469	48 740	48 740	2 478	26 940	32 493	(5 553)	-17%	48 740
<i>Other</i>	4	37	55	55	-	9	37	(28)	-76%	55
Total Revenue - Functional	2	701 423	619 693	621 302	27 939	427 963	413 938	14 025	3%	621 302
Expenditure - Functional										
<i>Governance and administration</i>		230 104	143 520	185 444	12 241	115 916	123 629	(7 714)	-6%	185 444
Executive and council		34 112	32 849	37 948	2 158	20 750	25 298	(4 548)	-18%	37 948
Finance and administration		194 655	109 240	146 066	9 996	94 044	97 377	(3 333)	-3%	146 066
Internal audit		1 337	1 431	1 431	88	1 121	954	167	18%	1 431
<i>Community and public safety</i>		32 883	40 840	44 824	2 228	21 808	29 858	(8 050)	-27%	44 824
Community and social services		5 219	7 485	7 070	396	3 566	4 714	(1 148)	-24%	7 070
Sport and recreation		16 071	20 904	24 956	1 121	10 977	16 612	(5 635)	-34%	24 956
Public safety		9 834	9 310	9 490	725	6 749	6 327	423	7%	9 490
Housing		157	262	262	(48)	(48)	175	(223)	-127%	262
Health		1 602	2 879	3 046	34	564	2 030	(1 466)	-72%	3 046
<i>Economic and environmental services</i>		47 807	59 856	62 729	5 594	39 130	41 819	(2 689)	-6%	62 729
Planning and development		20 227	23 438	23 412	1 689	14 571	15 608	(1 036)	-7%	23 412
Road transport		27 580	34 085	36 985	3 655	23 601	24 657	(1 056)	-4%	36 985
Environmental protection		-	2 332	2 332	250	958	1 555	(597)	-38%	2 332
<i>Trading services</i>		424 836	298 838	354 514	23 359	228 746	236 343	(7 597)	-3%	354 514
Energy sources		162 926	154 883	184 447	13 742	127 080	122 965	4 116	3%	184 447
Water management		105 319	68 129	76 662	5 559	44 434	51 108	(6 674)	-13%	76 662
Waste water management		103 283	48 640	62 431	2 433	42 536	41 621	915	2%	62 431
Waste management		53 308	27 186	30 974	1 624	14 696	20 649	(5 953)	-29%	30 974
<i>Other</i>		3 373	2 438	6 231	71	1 782	4 154	(2 371)	-57%	6 231
Total Expenditure - Functional	3	739 003	545 491	653 742	43 493	407 382	435 803	(28 421)	-7%	653 742
Surplus/ (Deficit) for the year		(37 580)	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	-1.941267	(32 440)

EC101 Dr Beyers Naude - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COUNCIL (10: IE)		14	162	162	22	197	108	89	82.5%	162
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		18 164	7 200	7 200	33	542	4 800	(4 258)	-88.7%	7 200
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		37 341	52 049	52 049	2 524	29 354	34 699	(5 345)	-15.4%	52 049
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		5 575	10 133	13 255	2 864	6 877	8 837	(1 960)	-22.2%	13 255
Vote 6 - FINANCIAL SERVICES (16: IE)		149 115	177 095	177 095	695	155 450	117 799	37 651	32.0%	177 095
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		207 788	230 310	228 782	10 629	127 048	152 521	(25 473)	-16.7%	228 782
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		283 427	142 744	142 761	11 173	108 496	95 174	13 322	14.0%	142 761
Total Revenue by Vote	2	701 424	619 693	621 303	27 939	427 964	413 938	14 025	3.4%	621 303
Expenditure by Vote	1									
Vote 1 - COUNCIL (10: IE)		12 071	12 608	12 608	995	8 231	8 405	(175)	-2.1%	12 608
Vote 2 - MUNICIPAL MANAGER (11: IE)		24 815	23 803	27 316	1 673	16 203	18 211	(2 008)	-11.0%	27 316
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		39 707	44 430	45 530	3 312	25 819	30 354	(4 534)	-14.9%	45 530
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		75 380	55 753	68 113	3 074	29 012	45 384	(16 372)	-36.1%	68 113
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		16 517	16 666	19 746	1 343	12 097	13 164	(1 067)	-8.1%	19 746
Vote 6 - FINANCIAL SERVICES (16: IE)		159 960	70 991	107 347	6 561	69 985	71 565	(1 579)	-2.2%	107 347
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		247 423	166 357	188 634	12 793	118 814	125 756	(6 942)	-5.5%	188 634
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		163 130	154 883	184 447	13 742	127 221	122 965	4 256	3.5%	184 447
Total Expenditure by Vote	2	739 003	545 491	653 742	43 493	407 382	435 803	(28 421)	-6.5%	653 742
Surplus/ (Deficit) for the year	2	(37 579)	74 202	(32 439)	(15 554)	20 582	(21 865)	42 446	-194.1%	(32 439)

EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		147 725	142 179	142 179	13 294	110 387	94 786	15 600	16%	142 179
Service charges - Water		51 742	56 426	56 426	4 928	38 535	37 617	918	2%	56 426
Service charges - Waste Water Management		52 130	71 016	71 016	3 234	43 300	47 344	(4 044)	-9%	71 016
Service charges - Waste management		29 697	41 588	41 588	2 010	23 093	27 725	(4 632)	-17%	41 588
Sale of Goods and Rendering of Services		905	2 153	2 153	55	736	1 435	(700)	-49%	2 153
Agency services		1 903	5 841	5 841	495	1 273	3 894	(2 621)	-67%	5 841
Interest								-		
Interest earned from Receivables		14 563	13 234	13 234	1 844	12 726	8 823	3 903	44%	13 234
Interest from Current and Non Current Assets		1 102	1 196	1 196	46	730	797	(67)	-8%	1 196
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		970	2 127	2 127	69	493	1 418	(925)	-65%	2 127
Licence and permits		868	964	964	83	718	643	76	12%	964
Operational Revenue		20 208	8 453	8 453	(2 064)	570	5 371	(4 801)	-89%	8 453
Non-Exchange Revenue										
Property rates		45 518	51 761	51 761	(38)	55 397	34 507	20 890	61%	51 761
Surcharges and Taxes		10 366	4 155	4 155	255	5 550	2 770	2 780	100%	4 155
Fines, penalties and forfeits		1 311	94	3 231	284	2 281	2 154	126	6%	3 231
Licence and permits								-		
Transfers and subsidies - Operational		123 584	163 164	143 825	2 162	99 918	95 883	4 035	4%	143 825
Interest		1 907	2 661	2 661	260	2 260	1 774	486	27%	2 661
Fuel Levy								-		
Operational Revenue		133 241	-	-	-	-	-	-		-
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		637 739	567 011	550 809	26 916	397 968	366 942	31 026	8%	550 809
Expenditure By Type										
Employee related costs		185 151	191 388	192 238	15 614	131 849	128 159	3 690	3%	192 238
Remuneration of councillors		9 974	10 255	10 255	818	6 790	6 837	(47)	-1%	10 255
Bulk purchases - electricity		134 569	120 107	142 671	10 120	103 768	95 114	8 654	9%	142 671
Inventory consumed		4 304	4 753	4 753	837	3 135	3 169	(33)	-1%	4 753
Debt impairment		417	8 969	15 560	-	-	10 374	(10 374)	-100%	15 560
Depreciation and amortisation		65 172	65 308	65 308	5 031	40 232	43 539	(3 307)	-8%	65 308
Interest		83 101	-	30 572	3 023	23 698	20 381	3 317	16%	30 572
Contracted services		62 039	24 460	69 488	300	20 494	46 325	(25 831)	-56%	69 488
Transfers and subsidies		120	150	150	-	120	100	20	20%	150
Irrecoverable debts written off		-	4 829	4 829	-	1	3 219	(3 218)	-100%	4 829
Operational costs		83 458	115 272	117 917	7 749	77 296	78 586	(1 291)	-2%	117 917
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		628 304	545 491	653 742	43 493	407 382	435 803	(28 421)	-7%	653 742
Surplus/(Deficit)		9 435	21 520	(102 933)	(16 577)	(9 414)	(68 861)	59 447	(0)	(102 933)
Transfers and subsidies - capital (monetary allocations)		63 684	52 682	70 493	1 023	29 995	46 995	(17 000)	(0)	70 493
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	(0)	(32 440)
Income Tax								-		
Surplus/(Deficit) after income tax		73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	(0)	(32 440)
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	(0)	(32 440)
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		73 119	74 202	(32 440)	(15 554)	20 581	(21 865)	42 446	(0)	(32 440)

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	320	-	-	213	(213)	-100%	320
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	474	24	24	316	(292)	-92%	474
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	830	480	19	411	320	91	28%	480
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	72 322	65 055	962	23 161	43 370	(20 209)	-47%	65 055
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	1 000	1 000	-	-	667	(667)	-100%	1 000
Total Capital single-year expenditure	4	-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Total Capital Expenditure		-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Capital Expenditure - Functional Classification										
Governance and administration		-	830	1 010	19	411	673	(262)	-39%	1 010
Executive and council								-		
Finance and administration		-	830	1 010	19	411	673	(262)	-39%	1 010
Internal audit								-		
Community and public safety		-	-	264	24	24	176	(152)	-86%	264
Community and social services								-		
Sport and recreation								-		
Public safety		-	-	264	24	24	176	(152)	-86%	264
Housing								-		
Health								-		
Economic and environmental services		-	31 415	18 656	330	4 487	12 437	(7 950)	-64%	18 656
Planning and development		-	28 063	14 750	330	3 603	9 833	(6 230)	-63%	14 750
Road transport		-	3 353	3 906	-	884	2 604	(1 720)	-66%	3 906
Environmental protection								-		
Trading services		-	41 906	47 399	631	18 673	31 599	(12 926)	-41%	47 399
Energy sources		-	1 000	1 000	-	-	667	(667)	-100%	1 000
Water management		-	20 098	20 098	468	11 460	13 399	(1 939)	-14%	20 098
Waste water management		-	20 808	26 301	163	7 213	17 534	(10 320)	-59%	26 301
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329
Funded by:										
National Government		-	43 529	55 635	981	23 156	37 090	(13 934)	-38%	55 635
Provincial Government		-	27 923	8 200	-	155	5 467	(5 312)	-97%	8 200
District Municipality		-	-	794	24	24	529	(505)	-95%	794
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-		
Transfers recognised - capital		-	71 452	64 629	1 005	23 335	43 086	(19 751)	-46%	64 629
Borrowing	6							-		
Internally generated funds		-	2 700	2 700	-	261	1 800	(1 539)	-86%	2 700
Total Capital Funding		-	74 152	67 329	1 005	23 596	44 886	(21 290)	-47%	67 329

EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		9 365	66 063	(34 596)	5 043	(34 596)
Trade and other receivables from exchange transactions		4 365	57 790	8 344	92 011	8 344
Receivables from non-exchange transactions		38 671	52 963	32 684	59 981	32 684
Current portion of non-current receivables						
Inventory		9 855	9 402	4 955	12 610	4 955
VAT		81 131	64 338	63 445	110 818	63 445
Other current assets		674	(1 309)	529	781	529
Total current assets		144 060	249 248	75 362	281 244	75 362
Non current assets						
Investments						
Investment property		24 841	25 230	26 083	25 200	26 083
Property, plant and equipment		1 057 490	1 084 896	1 085 592	1 051 806	1 085 592
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						
Other non-current assets		(4 402)	451	-	469	-
Total non current assets		1 089 027	1 121 674	1 122 772	1 088 572	1 122 772
TOTAL ASSETS		1 233 087	1 370 922	1 198 134	1 369 816	1 198 134
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		2 752	3 935	3 905	5 305	3 905
Trade and other payables from exchange transactions		469 665	638 714	634 799	524 677	634 799
Trade and other payables from non-exchange transactions		6 410	13 269	-	13 103	-
Provision		11 828	13 225	13 437	10 619	13 437
VAT		42 004	34 219	36 827	80 420	36 827
Other current liabilities						
Total current liabilities		532 658	703 362	688 967	634 123	688 967
Non current liabilities						
Financial liabilities		1 049	7 755	10 969	0	10 969
Provision		56 790	41 407	41 407	48 839	41 407
Long term portion of trade payables		214 871	-	-	214 871	-
Other non-current liabilities		36 204	28 253	28 253	36 204	28 253
Total non current liabilities		308 914	77 414	80 629	299 913	80 629
TOTAL LIABILITIES		841 572	780 776	769 596	934 036	769 596
NET ASSETS	2	391 516	590 145	428 538	435 781	428 538
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		438 962	577 104	415 497	414 576	415 497
Reserves and funds		13 042	13 042	13 042	2 533	13 042
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	452 004	590 146	428 539	417 109	428 539

EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		30 398	55 008	55 008	2 464	33 255	36 672	(3 418)	-9%	-
Service charges		45 852	330 191	323 615	4 732	42 049	215 743	(173 694)	-81%	-
Other revenue		35 292	466 610	26 418	1 721	18 332	17 612	720	4%	588 241
Transfers and Subsidies - Operational		304 001	131 971	112 631	14 640	222 323	75 087	147 235	196%	-
Transfers and Subsidies - Capital		49 090	52 682	70 493	-	54 912	46 995	7 916	17%	-
Interest		316	1 440	1 196	7	83	797	(714)	-90%	1 196
Dividends								-		
Payments										
Suppliers and employees		(289 977)	(660 950)	(561 769)	(30 077)	(236 435)	(374 438)	138 003	-37%	(563 366)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		174 971	376 950	27 593	(6 514)	134 519	18 470	(116 049)	-628%	26 071
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		10 207	(74 152)	(67 329)	97	4 452	(44 886)	49 338	-110%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		10 207	(74 152)	(67 329)	97	4 452	(44 886)	(49 338)	110%	-
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		185 178	302 799	(39 736)	(6 417)	138 971	(26 416)			26 071
Cash/cash equivalents at beginning:		996	996	996	-	1 079	996	83		996
Cash/cash equivalents at month/year end:		186 174	303 795	(38 740)	(6 417)	140 050	(25 420)			27 067