

**Dr. Beyers Naudé Local Municipality**

# **EC101**

## **SECTION 71**

### **REPORT**

### **AUGUST 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 August 2025 and ending 31 August 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 – AUGUST 2025

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	55 273	54 142	–	(367)	56 282	9 024	47 259	524%	54 142
Service charges	320 617	325 525	–	20 050	65 254	54 254	11 000	20%	325 525
Investment revenue	1 117	1 251	–	125	166	209	(43)	-21%	1 251
Transfers and subsidies - Operational	134 167	192 830	–	44 613	53 784	32 138	21 646	0	192 830
Other own revenue	35 759	45 539	–	3 457	7 109	7 590	(481)	-6%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>546 933</b>	<b>619 287</b>	<b>–</b>	<b>67 878</b>	<b>182 595</b>	<b>103 215</b>	<b>79 380</b>	<b>77%</b>	<b>619 287</b>
Employee costs	197 688	212 196	–	17 377	32 142	35 366	(3 225)	-9%	212 196
Remuneration of Councillors	10 071	10 727	–	821	1 643	1 788	(145)	-8%	10 727
Depreciation and amortisation	64 889	68 313	–	3 968	8 965	11 385	(2 420)	-21%	68 417
Interest	47 090	10 572	–	4 394	9 316	1 762	7 554	429%	10 572
Inventory consumed and bulk purchases	161 310	149 063	–	17 904	36 854	24 844	12 010	48%	149 063
Transfers and subsidies	120	150	–	–	–	25	(25)	-100%	150
Other expenditure	187 317	198 359	–	13 588	18 835	33 060	(14 225)	-43%	198 255
<b>Total Expenditure</b>	<b>668 485</b>	<b>649 380</b>	<b>–</b>	<b>58 053</b>	<b>107 754</b>	<b>108 231</b>	<b>(476)</b>	<b>-0%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(121 552)</b>	<b>(30 093)</b>	<b>–</b>	<b>9 825</b>	<b>74 841</b>	<b>(5 016)</b>	<b>79 857</b>	<b>-1592%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary)	53 487	99 214	–	14 428	14 575	16 536	###	-12%	99 214
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(68 065)</b>	<b>69 121</b>	<b>–</b>	<b>24 253</b>	<b>89 416</b>	<b>11 520</b>	<b>77 896</b>	<b>676%</b>	<b>69 121</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(68 065)</b>	<b>69 121</b>	<b>–</b>	<b>24 253</b>	<b>89 416</b>	<b>11 520</b>	<b>77 896</b>	<b>676%</b>	<b>69 121</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
<b>Total sources of capital funds</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Financial position</b>									
Total current assets	411 787	162 662	–		292 846				162 662
Total non current assets	1 084 733	1 014 993	–		972 358				1 014 993
Total current liabilities	796 409	534 874	–		562 456				534 874
Total non current liabilities	312 792	300 963	–		496 201				300 963
Community wealth/Equity	491 396	479 767	–		214 787				479 767
<b>Cash flows</b>									
Net cash from (used) operating	206 184	91 844	–	65 943	52 162	15 307	(36 854)	-241%	91 844
Net cash from (used) investing	7 287	(129 797)	–	730	4 786	(21 633)	(26 419)	122%	(129 797)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>214 550</b>	<b>(36 874)</b>	<b>–</b>	<b>66 674</b>	<b>58 132</b>	<b>(6 146)</b>	<b>(64 278)</b>	<b>1046%</b>	<b>(36 874)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	92 302	14 605	13 000	11 566	11 285	11 226	290 277	63 165	507 426
<b>Creditors Age Analysis</b>									
Total Creditors	31 322	22 179	28 218	15 844	14 639	10 190	110 483	246 941	479 816

### 3.1. Budget performance for the period ending 31 August 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
EXPENDITURE	R 649 379 994	R -	R 58 052 956	R 107 754 346	R 108 230 744	R -476 398	0%
REVENUE	R 718 501 006	R -	R 82 305 807	R 197 170 418	R 119 750 562	R 77 419 856	65%
<b>SURPLUS (DEFICIT)</b>	<b>R 69 121 012</b>	<b>R -</b>	<b>R 24 252 851</b>	<b>R 89 416 072</b>	<b>R 11 519 818</b>	<b>R 77 896 254</b>	<b>676%</b>

### 3.2. Financial Performance

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

#### 3.2.1. Operating Revenue

The revenue performance for the month reflects that the municipality generated an amount of R 82.3 million, with year-to-date revenue also amounting to R 197.2 million or 27.45% of the total original revenue budget of R 718.5 million.

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

- iii) **Property rates:** The total original budget amounts to R 54.1 million, while the year-to-date revenue recognized amounts to R 56.3 million or 104.07% of the original budget. Annual debit raising took effect on 01 July 2025.
- iv) **Service charges:** The total original budget amounts to R 325.5 million, while the year-to-date revenue recognized amounts to R 65.3 million or 20.06% of the original budget. Annual debit raising on certain service charges, e.g., sanitation and refuse, also took effect on 01 July 2025.
- v) **Investment revenue:** The total original budget amounts to R 1.3 million, while the year-to-date receipts were recorded as R 166 thousand or 12.77% of the original budget.
- vi) **Transfers (operational) recognised:** The total original budget amounts to R 192.8 million, while the year-to-date receipts amounts to R 53.8 million or 27.90% of the original budget.
- vii) **Other own revenue:** The total original budget amounts to R 45.5 million, while the year-to-date revenue generated amounts to R 7.1 million or 15.60% of the original budget.

#### 3.2.2. Operating Expenditure

Total expenditure for the month amounts to R 58.1 million, while year-to-date expenditure also amounts to R 107.8 million or 16.60% of the total original expenditure budget of R 649.4 million. The following factors should be taken into consideration:

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

The performances of the individual items are as follows:

- **Employee related costs:** The total original budget amounts to R 212.2 million, while the expenditure to date amounts to R 32.1 million or 15.13% of the original budget.
- **Remuneration of Councillors:** The total original budget amounts to R 10.7 million, while the expenditure to date amounts to R 1.6 million or 14.95% of the original budget.
- **Debt impairment:** The total original budget amounts to R 4.6 million, while year-to-date expenditure amounts to R 0. Impairment calculations are done at year-end.
- **Depreciation:** The total original budget amounts to R 68.3 million, while the year-to-date expenditure amounts to R 9.0 million or 13.18% of the original budget.
- **Bulk purchases:** The total original budget amounts to R 143.1 million, while the year-to-date expenditure amounts to R 36.7 million or 25.65% of the original budget.
- **Other expenditure:** The total original budget amounts to R 198.4 million, while the year-to-date expenditure amounts to R 18.8 million or 9.48% of the original budget. The municipality continues to implement its Cost Containment Policy and cash flow constraints.

#### 4. CAPITAL BUDGET PERFORMANCE FOR THE PERIOD ENDING 31 AUGUST 2025

EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	-	-	-	1 667	(1 667)	-100%	10 000
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		476	630	-	-	-	105	(105)	-100%	630
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		34 762	102 237	-	869	869	17 040	(16 170)	-95%	102 237
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	35 238	112 867	-	869	869	18 811	(17 942)	-95%	112 867
<b>Total Capital Expenditure</b>		35 238	112 867	-	869	869	18 811	(17 942)	-95%	112 867
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 003	630	-	-	-	105	(105)	-100%	630
Executive and council								-		
Finance and administration		1 003	630	-	-	-	105	(105)	-100%	630
Internal audit								-		
<b>Community and public safety</b>		238	34 985	-	487	487	5 831	(5 344)	-92%	34 985
Community and social services		-	-	-	487	487	-	487	#DIV/0!	-
Sport and recreation		-	10 000	-	-	-	1 667	(1 667)	-100%	10 000
Public safety		238	-	-	-	-	-	-		-
Housing		-	24 985	-	-	-	4 164	(4 164)	-100%	24 985
Health								-		
<b>Economic and environmental services</b>		6 926	38 175	-	-	-	6 363	(6 363)	-100%	38 175
Planning and development		5 833	27 775	-	-	-	4 629	(4 629)	-100%	27 775
Road transport		1 093	10 400	-	-	-	1 733	(1 733)	-100%	10 400
Environmental protection								-		
<b>Trading services</b>		31 118	39 076	-	383	383	6 513	(6 130)	-94%	39 076
Energy sources		710	-	-	-	-	-	-		-
Water management		17 659	68	-	-	-	11	(11)	-100%	68
Waste water management		10 176	39 008	-	383	383	6 501	(6 119)	-94%	39 008
Waste management		2 573	-	-	-	-	-	-		-
<b>Other</b>								-		
<b>Total Capital Expenditure - Functional Classification</b>	3	39 285	112 867	-	869	869	18 811	(17 942)	-95%	112 867
<b>Funded by:</b>										
National Government		35 865	73 236	-	869	869	12 206	(11 337)	-93%	73 236
Provincial Government		364	39 631	-	-	-	6 605	(6 605)	-100%	39 631
District Municipality		765	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								-		
<b>Transfers recognised - capital</b>		36 994	112 867	-	869	869	18 811	(17 942)	-95%	112 867
<b>Borrowing</b>	6							-		
<b>Internally generated funds</b>		2 291	-	-	-	-	-	-		-
<b>Total Capital Funding</b>		39 285	112 867	-	869	869	18 811	(17 942)	-95%	112 867



#### 4.1. Capital Funding Source and Expenditure

##### Capital Budget performance for the period ending 31 August 2025

	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Capital	R 112 867 059	R -	R 869 362	R 869 362	R 18 811 196	R -17 941 834	-95%

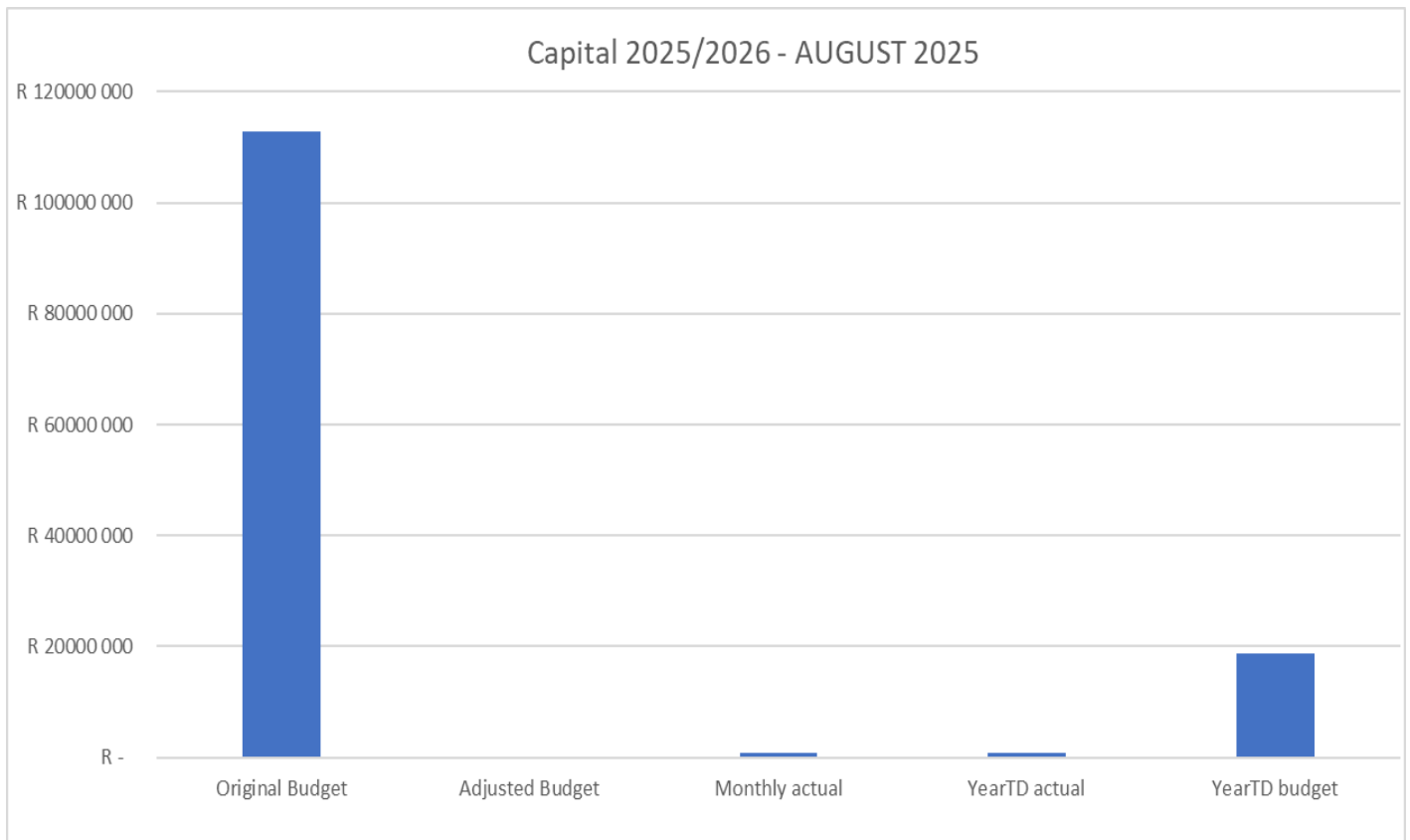
This section of the report focuses on the capital base of the municipality as reflected in the monthly budget statement submitted. Information regarding capital funding and expenditure is detailed in this section.

##### Capital Revenue: Sources of Finance

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

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

- **Governance and administration:** reflects a total original budget of R 630 thousand, while the year-to-date expenditure amounts to R 0.00 or 00.00% of the original budget.
- **Community and public safety:** reflects a total original budget of R 35.0 million, while the expenditure to date amounts to R 487 thousand or 1.39% of the original budget.
- **Economic and environmental services:** reflects a total original budget of R 38.2 million, while the year-to-date expenditure amounts to R 0.00 or 0.00% of the original budget.
- **Trading services:** reflects a total original budget of R 39.1 million, while the year-to-date expenditure amounts to R 383 thousand or 0.98% of the original budget.



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

Table: Key Treasury Information as at 31 August 2025

Bank Bal, Investment - August 2025	OPENING BALANCE 01-08-2025	MOVEMENT DURING THE PERIOD	CLOSING BALANCE 31-08-2025
<b>CURRENT ACCOUNTS</b>	<b>1 756 316,95</b>	<b>33 475,67</b>	<b>1 789 792,62</b>
CURRENT ACCOUNT BAVIAANS - ABSA	78 448,73	264 086,04	342 534,77
NEW CURRENT ACCOUNT - STANDARD BANK	1 414 741,06	- 579 397,07	835 343,99
NEW MOTOR REG ACCOUNT - STANDARD BANK	263 127,16	348 786,70	611 913,86
<b>INVESTMENTS</b>	<b>1 583 004,01</b>	<b>36 713 180,98</b>	<b>38 296 184,99</b>
MONEY MARKET - ABSA	35 321,11	229,49	35 550,60
ESKOM DEPOSIT ACCOUNT - STANDARD BANK	1 165 736,34	7 366,50	1 173 102,84
FMG CALL ACCOUNT	3 423,75	10,68	3 434,43
MIG CALL ACCOUNT	353 071,64	36 724 563,09	37 077 634,73
CALL ACCOUNT - STANDARD BANK	25 451,17	-18 988,78	6 462,39

### 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 2025/2026 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.

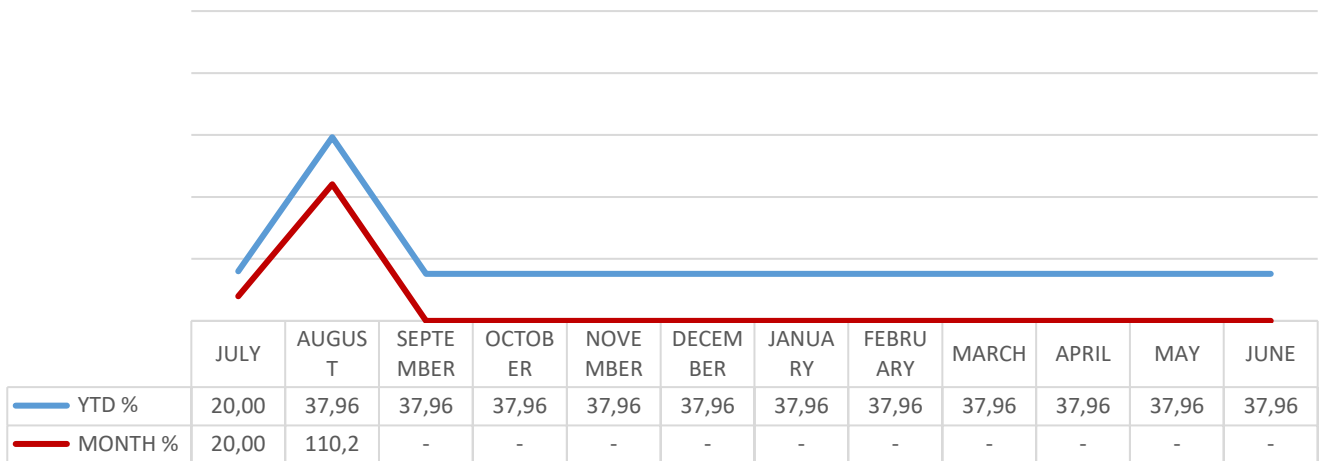
Attached as part of Annexure A is a schedule reflecting all investments for the period ending 31 August 2025.

### 5.3. Borrowings

The municipality does not have borrowings.

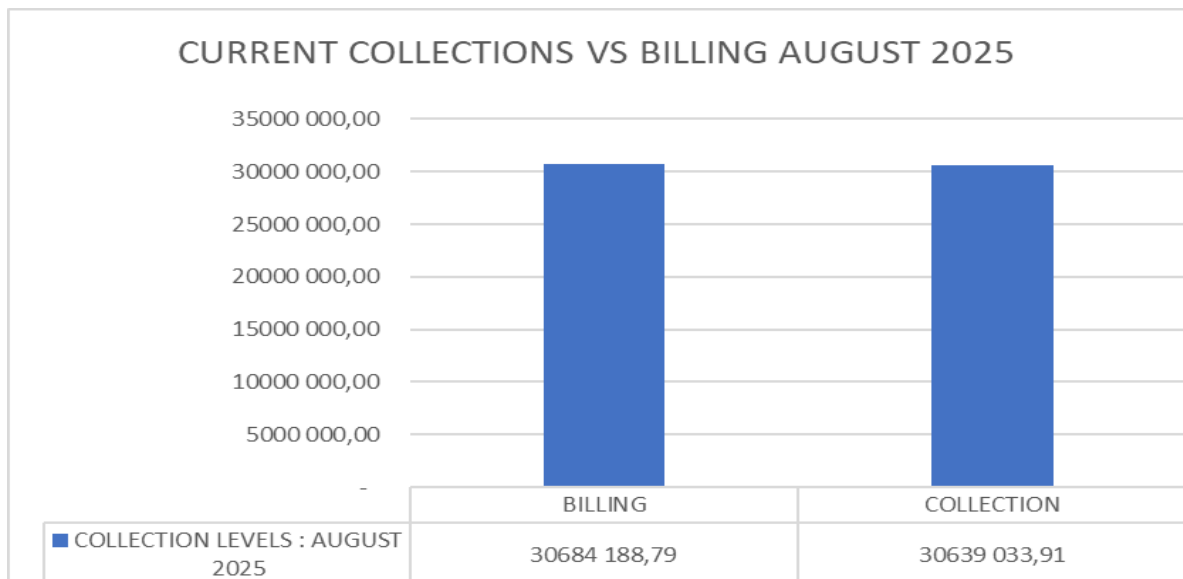


## AVERAGE COLLECTION RATE 2024/25



As can be seen from the two charts above, the average collection rate is higher 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**

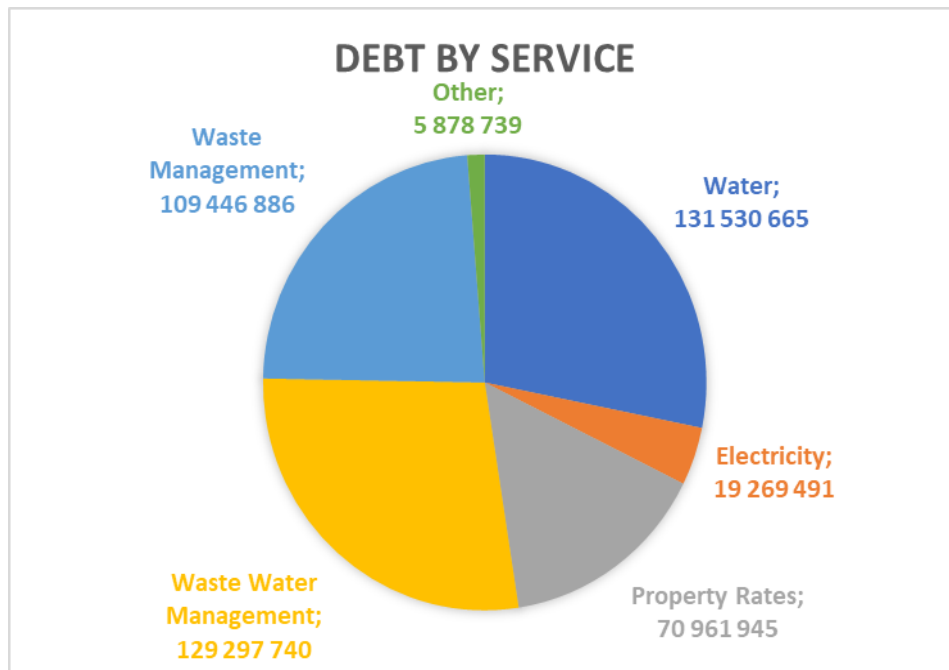


## 7. DEBTORS

The total outstanding debtor's book of the municipality as at end of August 2025 amounts to R 466.4 million.

UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 962 382,71	4 099 255,58	4 210 230,39	3 195 349,44	3 096 257,04	3 324 833,48	3 254 262,29	105 388 094,34	131 530 665,27
	Elec	7 713 848,62	2 721 015,31	757 465,28	539 777,10	423 893,52	391 109,30	696 445,71	6 025 936,09	19 269 490,93
	Rates	20 634 411,88	1 028 687,77	668 099,50	612 518,75	563 646,06	574 804,17	904 528,26	45 975 248,29	70 961 944,68
	Sewerage	7 682 808,35	3 794 550,70	3 318 287,82	3 249 166,91	3 256 395,10	3 087 647,15	3 020 604,48	101 888 279,28	129 297 739,79
	Refuse	4 241 716,12	2 284 160,13	2 049 321,56	2 009 761,51	1 974 213,19	1 927 174,06	1 885 747,38	93 074 792,43	109 446 886,38
	Other	311 123,26	99 293,21	96 251,05	57 281,33	54 205,53	56 997,45	299 439,73	4 904 147,85	5 878 739,41
	<b>TOTAL</b>	<b>45 546 290,94</b>	<b>14 026 962,70</b>	<b>11 099 655,60</b>	<b>9 663 855,04</b>	<b>9 368 610,44</b>	<b>9 362 565,61</b>	<b>10 061 027,85</b>	<b>357 256 498,28</b>	<b>466 385 466,46</b>

Debtors owing between 0-30 days amounts to R 45.5 million, and 30-60 days constitute R 14.0 million. Debtors owing over 210 days constitute R 357.3 million or 76.61%, while the debt over 90 days constitute R 395.7 million or 84.84%. 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	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 694 459,00	3 224 891,78	3 323 234,13	2 568 193,08	2 597 180,91	2 748 340,48	2 749 600,93	99 059 210,14	119 965 110,45
	Elec	1 937 468,23	425 934,90	237 194,12	194 064,09	174 548,75	164 963,21	172 719,42	2 977 576,85	6 284 469,57
	Rates	6 560 811,36	704 742,35	428 610,89	408 971,01	380 508,46	363 506,60	399 030,95	19 475 417,43	28 721 599,05
	Sewerage	4 711 189,99	3 160 399,44	2 916 689,85	2 862 190,84	2 817 508,22	2 774 389,39	2 722 254,18	93 345 585,47	115 310 207,38
	Refuse	2 915 563,79	1 914 061,13	1 754 134,05	1 722 887,46	1 693 348,83	1 662 658,36	1 634 832,92	81 576 362,32	94 873 848,86
	Other	281 070,60	73 541,37	68 930,80	31 419,62	30 480,69	31 773,70	276 707,98	3 031 905,46	3 825 830,22
	<b>TOTAL</b>	<b>20 100 562,97</b>	<b>9 503 570,97</b>	<b>8 728 793,84</b>	<b>7 787 726,10</b>	<b>7 693 575,86</b>	<b>7 745 631,74</b>	<b>7 955 146,38</b>	<b>299 466 057,67</b>	<b>368 981 065,53</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	571 485,71	620 507,51	644 342,83	447 569,59	333 736,64	460 062,49	323 097,31	3 476 606,41	6 877 408,49
	Elec	34 296,36	25 633,58	3 176,45	2 511,88	2 297,28	2 089,59	1 840,81	11 144,52	82 990,47
	Rates	35 202,03	9 543,56	10 485,07	11 025,87	7 835,97	7 552,36	5 426,84	98 414,53	185 486,23
	Sewerage	424 817,73	291 164,30	232 821,02	243 506,00	227 372,91	224 124,86	210 131,74	2 850 104,53	4 704 043,09
	Refuse	242 440,50	172 746,96	142 277,79	146 062,45	143 748,25	135 334,10	122 115,69	1 948 490,18	3 053 215,92
	Other	2 083,30	0,00	0,00	799,29	0,00	436,50	0,00	2 735,63	6 054,72
	<b>TOTAL</b>	<b>1 310 325,63</b>	<b>1 119 595,91</b>	<b>1 033 103,16</b>	<b>851 475,08</b>	<b>714 991,05</b>	<b>829 599,90</b>	<b>662 612,39</b>	<b>8 387 495,80</b>	<b>14 909 198,92</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	20 467,24	23 603,94	22 131,13	19 844,07	17 863,20	21 119,34	20 149,70	484 326,25	629 504,87
	Elec	17 855,05	15 367,15	17 352,13	14 271,23	14 446,15	15 155,68	12 845,19	181 098,18	288 390,76
	Rates	683 655,47	13 987,64	13 595,64	13 497,61	13 494,96	13 494,96	14 741,10	2 091 945,95	2 858 413,33
	Sewerage	7 589,22	8 299,50	7 255,51	7 255,51	7 610,61	7 610,61	7 255,51	251 391,84	304 268,31
	Refuse	80 504,27	80 504,42	76 959,91	76 959,91	76 959,91	76 959,91	76 959,91	5 195 792,80	5 741 601,04
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	10 364,20	10 364,20
	<b>TOTAL</b>	<b>810 071,25</b>	<b>141 762,65</b>	<b>137 294,32</b>	<b>131 828,33</b>	<b>130 374,83</b>	<b>134 340,50</b>	<b>131 951,41</b>	<b>8 214 919,22</b>	<b>9 832 542,51</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	8 468,96	4 945,28	5 175,09	3 379,07	3 705,35	5 626,26	10 028,26	112 163,21	153 491,48
	Elec	485 222,07	103 330,59	93 376,61	69 561,95	73 243,57	57 814,51	75 120,96	2 261 872,42	3 219 542,68
	Rates	2 849 049,61	116 297,65	98 977,79	95 674,65	90 933,57	106 397,37	373 055,86	14 938 491,86	18 668 878,36
	Sewerage	9 091,41	363,65	347,66	347,66	347,66	347,66	347,66	19 401,10	30 594,46
	Refuse	18 295,08	1 016,53	962,25	582,99	582,99	582,99	582,99	39 686,23	62 292,05
	Other	28,75	0,00	0,00	0,00	0,00	0,00	0,00	65 146,12	65 174,87
	<b>TOTAL</b>	<b>3 370 155,88</b>	<b>225 953,70</b>	<b>198 839,40</b>	<b>169 546,32</b>	<b>168 813,14</b>	<b>170 768,79</b>	<b>459 135,73</b>	<b>17 436 760,94</b>	<b>22 199 973,90</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 004,82	2 080,27	2 742,72	1 931,89	1 624,43	1 060,94	2 003,85	60 998,88	77 447,80
	Elec	3 147,41	0,00	0,00	0,00	0,00	0,00	0,00	136,69	3 284,10
	Rates	3 803,95	962,83	899,28	600,35	600,35	600,35	600,35	11 688,15	19 755,61
	Sewerage	4 861,56	4 727,53	4 519,57	4 325,50	3 824,25	2 781,27	3 824,25	127 202,50	156 066,43
	Refuse	3 355,90	2 642,77	2 526,28	2 526,28	2 137,62	1 554,63	2 137,62	104 720,84	121 601,94
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 883,63	7 883,63
	<b>TOTAL</b>	<b>20 173,64</b>	<b>10 413,40</b>	<b>10 687,85</b>	<b>9 384,02</b>	<b>8 186,65</b>	<b>5 997,19</b>	<b>8 566,07</b>	<b>312 630,69</b>	<b>386 039,51</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 106,45	9 088,89	4 469,70	5 154,77	11 661,61	11 824,40	5 610,50	106 884,43	164 800,75
	Elec	14 533,27	0,00	0,00	0,00	0,00	0,00	0,00	2 327,58	16 860,85
	Rates	10 667,38	3 977,72	1 775,31	1 265,56	1 265,56	1 265,56	1 222,77	15 886,50	37 326,36
	Sewerage	9 193,66	5 429,56	3 831,09	3 128,93	3 128,93	3 128,93	3 128,93	62 313,62	93 283,65
	Refuse	5 497,36	3 071,50	1 985,96	1 554,63	1 554,63	1 554,63	1 554,63	35 670,63	52 443,97
	Other	2 231,20	2 397,73	310,50	2 641,17	1 303,59	2 366,00	310,50	28 634,23	40 194,92
	<b>TOTAL</b>	<b>52 229,32</b>	<b>23 965,40</b>	<b>12 372,56</b>	<b>13 745,06</b>	<b>18 914,32</b>	<b>20 139,52</b>	<b>11 827,33</b>	<b>251 716,99</b>	<b>404 910,50</b>

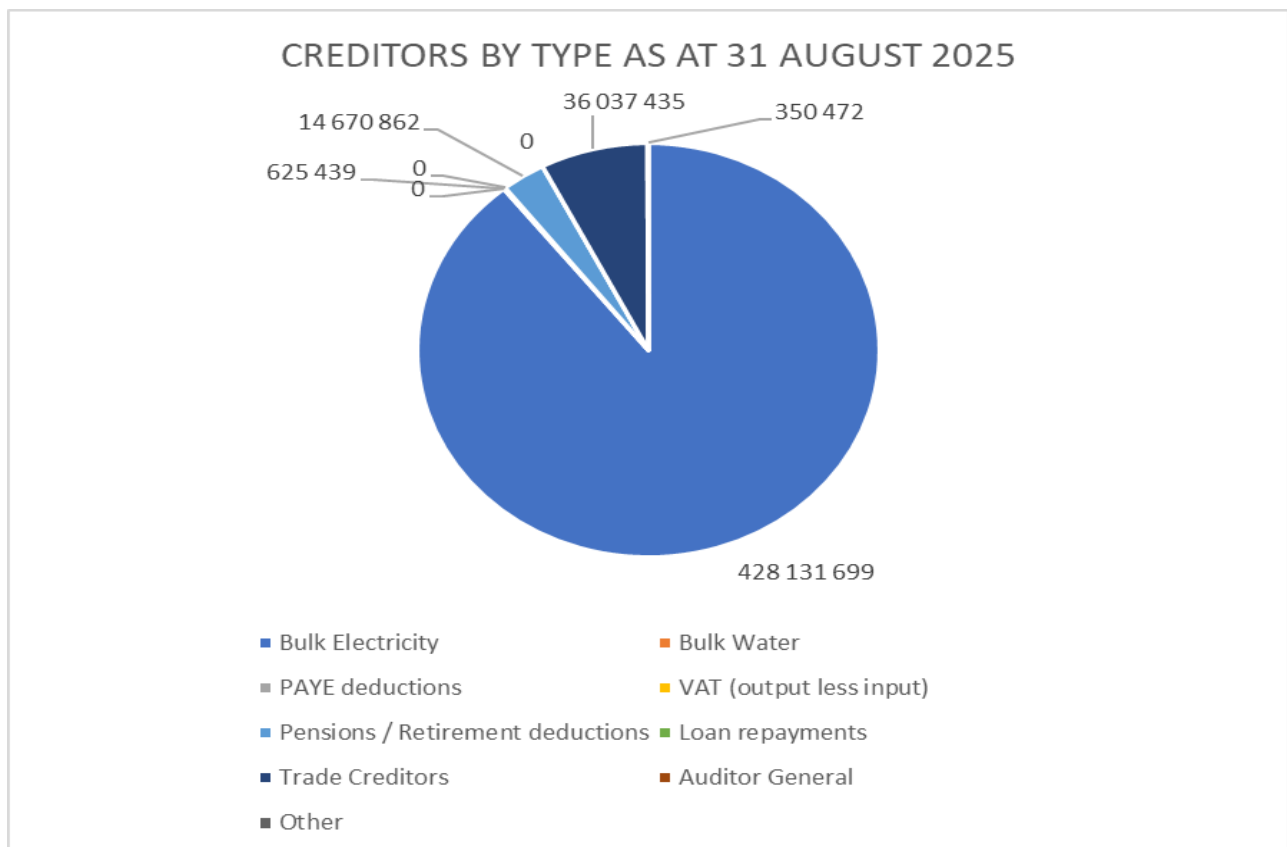
## 8. CREDITORS

The total accounts payable as at 31 August 2025 amounts to R 479.8 million.

EC101 Dr Beyers Naude - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	22 098	26 383	24 310	16 507	13 225	15 353	110 586	199 669	428 132	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	1 554	(4 741)	(867)	(1 388)	(1 175)	(5 464)	(10 522)	23 228	625	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	2 521	(450)	461	(973)	-	-	11 273	1 838	14 671	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	5 148	1 680	4 438	1 492	1 627	301	(854)	22 206	36 037	
Auditor General	0800	-	(693)	(124)	206	961	-	-	-	350	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	31 322	22 179	28 218	15 844	14 639	10 190	110 483	246 941	479 816	-

Creditors owed between 0-30 days amounts to R 31.3 million, 31-60 days amounts to R 22.2 million, 61-90 days amounts to R 28.2 million, and 91-120 days amounts to R 15.8 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 @ August 2025	Original Budget Amount	Adjusted Budget Amount	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	R 1 396 000	R -	R 349 000	R 113 355	R 235 645	32,48%
FMG	R 3 000 000	R -	R 3 000 000	R 144 885	R 2 855 115	4,83%
MIG	R 34 481 000	R -	R 11 034 000	R 780 377	R 10 253 623	7,07%
WSIG	R 23 328 000	R -	R -	R -	R -	-
MDRG	R 5 005 000	R -	R -	R -	R -	-
EQUITABLE SHARE	R 126 546 000	R -	R 52 727 000	R 52 727 000	R -	100,00%
SETA	R 795 720	R -	R 105 600	R 105 600	R -	100,00%
SBDM FIRE	R 2 600 000	R -	R 600 000	R 600 000	R -	100,00%
LIBRARY	R 3 105 000	R -	R -	R -	R -	-
ECDOT	R 6 400 000	R -	R -	R -	R -	-
UISPG	R 19 498 231	R -	R 107 270	R -	R 107 270	0,00%
DHSG	R 33 231 395	R -	R -	R -	R -	-
<b>TOTAL</b>	<b>R 259 386 346</b>	<b>R -</b>	<b>R 67 922 870</b>	<b>R 54 471 217</b>	<b>R 13 451 653</b>	<b>80,20%</b>

### Roll-over grant expenditure

An application for the roll-over of Municipal Disaster Recovery Grant (MDRG) allocations received during the 2024/25 financial year was submitted to National Treasury, and the municipality awaits approval.

## 10. CASHFLOW POSITION AS AT 31 AUGUST 2025

**Table: Summary of Cashflow Position (Primary Bank Account) as at 31 August 2025**

CASH BALANCE B/F AT 01 AUGUST 2025	<b>R 1 756 317</b>
CASH RECEIVED FOR THE PERIOD	R 124 264 770
CASH PAYMENTS MADE FOR THE PERIOD	R 124 231 294
CASH BALANCE AS AT 31 AUGUST 2025	<b>R 1 789 793</b>

The bank balance ended on a positive balance of R 1 789 793 at 31 August 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 August 2025.

## 12. OTHER ANALYSIS

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

#### 12.1.1. Water Losses

Water losses for August 2025 is calculated as 34.21%. Water losses for July 2025 were calculated at 40.73%, while June 2025 losses were calculated at 42.89%. The year-to-date average as at August 2025 is 37.68%.

<b>Water Statistics Dr Beyers Naude Municipality</b>				
<b>Month</b>	<b>Water pumped to town</b>	<b>Water sold to towns</b>	<b>Loss KI</b>	<b>Loss %</b>
Jul-25	288 727	171 136	117 591	40,73
Aug-25	253 720	166 933	86 787	34,21
Sept-25				
Oct-25				
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>542 447</b>	<b>338 069</b>	<b>204 378</b>	<b>37,68%</b>

#### 12.1.2. Electricity Losses

Electricity losses for August 2025 were not available at the time of reporting. Electricity losses for July and June 2025 were calculated at 36.71% and 15.66% respectively. The year-to-date average as at July 2025 is 36.71%.

<b>Electricity Statistics Dr Beyers Naude Municipality</b>				
<b>Month</b>	<b>Kwh Sold</b>	<b>Kwh Bought</b>	<b>Difference Kwh</b>	<b>Difference %</b>
Jul-25	4 629 717	7 314 535	2 684 819	36,71
Aug-25				
Sept-25				
Oct-25				
Nov-25				
Dec-25				
Jan-26				
Feb-26				
Mar-26				
Apr-26				
May-26				
Jun-26				
<b>Total</b>	<b>4 629 717</b>	<b>7 314 535</b>	<b>2 684 819</b>	<b>36,71%</b>

**13. MUNICIPAL DEBT RELIEF**

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

Attached as Annexure B are the monthly Municipal Debt Relief monitoring annexures required per MFMA Circular 124, for the period ending 31 August 2025.

**14. SUPPLY CHAIN MANAGEMENT**

Attached as Annexure C is the Supply Chain Management report for the period ending 31 August 2025.

**15. C-SCHEDULES**

Attached as Annexure D are the C-Schedule tables for the period ending 31 August 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: 12 September 2025

## **17. ANNEXURE A**

ANNEXURE A										
Debt by Type										
Municipality Name: Dr Beyers Naudé Local Municipality										
Month: Aug-25										
Provincial Departments										
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Sec21)	Water	78 877,18	52 490,19	59 703,77	38 524,55	33 939,55	0,00	0,00	-47 362,55	216 172,69
	Elec	252 045,88	132 540,72	140 239,75	78 251,89	14 395,32	0,00	0,00	-3 290,77	614 182,79
	Rates	86 207,70	3 814,50	3 776,75	3 776,75	3 776,75	3 776,75	3 776,75	454 458,24	563 364,19
	Sewerage	210 619,08	119 615,22	55 808,09	44 153,43	33 028,15	347,66	347,66	9 532,01	473 451,30
	Refuse	25 233,52	14 043,90	8 885,34	7 020,58	6 315,85	226,46	226,46	12 765,78	74 717,89
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	652 983,36	322 504,53	268 413,70	171 727,20	91 455,62	4 350,87	4 350,87	426 102,71	1 941 888,86
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Education (Offices)	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-284 005,17	-284 005,17
	Elec	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-114 236,97	-114 236,97
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	309 835,62	0,00	0,00	0,00	0,00	0,00	0,00	296 210,69	606 046,31
	Refuse	8 527,81	0,00	0,00	0,00	0,00	0,00	0,00	8 152,80	16 680,61
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	TOTAL	318 363,43	0,00	0,00	0,00	0,00	0,00	0,00	-93 878,65	224 484,78
		971 346,79	322 504,53	268 413,70	171 727,20	91 455,62	4 350,87	4 350,87	332 224,06	2 166 373,64
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Health	Water	16 666,30	24 952,12	22 455,41	22 450,79	22 255,69	22 082,88	21 314,76	36 167,77	188 345,72
	Elec	606 204,81	488 652,75	57 659,20	28 761,80	34 386,71	36 056,09	5 620,46	-12 266,43	1 245 075,39
	Rates	20 634,56	228,10	0,00	0,00	0,00	0,00	0,00	10 439,66	31 302,32
	Sewerage	442 583,89	9 249,78	15 964,61	9 927,91	10 283,01	13 123,81	10 283,01	370 792,77	882 208,79
	Refuse	93 541,93	1 948,40	1 854,48	1 636,08	1 636,08	1 570,07	1 341,08	42 902,04	146 430,16
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-4 885,40	-4 885,40
	TOTAL	1 179 631,49	525 031,15	97 933,70	62 776,58	68 561,49	72 832,85	38 559,31	443 150,41	2 488 476,98
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Roads & Public Works	Water	4 843,40	4 576,07	5 711,92	5 420,58	3 893,62	5 377,33	4 312,27	98 854,35	132 989,54
	Elec	4 530,84	4 405,59	2 651,83	2 651,83	2 094,88	1 642,26	1 642,26	-1 699 760,91	-1 680 141,42
	Rates	8 566 660,78	2 212,01	14 270,00	2 189,26	2 189,26	2 189,26	49 095,02	3 749 122,67	12 387 928,26
	Sewerage	673 808,39	1 770,82	1 647,62	1 647,62	1 647,62	1 647,62	1 647,62	1 378 442,87	2 062 260,18
	Refuse	333 149,89	2 638,44	7 636,08	2 496,99	2 496,99	2 496,99	2 496,99	857 163,47	1 210 575,84
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	384,39	384,39
	TOTAL	9 582 993,30	15 602,93	31 917,45	14 406,28	12 322,37	13 353,46	59 194,16	4 384 206,84	14 113 996,79

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Social Development	Water	291,76	139,43	66,52	0,00	0,00	0,00	0,00	-66,49	431,22
	Elec	45 665,34	3 978,19	119,73	0,00	0,00	0,00	0,00	0,00	49 763,26
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	371,40	355,10	317,39	0,00	0,00	0,00	0,00	-726,50	317,39
	Refuse	236,88	236,88	0,00	0,00	0,00	0,00	0,00	0,00	473,76
	Other	0,00	0,00	4 114,49	4 114,49	4 114,49	4 114,49	4 114,49	166 947,56	187 520,01
	<b>TOTAL</b>	<b>46 565,38</b>	<b>4 709,60</b>	<b>4 618,13</b>	<b>4 114,49</b>	<b>4 114,49</b>	<b>4 114,49</b>	<b>4 114,49</b>	<b>166 154,57</b>	<b>238 505,64</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Transport	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-1 756,71	-1 756,71
	Elec	913,21	913,21	0,00	0,00	0,00	0,00	0,00	-8 965,98	-7 139,56
	Rates	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Sewerage	4 363,88	0,00	0,00	0,00	0,00	0,00	0,00	0,00	4 363,88
	Refuse	2 212,81	0,00	0,00	0,00	0,00	0,00	0,00	0,00	2 212,81
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>7 489,90</b>	<b>913,21</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>-10 722,69</b>	<b>-2 319,58</b>
<b>Sub total Provincial Departments</b>		<b>11 788 026,86</b>	<b>868 761,42</b>	<b>402 882,98</b>	<b>253 024,55</b>	<b>176 453,97</b>	<b>94 651,67</b>	<b>106 218,83</b>	<b>5 315 013,19</b>	<b>19 005 033,47</b>
<b>National Departments</b>										
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
National Public Works	Water	115 293,87	49 822,66	2 948,42	9 698,05	7 820,00	8 703,48	11 630,64	159 670,67	365 587,79
	Elec	873 223,57	843 963,58	54 173,78	9 214,37	1 565,75	1 565,75	1 565,75	3 320,76	1 788 593,31
	Rates	32 430,07	14 631,74	12 361,25	4 651,39	2 266,60	86,54	23,14	-1105991,06	-1 039 540,33
	Sewerage	201 650,36	92 100,73	4 867,29	695,31	695,31	695,31	547,97	6 133,60	307 385,88
	Refuse	74 505,17	25 304,40	1 488,95	1 074,69	1 035,90	809,44	809,44	15 474,00	120 501,99
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	9 428,60	9 428,60
	<b>TOTAL</b>	<b>1 297 103,04</b>	<b>1 025 823,11</b>	<b>75 839,69</b>	<b>25 333,81</b>	<b>13 383,56</b>	<b>11 860,52</b>	<b>14 576,94</b>	<b>-911 963,43</b>	<b>1 551 957,24</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
SANParks	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Elec	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Rates	76 690,56	13 655,84	13 519,43	13 519,43	13 519,43	13 519,43	13 519,43	3 678 061,73	3 836 005,28
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>TOTAL</b>	<b>76 690,56</b>	<b>13 655,84</b>	<b>13 519,43</b>	<b>13 519,43</b>	<b>13 519,43</b>	<b>13 519,43</b>	<b>13 519,43</b>	<b>3 678 061,73</b>	<b>3 836 005,28</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Rural Development	Water	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-188,95	-188,95
	Elec	14 471,40	15 271,35	11 859,37	11 026,98	10 400,39	8 953,70	9 945,80	15 183,59	97 112,58
	Rates	112 536,01	387,95	383,79	383,79	383,79	383,79	383,79	361 738,74	476 581,65
	Sewerage	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Refuse	2 439,27	0,00	0,00	0,00	0,00	0,00	0,00	13 728,06	16 167,33
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-791,07	-791,07
	<b>TOTAL</b>	<b>129 446,68</b>	<b>15 659,30</b>	<b>12 243,16</b>	<b>11 410,77</b>	<b>10 784,18</b>	<b>9 337,49</b>	<b>10 329,59</b>	<b>389 670,37</b>	<b>588 881,54</b>
<b>Sub total National Departments</b>		<b>1 503 240,28</b>	<b>1 055 138,25</b>	<b>101 602,28</b>	<b>50 264,01</b>	<b>37 687,17</b>	<b>34 717,44</b>	<b>38 425,96</b>	<b>3 155 768,67</b>	<b>5 976 844,06</b>



Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Residents (excluding Indigents and Municipal Accounts)	Water	3 694 459,00	3 224 891,78	3 323 234,13	2 568 193,08	2 597 180,91	2 748 340,48	2 749 600,93	99 059 210,14	119 965 110,45
	Elec	1 937 468,23	425 934,90	237 194,12	194 064,09	174 548,75	164 963,21	172 719,42	2 977 576,85	6 284 469,57
	Rates	6 560 811,36	704 742,35	428 610,89	408 971,01	380 508,46	363 506,60	399 030,95	19 475 417,43	28 721 599,05
	Sewerage	4 711 189,99	3 160 399,44	2 916 689,85	2 862 190,84	2 817 508,22	2 774 389,39	2 722 254,18	93 345 585,47	115 310 207,38
	Refuse	2 915 563,79	1 914 061,13	1 754 134,05	1 722 887,46	1 693 348,83	1 662 658,36	1 634 832,92	81 576 362,32	94 873 848,86
	Other	281 070,60	73 541,37	68 930,80	31 419,62	30 480,69	31 773,70	276 707,98	3 031 905,46	3 825 830,22
	<b>TOTAL</b>	<b>20 100 562,97</b>	<b>9 503 570,97</b>	<b>8 728 793,84</b>	<b>7 787 726,10</b>	<b>7 693 575,86</b>	<b>7 745 631,74</b>	<b>7 955 146,38</b>	<b>299 466 057,67</b>	<b>368 981 065,53</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Indigents IGG	Water	571 485,71	620 507,51	644 342,83	447 569,59	333 736,64	460 062,49	323 097,31	3 476 606,41	6 877 408,49
	Elec	34 296,36	25 633,58	3 176,45	2 511,88	2 297,28	2 089,59	1 840,81	11 144,52	82 990,47
	Rates	35 202,03	9 543,56	10 485,07	11 025,87	7 835,97	7 552,36	5 426,84	98 414,53	185 486,23
	Sewerage	424 817,73	291 164,30	232 821,02	243 506,00	227 372,91	224 124,86	210 131,74	2 850 104,53	4 704 043,09
	Refuse	242 440,50	172 746,96	142 277,79	146 062,45	143 748,25	135 334,10	122 115,69	1 948 490,18	3 053 215,92
	Other	2 083,30	0,00	0,00	799,29	0,00	436,50	0,00	2 735,63	6 054,72
	<b>TOTAL</b>	<b>1 310 325,63</b>	<b>1 119 595,91</b>	<b>1 033 103,16</b>	<b>851 475,08</b>	<b>714 991,05</b>	<b>829 599,90</b>	<b>662 612,39</b>	<b>8 387 495,80</b>	<b>14 909 198,92</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Accounts	Water	20 467,24	23 603,94	22 131,13	19 844,07	17 863,20	21 119,34	20 149,70	484 326,25	629 504,87
	Elec	17 855,05	15 367,15	17 352,13	14 271,23	14 446,15	15 155,68	12 845,19	181 098,18	288 390,76
	Rates	683 655,47	13 987,64	13 595,64	13 497,61	13 494,96	13 494,96	14 741,10	2 091 945,95	2 858 413,33
	Sewerage	7 589,22	8 299,50	7 255,51	7 255,51	7 610,61	7 610,61	7 255,51	251 391,84	304 268,31
	Refuse	80 504,27	80 504,42	76 959,91	76 959,91	76 959,91	76 959,91	76 959,91	5 195 792,80	5 741 601,04
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	10 364,20	10 364,20
	<b>TOTAL</b>	<b>810 071,25</b>	<b>141 762,65</b>	<b>137 294,32</b>	<b>131 828,33</b>	<b>130 374,83</b>	<b>134 340,50</b>	<b>131 951,41</b>	<b>8 214 919,22</b>	<b>9 832 542,51</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Farms	Water	8 468,96	4 945,28	5 175,09	3 379,07	3 705,35	5 626,26	10 028,26	112 163,21	153 491,48
	Elec	485 222,07	103 330,59	93 376,61	69 561,95	73 243,57	57 814,51	75 120,96	2 261 872,42	3 219 542,68
	Rates	2 849 049,61	116 297,65	98 977,79	95 674,65	90 933,57	106 397,37	373 055,86	14 938 491,86	18 668 878,36
	Sewerage	9 091,41	363,65	347,66	347,66	347,66	347,66	347,66	19 401,10	30 594,46
	Refuse	18 295,08	1 016,53	962,25	582,99	582,99	582,99	582,99	39 686,23	62 292,05
	Other	28,75	0,00	0,00	0,00	0,00	0,00	0,00	65 146,12	65 174,87
	<b>TOTAL</b>	<b>3 370 155,88</b>	<b>225 953,70</b>	<b>198 839,40</b>	<b>169 546,32</b>	<b>168 813,14</b>	<b>170 768,79</b>	<b>459 135,73</b>	<b>17 436 760,94</b>	<b>22 199 973,90</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Councillors	Water	5 004,82	2 080,27	2 742,72	1 931,89	1 624,43	1 060,94	2 003,85	60 998,88	77 447,80
	Elec	3 147,41	0,00	0,00	0,00	0,00	0,00	0,00	136,69	3 284,10
	Rates	3 803,95	962,83	899,28	600,35	600,35	600,35	600,35	11 688,15	19 755,61
	Sewerage	4 861,56	4 727,53	4 519,57	4 325,50	3 824,25	2 781,27	3 824,25	127 202,50	156 066,43
	Refuse	3 355,90	2 642,77	2 526,28	2 526,28	2 137,62	1 554,63	2 137,62	104 720,84	121 601,94
	Other	0,00	0,00	0,00	0,00	0,00	0,00	0,00	7 883,63	7 883,63
	<b>TOTAL</b>	<b>20 173,64</b>	<b>10 413,40</b>	<b>10 687,85</b>	<b>9 384,02</b>	<b>8 186,65</b>	<b>5 997,19</b>	<b>8 566,07</b>	<b>312 630,69</b>	<b>386 039,51</b>

Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Municipal Officials	Water	10 106,45	9 088,89	4 469,70	5 154,77	11 661,61	11 824,40	5 610,50	106 884,43	164 800,75
	Elec	14 533,27	0,00	0,00	0,00	0,00	0,00	0,00	2 327,58	16 860,85
	Rates	10 667,38	3 977,72	1 775,31	1 265,56	1 265,56	1 265,56	1 222,77	15 886,50	37 326,36
	Sewerage	9 193,66	5 429,56	3 831,09	3 128,93	3 128,93	3 128,93	3 128,93	62 313,62	93 283,65
	Refuse	5 497,36	3 071,50	1 985,96	1 554,63	1 554,63	1 554,63	1 554,63	35 670,63	52 443,97
	Other	2 231,20	2 397,73	310,50	2 641,17	1 303,59	2 366,00	310,50	28 634,23	40 194,92
	<b>TOTAL</b>	<b>52 229,32</b>	<b>23 965,40</b>	<b>12 372,56</b>	<b>13 745,06</b>	<b>18 914,32</b>	<b>20 139,52</b>	<b>11 827,33</b>	<b>251 716,99</b>	<b>404 910,50</b>
Department	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
Industries	Water	436 418,02	82 157,44	117 248,75	73 183,00	62 576,04	40 635,88	106 514,07	2 126 592,10	3 045 325,30
	Elec	3 424 271,18	661 023,70	139 662,31	129 461,08	96 514,72	102 868,51	415 145,06	2 411 796,56	7 380 743,12
	Rates	1 596 062,40	144 245,88	69 444,30	56 963,08	46 871,36	62 031,20	43 652,26	2 195 573,89	4 214 844,37
	Sewerage	672 832,16	101 075,07	74 218,12	71 988,20	150 948,43	59 450,03	60 835,95	3 171 894,78	4 363 242,74
	Refuse	436 211,94	65 944,80	50 610,47	46 959,45	44 396,14	43 426,48	42 689,65	3 223 883,28	3 954 122,21
	Other	25 709,41	23 354,11	22 895,26	18 306,76	18 306,76	18 306,76	18 306,76	1 586 394,50	1 731 580,32
	<b>TOTAL</b>	<b>6 591 505,11</b>	<b>1 077 801,00</b>	<b>474 079,21</b>	<b>396 861,57</b>	<b>419 613,45</b>	<b>326 718,86</b>	<b>687 143,75</b>	<b>14 716 135,11</b>	<b>24 689 858,06</b>
	<b>GRAND TOTAL</b>	<b>45 546 290,94</b>	<b>14 026 962,70</b>	<b>11 099 655,60</b>	<b>9 663 855,04</b>	<b>9 368 610,44</b>	<b>9 362 565,61</b>	<b>10 061 027,85</b>	<b>357 256 498,28</b>	<b>466 385 466,46</b>
UNIVERSAL	Bal Type	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days +	Debtor Total
	Water	4 962 382,71	4 099 255,58	4 210 230,39	3 195 349,44	3 096 257,04	3 324 833,48	3 254 262,29	105 388 094,34	131 530 665,27
	Elec	7 713 848,62	2 721 015,31	757 465,28	539 777,10	423 893,52	391 109,30	696 445,71	6 025 936,09	19 269 490,93
	Rates	20 634 411,88	1 028 687,77	668 099,50	612 518,75	563 646,06	574 804,17	904 528,26	45 975 248,29	70 961 944,68
	Sewerage	7 682 808,35	3 794 550,70	3 318 287,82	3 249 166,91	3 256 395,10	3 087 647,15	3 020 604,48	101 888 279,28	129 297 739,79
	Refuse	4 241 716,12	2 284 160,13	2 049 321,56	2 009 761,51	1 974 213,19	1 927 174,06	1 885 747,38	93 074 792,43	109 446 886,38
	Other	311 123,26	99 293,21	96 251,05	57 281,33	54 205,53	56 997,45	299 439,73	4 904 147,85	5 878 739,41
	<b>TOTAL</b>	<b>45 546 290,94</b>	<b>14 026 962,70</b>	<b>11 099 655,60</b>	<b>9 663 855,04</b>	<b>9 368 610,44</b>	<b>9 362 565,61</b>	<b>10 061 027,85</b>	<b>357 256 498,28</b>	<b>466 385 466,46</b>



COLLECTION LEVELS : AUGUST 2025			
SOURCE OF INCOME	BILLING	COLLECTION	PERCENTAGE COLLECTION %
<b>Rates</b>	-241 859,49	7 740 174,27	-3200,28
<b>Services</b>			
Billed Electricity	8 194 921,47	6 907 967,84	84,30
Prepaid Electricity	7 539 765,13	7 539 765,13	100,00
Refuse Removal	2 909 792,41	1 358 283,31	46,68
Sewerage / Sanitation	4 387 913,84	2 936 141,20	66,91
Water	6 055 321,11	2 382 924,69	39,35
<b>Other (Specify) e.g.</b>			
Housing rental	12,15	234,19	1927,49
Rental of facilities and equipment	24 969,46	24 969,46	100,00
Fines	25 488,50	25 488,50	100,00
Licences and permits	145 548,00	145 548,00	100,00
Service connections and reconnections	19 567,81	19 567,81	100,00
Plan approval fees	5 396,81	5 396,81	100,00
Cemetery fees	12 142,76	12 142,76	100,00
Tender receipts	2 066,85	2 066,85	100,00
Library fees	0,00	0,00	0,00
Private works	607,77	607,77	100,00
Sundries	160 213,01	95 434,12	59,57
Agency services	1 434 609,50	1 434 609,50	100,00
Interest earned - external investments	7 711,70	7 711,70	100,00
	<b>30 684 188,79</b>	<b>30 639 033,91</b>	<b>99,85</b>



ANNEXURE A						
GL VOTE NUMBER	GL VOTE DESCRIPTION					
OVERTIME REPORT AUGUST 2025		Jul-25	Aug-25	YTD TOTALS	ADJUSTMENT BUDGET	ORIGINAL BUDGET AMOUNT
122410210243	DIRECTOR : CORPORATE SERVICES	0	8 255	8 255	0	250 000
132710210243	PARKS RECREATION GROUNDS	0	9 124	9 124	0	575 569
132750210243	REFUSE REM WASTE MANAGEMENT	0	251 166	251 166	0	2 315 958
142910210243	TRAFFIC CONTROL	0	9 724	9 724	0	308 683
163110210243	DIRECTOR : FINANCIAL SERVICES	5 260	48 271	53 531	0	358 630
183610210243	DIRECTOR : TECHNICAL SERVICES	0	26 281	26 281	0	116 773
183620210243	PUBLWORKS: STREETS	1 955	4 986	6 941	0	210 000
183670210243	SEWERAGE	0	126 772	126 772	0	1 234 792
183690210243	WATER SERVICE	1 309	156 851	158 160	0	1 260 270
193810210243	ELECTRICITY DISTRIBUTION	5 782	121 112	126 894	0	2 231 798
132770210243	AIRPORT	0	0	0	0	41 484
142810210243	FIRE BRIGADE	0	57 095	57 095	0	318 399
183650210243	WORKSHOP - MECHANICAL	0	0	0	0	27 600
142820210243	FIRE CACADU	0	0	0	0	140 176
112220210243	EXECUTIVE SUPPORT	0	15 172	15 172	0	3 839
183660210243	WORKSHOP - CARPENTER	0	0	0	0	12 400
GRAND TOTAL		14 306	834 810	849 116	0	9 406 371

**ANNEXURE A****EMPLOYEE RELATED COSTS FOR THE MONTH OF AUGUST 2025**

<b>ITEM</b>	<b>ORIGINAL BUDGET</b>	<b>ADJUSTMENT BUDGET</b>	<b>Jul-25</b>	<b>Aug-25</b>	<b>YTD TOTALS</b>	<b>YTD BUDGET</b>
ALLOWANCE - HOUSING SUBSIDY	538 358	0	34 884	36 110	70 994	89 726
ALLOWANCE - TRAVELLING ALLOW	3 588 679	0	363 863	386 863	750 726	598 113
ALLOWANCE - RELOCATION	418 400	0	0	9 320	9 320	69 733
DANGER ALLOWANCE	3 780 000	0	0	0	0	630 000
COVID-19 ALLOWANCE	1 337 500	0	0	0	0	222 917
BARGAINING COUNCIL: Senior Management	389	0	25	25	50	65
BONUSES	14 171 935	0	47 684	23 910	71 594	2 361 989
CONTRIBUTIONS - MEDICAL AID FD	8 481 243	0	829 265	831 710	1 660 975	1 413 541
CONTRIBUTIONS - PENSION FUND	21 424 413	0	2 017 636	2 020 275	4 037 912	3 570 736
INSURANCE: GROUP LIFE	37 278	0	736	736	1 473	6 213
INSURANCE: UIF	944 597	0	80 070	81 881	161 952	157 433
LEVY - BARGAINING[IND] COUNCIL	66 668	0	9 172	9 172	18 344	11 111
OVERTIME	9 406 371	0	14 306	834 810	849 116	1 567 729
SALARIES & WAGES	148 030 653	0	11 189 284	12 957 661	24 146 945	24 671 776
SALARIES: Senior Management	3 739 725	0	177 547	184 582	362 129	623 288
REMUNERATION OF COUNCILLORS	10 736 884	0	821 273	821 273	1 642 547	1 789 481
<b>Grand Total</b>	<b>226 703 093</b>	<b>0</b>	<b>15 585 748</b>	<b>18 198 330</b>	<b>33 784 078</b>	<b>37 783 849</b>

## ANNEXURE A

## REPAIRS AND MAINTENANCE AUGUST 2025

VOTE NUMBER	LEDGER DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT BUDGET	Jul-25	Aug-25	YTD TOTALS	YTD BUDGET
9/211-3-3	COMPUTER MAINTENANCE AND EXPENDITURE	627 600	0	0	110 301	110 301	104 600
9/233-5-5	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	478	220	698	69 733
9/234-9-9	COMPUTER MAINTENANCE AND EXPENDITURE	2 150 011	0	18 260	825 141	843 401	358 335
9/234-9-10	COMPUTER MAINTENANCE AND EXPENDITURE	52 300	0	4 438	6 843	11 280	8 717
9/281-1-1	COMPUTER MAINTENANCE AND EXPENDITURE	418 400	0	0	0	0	69 733
9/288-2-2	COMPUTER MAINTENANCE AND EXPENDITURE	366 100	0	0	0	0	61 017
9/246-6-9	ELECTR DISTRIBUTION NETWORK	1 900 000	0	0	8 696	8 696	316 667
9/244-10-16	FLUSHING RESERVOIRS	470 700	0	0	3 940	3 940	78 450
9/225-21-25	GENERAL MAINTENANCE	27 196	0	0	0	0	4 533
9/225-22-26	GENERAL MAINTENANCE	209 200	0	0	0	0	34 867
9/244-5-9	GENERAL MAINTENANCE	2 800 000	0	25 845	33 706	59 552	466 667
9/246-8-8	GENERAL MAINTENANCE	585 000	0	0	0	0	97 500
9/246-89-92	GENERAL MAINTENANCE	300 000	0	0	23 188	23 188	50 000
9/246-11-16	IGG METER REPLACEMENT	280 000	0	0	0	0	46 667
9/205-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	200 000	0	0	0	0	33 333
9/211-4-5	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 752	0	0	0	0	292
9/225-8-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	1 500 000	0	0	53 582	53 582	250 000
9/228-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	350 000	0	0	7 495	7 495	58 333
9/231-4-4	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	36 643	0	0	0	0	6 107
9/233-6-11	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	20 920	0	0	1 896	1 896	3 487
9/240-5-9	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 100 000	0	0	24 761	24 761	350 000
9/242-2-6	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	2 800 000	0	0	75 412	75 412	466 667
9/243-1-1	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	0	0	108 333
9/244-6-10	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	650 000	0	0	60 760	60 760	108 333
9/246-9-12	MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	30 000	0	0	7 571	7 571	5 000
9/211-8-13	MATERIALS, STORES REQUIREMNT	52 300	0	0	0	0	8 717
9/216-31-33	MATERIALS, STORES REQUIREMNT	52 300	0	185	0	185	8 717
9/217-3-3	MATERIALS, STORES REQUIREMNT	156 900	0	0	0	0	26 150
9/218-7-11	MATERIALS, STORES REQUIREMNT	200 000	0	0	16 469	16 469	33 333
9/218-16-27	MATERIALS, STORES REQUIREMNT	261 500	0	0	0	0	43 583
9/222-8-13	MATERIALS, STORES REQUIREMNT	250 000	0	0	6 827	6 827	41 667
9/225-12-17	MATERIALS, STORES REQUIREMNT	314 341	0	0	0	0	52 390
9/228-3-6	MATERIALS, STORES REQUIREMNT	50 000	0	0	2 312	2 312	8 333
9/231-8-11	MATERIALS, STORES REQUIREMNT	150 000	0	0	0	0	25 000
9/234-15-17	MATERIALS, STORES REQUIREMNT	20 920	0	0	6 045	6 045	3 487
9/236-7-12	MATERIALS, STORES REQUIREMNT	29 811	0	0	0	0	4 969
9/237-5-6	MATERIALS, STORES REQUIREMNT	175 000	0	0	7 873	7 873	29 167
9/239-4-6	MATERIALS, STORES REQUIREMNT	92 000	0	0	0	0	15 333
9/240-3-5	MATERIALS, STORES REQUIREMNT	35 000	0	0	0	0	5 833
9/241-3-5	MATERIALS, STORES REQUIREMNT	27 000	0	0	0	0	4 500
9/242-8-15	MATERIALS, STORES REQUIREMNT	10 460	0	0	4 565	4 565	1 743
9/244-17-25	MATERIALS, STORES REQUIREMNT	523 000	0	0	44 570	44 570	87 167
9/246-19-26	MATERIALS, STORES REQUIREMNT	2 092 000	0	0	2 454	2 454	348 667
9/216-2-3	REPAIR AND MAINTENANCE OF BUILDINGS	400 000	0	1 372	0	1 372	66 667
9/217-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	418 400	0	0	477	477	69 733
9/222-2-4	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	0	166 667
9/233-4-4	REPAIR AND MAINTENANCE OF BUILDINGS	52 300	0	0	0	0	8 717
9/236-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	265 000	0	5 655	5 592	11 247	44 167
9/246-5-8	REPAIR AND MAINTENANCE OF BUILDINGS	200 000	0	0	0	0	33 333
9/250-1-1	REPAIR AND MAINTENANCE OF BUILDINGS	1 000 000	0	0	0	0	166 667
9/285-2-2	REPAIR AND MAINTENANCE OF BUILDINGS	1 046 000	0	0	0	0	174 333
9/222-5-9	REPAIRS - FENCING	1 000 000	0	0	0	0	166 667
9/237-3-4	REPAIRS - ASPHALT SURFACES	4 050 000	0	0	283 912	283 912	675 000
9/242-3-9	RETICULATION NETWORK - SEWERAGE	4 800 000	0	0	0	0	800 000
9/242-3-394	RETICULATION NETWORK - SEWERAGE	18 000 000	0	0	2 253 110	2 253 110	3 000 000
9/244-7-13	RETICULATION NETWORK - WATER	4 800 000	0	2 916	35 256	38 172	800 000
9/270-3-3	REPAIRS FENCING - CEMETRIES	1 000 000	0	0	0	0	166 667
9/242-4-10	SLUDGE AR WWWTW AB GRT	2 800 000,00	0	0	0	0	466 667
9/246-66-66	STREET LIGHTS	400 000	0	0	0	0	66 667
9/244-8-14	VALVES AND HYDRANTS	380 000	0	25 415	0	25 415	63 333
Grand Total		65 048 454	0	84 565	3 912 973	3 997 538	10 841 409



<b>ANNEXURE A</b>					
<b>DETAIL OF OTHER REVENUE - AUGUST 2025</b>					
	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25
RENTAL OF FACILITIES AND EQUIPMENT	2 224 477	0	762 763	511 719	251 043
INTEREST EARNED OUTSTANDING DEBTORS	16 626 464	0	4 530 191	2 222 497	2 307 693
FINES, PENALTIES AND FORFEITS	4 128 786	0	503 429	477 940	25 489
LICENCES AND PERMITS	1 008 518	0	276 833	149 849	126 984
AGENCY SERVICES	6 109 343	0	484 959	163 305	321 654
<b>OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>551 041</b>	<b>127 290</b>	<b>423 751</b>
<b>TOTAL REVENUE</b>	<b>45 540 028</b>	<b>0</b>	<b>7 109 215</b>	<b>3 652 601</b>	<b>3 456 615</b>
<b>OTHER REVENUE</b>					
Description	Original Budget	Adjustment Budget	YTD Totals	Jul-25	Aug-25
ADMIN CHARGES	325 782	0	22 494	7 213	15 281
BUILDING PLAN FEES	550 191	0	10 749	5 353	5 397
COMMISSION VAT APPLICABLE	-275 279	0	47 430	23 101	24 329
FIRE BRIGADE FEES	1 082 041	0	4 348	2 885	1 463
GRAVE PLOTS	99 524	0	22 452	10 309	12 143
INSURANCE REFUND	209 200	0	0	0	0
SALE OF ASSETS	5 513 984	0	0	0	0
LANDING FEES	57 900	0	0	0	0
LIBRARY FEES	10 323	0	0	0	0
POSTERS	3 303	0	0	0	0
SUNDRY INCOME	3 083 312	0	177 128	8 930	168 198
SURPLUS CASH	6 821	0	1 376	164	1 212
TENDER DOCUMENT	91 633	0	2 352	96	2 256
SURCHARGE ON SERV	1 334 582	0	243 906	84 773	159 133
SURCHARGE - WATER	3 011 677	0	-53 343	-49 009	-4 335
VALUATION CERTIFICATES	307 133	0	70 934	32 867	38 067
WORK DONE FOR PVT PERSONS	30 313	0	1 216	608	608
<b>TOTAL OTHER REVENUE</b>	<b>15 442 440</b>	<b>0</b>	<b>551 041</b>	<b>127 290</b>	<b>423 751</b>

**ANNEXURE A****DETAIL OF OTHER EXPENDITURE - AUGUST 2025**

<b>OTHER EXPENDITURE</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>Jul-25</b>	<b>Aug-25</b>	<b>YTD Totals</b>	<b>Available Budget</b>
DEBT IMPAIRMENT	5 051 324	0	0	0	0	5 051 324
DEPRECIATION	67 543 760	0	4 997 022	3 968 072	8 965 094	58 578 666
CONTRACTED SERVICES	46 118 517	0	936 150	3 614 224	4 550 374	41 568 143
OTHER EXPENDITURE	240 429 798	0	27 922 401	29 082 333	57 004 734	183 425 064
<b>TOTAL EXPENDITURE</b>	<b>359 143 399</b>	<b>0</b>	<b>33 855 573</b>	<b>36 664 629</b>	<b>70 520 202</b>	<b>288 623 197</b>

<b>CONTRACTED SERVICES</b>	<b>Vote Number</b>	<b>Description</b>	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>Jul-25</b>	<b>Aug-25</b>	<b>YTD Totals</b>	<b>Available Budget</b>
SECURITY SERV - ACCESS CONTROL	9/222-6-10	SECURITY SERV - ACCESS CONTROL-Administrative	2 876 268	0	0	319 907	319 907	2 556 361
SECURITY SERV - ACCESS CONTROL	9/225-10-14	SECURITY SERV - ACCESS CONTROL-Whole of municipality	3 578 917	0	0	586 855	586 855	2 992 062
SECURITY SERV - ACCESS CONTROL	9/226-5-9	SECURITY SERV - ACCESS CONTROL-Ward 7	2 794 698	0	0	542 797	542 797	2 251 901
SECURITY SERV - ACCESS CONTROL	9/233-8-15	SECURITY SERV - ACCESS CONTROL-Administrative	4 102 943	0	0	225 130	225 130	3 877 813
SECURITY SERV - ACCESS CONTROL	9/244-11-17	SECURITY SERV - ACCESS CONTROL-Administrative	5 779 710	0	0	2 158 843	2 158 843	3 620 867
SECURITY SERV - ACCESS CONTROL	9/246-14-19	SECURITY SERV - ACCESS CONTROL-Administrative	2 553 706	0	0	132 174	132 174	2 421 532
SECURITY SERV - ACCESS CONTROL	9/284-5-6	SECURITY SERV - ACCESS CONTROL-Administrative	2 513 761	0	0	417 859	417 859	2 095 902
CONSULTANCY SERVICES	9/233-20-37	Consultants and Professional Services Accountants and Auditors-Administrative	425 500	0	15 000	0	15 000	410 500
CONTRACTED SERVICES	9/233-20-164	Outsourced Services Catering Services	0	0	0	0	0	0
CONSULTANCY SERVICES	9/233-20-165	Consultants and Professional Services Business and Financial Management	0	0	0	0	0	0
CONSULTANCY SERVICES	9/233-21-44	Consultants and Professional Services Business and Financial Management-Administrative	1 344 500	0	893 569	-825 141	68 428	1 276 072
CONTRACTED SERVICES	9/201-32-52	Job Evaluation	600 000	0	0	0	0	600 000
CONTRACTED SERVICES	9/205-9-23	LED Project - General support for SMME's	104 600	0	0	0	0	104 600
CONTRACTED SERVICES	9/205-26-26	MARKETING PLAN	80 000	0	0	0	0	80 000
CONTRACTED SERVICES	9/206-4-4	AUDIT SERVICES - INTERNAL AUDIT	350 000	0	0	0	0	350 000
CONTRACTED SERVICES	9/207-2-2	IDP REVIEW	135 000	0	4 910	0	4 910	130 090
CONTRACTED SERVICES	9/208-4-12	Transport services - SPU Project	50 000	0	0	0	0	50 000
CONTRACTED SERVICES	9/208-5-395	Women's caucus - SPU Project	50 000	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-1-12	Catering services - Training Courses	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-10-12	Catering services - Local Govt. Certificate Programme	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-11-12	Catering services - Environmental Practices Programme	0	0	0	0	0	0
CONTRACTED SERVICES	9/212-2-3	Vetting of prospective candidates	104 600	0	0	0	0	104 600
CONTRACTED SERVICES	9/212-4-5	Health screening	50 000	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-5-6	Disaster and disease management	62 760	0	2 039	4 087	6 126	56 634
CONTRACTED SERVICES	9/212-6-7	Primary health	50 000	0	0	0	0	50 000
CONTRACTED SERVICES	9/212-7-8	Occupational health	100 000	0	0	0	0	100 000
CONTRACTED SERVICES	9/212-8-9	Social clubs	31 380	0	0	0	0	31 380
CONTRACTED SERVICES	9/212-9-391	SOFTWARE SYSTEMS	350 000	0	0	0	0	350 000
CONTRACTED SERVICES	9/212-41-41	Wellnes Program	440 000	0	0	0	0	440 000
CONTRACTED SERVICES	9/216-9-399	SHE BINS	100 000	0	0	0	0	100 000
CONTRACTED SERVICES	9/225-7-9	GENERAL MAINTENANCE	0	0	7 882	3 000	10 882	-10 882
CONTRACTED SERVICES	9/231-3-3	REPAIR AND MAINTENANCE OF BUIL	366 100	0	0	3 626	3 626	362 474
CONTRACTED SERVICES	9/233-117-140	VALUATION SERVICES	3 347 200	0	0	0	0	3 347 200
CONTRACTED SERVICES	9/234-13-15	AUDIT COMMITTEE	240 000	0	0	0	0	240 000
CONTRACTED SERVICES	9/237-10-11	Regravelling of Unpaved Roads	968 000	0	0	0	0	968 000
CONTRACTED SERVICES	9/238-2-6	REPAIRS: STORMWATER	420 000	0	0	0	0	420 000
CONTRACTED SERVICES	9/239-2-4	REPAIRS: SIDEWALK PAVING SLABS	192 000	0	0	768	768	191 232
CONTRACTED SERVICES	9/242-20-44	Retrofit of all indigent household toilets	3 635 028	0	0	0	0	3 635 028
CONTRACTED SERVICES	9/244-9-15	AGEING ON BREE STREET	2 200 000	0	0	0	0	2 200 000
CONTRACTED SERVICES	9/244-23-19	Repair of Water Tank	303 340	0	0	0	0	303 340
CONTRACTED SERVICES	9/246-8-11	GENERAL MAINTENANCE	1 000 000	0	0	0	0	1 000 000
CONTRACTED SERVICES	9/246-90-93	TRENCH EXCAVATION	190 000	0	0	0	0	190 000

CONTRACTED SERVICES	9/246-91-94	TOOLS AND EQUIPMENT	280 000	0	0	0	0	280 000
CONTRACTED SERVICES	9/246-94-97	STREET LIGHTS	950 000	0	0	35 428	35 428	914 572
CONTRACTED SERVICES	9/247-3-3	Radio Network repeater station mobile units	320 000	0	0	0	0	320 000
CONTRACTED SERVICES	9/248-19-19	Municipal planning tribunal	80 000	0	8 750	8 892	17 642	62 358
CONTRACTED SERVICES	9/248-104-108	BUILDING PLANS	300 000	0	0	0	0	300 000
CONTRACTED SERVICES	9/286-10-10	LEGAL COSTS LITIGATION	2 578 506	0	0	0	0	2 578 506
CONTRACTED SERVICES	9/289-5-7	Catering services - SPU Project	120 000	0	4 000	0	4 000	116 000

DESCRIPTION	Original Budget	Adjustment Budget	Jul-25	Aug-25	YTD Totals	Available Budget
CONSUMABLES	835 885	0	4 268	28 759	33 028	802 857
TRAFFIC: SPEED FINES	4 000 000	0	0	0	0	4 000 000
SPCA GRANT EXPENDITURE	20 000	0	0	0	0	20 000
INTEREST- LATE PAYMENTS	10 571 586	0	4 921 595	4 394 435	9 316 031	1 255 555
COMMISSION - TRAVEL AGENCY	50 000	0	0	0	0	50 000
BULK PURCHASES - ELECTRICITY	138 678 791	0	18 828 129	17 559 920	36 388 049	102 290 742
BULK PURCHASES - GREEN ENERGY	2 000 000	0	-81 652	0	-81 652	2 081 652
GOVERNMENT INFORMATION SYSTEM	8 000	0	0	0	0	8 000
TOURISM GRANT	120 000	0	0	0	0	120 000
PAUPER BURIALS - COUNCIL	10 000	0	0	0	0	10 000
FURNITURE AND OFFICE EQUIPMENT LEASES	4 325 352	0	537 911	367 081	904 992	3 420 360
RENTAL OF EQUIPMENT	0	0	-55 723	0	-55 723	55 723
OPERATING LEASE OF VEHICLES	8 515 922	0	0	1 379 364	1 379 364	7 136 558
ADVERTISING, PUBLICITY AND MARKETING	1 475 096	0	1 689	83 898	85 587	1 389 509
BANK CHARGES	985 137	0	43 857	50 208	94 065	891 072
CASHIER SHORTAGES	20 920	0	1 650	1 386	3 036	17 884
THIRD PARTY VENDORS	1 886 829	0	-22 681	96 990	74 310	1 812 519
POSTAGE/STAMPS/FRANKING MACHINES	1 306 617	0	90 463	135	90 598	1 216 019
TELEPHONE, FAX, TELEGRAPH AND TELEX	897 836	0	57 063	58 436	115 498	782 338
ENTERTAINMENT:EXECUTIVE MAYOR	60 000	0	0	1 940	1 940	58 060
ENTERTAINMENT:SENIOR MANAGEMENT	610 000	0	10 297	38 574	48 871	561 129
EXTERNAL AUDIT FEES	7 767 645	0	0	19 273	19 273	7 748 373
DATA LINES	1 046 000	0	478	110 521	110 999	935 001
NETWORK EXTENSIONS	1 900 000	0	0	8 696	8 696	1 891 304
SOFTWARE LICENCES	2 986 811	0	22 698	831 984	854 681	2 132 130
INSURANCE BROKERS FEES	1 027 390	0	0	0	0	1 027 390
INSURANCE - GENERAL PREMIUMS	1 752 526	0	0	0	0	1 752 526
LEARNERSHIPS AND INTERNSHIPS	462 600	0	16 713	15 299	32 012	430 588
LEVY - WATER RESEARCH FUND: DWAF	523 000	0	0	31 745	31 745	491 255
MOTOR VEHICLE LICENCE AND REGISTRATIONS	741 948	0	0	0	0	741 948
MUNICIPAL SERVICES	17 572 940	0	2 430 133	2 119 941	4 550 074	13 022 866
PROFESSIONAL BODIES, MEMBERSHIP AND SUBSCRIPTION	117 816	0	9 983	8 834	18 817	98 999
REGISTRATION FEES:SEMINARS, CONFERENCES, WORKSHOPS AND EVENTS:NATIONAL	1 755 940	0	87 150	31 692	118 843	1 637 097
REMUNERATION TO WARD COMMITTEES	1 080 000	0	79 500	78 750	158 250	921 750
SAMPLES AND SPECIMENS	5 859 300	0	139 491	596 364	735 855	5 123 445
CHEMICALS	658 980	0	0	0	0	658 980
LEVY - SETA SKILLS DEVELOPMENT	1 765 241	0	147 303	160 413	307 716	1 457 525
TRAVELLING AND SUBSISTENCE - COUNCIL	762 336	0	44 745	37 625	82 369	679 967
TRAVELLING AND SUBSISTENCE - MUNICIPAL OFFICIALS	4 419 188	0	296 855	315 277	612 132	3 807 056
VEHICLE TRACKING	647 032	0	23 322	0	23 322	623 710
WET FUEL	9 166 798	0	284 915	647 737	932 652	8 234 146
PRINTING PUBLICATIONS AND BOOKS - SPU PROJECT	40 000	0	0	0	0	40 000
ACHIEVEMENTS AND AWARDS - SPU PROJECT	90 000	0	2 250	7 057	9 307	80 693
WORKMAN'S COMPENSATION	1 908 336	0	0	0	0	1 908 336
<b>TOTAL OTHER EXPENDITURE</b>	<b>240 429 798</b>	<b>0</b>	<b>27 922 401</b>	<b>29 082 333</b>	<b>57 004 734</b>	<b>183 425 064</b>

<b>ANNEXURE A</b>									
<b>AC : AGE ANALYSIS OF CREDITORS (All values in Rand)</b>									
<b>Aug-25</b>									
	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	
<b>Detail</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>120 Days</b>	<b>150 Days</b>	<b>180 Days</b>	<b>1 Year</b>	<b>Year</b>	<b>Total</b>
Bulk Electricity	22 098 397	26 383 024	24 309 955	16 507 232	13 225 469	15 352 741	110 586 376	199 668 505	428 131 699
Bulk Water	0	0	0	0	0	0	0	0	0
PAYE deductions	1 554 134	-4 740 620	-867 466	-1 388 168	-1 175 026	-5 463 617	-10 521 801	23 228 003	625 439
VAT (output less input)	0	0	0	0	0	0	0	0	0
Pensions / Retirement deductions	2 520 878	-450 000	461 165	-972 731	0	0	11 273 092	1 838 458	14 670 862
Loan repayments	0	0	0	0	0	0	0	0	0
Trade Creditors	5 148 205	1 680 052	4 437 953	1 491 843	1 627 020	300 894	-854 419	22 205 887	36 037 435
Auditor General	0	-693 147	-123 687	206 017	961 289	0	0	0	350 472
Other	0	0	0	0	0	0	0	0	0
Medical aid deductions	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>31 321 614</b>	<b>22 179 309</b>	<b>28 217 920</b>	<b>15 844 193</b>	<b>14 638 752</b>	<b>10 190 018</b>	<b>110 483 248</b>	<b>246 940 853</b>	<b>479 815 907</b>
<b>TOP 10 CREDITORS AUGUST 2025</b>									
	0 -	31 -	61 -						
<b>Detail</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>90+ Days</b>					<b>Total</b>
ESKOM HOLDINGS LTD BULK	48 662 556	24 128 820	16 507 231	338 833 091					428 131 698
CONSOLIDATED RETIREMENT FUND	1 711 695	-200 000	0	5 604 995					7 116 690
COMPENSATION COMMISSIONER	1 433 907	-61 230	21 753	4 751 404					6 145 834
SALA PENSION	410 141	-150 000	461 166	4 695 366					5 416 673
SARS UIF	175 187	-386 532	-152 519	5 722 055					5 358 191
SALGA	-250 000	-600 000	0	5 789 050					4 939 050
SARS SDL	169 642	-331 045	-159 869	4 550 775					4 229 503
LE THATO TRADING ENTERPRISE	0	0	3 418 236	0					3 418 236
GAP MANAGEMENT	2 547 610	0	0	0					2 547 610
DEPARTEMENT WATERWESE & B	36 475	-124 553	38 012	2 544 716					2 494 650
<b>PENSIONS / RETIREMENT DEDUCTIONS ANALYSIS</b>									
	<b>Total</b>								
<b>Pension / retirement fund</b>	<b>outstanding</b>								
CONSOLIDATED RETIREMENT FUND	7 116 690								
NATIONAL FUND FOR MUNICIPAL WORKERS	2 030 606								
SALA PENSION FUND	5 416 673								
SAMWU VOORSORGFONDS	69 031								
CAPE JOINT PENSION FUND	32 036								
MCPF FUND	5 826								
<b>Total</b>	<b>14 670 862</b>								

TRADE CREDITORS ANALYSIS						
Detail	Current	30 Days	60 Days	90 Days	120+ Days	Total
THE HAMPTON / ORYNX IN	1 350	0	0	0	0	1 350
1LIFE DIRECT INSURANCE	13 997	0	0	0	0	13 997
ABAPHUMELEI TRADING T/	0	651 388	0	0	0	651 388
AMATOLA WATER BOARD	0	0	0	0	35 162	35 162
ANC	11 989	0	0	0	0	11 989
ANNELINE SAAJMAN	0	0	0	0	1 500	1 500
ANTHEA ALISHA SAAJMAN	500	0	0	0	0	500
Assupol Life	10 162	0	0	0	0	10 162
AUCTION-ALL (PTY) LTD	0	0	0	0	29 440	29 440
Avbob	64 937	0	0	0	0	64 937
BEDFORD MAGISTRATE	600	0	0	0	0	600
Best Funeral	7 875	0	0	0	0	7 875
Betaalmeestergeneraal T	637 292	0	0	0	22 704	659 996
BILLSON TRUCKS	0	166 567	0	0	0	166 567
Bon Life	36	0	0	0	0	36
BONGISWA E LANGBOOI	1 000	0	0	0	0	1 000
Bonitas	420 493	0	0	0	-2 574	417 919
BUKANI SA	995	0	0	0	0	995
Capital Alliance/Libert	17 042	0	0	0	0	17 042
CAPITAL LEGACY SOLUTION	7 823	0	0	0	0	7 823
Channel Life	1 798	0	0	0	0	1 798
Chriszell Roeleen Mars	600	0	0	0	0	600
CJ Bouwer	7 118	0	0	0	0	7 118
COMPENSATION COMMISSION	1 433 907	-61 229	21 753	22 478	4 728 926	6 145 834
COMPU-SERVE	10 350	0	0	0	0	10 350
Cornelia Booysen	300	0	0	0	0	300
CTRAK FLEET MANAGEMENT	0	26 820	26 820	26 820	0	80 461
DA	5 320	0	0	0	0	5 320
Dediwe C Lutuli	500	0	0	0	0	500
DEPARTEMENT WATERWESE &	36 475	-124 553	38 012	33 022	2 511 694	2 494 651
DEREK LIGHT	7 703	0	0	0	500	8 203
DIREKTE ORDER - NIE KRE	0	0	0	0	107 632	107 632
DROSTDY TOYOTA	25 981	0	0	0	0	25 981
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	694 881	47 133	0	0	0	742 014
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	2 547 610	0	0	0	0	2 547 610
GEM GARAGE	224 208	0	0	0	0	224 208
GREYSHELL	8 217	0	0	0	0	8 217
GUARD RISK INSURANCE CO	2 464	0	0	0	0	2 464
H. Miggels	1 500	0	0	0	0	1 500
HOLLARD SPECIALIST LIFE	2 795	0	0	0	0	2 795
Hosmed	117 675	0	0	0	0	117 675
Imatu Ledegeld	7 081	0	0	0	81	7 162
Imatu Loans (Kempston)	29 642	0	0	0	0	29 642
INDUSTRIES EDUCATION AN	0	29 000	0	0	0	29 000
IRHAFU TRANSPORT BK	0	0	0	0	91 600	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	3 500	0	0	0	0	3 500
K.G.A. Lewens	1 703	0	0	0	0	1 703
KAROO MEATS AND DELI (T	0	2 000	0	0	0	2 000
KEMPSTON LOANS	137 380	0	0	0	0	137 380
Keyhealth	181 532	0	0	0	6 640	188 172
LA Health	348 212	0	0	0	0	348 212
LANDDROS GRAAFF-REINET	17 790	0	0	0	-600	17 190
LANDDROS MIDDELBURG	800	0	0	0	600	1 400
LANDDROS UITENHAGE	650	0	0	0	0	650
LE THATO TRADING ENTERP	0	0	3 418 236	0	0	3 418 236
LE-ANN HATJIES	5 000	0	0	0	0	5 000
LEAMA JACOBS	700	0	0	0	0	700
Legalwise	17 817	0	0	0	0	17 817
LEONIE MATYU	1 000	0	0	0	0	1 000

Letsatsi Finance	171 558	0	0	0	0	171 558
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
M. LUITERS	2 500	0	0	0	0	2 500
Mafori Finance	269 533	0	0	0	0	269 533
MAGGIE L PIETERSE	800	0	0	0	0	800
MARIE PLAATJIES	400	0	0	0	0	400
MARISA LOURENS	600	0	0	0	0	600
MARLENE E PAULSE	800	0	0	0	0	800
MARY M PIETERSEN	500	0	0	0	0	500
MESH STEEL & WELD	3 915	0	0	0	0	3 915
Metropolitan Lewens	113 705	0	0	0	0	113 705
METSI CHEM EASTERN CAPE	170 623	0	0	0	0	170 623
MJ JOOSTE	400	0	0	0	0	400
MOMENTUM	32 648	0	0	0	951	33 599
MUNCOMP SYSTEMS CC	116 496	0	0	0	0	116 496
MUNICIPAL PLANNING TRIB	8 892	0	0	0	0	8 892
N9 SPARES	2 141	0	0	0	0	2 141
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
NOMALUNGELO MPULU	500	0	0	0	0	500
NOMAWETHU ZICINA	750	0	0	0	0	750
NOORSVELD AUTO	22 201	0	0	0	0	22 201
NORTHFIELD ENGINEERING	0	242 024	0	0	0	242 024
NTOMBETHEMBA KITI	800	0	0	0	0	800
NUMOBILE	171 536	0	0	0	0	171 536
Old Mutual Group Scheme	188 607	0	0	0	0	188 607
Old Mutual Life	481	0	0	0	0	481
ONE PANGAEA EXPERTISE &	17 250	0	0	0	0	17 250
PAUL BARNARD INC	190	0	0	0	0	190
PICTURE PERFECT	0	0	0	0	4 875	4 875
PIET VILJOEN MOTORS	8 700	0	0	0	0	8 700
PRODIBA (PTY) LTD	13 825	553	0	0	0	14 378
QPOINT GROUP PTY LTD	0	515 195	0	503 129	923 587	1 941 911
RESET TECHNOLOGY SOLUTI	209 222	0	0	0	0	209 222
Russel Becker Inc	2 299	0	0	0	0	2 299
SA BURO VIR STANDAARDE	1 815	0	0	0	0	1 815
SALGA	-250 000	-600 000	0	0	5 789 050	4 939 050
SALGBC (Levies)	11 747	0	0	0	0	11 747
SALGBC Agency Shop Fee	2 954	0	0	0	0	2 954
SAMWU	29 280	0	0	0	0	29 280
Samwumed	372 625	0	0	0	-10 368	362 257
Sanlam	245 830	0	0	0	26	245 857
Sanlam Pension	1 473	0	0	0	0	1 473
Sanlam Sky	303 913	0	0	0	20	303 933
SANLAM SKY-GROUP LIFE	232	0	0	0	0	232
SARA SWARTS	350	0	0	0	0	350
SARAH BAARTMAN DISTRICT	0	0	0	0	386 008	386 008
SARS SDL	169 592	-331 045	-159 869	-342	4 551 117	4 229 453
SARS UIF	175 087	-386 532	-152 519	1 381	5 720 675	5 358 091
SD COETZEE INCORPORATED	98	0	0	0	0	98
SERVIPIX 72 CC	-168 007	298 253	0	0	0	130 245
SHARON PIETERSEN	500	0	0	0	500	1 000
SHEYA DECOR AND FOOD SU	18 400	0	0	0	0	18 400
SHOSHOLOZA FINANCE (Pty	98 700	0	0	0	0	98 700
SHUNE A NDLEBE	500	0	0	0	0	500
SKY METRO EQUIPMENT (PT	0	0	619 799	0	0	619 799
SONDLO & KNOPP ADVERTIS	8 243	0	0	0	0	8 243
Steytlerville Funeral H	385	0	0	0	0	385
STIPENDS	78 750	0	0	0	0	78 750
STRAND MAGISTRATE	650	0	0	0	0	650
SUPA QUICK	82 306	0	0	0	0	82 306
SYNTELL NETWORKS (PTY)	0	375 837	280 566	0	314 790	971 192
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	2 813	0	0	0	0	2 813
TRUDINE VELDMAN	1 000	0	0	0	0	1 000
UTILITY CONSULTING SOLU	-500 000	0	-2 500 000	0	-2 000 000	-5 000 000
V DERCKSEN & VENNOTE	536	0	0	0	0	536
WARDS SERVICE STATION	9 902	19 312	0	0	0	29 213
WORLD FOCUS 1212 CC	0	428 950	0	0	0	428 950
ZAAYMANS GARAGE	5 900	0	0	0	0	5 900
<b>GRAND TOTAL</b>	<b>9 338 937</b>	<b>1 299 672</b>	<b>1 592 799</b>	<b>586 488</b>	<b>23 219 539</b>	<b>36 037 435</b>

ANNEXURE A					
Month End	Mun	Item	Detail	Month 1 July	Month 2 Aug
M02 AUGUST	EC101	3000	Cash Receipts by Source		
		3010	Property rates	4 216 224	7 740 174
		3020	Property rates - penalties & collection charges	0	0
		3030	Service charges - electricity revenue	15 097 511	14 447 733
		3040	Service charges - water revenue	2 919 493	2 382 925
		3050	Service charges - sanitation revenue	2 124 872	2 936 141
		3060	Service charges - refuse revenue	1 214 205	1 358 283
		3070	Service charges - other	137 825	95 434
		3080	Rental of facilities and equipment	16 791	24 969
		3090	Interest earned - external investments	8 669	7 712
		3100	Interest earned - outstanding debtors	0	0
		3110	Dividends received	0	0
		3120	Fines	477 940	25 489
		3130	Licences and permits	160 593	145 548
		3140	Agency services	865 271	1 434 610
		3150	Transfer receipts - operational	8 100 000	48 681 600
		3160	Other revenue	8 064 900	70 556 063
		3170	Cash Receipts by Source	43 404 293	149 836 681
		3180	Other Cash Flows/Receipts by Source		
		3190	Transfer receipts - capital	0	11 141 270
		3200	Contributions recognised - capital & contributed assets	0	0
		3210	Proceeds on disposal of PPE	0	0
		3220	Short term loans	0	0
		3230	Borrowing long term/refinancing	0	0
		3240	Increase (decrease) in consumer deposits	0	0
		3250	Decrease (Increase) in non-current debtors	0	0
		3260	Decrease (increase) other non-current receivables	0	0
		3270	Decrease (increase) in non-current investments	19 799 723	-36 713 181
		3280	Total Cash Receipts by Source	63 204 016	124 264 770
		4000	Cash Payments by Type		
		4010	Employee related costs	14 764 477	17 377 054
		4020	Remuneration of councillors	821 274	821 274
		4030	Collection costs	0	0
		4040	Interest paid	0	0
		4050	Bulk purchases - Electricity	0	0
		4060	Bulk purchases - Water & Sewer	0	0
		4070	Other materials	0	0
		4080	Contracted services	1 076 573	4 156 359
		4090	Grants and subsidies paid - other municipalities	0	0
		4100	Grants and subsidies paid - other	0	0
		4110	General expenses	51 008 771	101 007 246
		4120	Cash Payments by Type	67 671 094	123 361 932
		4130	Other Cash Flows/Payments by Type		
		4140	Capital assets	0	869 362
		4150	Repayment of borrowing	0	0
		4160	Other Cash Flows/Payments	0	0
		4170	Total Cash Payments by Type	67 671 094	124 231 294
		4180	Net Increase/(Decrease) in Cash Held	-4 467 078	33 476
		4190	Cash/cash equivalents at the month/year begin:	6 223 395	1 756 317
		4200	Cash/cash equivalents at the month/year end:	1 756 317	1 789 793

## **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

Aug'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, Ms Gugu Mashiteng, 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	Does not have function
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za/">https://lguploadportal.treasury.gov.za/</a> ?	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)? 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 <a href="https://lguploadportal.treasury.gov.za/">https://lguploadportal.treasury.gov.za/</a> ?	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)	Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	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

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	- <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
		<i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	
12	6.4.2	- <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends ( <i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i> )	Yes
14	6.5	<b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
	6.6	<b>Electricity and water as collection tools</b> – has the municipality, with effect from the tabling of the 2023/24 MTREF, <b>demonstrated, through its by-laws and budget related policies</b> 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>	Yes
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	<b>Supporting evidence</b> : The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.	
	6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>	
19	6.7.1	- Has the municipality achieved a minimum of <b>80 per cent average quarterly collection</b> of property rates and service charges <b>with effect from 01 April 2023</b> and <b>85 per cent average quarterly collection with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? <i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	Not yet end of quarter
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a 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	<b>Municipality's Completeness of the revenue base –</b>	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	No
28	6.8.2	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
	6,9	<b>Monitor and report on implementation –</b>	
29	6.9.1	- <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	No FRP
	6.10	<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 <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (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>	No
	6,12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the</b> Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	No
39		<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	<b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	No
41	6.14	<b>'NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes



## 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

Aug'25

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

EC101

District

Sarah Baartman

Demarcation Description

Dr Beyers Naude

I, Ms Gugu Mashiteng, 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

6.3 +	Maintaining the Eskom and bulk water current account –	
Condition 6.12	(current account for the purpose of this exercise means the account for a single month's consumption):	
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	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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	Does not have function
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
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
6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
6.3.3		No
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)	Select
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	No
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? <small>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (own property rates), the provision for debt impairment (making with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (and report 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".</small>	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? <small>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".</small>	Yes
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)? <small>Note - If the municipality has an ERP, a separate budget funding plan is not necessary. However, the ERP/MT must assess whether the existing ERP incorporates ERP and give effect to a funded MTREF. If not, the ERP requires strengthening.</small>	Yes

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)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	N/a
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
6.5	<b>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?</b>	Yes
6.6	<b>Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated through its bylaws and/or legislated notices that:</b>	
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
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
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes
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? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes
6.6	Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREFs tabled, budget collection and bylaws demonstrate compliance with paragraph 6.6.	
6.7	<b>Maintain a minimum average quarterly collection of property rates and services charges –</b>	
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?  Note - all municipalities must comply for collection MFMA Circular No. 70 is a document that states municipalities must adhere to this and will be expected for the 2023/24 financial year to this year.	Not yet end of quarter
6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarte
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
6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarte
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No
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
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8	<b>Municipality's Completeness of the revenue base -</b>	
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? - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? 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	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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	No
6.8	Monitor and report on implementation -	

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? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	6.9.1 = 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) timeously via the GoMuni Upload Portal <a href="https://luploadportal.treasury.gov.za">https://luploadportal.treasury.gov.za</a> ? Note - pursuant to the MFRS support programme for the Municipal Debt Support programme (MFRS) support programme, municipalities are required to submit their FRP progress reports to the MFRS.	No FRP
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 2022, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
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 timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://luploadportal.treasury.gov.za">https://luploadportal.treasury.gov.za</a> ? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	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? 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 6.11.	No
6.11	<b>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</b> 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 its working purposes are not considered within the ambit of this condition.	No
6.12	For the duration of the Municipal Debt Relief (debt relief) programme 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 (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
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? Note - Only if the condition is satisfied in accordance with the conditions set out in the Minister of Finance's notice in the gazette on the application of MFMA s.71.	No
6.13	Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. 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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes
6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? Note - by applying for Municipal Debt Relief as set out in paragraph 3.1 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 approved by the relevant provinces for appointing an external mechanism as envisaged in Chapter 2 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 water support to Eskom. Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality accounts that are the subject of municipal debt relief, etc.	Yes

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

2023 VIOCA KALI  
11/09/2025

DIRECTOR FINANCIAL SERVICES  
DR BEYERS NAUDE LOCAL MUNICIPALITY

11 SEP 2025

DIREKTEUR FINANSIËLEDIENSTE  
DR BEYERS NAUDE PLAASLIKE MUNISIPALITEIT





**18.3. Provincial Treasury Debt Relief compliance assessment**



## **EASTERN CAPE PROVINCIAL TREASURY MFMA CIRCULAR 124**

**DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101)**

### **MONTHLY COMPLIANCE CERTIFICATE**

**30 JUNE 2025**

**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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<b>Umhla</b> <b>Date:</b> <b>Datum</b>	23 JULY 2025	<b>Ifoni</b> <b>Telephone:</b> <b>Telefoon</b>	083 984 5514
<b>Ireferensi</b> <b>Ref No:</b> <b>Verwysings</b>	PROVINCIAL TREASURY COMPLIANCE CERTIFICATE - DR BEYERS NAUDE LOCAL MUNICIPALITY (EC101) ISSUED FOR THE MONTH ENDED 30 JUNE 2025	<b>Ifaxi</b> <b>Facsimile</b> <b>Faksimile:</b>	N/A
<b>Imibuzo</b> <b>Enquiries:</b> <b>Navrae</b>	TEMPLETON PHOGOLE	<b>Amakhasi:</b> <b>Pages:</b> <b>Bladsye:</b>	15
<b>Iposi</b> <b>E-mail:</b> <b>E-pos</b>	<a href="mailto:Templeton.phogole@ectreasury.gov.za">Templeton.phogole@ectreasury.gov.za</a>		

**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 30 JUNE 2025**

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 3<sup>rd</sup> 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 June 2025, 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. According to the Provincial Treasury's assessment, the municipality has achieved an overall compliance level of 71 percent for the month ending 30 June 2025, as per table 1 below. The overall compliance status has stagnated from the last report.



**Table 1: Monthly Compliance Status of DBNLM as of 30 June 2025**

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	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	Yes	No	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	No	78%	Non Compliance		
2.August	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A	N/A	N/A	No	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	N/A	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	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	No	No	Yes	Yes	No	71%	Non Compliance		
4.October	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	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	Yes	No	N/A	N/A	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	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	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	68%	Non Compliance	
7.January	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	Yes	Yes	No	80%	Non Compliance	
8.February	Dr Beyers Nau	EC101	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	Yes	No	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	Yes	No	78%	Non Compliance
9.March	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance
10.April	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	Yes	N/A	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non Compliance
11.May	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	No	Yes	No	Yes	Yes	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	71%	Non Compliance
12.June	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	71%	Non Compliance

Given the regression in compliance levels and the fact that all the municipal debt relief conditions are equally important to the annual write-off, attention must be drawn to the following areas:

- The non payment of the current account of ESKOM for June 2025 is a serious breach of the conditions as set out in MFMA Circular 124. We note that the ESKOM current account has not been paid since February 2025 and this is a material breach and non-compliance to the Municipal Debt Relief conditions;
- Late submission and/or uploading of supporting documentation to the monthly compliance certificate and
- Non submission of the valuation reconciliation

The monthly section 71 report includes a section on the implementation of the Municipal Debt Relief Programme to continuously update Councillors and other stakeholders on compliance levels with MFMA Circular 124.

### Condition 6.3 - Maintaining the Eskom bulk current account

For the month ended 30 June 2025, the municipality has failed to pay for the bulk electricity account and this is a serious breach of the conditions of participating in the Municipal Debt Relief programme.

### 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 and collection rate that is not always aligned to the norm applicable to municipalities are the major reasons the ECPT assessment identified as root causes for the unfunded budget.

The average collection rate is also improving and requires more attention in order to consistently meet the 85 percent quarterly target as prescribed in MFMA Circular 124.



### 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 in aligning the by-laws and policies to best practices, including facilitating alignment to the debt relief conditions. The municipality has not submitted the Annexure D for June 2025. However, the section 71 narrative report suggests that the collection for the month under review was assessed at 90 percent.

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

The municipality is evaluated quarterly to meet an 85% revenue collection target. At 30 June 2025, the municipality failed to submit supporting schedules as well as the section 71 narrative report due to system related challenges at year end.

### Condition 6.8 - Completeness of the Revenue Base

The municipality has prepared the property rates reconciliation tool for Quarter 3 of the 2024/2025 financial year with the help of the Municipal Support Advisor assigned to ECPT. The reconciliation indicates that the municipality's financial billing system is not completely aligned with its Council-approved Part A - General Valuation Roll (GVR) register.

### Condition 6.9 - Monitor and Report on compliance

The EC Provincial Treasury confirmed that the June 2025 Section 71 narrative statement and mSCOA data strings were uploaded to the GoMuni portal. The Statement aligns with the MFMA Section 71 Statement on the municipality's website, containing required information.

MFMA S71 Statement component		Compliance (Yes / No)
1.	<b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> 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.	<b>The conclusion (paragraph 14) of the MFMA S71 statement</b> 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.	<b>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</b>	





3.1.1	The municipality's MFMA Circular 124 self-assessment	No
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of <b>MFMA Budget Circular 128 (Annexure B)</b>	No
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	No
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	No
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular 128 (Annexure D)</b> .	No
3.5.1	The indigent management information	No
3.5.2	The indigent management information was included in the format of <b>MFMA Budget Circular 128 (Annexure C)</b> .	No
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	No
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	No
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 with the monthly compliance certificate for June 2025.

#### Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on municipality 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 must 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 30 June 2025.

#### **CONCLUDING REMARKS**

The municipality achieved a compliance level of 71% in June 2025. Serious breaches have been noted and these include non-payment of the current ESKOM account which has not been paid since February 2025, non submission of supporting schedules, and non-submission of valuation reconciliations.

The municipality's budget for 2024/25 was deemed unfunded, primarily due to accumulated arrear ESKOM debt and inadequate collection rates, which require improvement to meet quarterly targets. The municipality is advised to enhance its financial management strategies and ensure timely payments to ESKOM to avoid further breaches of the debt relief conditions.

***Ikwezi Lomso Greetings: Serving with Honesty, Humility, and Integrity***

Yours sincerely



**MR. D MAJEKE**

**HEAD OF DEPARTMENT**

**DATE:** 24/07/2025



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

## Monthly compliance overview – JUNE 2025

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 MTRF						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	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	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	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	Yes	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	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	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	Yes	No	68%	Non Compliance		
7.January	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	
8.February	Dr Beyers Nau	EC101	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	No	80%	Non Compliance
9.March	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	78%	Non Compliance	
10.April	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	N/A	No	No	Yes	No	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	78%	Non Compliance
11.May	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A	No	Yes	No	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	Yes	Yes	No	Yes	No	71%	Non Compliance
12.June	Dr Beyers Nau	EC101	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	No	Yes	Yes	Yes	No	No	No	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	No	71%	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

Jun'25

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 <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	Yes
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
4	6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	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 Main Adjustment MTREF
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	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 - <b>If the municipality's MTREF is not funded</b> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<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 - <b>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</b> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6,5 <b>Cost reflective tariffs</b> – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes



	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, <i>demonstrated, through its by-laws and budget related policies</i> that:	
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	<input type="text" value="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?	<input type="text" value="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>	<input type="text" value="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>	<input type="text" value="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 <b>with effect from 01 April 2023</b> and 85 per cent average quarterly collection <b>with effect from 01 April 2024</b> during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	<input type="text" value="No"/>
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, <b>has the municipality demonstrated to the satisfaction of National Treasury the following :</b>	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	<input type="text" value="No"/>
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)?	<input type="text" value="Yes"/>
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	<input type="text" value="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?	<input type="text" value="Yes"/>
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	<input type="text" value="No"/>
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?	<input type="text" value="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="No"/>
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	<input type="text" value="No"/>
28	6.8.2	- <b>For the latest ending Quarter</b> -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	<input type="text" value="No"/>
6,9		Monitor and report on implementation –	
29	6.9.1	- <b>MFMA section 71 reporting</b> – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	<input type="text" value="Yes"/>
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the <b>active intervention evident</b> from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	<input type="text" value="Yes"/>
31	6.9.3	- <b>Municipalities with financial recovery plans (FRP)</b> – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	<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 <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ?	<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 <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://lguploadportal.treasury.gov.za">https://lguploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	<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 <b>conditions for provincial treasuries</b> (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	<input type="text" value="No"/>
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>			
36	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	<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 <b>apportioned and ring-fenced in a sub-account</b> to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) <b>the component of the Local Government Equitable Share (LGES)</b> the municipality earmarked to provide free basic electricity, water and sanitation?	<input type="text" value="Yes"/>
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="Yes"/>
<p><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></p>			
39		<b>Supporting evidence</b> : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="text" value="No"/>
40	6,13	<b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	<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"/>
<p><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></p>			

PT: HOD/ NT / MM Name:

Mr Daluhlanga Majeke

Signature of HOD/ NT/ MM:



24/07/2025

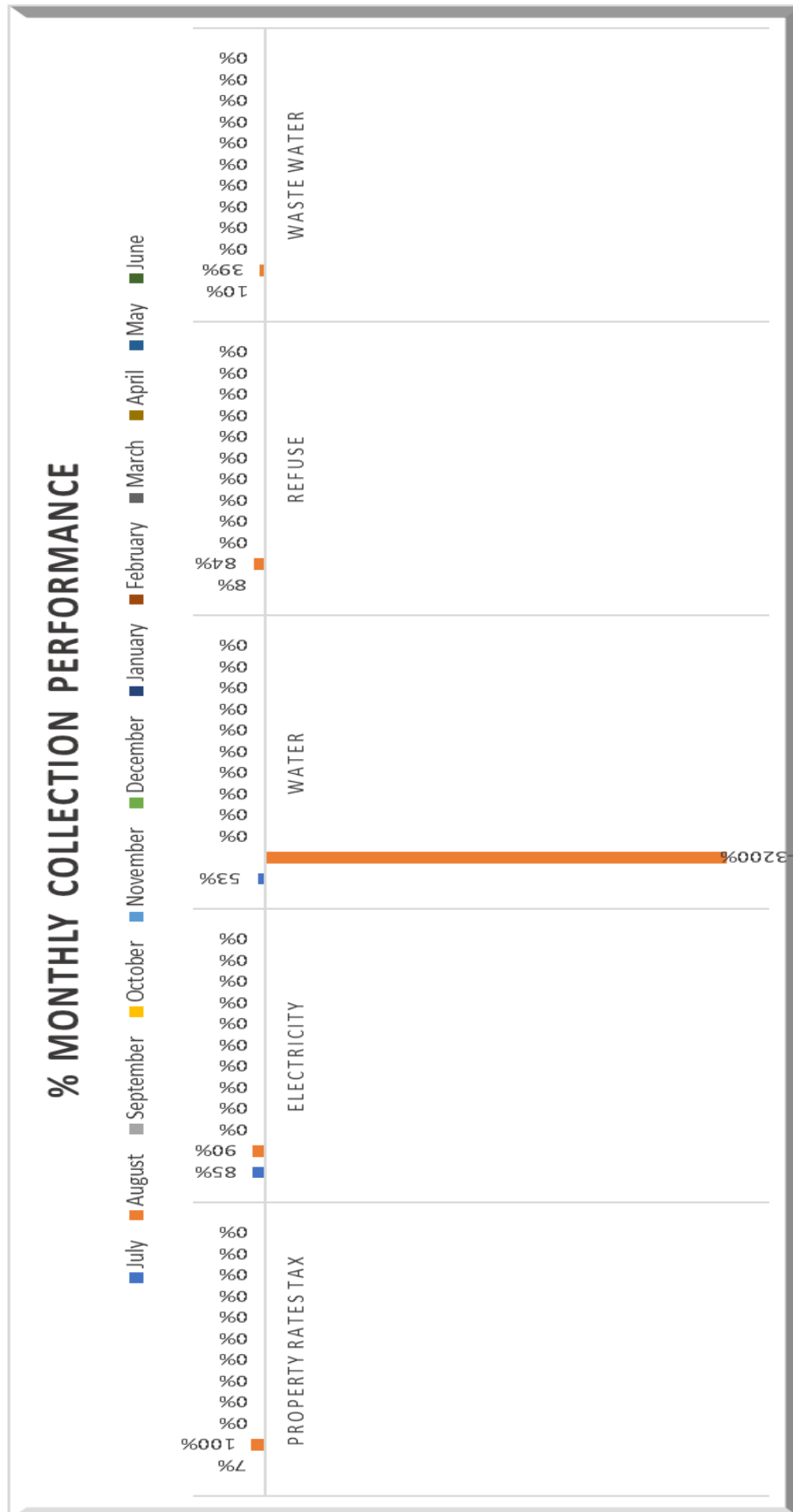
Date:

**\*\*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 - August 2025				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R )	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	18 904	225 333	1192%
Electricity		14 798	19 960	135%
Water		680 138	88 078	13%
Refuse		436 185	20 362	5%
Sewerage		764 551	90 551	12%
Sundry		2 496	461	18%
		<b>1 917 073</b>	<b>444 744</b>	<b>23%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	(223 502)	3 835 871	-1716%
Electricity		3 807 040	3 519 566	92%
Water		1 120 297	851 931	76%
Refuse		24 427	607 138	2486%
Sewerage		54 684	1 443 426	2640%
Sundry		106 438	46 910	44%
		<b>4 889 384</b>	<b>10 304 842</b>	<b>211%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	(970)	27 180	-2803%
Electricity		86 665	9 676	11%
Water		320 734	210 462	66%
Refuse		136 971	93 456	68%
Sewerage		245 418	156 964	64%
Sundry		1 110	1 172	106%
		<b>789 928</b>	<b>498 910</b>	<b>63%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	42 509	1 487 908	3500%
Electricity		2 194 638	1 640 190	75%
Water		754 423	422 474	56%
Refuse		99 665	251 670	253%
Sewerage		174 301	730 201	419%
Sundry		7 653	6 493	85%
		<b>3 273 190</b>	<b>4 538 936</b>	<b>139%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	(48 572)	35 936	-74%
Electricity		4 420	3 940	89%
Water		496 301	98 013	20%
Refuse		220 421	26 129	12%
Sewerage		385 792	62 378	16%
Sundry		1 082	234	22%
		<b>1 059 444</b>	<b>226 629</b>	<b>21%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	7 841	21 519	274%
Electricity		-	-	#DIV/0!
Water		632 126	39 027	6%
Refuse		368 208	9 816	3%
Sewerage		644 072	60 221	9%
Sundry		1 153	617	54%
		<b>1 653 400</b>	<b>131 201</b>	<b>8%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	17 278	733 288	4244%
Electricity		1 315 503	1 172 178	89%
Water		442 769	222 149	50%
Refuse		134 437	138 068	103%
Sewerage		231 883	218 739	94%
Sundry		16 302	4 881	30%
		<b>2 158 171</b>	<b>2 489 302</b>	<b>115%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	7 972	508 928	6384%
Electricity		404 344	263 644	65%
Water		495 795	174 235	35%
Refuse		207 830	85 108	41%
Sewerage		230 213	41 112	18%
Sundry		6 015	5 569	93%
		<b>1 352 169</b>	<b>1 078 596</b>	<b>80%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	997	91 557	9181%
Electricity		1 450	1 188	82%
Water		237 543	86 001	36%
Refuse		233 989	30 067	13%
Sewerage		409 364	59 977	15%
Sundry		1 797	1 640	91%
		<b>885 139</b>	<b>270 431</b>	<b>31%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	51 946	181 931	350%
Electricity		25 127	18 857	75%
Water		352 055	15 378	4%
Refuse		458 627	6 146	1%
Sewerage		453 393	5 350	1%
Sundry		2 006	27 107	1351%
		<b>1 343 154</b>	<b>254 769</b>	<b>19%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	(47 459)	268 311	-565%
Electricity		215 153	222 908	104%
Water		179 299	54 554	30%
Refuse		297 427	55 348	19%
Sewerage		354 417	42 160	12%
Sundry		10 197	584	6%
		<b>1 009 034</b>	<b>643 866</b>	<b>64%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	(68 803)	322 413	-469%
Electricity		125 784	35 861	29%
Water		343 841	120 623	35%
Refuse		291 604	34 976	12%
Sewerage		439 824	25 062	6%
Sundry		3 977	-	0%
		<b>1 136 227</b>	<b>538 935</b>	<b>47%</b>



Collection rate per ward and per service - July - August 2025				
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Total Movement (R)	Total Settlements (R)	Collection %
<b>Ward 1</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 449 923	273 066	19%
Electricity		31 396	34 259	109%
Water		1 782 808	189 621	11%
Refuse		1 014 655	37 760	4%
Sewerage		2 204 234	150 605	7%
Sundry		4 982	985	20%
		<b>6 487 997</b>	<b>686 296</b>	<b>11%</b>
<b>Ward 2</b>				
Property Rates Tax	Partial Eskom and municipal supplied	22 149 585	5 694 517	26%
Electricity		7 554 058	6 496 680	86%
Water		2 022 354	1 738 407	86%
Refuse		4 828 938	1 006 258	21%
Sewerage		10 483 701	2 251 097	21%
Sundry		219 271	146 137	67%
		<b>47 257 906</b>	<b>17 333 097</b>	<b>37%</b>
<b>Ward 3</b>				
Property Rates Tax	Municipal supplied	1 253 748	50 786	4%
Electricity		190 601	46 167	24%
Water		631 412	388 403	62%
Refuse		504 621	132 067	26%
Sewerage		1 566 818	235 185	15%
Sundry		2 219	2 235	101%
		<b>4 149 420</b>	<b>854 843</b>	<b>21%</b>
<b>Ward 4</b>				
Property Rates Tax	Municipal supplied	12 063 033	2 513 754	21%
Electricity		4 807 727	4 167 181	87%
Water		1 478 756	1 077 907	73%
Refuse		2 799 788	484 054	17%
Sewerage		6 978 798	1 318 094	19%
Sundry		16 145	14 861	92%
		<b>28 144 247</b>	<b>9 575 851</b>	<b>34%</b>
<b>Ward 5</b>				
Property Rates Tax	Partial Eskom and municipal supplied	1 068 465	64 497	6%
Electricity		14 726	9 468	64%
Water		949 756	246 403	26%
Refuse		616 308	66 342	11%
Sewerage		1 306 608	147 105	11%
Sundry		2 169	740	34%
		<b>3 958 033</b>	<b>534 554</b>	<b>14%</b>
<b>Ward 6</b>				
Property Rates Tax	Partial Eskom and municipal supplied	943 770	29 610	3%
Electricity		-	-	#DIV/0!
Water		1 342 570	107 585	8%
Refuse		929 022	48 660	5%
Sewerage		2 039 256	136 798	7%
Sundry		1 833	835	46%
		<b>5 256 451</b>	<b>323 488</b>	<b>6%</b>
<b>Ward 7</b>				
Property Rates Tax	Municipal supplied	4 409 350	1 049 009	24%
Electricity		2 572 400	2 303 336	90%
Water		794 433	502 369	63%
Refuse		1 235 163	273 198	22%
Sewerage		2 124 331	423 855	20%
Sundry		52 578	17 872	34%
		<b>11 188 256</b>	<b>4 569 639</b>	<b>41%</b>
<b>Ward 8</b>				
Property Rates Tax	Partial Eskom and municipal supplied	4 241 231	876 695	21%
Electricity		870 649	474 876	55%
Water		800 200	401 935	50%
Refuse		420 389	150 479	36%
Sewerage		463 147	79 582	17%
Sundry		68 835	11 791	17%
		<b>6 864 451</b>	<b>1 995 358</b>	<b>29%</b>
<b>Ward 9</b>				
Property Rates Tax	Municipal supplied	1 393 285	125 102	9%
Electricity		2 637	2 473	94%
Water		544 574	185 270	34%
Refuse		479 681	57 417	12%
Sewerage		846 166	128 457	15%
Sundry		79 188	2 190	3%
		<b>3 345 531</b>	<b>500 909</b>	<b>15%</b>
<b>Ward 10</b>				
Property Rates Tax	Partial Eskom and municipal supplied	2 304 321	334 467	15%
Electricity		48 035	31 784	66%
Water		707 148	46 759	7%
Refuse		907 960	41 938	5%
Sewerage		913 802	16 664	2%
Sundry		3 707	28 857	778%
		<b>4 884 972</b>	<b>500 468</b>	<b>10%</b>
<b>Ward 11</b>				
Property Rates Tax	Municipal supplied	1 833 735	433 173	24%
Electricity		468 966	540 319	115%
Water		(192 867)	166 541	-86%
Refuse		618 113	183 690	30%
Sewerage		745 711	94 214	13%
Sundry		209 677	7 184	3%
		<b>3 683 336</b>	<b>1 425 122</b>	<b>39%</b>
<b>Ward 12</b>				
Property Rates Tax	Municipal supplied	3 862 343	511 722	13%
Electricity		251 544	169 224	67%
Water		651 560	251 217	39%
Refuse		586 888	90 625	15%
Sewerage		877 779	79 357	9%
Sundry		63 120	308	0%
		<b>6 293 233</b>	<b>1 102 453</b>	<b>18%</b>

National Treasury		Municipal Details			
Municipal Debt Relief		Eastern Cape			
MFMA Circular No. 124		District		Municipality	
Code		EC101		Period Monitored	
Municipal Finance Management Act No. 56 of 2003				August	
				No.Of Wards	
				12	

Collection Rate Assessment																			
Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3					Summary - Quarter 4			
	Q1					Q2					Q1					Q1			
	Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection		Billing	Collection	R - Billing not collected	% Collection
1.Collection for whole demarcation	130 790 109	39 168 084	91 622 025	30%	30%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
2.Collection <u>excl Eskom</u> supplied areas	45 553 934	13 082 476	32 471 458	29%	29%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
3.Collection: <b>Property Rates</b>	56 972 790	11 956 398	45 016 391	21%	21%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
4.Total average collection: <b>Electricity</b> (Municipal supplied areas)	16 812 739	14 275 766	2 536 973	85%	85%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
5.Total average collection: <b>Water</b>	11 512 703	5 302 417	6 210 286	46%	46%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
6.Total average collection: <b>Wastewater</b>	30 550 350	5 061 014	25 489 337	17%	17%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
7.Total average collection: <b>Refuse</b>	14 941 526	2 572 488	12 369 038	17%	17%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!
8.Total average collection: <b>Interest</b>	-	-	-	#DIV/0!	0%	-	-	-	#DIV/0!		-	-	-	#DIV/0!		-	-	-	#DIV/0!

Province

Eastern Cape

Demarcation Code

EC101

Municipality

Dr Beyers Naude

August

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				Click to view/close months				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					
Summary	1.Collection for whole demarcation	109 484 020	17 842 592	91 641 428	16%	21 306 089	21 325 492	7 982 632	100%	-	-	-	#DIV/0!	130 790 109	39 168 084	91 622 025	30%				
	2.Collection excl Eskom supplied areas	38 238 848	6 534 484	31 703 863	17%	7 315 086	6 547 491	3 661 594	90%	-	-	-	#DIV/0!	45 553 934	13 082 476	32 471 458	29%				
	3.Collection: <b>Property Rates</b>	57 214 649	4 216 224	52 998 425	7%	(241 659)	7 740 174	0	-3200%	-	-	-	#DIV/0!	56 972 790	11 956 398	45 016 391	21%				
	4.Total average collection: <b>Electricity</b> (Municipal supplied areas)	8 617 818	7 367 798	1 250 020	85%	8 194 921	6 907 968	1 286 953	84%	-	-	-	#DIV/0!	16 812 739	14 275 766	2 536 973	85%				
	5.Total average collection: <b>Water</b>	5 457 382	2 919 493	2 537 890	53%	6 055 321	2 382 925	3 672 396	39%	-	-	-	#DIV/0!	11 512 703	5 302 417	6 210 286	46%				
	6.Total average collection: <b>Wastewater</b>	26 162 436	2 124 872	24 037 564	8%	4 387 914	2 936 141	1 451 773	67%	-	-	-	#DIV/0!	30 550 350	5 061 014	25 489 337	17%				
	7.Total average collection: <b>Refuse</b>	12 031 734	1 214 205	10 817 529	10%	2 909 792	1 358 283	1 551 509	47%	-	-	-	#DIV/0!	14 941 526	2 572 488	12 369 038	17%				
	8. 7.Total average collection: <b>Interest</b>	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!				

Complete This Section			Quarter 1 Performance Per Ward																	
			1.July				2.August				3.September									
Services	Electricity Supplier	Ward Name & Number	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	Q1	
Property Rates Tax	Mun Supplied	Ward 1	1 431 019	47 733	1 383 286	3%	18 904	225 333	0	1192%			-	#DIV/0!	1 449 923	273 066	1 176 857	19%	19%	
Electricity			16 597	14 298	2 299	86%	14 798	19 960	0	135%			-	#DIV/0!	31 396	34 259	(2 863)	109%	109%	
Water			1 102 670	101 544	1 001 126	9%	680 138	88 078	592 060	13%			-	#DIV/0!	1 782 808	189 621	1 593 186	11%	11%	
Refuse			578 469	17 398	561 071	3%	436 185	20 362	415 824	5%			-	#DIV/0!	1 014 655	37 760	976 895	4%	4%	
Waste Water			1 439 683	60 054	1 379 629	4%	764 551	90 551	674 000	12%			-	#DIV/0!	2 204 234	150 605	2 053 629	7%	7%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 2	22 373 086	1 858 646	20 514 440	8%	(223 502)	3 835 871	0	-1716%			-	#DIV/0!	22 149 585	5 694 517	16 455 068	26%	26%	
Electricity			3 747 018	2 977 114	769 903	79%	3 807 040	3 519 566	287 475	92%			-	#DIV/0!	7 554 058	6 496 680	1 057 378	86%	86%	
Water			902 057	886 477	15 580	98%	1 120 297	851 931	268 367	76%			-	#DIV/0!	2 022 354	1 738 407	283 947	86%	86%	
Refuse			4 804 511	399 120	4 405 391	8%	24 427	607 138	0	2486%			-	#DIV/0!	4 828 938	1 006 258	3 822 680	21%	21%	
Waste Water			10 429 017	807 671	9 621 346	8%	54 684	1 443 426	0	2640%			-	#DIV/0!	10 483 701	2 251 097	8 232 604	21%	21%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 3	1 254 718	23 606	1 231 112	2%	(970)	27 180	0	-2803%			-	#DIV/0!	1 253 748	50 786	1 202 963	4%	4%	
Electricity			103 937	36 491	67 446	35%	86 665	9 676	76 989	11%			-	#DIV/0!	190 601	46 167	144 435	24%	24%	
Water			310 678	177 941	132 737	57%	320 734	210 462	110 273	66%			-	#DIV/0!	631 412	388 403	243 009	62%	62%	
Refuse			367 650	38 611	329 039	11%	136 971	93 456	43 514	68%			-	#DIV/0!	504 621	132 067	372 554	26%	26%	
Waste Water			1 321 399	78 221	1 243 178	6%	245 418	156 964	88 454	64%			-	#DIV/0!	1 566 818	235 185	1 331 632	15%	15%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 4	12 020 524	1 025 845	10 994 679	9%	42 509	1 487 908	0	3500%			-	#DIV/0!	12 063 033	2 513 754	9 549 280	21%	21%	
Electricity			2 613 089	2 526 991	86 097	97%	2 194 638	1 640 190	554 448	75%			-	#DIV/0!	4 807 727	4 167 181	640 545	87%	87%	
Water			724 333	655 433	68 900	90%	754 423	422 474	331 949	56%			-	#DIV/0!	1 478 756	1 077 907	400 849	73%	73%	
Refuse			2 700 123	232 385	2 467 739	9%	99 665	251 670	0	253%			-	#DIV/0!	2 799 788	484 054	2 315 734	17%	17%	
Waste Water			6 804 496	587 893	6 216 603	9%	174 301	730 201	0	419%			-	#DIV/0!	6 978 798	1 318 094	5 660 704	19%	19%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 5	1 117 037	28 561	1 088 476	3%	(48 572)	35 936	0	-74%			-	#DIV/0!	1 068 465	64 497	1 003 968	6%	6%	
Electricity			10 307	5 528	4 779	54%	4 420	3 940	480	89%			-	#DIV/0!	14 726	9 468	5 259	64%	64%	
Water			453 455	148 390	305 065	33%	496 301	98 013	398 288	20%			-	#DIV/0!	949 756	246 403	703 353	26%	26%	
Refuse			395 887	40 213	355 674	10%	220 421	26 129	194 293	12%			-	#DIV/0!	616 308	66 342	549 967	11%	11%	
Waste Water			920 816	84 728	836 088	9%	385 792	62 378	323 415	16%			-	#DIV/0!	1 306 608	147 105	1 159 503	11%	11%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 6	935 929	8 091	927 838	1%	7 841	21 519	0	274%			-	#DIV/0!	943 770	29 610	914 160	3%	3%	
Electricity			-	-	-	#DIV/0!	-	-	-	#DIV/0!			-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	
Water			710 444	68 558	641 886	10%	632 126	39 027	593 099	6%			-	#DIV/0!	1 342 570	107 585	1 234 985	8%	8%	
Refuse			560 814	38 844	521 970	7%	368 208	9 816	358 392	3%			-	#DIV/0!	929 022	48 660	880 362	5%	5%	
Waste Water			1 395 184	76 577	1 318 607	5%	644 072	60 221	583 851	9%			-	#DIV/0!	2 039 256	136 798	1 902 458	7%	7%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 7	4 392 072	315 721	4 076 351	7%	17 278	733 288	0	4244%			-	#DIV/0!	4 409 350	1 049 009	3 360 341	24%	24%	
Electricity			1 256 898	1 131 158	125 740	90%	1 315 503	1 172 178	143 325	89%			-	#DIV/0!	2 572 400	2 303 336	269 065	90%	90%	
Water			351 664	280 220	71 444	80%	442 769	222 149	220 620	50%			-	#DIV/0!	794 433	502 369	292 064	63%	63%	
Refuse			1 100 726	135 131	965 595	12%	134 437	138 068	0	103%			-	#DIV/0!	1 235 163	273 198	961 965	22%	22%	
Waste Water			1 892 448	205 116	1 687 333	11%	231 883	218 739	13 144	94%			-	#DIV/0!	2 124 331	423 855	1 700 476	20%	20%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Mun Supplied	Ward 8	4 233 259	367 767	3 865 492	9%	7 972	508 928	0	6384%			-	#DIV/0!	4 241 231	876 695	3 364 537	21%	21%	
Electricity			466 305	211 231	255 073	45%	404 344	263 644	140 699	65%			-	#DIV/0!	870 649	474 876	395 773	55%	55%	
Water			304 405	227 700	76 705	75%	495 795	174 235	321 560	35%			-	#DIV/0!	800 200	401 935	398 264	50%	50%	
Refuse			212 559	65 371	147 188	31%	207 830	85 108	122 723	41%			-	#DIV/0!	420 389	150 479	269 910	36%	36%	
Waste Water			232 934	38 470	194 464	17%	230 213	41 112	189 101	18%			-	#DIV/0!	463 147	79 582	383 565	17%	17%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 9	1 392 287	33 545	1 358 742	2%	997	91 557	0	9181%			-	#DIV/0!	1 393 285	125 102	1 268 182	9%	9%	
Electricity			1 187	1 285	0	108%	1 450	1 188	262	82%			-	#DIV/0!	2 637	2 473	164	94%	94%	
Water			307 032	99 269	207 763	32%	237 543	86 001	151 542	36%			-	#DIV/0!	544 574	185 270	359 304	34%	34%	
Refuse			245 693	27 350	218 343	11%	233 989	30 067	203 921	13%			-	#DIV/0!	479 681	57 417	422 264	12%	12%	
Waste Water			436 801	68 480	368 322	16%	409 364	59 977	349 387	15%			-	#DIV/0!	846 166	128 457	717 709	15%	15%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Eskom supplied	Ward 10	2 252 375	152 536	2 099 839	7%	51 946	181 931	0	350%			-	#DIV/0!	2 304 321	334 467	1 969 854	15%	15%	
Electricity			22 908	12 927	9 981	56%	25 127	18 857	6 270	75%			-	#DIV/0!	48 035	31 784	16 251	66%	66%	
Water			355 093	31 380	323 713	9%	352 055	15 378	336 676	4%			-	#DIV/0!	707 148	46 759	660 389	7%	7%	
Refuse			449 333	35 792	413 541	8%	458 627	6 146	452 481	1%			-	#DIV/0!	907 960	41 938	866 022	5%	5%	
Waste Water			460 408	11 315	449 094	2%	453 393	5 350	448 044	1%			-	#DIV/0!	913 802	16 664	897 137	2%	2%	
Interest					-	#DIV/0!			-	#DIV/0!			-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!
Property Rates Tax	Partial Eskom & Mun Supplied	Ward 11	1 881 194	164 862	1 716 333	9%	(47 459)	268 311	0	-565%			-	#DIV/0!	1 833 735	433 173	1 400 562	24%	24%	
Electricity			253 814	317 412	0	125%	215 153	222 908	0	104%			-	#DIV/0!	468 966	540 319	(71 353)	115%	115%	





### 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	11681119	11681119	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 August 2025 reconciliation and invoice due and payable during September 2025. A payment of R 2 000 000.00 was made through Utility Consulting Solutions towards the Eskom bulk current account during August 2025. The proof of payment is also provided below.

#### Reconciliation for Eskom - AUGUST 2025

BALANCE PER SYSTEM REPORT	428 131 697,92
MUNICIPAL DEBT RELIEF	398 279 009,98
<b>TOTAL BALANCE IN SYSTEM</b>	<b>826 410 707,90</b>

**ESKOM STATEMENT -** **826 410 708,25**

**VARIANCE** **- 0,35**



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: EasternCape@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	6502101957
SECURITY HELD	4847498.10
BILLING DATE	2025-09-03
TAX INVOICE NO	650867459700
ACCOUNT MONTH	AUGUST 2025
CURRENT DUE DATE	2025-10-03
VAT REG NO	4790103883

### TAX INVOICE

E-MAIL: cudjoek@bnlm.gov.za

#### ACCOUNT TRANSACTION SUMMARY

RCC / SOC CONNECTION CHARGE	R	19,807.29
ADMINISTRATION CHARGE	R	3,829.43
TRANSMISSION NETWORK CAPACITY	R	213,656.90
DIST. NETWORK CAPACITY CHARGE	R	481,798.26
NETWORK DEMAND CHARGE	R	203,429.15
ANCILLARY SERVICE (ALL)	R	24,349.32
GENERATOR CAPACITY CHARGE	R	144,915.17
LEGACY CHARGE (ALL)	R	1,376,825.70
ENERGY CHARGE (OFF)	2,725,294.00	R 2,971,852.36
ENERGY CHARGE (PEAK)	1,131,143.00	R 7,412,922.75
ENERGY CHARGE (STD)	2,585,370.00	R 4,234,303.27
SERVICE CHARGE	R	35,299.08
ELECTRIFICATION AND RURAL SUBS (ALL)	R	323,378.78
URBAN LOW VOLTAGE SUBSIDY	R	33,450.00
DX EXCESS NETWORK CAPACITY CHA	R	80,102.08

**TOTAL CHARGES FOR BILLING PERIOD** **R 17,559,919.54**

#### ACCOUNT SUMMARY FOR AUGUST 2025

BALANCE BROUGHT FORWARD	(Due Date 2025-09-04)	R	804,312,311.32
PAYMENT(S) RECEIVED	ACB Payment - 2025-08-13	R	-2,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	17,559,919.54
ADJUSTMENTS	(Summary - See attachment for details)	R	3,904,489.47
VAT RAISED ON ITEMS AT 15%		R	2,633,987.92

<b>CURRENT</b>		
24,098,396.93	<b>TOTAL DUE</b>	<b>R 826,410,708.25</b>





Internet Banking  
 Standard Bank Centre  
 5 Simmonds Street, Johannesburg, 2001  
 P.O. Box 7725, Johannesburg, 2000  
 Telephone: 0860 123 000  
 International: +27 11 299 4701  
 Fax: +27 11 631 8550  
 Website: [www.standardbank.co.za](http://www.standardbank.co.za)

Dear Eskom\_Dr Beyers Naude

We confirm that the following payment has been made into your account from UTILITY CONSULTING SOLUTIONS PTY LTD:

Reference number	BB9550CB5782130825
Beneficiary name	Eskom_Dr Beyers Naude
Bank name	ABSA BANK
Beneficiary account number	XXXXX0469
Beneficiary branch number	632005
Beneficiary reference	6502101957
Amount	R 2000000.00
Payment date and time	2025/08/13 11:51:12

If you need more information or have any questions about this payment, please contact:  
**UTILITY CONSULTING SOLUTIONS PTY LTD**

Payments to Standard Bank accounts may take up to one business day to reflect.  
 Payments to other banks may take up to three business days.

Please check your account to confirm you have received this payment.

Yours sincerely,  
 The Internet Banking Team

## **19. ANNEXURE C**



## **RE : MONTHLY SCM REPORT AUGUST 2025**

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### **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 report to the relevant Treasury Office.

### **Legislative Framework**

Municipal SCM Regulation 6(3)

### **SCM Structure**

All officials in key positions have been appointed. The only vacant positions to be filled are those of the stores general workers and store's clerk. New organogram approved with additional staff to support the SCM Structure

### **Order Processing**

All departments have become accustomed to electronic requisition processing.

### **DBNLM Municipal Supplier Database**

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

### **Contracts that have been extended**

- R-Data

### **Bid Committees**

The BSC, BEC & BAC are fully functional committees adhering to procurement requirements. All legislated requirements are met. A new approach has been adopted to improve procurement timeframes which are being monitored by the Chief Financial Officer.

### **Procurement Plan**

The plan for 2025/26 has been finalized and implemented.

### **Purchases processed for AUGUST 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 PURCHASE TABLE FOR AUGUST 2025.

PURCHASE ORDERS FOR AUGUST 2025		
ORDER TYPE	TOTAL AMOUNT (EXCLUDING VAT)	NUMBER OF ORDERS
A - Assets	R 869 361 .59	5
C - Contracts	R 6 292 200.60	26
D - Deviations	R 242 630.69	8
G - Grants	-	-
I - Insurance	-	-
N – None of the above	R	98
P – Petty cash	R 96 824.69	74
R – Invitation to quote	-	-
S – Subsistence & travel	R 267 110.94	124
T - Tenders	R 4 245 771.03	8

#### Procurement above R30K Vat Inclusive

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

#### Approved deviations by Municipal Officer

All deviations applicable to the period, in line with provisions of the Municipal SCM Regulations as per sec36 amounts to the sum of **R 176 629.87 inclusive of all costs.** “**SEE ATTACHED DETAILED DEVIATION ANNEXURE FOR AUGUST 2025** 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 AUGUST 2025

AUGUST 2025					
TD / RFQ#	DESCRIPTION	SUCCESSFUL	CONTRACT VALUE	DATE	FUNDED
48/2025	APPOINTMENT OF A REGISTERED PROFESSIONAL VALUER FOR MARKET RELATED VALUES AND RENTALS FOR MUNICIPAL PROPERTIES AND VACANT LAND FOR A PERIOD OF 3 YEARS	DDP VALUERS	RATES	06/08/2025	OWN FUNDING

## RFQs Awarded for AUGUST 2025

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

PENDING TENDERS AUGUST 2025				
TENDER	DESCRIPTION	STATUS	FUNDING	
20/2025 (RE-ADVERTISEMENT)	SUPPLY OFF FUEL AND OIL IN ABERDEEN FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING	
21/2025 (RE-ADVERTISEMENT)	SUPPLY OFF FUEL AND OIL IN STEYTLERVILLE FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING	
53/2025	PROVISION OF A TECHNICAL VOICE SOLUTION FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING	
54/2025	RENTAL OF PHOTOCOPIERS MACHINES FOR A PERIOD OF 3 YEARS	ADJUDICATION COMMITTEE	OWN FUNDING	
70/2025	UPGRADING OF COLLIE KOEBERG SPORTS COMPLEX: PHASE 2.	ADJUDICATION COMMITTEE	GOVERNMENT GRANTS - MIG	
73/2025	UPGRADING OF AND REFURBISHMENT OF BRIDGES AND CULVERTS IN THE DR. BEYERS NAUDE LOCAL MUNICIPALITY.	ADJUDICATION COMMITTEE	GOVERNMENT GRANTS - MIG	

### E-Tender Challenges

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

### Training

Training is continuously required within the department to comply with updated legislation when needed. Bid Committee training has been provided by Provincial Treasury during the year, and additional training will be provided in due course. Contract management training is required by the relevant SCM officials. CIDB to provide training for construction related projects.

Compiled By: J. Koeberg	SCM Practitioner	Signature: 	Date: 15/09/2025
Reviewed By: R. Jegels	Manager: SCM	Signature: 	Date: 15/9/2025

DEVIATIONS FROM 01 AUGUST 2025 TO 31 AUGUST 2026									
THE FOLLOWING DEVIATIONS WERE RECORDED FOR THE ABOVE MENTIONED PERIOD									
TOTAL (R) FOR PERIOD									
R 176 629.87									
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 ESTELLE DE WIT	R8 500.00	14/08/2025	An employee was referred to a Clinical Psychologist, Dr Estelle Le Roux by Dr Marais on the 3rd of June 2025 for the appointment that was on the 11th July 2025. (D/1873)	CORPORATE SERVICES	29/07/2025	DR. E RAMKWANA	
		MANCOSA (PTY) LTD	R33 600.00	13/08/2025	Study fees , impractical to follow procurement processes when enrolling for studies.( D/1878)	INFRASTRUCTURE	12/08/2025	DR. E RAMKWANA	
					The employees need training where the municipality must implement the workplace skills plan (WSP) in order to meet the minimum requirements for the position. The employees filled in a skill audit questionnaire and was put on the workplace skills plan (WSP). The employees must attend to a university where they are accepted.	MANAGER:HUMAN RESOURCES.	12/08/2025	DR. E RAMKWANA	
		MANCOSA (PTY) LTD	R48 300.00	13/08/2025	The employees need training where the municipality must implement the workplace skills plan (WSP) in order to meet the minimum requirements for the position. The employees filled in a skill audit questionnaire and was put on the workplace skills plan (WSP). The employees must attend to a university where they are accepted.	MANAGER:HUMAN RESOURCES.	12/08/2025	DR. E RAMKWANA	
		NESLON MANDELA METROPOLITAN UNIVERSITY	R29 400.00	14/08/2025	The employees need training where the municipality must implement the workplace skills plan (WSP) in order to meet the minimum requirements for the position. The employees filled in a skill audit questionnaire and was put on the workplace skills plan (WSP). The employees must attend to a university where they are accepted.	MANAGER:HUMAN RESOURCES.	12/08/2025	DR. E RAMKWANA	
36(1)(a)(i)	Any exceptional case where it is impractical or impossible to follow the official procurement processes								
	Any contract relating to the publication of notices and advertisements by Municipality	GOVERNMENT PRINTING WIRKS	R37 324.86	08/08/2025	The deviation is for publication of the CIB-BY LAWS Notice in the Gazette. The Government Printing Works is the only service provider that publishes notices in the gazette for the government institutions. (D/1874)	FINANCE DEPARTMENT	06/08/2025	Z. KAU	
		GROUP EDITORS COMPANY (PTY) LTD	R2 255.01	28/08/2025	Publishing of the Gazetted Tariffs in the Newspaper(Advertiser) it is currently the only Local Newspaper that covers the Dr Beyers Naude Municipality Area. (D/1887)	FINANCE DEPARTMENT		DR. E RAMKWANA	
		ONE PANGAEA EXPERTISE & SOLUTIONS	R17 250.00	05/08/2025	Formal written quotations were advertised and less than 3 quotations were received. D/1871	BTO	28/05/2025	DR.E.RAMKWANA	

## **20. ANNEXURE D**

EC101 Dr Beyers Naude - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	55 273	54 142	-	(367)	56 282	9 024	47 259	524%	54 142
Service charges	320 617	325 525	-	20 050	65 254	54 254	11 000	20%	325 525
Investment revenue	1 117	1 251	-	125	166	209	(43)	-21%	1 251
Transfers and subsidies - Operational	134 167	192 830	-	44 613	53 784	32 138	21 646	0	192 830
Other own revenue	35 759	45 539	-	3 457	7 109	7 590	(481)	-6%	45 539
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>546 933</b>	<b>619 287</b>	<b>-</b>	<b>67 878</b>	<b>182 595</b>	<b>103 215</b>	<b>79 380</b>	<b>77%</b>	<b>619 287</b>
Employee costs	197 688	212 196	-	17 377	32 142	35 366	(3 225)	-9%	212 196
Remuneration of Councillors	10 071	10 727	-	821	1 643	1 788	(145)	-8%	10 727
Depreciation and amortisation	64 889	68 313	-	3 968	8 965	11 385	(2 420)	-21%	68 417
Interest	47 090	10 572	-	4 394	9 316	1 762	7 554	429%	10 572
Inventory consumed and bulk purchases	161 310	149 063	-	17 904	36 854	24 844	12 010	48%	149 063
Transfers and subsidies	120	150	-	-	-	25	(25)	-100%	150
Other expenditure	187 317	198 359	-	13 588	18 835	33 060	(14 225)	-43%	198 255
<b>Total Expenditure</b>	<b>668 485</b>	<b>649 380</b>	<b>-</b>	<b>58 053</b>	<b>107 754</b>	<b>108 231</b>	<b>(476)</b>	<b>-0%</b>	<b>649 380</b>
<b>Surplus/(Deficit)</b>	<b>(121 552)</b>	<b>(30 093)</b>	<b>-</b>	<b>9 825</b>	<b>74 841</b>	<b>(5 016)</b>	<b>79 857</b>	<b>-1592%</b>	<b>(30 093)</b>
Transfers and subsidies - capital (monetary)	53 487	99 214	-	14 428	14 575	16 536	###	-12%	99 214
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(68 065)</b>	<b>69 121</b>	<b>-</b>	<b>24 253</b>	<b>89 416</b>	<b>11 520</b>	<b>77 896</b>	<b>676%</b>	<b>69 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(68 065)</b>	<b>69 121</b>	<b>-</b>	<b>24 253</b>	<b>89 416</b>	<b>11 520</b>	<b>77 896</b>	<b>676%</b>	<b>69 121</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b><u>Financial position</u></b>									
Total current assets	411 787	162 662	-		292 846				162 662
Total non current assets	1 084 733	1 014 993	-		972 358				1 014 993
Total current liabilities	796 409	534 874	-		562 456				534 874
Total non current liabilities	312 792	300 963	-		496 201				300 963
Community wealth/Equity	<b>491 396</b>	<b>479 767</b>	<b>-</b>		<b>214 787</b>				<b>479 767</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	206 184	91 844	-	65 943	52 162	15 307	(36 854)	-241%	91 844
Net cash from (used) investing	7 287	(129 797)	-	730	4 786	(21 633)	(26 419)	122%	(129 797)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>214 550</b>	<b>(36 874)</b>	<b>-</b>	<b>66 674</b>	<b>58 132</b>	<b>(6 146)</b>	<b>(64 278)</b>	<b>1046%</b>	<b>(36 874)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	92 302	14 605	13 000	11 566	11 285	11 226	290 277	63 165	507 426
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	31 322	22 179	28 218	15 844	14 639	10 190	110 483	246 941	479 816



## EC101 Dr Beyers Naude - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b><u>Revenue - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>193 754</b>	<b>191 928</b>	<b>-</b>	<b>44 906</b>	<b>110 543</b>	<b>31 988</b>	<b>78 555</b>	<b>246%</b>	<b>191 928</b>
Executive and council		203	170	-	7	9	28	(20)	-69%	170
Finance and administration		193 551	191 758	-	44 899	110 534	31 960	78 575	246%	191 758
Internal audit		-	-	-	-	-	-	-	-	-
<b><i>Community and public safety</i></b>		<b>6 242</b>	<b>60 530</b>	<b>-</b>	<b>331</b>	<b>1 153</b>	<b>10 088</b>	<b>(8 936)</b>	<b>-89%</b>	<b>60 530</b>
Community and social services		3 301	3 254	-	22	35	542	(507)	-93%	3 254
Sport and recreation		11	65	-	2	2	11	(9)	-83%	65
Public safety		2 751	4 481	-	214	1 022	747	275	37%	4 481
Housing		178	52 730	-	93	93	8 788	(8 695)	-99%	52 730
Health		-	-	-	-	-	-	-	-	-
<b><i>Economic and environmental services</i></b>		<b>36 806</b>	<b>56 518</b>	<b>-</b>	<b>1 230</b>	<b>2 179</b>	<b>9 420</b>	<b>(7 241)</b>	<b>-77%</b>	<b>56 518</b>
Planning and development		2 996	2 054	-	316	474	342	132	38%	2 054
Road transport		31 478	52 132	-	914	1 705	8 689	(6 984)	-80%	52 132
Environmental protection		2 332	2 332	-	-	-	389	(389)	-100%	2 332
<b><i>Trading services</i></b>		<b>371 068</b>	<b>409 467</b>	<b>-</b>	<b>35 839</b>	<b>83 295</b>	<b>68 245</b>	<b>15 051</b>	<b>22%</b>	<b>409 467</b>
Energy sources		174 341	149 637	-	10 433	19 245	24 940	(5 694)	-23%	149 637
Water management		91 345	121 226	-	18 526	23 062	20 204	2 857	14%	121 226
Waste water management		68 318	87 622	-	4 223	27 617	14 604	13 014	89%	87 622
Waste management		37 063	50 982	-	2 657	13 371	8 497	4 874	57%	50 982
<b><i>Other</i></b>	<b>4</b>	<b>8</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>(10)</b>	<b>-100%</b>	<b>58</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>607 878</b>	<b>718 501</b>	<b>-</b>	<b>82 306</b>	<b>197 170</b>	<b>119 751</b>	<b>77 420</b>	<b>65%</b>	<b>718 501</b>
<b><u>Expenditure - Functional</u></b>										
<b><i>Governance and administration</i></b>		<b>190 961</b>	<b>175 355</b>	<b>-</b>	<b>15 673</b>	<b>30 127</b>	<b>29 226</b>	<b>901</b>	<b>3%</b>	<b>175 592</b>
Executive and council		34 127	36 360	-	2 567	4 815	6 060	(1 245)	-21%	36 360
Finance and administration		155 093	137 135	-	12 939	24 982	22 856	2 126	9%	137 371
Internal audit		1 740	1 861	-	167	330	310	20	6%	1 861
<b><i>Community and public safety</i></b>		<b>36 281</b>	<b>48 257</b>	<b>-</b>	<b>3 059</b>	<b>5 364</b>	<b>8 043</b>	<b>(2 679)</b>	<b>-33%</b>	<b>48 257</b>
Community and social services		5 755	9 272	-	334	751	1 545	(795)	-51%	9 272
Sport and recreation		19 214	25 528	-	1 677	2 796	4 255	(1 459)	-34%	25 528
Public safety		10 201	9 962	-	959	1 677	1 660	16	1%	9 962
Housing		(48)	274	-	-	-	46	(46)	-100%	274
Health		1 159	3 220	-	89	141	537	(396)	-74%	3 220
<b><i>Economic and environmental services</i></b>		<b>63 024</b>	<b>69 308</b>	<b>-</b>	<b>4 712</b>	<b>8 752</b>	<b>11 552</b>	<b>(2 800)</b>	<b>-24%</b>	<b>69 308</b>
Planning and development		21 636	22 882	-	1 994	3 570	3 814	(244)	-6%	22 882
Road transport		39 365	46 426	-	2 718	4 956	7 738	(2 782)	-36%	46 426
Environmental protection		2 022	-	-	-	226	-	226	#DIV/0!	-
<b><i>Trading services</i></b>		<b>374 177</b>	<b>356 188</b>	<b>-</b>	<b>33 988</b>	<b>62 819</b>	<b>59 365</b>	<b>3 454</b>	<b>6%</b>	<b>355 952</b>
Energy sources		193 826	185 188	-	20 469	41 543	30 865	10 678	35%	185 188
Water management		72 628	73 731	-	6 320	10 594	12 288	(1 694)	-14%	73 731
Waste water management		77 837	65 038	-	4 750	6 972	10 840	(3 867)	-36%	65 038
Waste management		29 887	32 232	-	2 449	3 709	5 372	(1 663)	-31%	31 995
<b><i>Other</i></b>		<b>4 042</b>	<b>4 051</b>	<b>-</b>	<b>620</b>	<b>692</b>	<b>675</b>	<b>17</b>	<b>3%</b>	<b>4 051</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>668 485</b>	<b>653 160</b>	<b>-</b>	<b>58 053</b>	<b>107 754</b>	<b>108 861</b>	<b>(1 106)</b>	<b>-1%</b>	<b>653 160</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(60 607)</b>	<b>65 341</b>	<b>-</b>	<b>24 253</b>	<b>89 416</b>	<b>10 890</b>	<b>78 526</b>	<b>7,210979</b>	<b>65 341</b>

[illegible]

## EC101 Dr Beyers Naude - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		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		176 227	148 720	–	10 275	19 087	24 787	(5 700)	-23%	148 720
Service charges - Water		57 174	59 021	–	4 542	8 903	9 837	(934)	-9%	59 021
Service charges - Waste Water Management		55 964	74 283	–	3 174	25 249	12 381	12 868	104%	74 283
Service charges - Waste management		31 252	43 501	–	2 059	12 016	7 250	4 766	66%	43 501
Sale of Goods and Rendering of Services		1 002	2 252	–	66	120	375	(255)	-68%	2 252
Agency services		1 969	6 109	–	322	485	1 018	(533)	-52%	6 109
Interest								–		
Interest earned from Receivables		20 128	13 843	–	1 993	3 953	2 307	1 646	71%	13 843
Interest from Current and Non Current Assets		1 117	1 251	–	125	166	209	(43)	-21%	1 251
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		758	2 224	–	251	763	371	392	106%	2 224
Licence and permits		1 052	1 009	–	127	277	168	109	65%	1 009
Special rating levies		2 065	8 844	–	203	239	1 474	(1 234)	-84%	8 844
Operational Revenue								–		
Non-Exchange Revenue										
Property rates		55 273	54 142	–	(367)	56 282	9 024	47 259	524%	54 142
Surcharges and Taxes		1 287	4 346	–	155	191	724	(534)	-74%	4 346
Fines, penalties and forfeits		3 402	4 129	–	25	503	688	(185)	-27%	4 129
Licence and permits								–		
Transfers and subsidies - Operational		134 167	192 830	–	44 613	53 784	32 138	21 646	67%	192 830
Interest		3 481	2 784	–	315	577	464	113	24%	2 784
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets								–		
Other Gains		614	–	–	–	–	–	–		–
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		546 933	619 287	–	67 878	182 595	103 215	79 380	77%	619 287
Expenditure By Type										
Employee related costs		197 688	212 196	–	17 377	32 142	35 366	(3 225)	-9%	212 196
Remuneration of councillors		10 071	10 727	–	821	1 643	1 788	(145)	-8%	10 727
Bulk purchases - electricity		155 212	143 076	–	17 784	36 729	23 846	12 883	54%	143 076
Inventory consumed		6 098	5 987	–	120	124	998	(874)	-88%	5 987
Debt impairment		–	4 552	–	–	–	759	(759)	-100%	4 552
Depreciation and amortisation		64 889	68 313	–	3 968	8 965	11 385	(2 420)	-21%	68 417
Interest		47 090	10 572	–	4 394	9 316	1 762	7 554	429%	10 572
Contracted services		51 712	46 119	–	3 614	4 550	7 686	(3 136)	-41%	46 250
Transfers and subsidies		120	150	–	–	–	25	(25)	-100%	150
Irrecoverable debts written off		1	5 051	–	–	–	842	(842)	-100%	5 051
Operational costs		135 603	142 638	–	9 974	14 285	23 773	(9 488)	-40%	142 401
Losses on Disposal of Assets								–		
Other Losses								–		
Total Expenditure		668 485	649 380	–	58 053	107 754	108 231	(476)	0%	649 380
Surplus/(Deficit)		(121 552)	(30 093)	–	9 825	74 841	(5 016)	79 857	(0)	(30 093)
Transfers and subsidies - capital (monetary allocations)		53 487	99 214	–	14 428	14 575	16 536	(1 960)	(0)	99 214
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		(68 065)	69 121	–	24 253	89 416	11 520	77 896	0	69 121
Income Tax								–		
Surplus/(Deficit) after income tax		(68 065)	69 121	–	24 253	89 416	11 520	77 896	0	69 121
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		(68 065)	69 121	–	24 253	89 416	11 520	77 896	0	69 121
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		(68 065)	69 121	–	24 253	89 416	11 520	77 896	0	69 121

## EC101 Dr Beyers Naude - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-		-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	-	-	-	-	-	-		-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	10 000	-	-	-	1 667	(1 667)	-100%	10 000
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-		-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		476	630	-	-	-	105	(105)	-100%	630
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		34 762	102 237	-	869	869	17 040	(16 170)	-95%	102 237
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	35 238	112 867	-	869	869	18 811	(17 942)	-95%	112 867
<b>Total Capital Expenditure</b>		<b>35 238</b>	<b>112 867</b>	<b>-</b>	<b>869</b>	<b>869</b>	<b>18 811</b>	<b>(17 942)</b>	<b>-95%</b>	<b>112 867</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 003</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105</b>	<b>(105)</b>	<b>-100%</b>	<b>630</b>
Executive and council								-		
Finance and administration		1 003	630	-	-	-	105	(105)	-100%	630
Internal audit								-		
<b>Community and public safety</b>		<b>238</b>	<b>34 985</b>	<b>-</b>	<b>487</b>	<b>487</b>	<b>5 831</b>	<b>(5 344)</b>	<b>-92%</b>	<b>34 985</b>
Community and social services		-	-	-	487	487	-	487	#DIV/0!	-
Sport and recreation		-	10 000	-	-	-	1 667	(1 667)	-100%	10 000
Public safety		238	-	-	-	-	-	-		-
Housing		-	24 985	-	-	-	4 164	(4 164)	-100%	24 985
Health								-		
<b>Economic and environmental services</b>		<b>6 926</b>	<b>38 175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 363</b>	<b>(6 363)</b>	<b>-100%</b>	<b>38 175</b>
Planning and development		5 833	27 775	-	-	-	4 629	(4 629)	-100%	27 775
Road transport		1 093	10 400	-	-	-	1 733	(1 733)	-100%	10 400
Environmental protection								-		
<b>Trading services</b>		<b>31 118</b>	<b>39 076</b>	<b>-</b>	<b>383</b>	<b>383</b>	<b>6 513</b>	<b>(6 130)</b>	<b>-94%</b>	<b>39 076</b>
Energy sources		710	-	-	-	-	-	-		-
Water management		17 659	68	-	-	-	11	(11)	-100%	68
Waste water management		10 176	39 008	-	383	383	6 501	(6 119)	-94%	39 008
Waste management		2 573	-	-	-	-	-	-		-
<b>Other</b>								-		
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>39 285</b>	<b>112 867</b>	<b>-</b>	<b>869</b>	<b>869</b>	<b>18 811</b>	<b>(17 942)</b>	<b>-95%</b>	<b>112 867</b>
<b>Funded by:</b>										
National Government		35 865	73 236	-	869	869	12 206	(11 337)	-93%	73 236
Provincial Government		364	39 631	-	-	-	6 605	(6 605)	-100%	39 631
District Municipality		765	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-		
<b>Transfers recognised - capital</b>		<b>36 994</b>	<b>112 867</b>	<b>-</b>	<b>869</b>	<b>869</b>	<b>18 811</b>	<b>(17 942)</b>	<b>-95%</b>	<b>112 867</b>
<b>Borrowing</b>	6							-		
<b>Internally generated funds</b>		<b>2 291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Funding</b>		<b>39 285</b>	<b>112 867</b>	<b>-</b>	<b>869</b>	<b>869</b>	<b>18 811</b>	<b>(17 942)</b>	<b>-95%</b>	<b>112 867</b>

## EC101 Dr Beyers Naude - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		27 808	17 243	–	40 258	17 243
Trade and other receivables from exchange transactions		132 383	15 141	–	34 608	15 141
Receivables from non-exchange transactions		49 846	39 811	–	98 196	39 811
Current portion of non-current receivables						
Inventory		11 060	9 855	–	10 921	9 855
VAT		190 017	79 939	–	108 192	79 939
Other current assets		672	674	–	672	674
<b>Total current assets</b>		<b>411 787</b>	<b>162 662</b>	<b>–</b>	<b>292 846</b>	<b>162 662</b>
<b>Non current assets</b>						
Investments						
Investment property		24 742	26 041	–	25 305	26 041
Property, plant and equipment		1 048 167	977 854	–	935 741	977 854
Biological assets						
Living and non-living resources						
Heritage assets		11 098	11 098	–	11 098	11 098
Intangible assets		0	0	–	0	0
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets		726	–	–	215	–
<b>Total non current assets</b>		<b>1 084 733</b>	<b>1 014 993</b>	<b>–</b>	<b>972 358</b>	<b>1 014 993</b>
<b>TOTAL ASSETS</b>		<b>1 496 520</b>	<b>1 177 655</b>	<b>–</b>	<b>1 265 204</b>	<b>1 177 655</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities						
Consumer deposits		5 881	2 752	–	6 238	2 752
Trade and other payables from exchange transactions		627 356	470 034	–	496 396	470 034
Trade and other payables from non-exchange transactions		15 876	6 410	–	28 660	6 410
Provision		13 146	11 459	–	11 689	11 459
VAT		134 150	44 220	–	19 472	44 220
Other current liabilities						
<b>Total current liabilities</b>		<b>796 409</b>	<b>534 874</b>	<b>–</b>	<b>562 456</b>	<b>534 874</b>
<b>Non current liabilities</b>						
Financial liabilities		–	1 049	–	–	1 049
Provision		56 361	48 839	–	56 361	48 839
Long term portion of trade payables		214 871	214 871	–	398 279	214 871
Other non-current liabilities		41 561	36 204	–	41 561	36 204
<b>Total non current liabilities</b>		<b>312 792</b>	<b>300 963</b>	<b>–</b>	<b>496 201</b>	<b>300 963</b>
<b>TOTAL LIABILITIES</b>		<b>1 109 202</b>	<b>835 837</b>	<b>–</b>	<b>1 058 656</b>	<b>835 837</b>
<b>NET ASSETS</b>	2	<b>387 318</b>	<b>341 818</b>	<b>–</b>	<b>206 548</b>	<b>341 818</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		447 302	466 725	–	214 787	466 725
Reserves and funds		2 533	13 042	–	–	13 042
Other		41 561	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>491 396</b>	<b>479 767</b>	<b>–</b>	<b>214 787</b>	<b>479 767</b>

## EC101 Dr Beyers Naude - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		43 709	59 633	-	7 551	11 494	9 939	1 555	16%	59 633
Service charges		64 276	348 114	-	1 836	2 110	58 019	(55 909)	-96%	348 114
Other revenue		24 477	38 769	-	13 007	25 717	6 462	19 255	298%	38 769
Transfers and Subsidies - Operational		302 846	160 202	-	47 377	55 533	26 700	28 832	108%	160 202
Transfers and Subsidies - Capital		79 369	99 214	-	24 362	24 362	16 536	7 827	47%	99 214
Interest		113	1 169	-	109	109	195	(85)	-44%	1 169
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(308 606)	(615 256)	-	(28 300)	(67 164)	(102 543)	35 379	-35%	(615 256)
Interest								-		
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>206 184</b>	<b>91 844</b>	<b>-</b>	<b>65 943</b>	<b>52 162</b>	<b>15 307</b>	<b>(36 854)</b>	<b>-241%</b>	<b>91 844</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		7 287	(129 797)	-	730	4 786	(21 633)	26 419	-122%	(129 797)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>7 287</b>	<b>(129 797)</b>	<b>-</b>	<b>730</b>	<b>4 786</b>	<b>(21 633)</b>	<b>(26 419)</b>	<b>122%</b>	<b>(129 797)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>213 471</b>	<b>(37 953)</b>	<b>-</b>	<b>66 674</b>	<b>56 948</b>	<b>(6 325)</b>			<b>(37 953)</b>
Cash/cash equivalents at beginning:		1 079	1 079	-	-	1 184	180	1 004		1 079
Cash/cash equivalents at month/year end:		214 550	(36 874)	-	66 674	58 132	(6 146)			(36 874)